



COMMONWEALTH OF VIRGINIA  
SINGLE AUDIT REPORT  
  
FOR THE YEAR ENDED  
JUNE 30, 2024

Auditor of Public Accounts  
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# AUDITOR'S SECTION

## EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2024, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2024, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major federal program, except for ALN 93.558 Temporary Assistance for Needy Families, which we modified for Reporting;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 CFR Part 200;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over compliance; and
- we issued an opinion that the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying "Schedule of Findings and Questioned Costs." Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). Additionally, Management's Corrective Action Plan will be available from the Federal Audit Clearinghouse website and the Virginia Department of Accounts' website at [www.doa.virginia.gov](http://www.doa.virginia.gov).



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 11, 2025

The Honorable Glenn Youngkin  
Governor of Virginia

Joint Legislative Audit  
and Review Commission

We are pleased to submit the [Commonwealth of Virginia Single Audit Report](#) for the fiscal year ended June 30, 2024.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

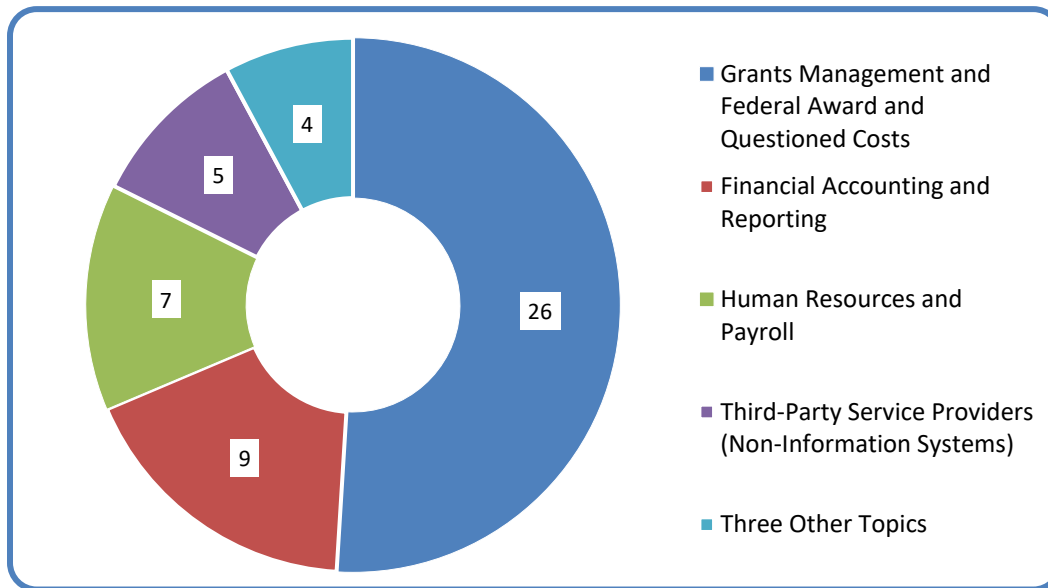
The Commonwealth's [Annual Comprehensive Financial Report](#) for the year ended June 30, 2024, and our report thereon have been issued under separate cover.

As in previous years, Appendix I includes two listings of all findings in this report. The first list organizes all findings by topical area, and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth's Information Security Standard, SEC 530 (Security Standard), adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices.

Chart 1 on the next page shows the topical area for all non-information system security findings, and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

## Non-Information System Security Findings

Chart 1

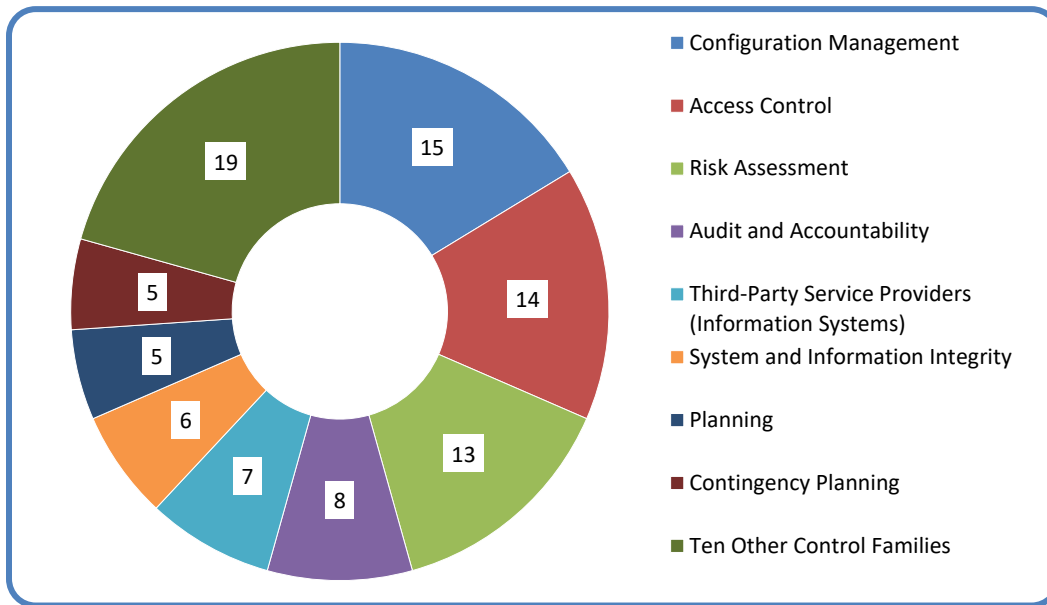


Of the 51 findings above in Chart 1, seven represent weaknesses that are material to the Commonwealth's Annual Comprehensive Financial Report (ACFR) and/or a major program. Five of the material findings relate to weaknesses in financial accounting and reporting. The remaining two material non-information system security findings relate to major programs administered by the Department of Social Services (Social Services). Further, thirteen of the Grants Managements and Federal Award and Questioned Costs findings relate to the Student Financial Assistance Cluster, a federal program, which was included in the scope of our federal audit for fiscal year 2024.

Additionally, there are 56 information system security findings, two of which are material weaknesses to the ACFR and the Medicaid Cluster. Additionally, 13 of these findings report deficiencies within multiple control families. For Chart 2 on the next page, we include these deficiencies in the total of each applicable control family to illustrate the impact on the Commonwealth per control family. New for this year, we delineated findings related to third-party service providers between those providing non-information systems services versus information systems services. Collectively, there are 12 findings related to oversight of third-party service providers: five non-information systems findings in Chart 1 above and seven information systems findings in Chart 2 on the next page. Consistent with prior years, in addition to the 14 access control findings and one personnel security finding in Chart 2 on the next page, six of the human resources and payroll findings in Chart 1 above relate to off-boarding procedures for terminated employees that reference access removal. Collectively, 21 (19%) of the Commonwealth's findings relate to managing/removing access to systems.

## Information System Security Deficiencies by Control Families

Chart 2



In the section titled “Schedule of Findings and Questioned Costs” we have included our assessment of the conditions and causes resulting in the internal control and compliance findings identified through our audit as well as recommendations for addressing the findings. Our assessment does not remove management’s responsibility to perform a thorough assessment of the conditions and causes of the findings and develop and appropriately implement adequate corrective actions to resolve the findings as required by the Department of Accounts in Section 10205 – Agency Response to APA Audit of the Commonwealth Accounting Policies and Procedures Manual. Those corrective actions may include additional items beyond our recommendations.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the actions taken by management and staff of the applicable Commonwealth entities to implement recommendations and resolve findings.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

GDS/vks



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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 13, 2024

The Honorable Glenn Youngkin  
Governor of Virginia

Joint Legislative Audit  
and Review Commission

## **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, in accordance with the 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, 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 (Commonwealth), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 13, 2024. Our report includes a reference to other auditors who audited certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. titled "Reporting Entity" of the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Additionally, the financial statements of Danville Science Center Inc., Library of Virginia Foundation, Science Museum of Virginia Foundation, and Virginia Museum of Fine Arts Foundation, which were audited by other auditors upon whose reports we are relying, were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with those discretely presented component units of the Commonwealth.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.



Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 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 will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

| <u>Finding Number</u> | <u>Finding Title</u>  |
|-----------------------|---|
| 2024-001              | Strengthen Controls Over Financial Reporting  |
| 2024-003              | Improve Controls Over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets |
| 2024-004              | Strengthen Controls Over Financial Reporting  |
| 2024-006              | Improve Governance Structure and Resources Surrounding Financial Reporting Process        |
| 2024-007              | Improve Internal Controls over Financial Reporting of Leased Assets                       |
| 2024-022              | Improve Information Security Program and Controls   |
| 2024-035              | Improve Information Security Program and IT Governance                                    |
| 2024-082              | Perform Responsibilities Outlined in the Agency Monitoring Plan                           |

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 described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**:

Finding Numbers: 2024-

|     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
| 002 | 005 | 008 | 009 | 010 | 011 | 012 | 013 |
| 014 | 015 | 016 | 017 | 018 | 019 | 020 | 021 |
| 023 | 024 | 025 | 026 | 027 | 028 | 029 | 030 |
| 031 | 032 | 033 | 034 | 036 | 037 | 038 | 039 |
| 040 | 041 | 042 | 043 | 044 | 045 | 046 | 047 |
| 048 | 049 | 050 | 051 | 052 | 053 | 054 | 055 |
| 056 | 057 | 058 | 059 | 060 | 061 | 062 | 063 |
| 064 | 065 | 066 | 067 | 068 | 069 | 070 | 071 |
| 072 | 073 | 074 | 075 | 076 | 077 | 078 | 079 |
| 080 | 081 | 083 | 084 | 085 | 086 | 087 | 090 |
| 094 |     |     |     |     |     |     |     |

# Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth’s financial statements are free from 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 financial statements. 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 instances of **NONCOMPLIANCE** or **OTHER MATTERS** that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, labeled with the following numbers:

Finding Numbers: 2024-

|     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
| 010 | 011 | 012 | 014 | 015 | 016 | 017 | 018 |
| 019 | 020 | 021 | 022 | 023 | 024 | 025 | 026 |
| 027 | 028 | 029 | 030 | 031 | 032 | 033 | 034 |
| 035 | 036 | 037 | 038 | 039 | 040 | 041 | 042 |
| 043 | 044 | 045 | 046 | 047 | 048 | 049 | 050 |
| 051 | 052 | 053 | 054 | 055 | 056 | 057 | 058 |
| 059 | 060 | 061 | 062 | 063 | 064 | 065 | 066 |
| 067 | 068 | 069 | 070 | 071 | 072 | 073 | 074 |
| 075 | 076 | 078 | 080 | 081 | 082 | 083 | 084 |
| 085 | 086 | 087 | 090 | 094 |     |     |     |

We noted certain additional matters involving internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

## Officials’ Responses to Findings

A copy of officials’ responses to findings containing the views of the responsible officials, if provided, is in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official’s response to the findings identified in our audit. The officials’ responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on their responses.

Additionally, management’s Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse’s website and the Virginia Department of Accounts’ website at [www.doa.virginia.gov](http://www.doa.virginia.gov).

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS  
RICHMOND, VA



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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 11, 2025

The Honorable Glenn Youngkin  
Governor of Virginia

Joint Legislative Audit  
and Review Commission

## **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 THE UNIFORM GUIDANCE**

### **Report on Compliance for Each Major Federal Program**

#### ***Qualified and Unmodified Opinions***

We have audited the Commonwealth of Virginia's (Commonwealth) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's (OMB) Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2024. The Commonwealth's major federal programs are identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Qualified Opinion on ALN 93.558 Temporary Assistance for Needy Families***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 93.558 Temporary Assistance for Needy Families, commonly referred to as TANF, for the year ended June 30, 2024.

#### ***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2024.

### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commonwealth and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Commonwealth's compliance with the compliance requirements referred to above.

#### ***Matter Giving Rise to Qualified Opinion on ALN 93.558 Temporary Assistance for Needy Families***

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 93.558 Temporary Assistance for Needy Families as described in finding number 2024-101 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

#### ***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which expended federal awards which are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2024. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in the note titled "Purpose of the Schedule of Expenditures of Federal Awards" of the Notes to the Schedule of Expenditures of Federal Awards.

### ***Responsibilities of Management for Compliance***

The Commonwealth's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Commonwealth's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commonwealth's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commonwealth's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence, regarding the Commonwealth's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commonwealth's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE** which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items labeled with the following numbers on the next page:

#### Finding Numbers: 2024-

|     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
| 010 | 011 | 017 | 022 | 023 | 024 | 025 | 032 |
| 035 | 041 | 042 | 047 | 053 | 058 | 061 | 064 |
| 067 | 068 | 071 | 072 | 082 | 083 | 084 | 085 |
| 086 | 087 | 088 | 089 | 090 | 091 | 092 | 093 |
| 094 | 095 | 096 | 097 | 098 | 099 | 100 | 102 |
| 103 | 104 | 105 | 106 | 107 |     |     |     |

Our opinion on each major federal program is not modified with respect to these matters.

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at [www.doa.virginia.gov](http://www.doa.virginia.gov).

#### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **MATERIAL WEAKNESS** in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that 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 following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the related major program, finding numbers, and finding titles, to be **material weaknesses**.

**Medicaid Cluster**

- 2024-022 Improve Information Security Program and Controls
- 2024-035 Improve Information Security Program and IT Governance
- 2024-082 Perform Responsibilities Outlined in the Agency Monitoring Plan

**Temporary Assistance for Needy Families (TANF)**

- 2024-101 Implement Internal Controls over TANF Federal Performance Reporting

A **SIGNIFICANT DEFICIENCY** in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**.

Finding Numbers: 2024-

|     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
| 010 | 011 | 017 | 023 | 024 | 025 | 032 | 041 |
| 042 | 047 | 053 | 058 | 061 | 064 | 067 | 068 |
| 071 | 072 | 083 | 084 | 085 | 086 | 087 | 088 |
| 089 | 090 | 091 | 092 | 093 | 094 | 095 | 096 |
| 097 | 098 | 099 | 100 | 102 | 104 | 106 | 107 |

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at [www.doa.virginia.gov](http://www.doa.virginia.gov).

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements. We issued our report thereon dated December 13, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Other Matters Related to the Schedule of Expenditures of Federal Awards**

In conducting the procedures referred to above, we obtain an understanding of the Commonwealth's internal controls over financial reporting and determine whether the form and content of the supplementary information complies with the applicable criteria, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control or compliance related to the Schedule of Expenditures of Federal Awards. As a result, we express no opinion on the effectiveness of the Commonwealth's internal control or compliance related to the Schedule of Expenditures of Federal Awards. However, we identified a deficiency in internal controls related to the Schedule of Expenditures of Federal Awards that we are required to report as a material weakness in internal control over financial reporting. This deficiency is described in the accompanying Schedule of Findings and Questioned Costs as finding 2024-004 Strengthen Controls over Financial Reporting.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS  
RICHMOND, VA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**SECTION 1: SUMMARY OF THE AUDITOR'S RESULTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

**Financial Statements**

|   |            |
|---|------------|
| Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP): | Unmodified |
| Internal control over financial reporting:  |            |
| Material weaknesses identified?   | Yes        |
| Significant deficiencies identified?  | Yes        |
| Noncompliance material to financial statements disclosed?   | Yes        |

**Federal Awards**

|   |     |
|---|-----|
| Internal control over major federal programs: |     |
| Material weaknesses identified?               | Yes |
| Significant deficiencies identified?          | Yes |

|   |         |
|---|---------|
| Type of opinions the auditor issued on compliance for major federal programs: | Various |
| (See major federal programs and the type of reports issued on next page.)     |         |

|  |     |
|--|-----|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR § 200.516(a)? | Yes |
|--|-----|

|  |               |
|--|---------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ 41,297,162 |
|--|---------------|

|   |    |
|---|----|
| Commonwealth qualified as low-risk auditee? | No |
|---|----|

The major federal programs listed on the next page are in order by their Assistance Listing Number (ALN). The first ALN in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

| ALN   | Assistance Listing Program Title (ALPT) or Cluster Name (Common Acronym)   | Type of Opinion |
|---|--|-----------------|
| <b>10.542</b>   | Pandemic EBT Food Benefits (P-EBT)   | Unmodified      |
| <b>21.027</b>   | Coronavirus State and Local Fiscal Recovery Funds (SLFRF)  | Unmodified      |
| <b>66.468</b>   | Drinking Water State Revolving Fund (DWSRF)  | Unmodified      |
| <b>84.007</b><br><b>84.033</b><br><b>84.038</b><br><b>84.063</b><br><b>84.268</b><br><b>84.379</b><br><b>84.408</b><br><b>93.264</b><br><b>93.342</b><br><b>93.364</b><br><b>93.925</b> | Student Financial Assistance Cluster (SFA)   | Unmodified      |
| <b>84.367</b>   | Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)                                    | Unmodified      |
| <b>93.323</b>   | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   | Unmodified      |
| <b>93.391</b>   | Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | Unmodified      |
| <b>93.558</b>   | Temporary Assistance for Needy Families (TANF)   | Qualified       |
| <b>93.568</b>   | Low-Income Home Energy Assistance (LIHEAP)   | Unmodified      |
| <b>93.775</b><br><b>93.777</b><br><b>93.778</b>   | Medicaid Cluster   | Unmodified      |

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**SECTION 2: FINANCIAL STATEMENT FINDINGS**  
**FINANCIAL ACCOUNTING AND REPORTING**

**2024-001: Strengthen Controls Over Financial Reporting**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** 2023-001; 2022-002

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The Department of Human Resource Management (Human Resource Management) needs to strengthen internal controls over financial information submitted to the Department of Accounts (Accounts). The Finance and Administration Division (Finance and Administration) is responsible for submitting information to Accounts, including attachments and supplemental information items that Accounts uses to prepare the Commonwealth's financial statements and required disclosures. Multiple submissions to Accounts contained significant errors that Finance and Administration did not identify during its review process.

Human Resource Management reports financial activity related to the Health Insurance Fund to Accounts on the Internal Service Fund (Internal Service) and Internal Service Funds – Conversion to Government-wide Statement of Activities (Conversion) Attachments. Accounts uses the information in these attachments to prepare the Commonwealth's financial statements. Human Resource Management reported \$1.9 billion in claims expense for the Health Insurance Fund in fiscal year 2024. Finance and Administration resubmitted the attachments to correct the following errors:

- Finance and Administration overstated premium revenue from internal entities by \$160.5 million in part one of the Conversion Attachment.
- Finance and Administration understated premium revenue from external entities by \$143.5 million in step two of the Conversion Attachment.
- Finance and Administration understated claims expense from external entities by \$116.9 million in part three of the Conversion Attachment.
- Finance and Administration did not consistently classify drug rebates, resulting in a \$44.7 million adjustment to reclassify claims expense on the Internal Service Attachment.
- Finance and Administration did not accrue a drug rebate receivable, resulting in an overstatement of claims expense of \$32.2 million on the Internal Service Attachment.

Human Resource Management reports financial activity related to the Local Choice Health Care Fund on the Enterprise Fund (Enterprise) Attachment. Accounts uses the information in this attachment to prepare the Commonwealth's financial statements. Human Resource Management reported \$521.8 million in claims expense for the Local Choice Health Care Fund in fiscal year 2024. Finance and Administration resubmitted the Enterprise Attachment to correct the following errors:

- Finance and Administration did not properly accrue a drug rebate receivable, resulting in an overstatement of claims expense of \$13.8 million on the Enterprise Attachment.
- Finance and Administration did not consistently classify drug rebates, resulting in a \$12.4 million adjustment to reclassify claims expense on the Enterprise Attachment.

Human Resource Management reports financial activity related to the Workers' Compensation Fund on the Internal Service and Conversion Attachments and Internal Service Claims Payable Supplemental Item. Accounts uses the information in these attachments and supplemental item to prepare the Commonwealth's financial statements. Human Resource Management reported \$44.6 million in claims expense for the Worker's Compensation Fund in fiscal year 2024. Finance and Administration resubmitted the Internal Service and Conversion Attachments and Internal Service Claims Payable Supplemental Item to correct the following errors:

- Finance and Administration understated its claims payable balance at year-end by \$176.6 million on the Internal Service Claims Payable Supplemental Item.
- Finance and Administration did not properly allocate revenue, resulting in an understatement of Receipts from Other Funds of \$30.7 million and an overstatement of Receipts for Sales and Services of \$30.7 million on the Internal Service Attachment.
- Finance and Administration omitted \$18.6 million in operating expenses from part three of the Conversion Attachment.

Finance and Administration also needs improve its review of financial transactions entered into the Commonwealth's accounting and financial reporting system. Finance and Administration recorded an expense voucher to the incorrect fund, resulting in an overstatement of claims expense of \$32.3 million for the Local Choice Health Care Fund and an equal understatement of claims expense for the Health Insurance Fund.

The Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 20905 states that agency management is responsible for instituting internal control over the recording of financial transactions that is designed to provide reasonable assurance regarding the reliability of those records. Human Resource Management's financial activity is material to the Commonwealth's financial statements; therefore, it is essential for the agency to have strong internal controls and financial reporting practices. Insufficient internal control increases the risk

of Human Resource Management reporting inaccurate information in the Commonwealth's financial statements.

Finance and Administration is responsible for procurement and financial accounting and reporting. Both functions have experienced significant turnover and continue to be understaffed despite Human Resource Management's attempts to hire and retain staff. The lack of staffing resources in these functions resulted in the remaining staff managing several competing mission-critical functions at once. Additionally, Finance and Administration does not have sufficient policies and procedures to ensure accurate and complete financial reporting. These issues contributed to the errors identified and corrected during the audit.

Human Resource Management should continue to fill vacant positions in Finance and Administration to ensure staffing levels are adequate for the division. Additionally, Finance and Administration should revise its written policies and procedures to ensure they provide adequate instruction needed to report financial information accurately and completely. Finally, Finance and Administration should improve its managerial review of financial transactions and financial reporting information submitted to Accounts.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-002: Improve Controls Over Health Insurance Premium Revenue Reconciliations**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Finance and Administration Division needs to improve its policies and procedures for preparing monthly health insurance premium revenue reconciliations. Each month, Finance and Administration performs a revenue reconciliation and revenue reasonableness review using actual health insurance enrollment figures from the Commonwealth's human resource and payroll management system and the premium revenue recorded in the Commonwealth's accounting and financial reporting system. For the two randomly selected months tested, reconciliation amounts did not agree to source documentation. Further, Finance and Administration did not investigate and explain significant reconciling differences between the two sources. Additionally, there was no evidence of when the reconciliation was performed nor evidence of review by a separate individual.

CAPP Manual Topic 20905 requires agency management to institute internal control over the recording of financial transactions that is designed to provide reasonable assurance regarding

the reliability of those records. Additionally, it requires agencies to “publish [their] own internal policies and procedures documents, approved in writing by agency management. The lack of complete and up-to-date internal policies and procedures, customized to reflect the agency’s staffing, organization, and operating procedures, reflects inadequate internal control.”

Human Resource Management’s financial activity is material to the Commonwealth’s financial statements, so it is essential for the agency to have strong internal controls. Finance and Administration should perform an adequate review and retain evidence of a separate preparer and reviewer to demonstrate adequate segregation of duties. The procedures should also define a threshold over which reconciling differences are considered significant and specify actions the preparer should take in the case of significant reconciling differences between actual health insurance enrollment figures from the Commonwealth’s human resource and payroll management system and the premium revenue recorded in the Commonwealth’s accounting and financial reporting system.

Several factors contributed to the errors identified, including significant turnover in key positions within Finance and Administration. Human Resource Management recruited new staff during the audit period for positions that were historically responsible for preparing the reconciliation. However, the employees did not follow documented policies and procedures, and management did not perform an adequate and timely review of the reconciliations as required by policies and procedures.

Management should continue to fill vacant positions to ensure a more stable and adequate staffing level. As Finance and Administration fills vacant positions, it should ensure it has adequate written policies and procedures in place over key processes and identifies opportunities for cross-training to ensure there are sufficient measures in place to mitigate the effects of potential turnover in the future. Finance and Administration should also properly train and supervise new employees in key positions to ensure the accuracy of financial information and to identify any potential issues or errors in recording health insurance premium revenue.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-003: Improve Controls Over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2023-003; 2022-019

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The Virginia Information Technologies Agency's (VITA) Finance Department (Finance Department) continues to lack sufficient financial reporting knowledge and resources to ensure proper identification and reporting of leases and subscription-based information technology assets (SBITA) and apply the applicable accounting standards in compiling and submitting VITA's internal service fund activity timely to Accounts for inclusion in the Commonwealth's Annual Comprehensive Financial Report (ACFR). VITA's Finance Department made progress in addressing issues identified in prior years related to the evaluation of its material contracts to determine whether the contracts qualified for reporting as leases or SBITAs by hiring an outside consulting firm that created a position paper on each material contract documenting VITA's philosophy on how to classify purchases under each contract. However, the Finance Department did not adequately correct recorded lease and SBITA information in the Commonwealth's lease accounting system to address misstatements and inaccuracies that resulted in audit adjustments in fiscal year 2023.

During fiscal year 2024, the Finance Department did not have sufficiently updated policies and procedures to meet the complexity of VITA's business operations to review and monitor new and existing contracts, to record leases and SBITAs in the Commonwealth's lease accounting system, and to collect and report financial information in VITA's Internal Service Fund Attachment. The Finance Department used an outside consulting firm to develop policies and procedures for these areas; however, the policies and procedures did not adequately address the complexity of VITA's business operations. In addition, the Finance Department did not follow these policies and procedures during fiscal year 2024 or while compiling the Internal Service Fund Attachment after fiscal year end. The Finance Department experienced a significant amount of turnover in key finance positions for the second consecutive year. Difficulty in recruiting and retaining qualified staff has created a knowledge gap in key financial positions, which compounded the lack of adequate policies and procedures resulting in the issues noted below.

- The Finance Department did not adequately document its evaluation of contracts, other than the material contracts noted above, to determine whether the purchases under each contract qualified for reporting as leases or SBITAs.
- The Finance Department did not review or verify the new lease and SBITA information that Accounts uploaded for VITA in the Commonwealth's lease accounting system to ensure the information was reasonable and accurate.



- The Finance Department did not correct recording errors noted in the fiscal year 2023 audit related to leases and SBITAs, which affected the reporting of leases and SBITAs in VITA's Internal Service Fund Attachment for fiscal year 2024.
- The Finance Department interpreted purchase order descriptions incorrectly and improperly valued short-term SBITAs, which resulted in a \$23.7 million overstatement of short-term SBITAs, reported to Accounts for off balance sheet reporting.
- The original Internal Service Fund Attachment that the Finance Department submitted to Accounts was materially inaccurate, incomplete, and unusable. Accounts provided the Finance Department financial reporting guidance through several iterations of the Attachment to enable the Finance Department to complete a materially accurate submission 77 days after its original due date. Almost every line item on the Internal Service Fund Attachment changed between the original and final submission by amounts ranging from \$4,611 to \$115.5 million.
- The Finance Department applied incorrect discount rates to 15 of 15 (100%) SBITAs tested, and in 6 of the 15, the value of the SBITA was above the \$2 million threshold for application set out in CAPP Manual Topic 31305.

In addition to the specific misstatements noted above, these issues resulted in misstatements ranging from \$15,043 to \$91.1 million for the various lease and SBITA-related financial statement line items, including intangible right-to-use capital assets, long-term liabilities, amortization, rent, and interest expense, as well as the associated footnote disclosures. Reporting incorrect amounts to Accounts in the Internal Service Fund Attachment could lead to inaccurate financial information reported in the ACFR. We consider these deficiencies in internal control to be a material weakness because the combination of issues noted create a reasonable possibility that a material misstatement of financial information will not be prevented, or detected and corrected, on a timely basis.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. Governmental Accounting Standards Board (GASB) Statements No. 87 and 96 prescribe the applicable accounting standards surrounding the proper accounting and financial reporting for leases and SBITAs. CAPP Manual Topics 31205 through 31220 require all agencies to follow guidelines as required by GASB Statements No. 87 and 96, and the Commonwealth's lease accounting system users should review the specific requirements of those statements. Generally accepted accounting principles prescribe the accounting standards surrounding the reporting of the internal service fund activity in the Internal Service Fund Attachment submitted to Accounts.

VITA's discount rate policy that was effective for fiscal year 2024 does not comply with CAPP Manual Topic 31305. CAPP Manual Topic 31305 allows the use of the Department of the Treasury's Master Equipment Lease Program (MELP) interest rates only for SBITAs that have a

term less than 72 months and an asset value less than \$2 million. VITA's discount rate policy applies the MELP interest rates as the incremental borrowing rate for all leases and SBITAs and uses the rate effective at the beginning of the fiscal year, regardless of SBITA start date, term, or valuation. The CAPP Manual requires using the quarterly MELP rate that is closest to the start date of the SBITA.

The Finance Department should continue working with the outside consultant to develop and implement updated policies and procedures to evaluate contracts for leases and SBITAs and document adequate details of the evaluation process to support VITA's determinations and to record leases and SBITAs in the Commonwealth's lease accounting system. Management should ensure the Finance Department has adequate personnel responsible for evaluating, tracking, recording, and reporting leases and SBITAs who have the proper training and resources for accurate, complete, and timely reporting of leases and SBITAs in the Commonwealth's lease accounting system. The Finance Department should develop and implement detailed policies and procedures over the compilation of VITA's Internal Service Fund Attachment for submission to Accounts to ensure timely and accurate reporting in the future. If the Finance Department needs assistance in these areas, it should work with Accounts prior to its submission deadlines. The Finance Department should ensure its discount rate policy complies with the CAPP Manual and consistently adhere to the policy when recording leases and SBITAs.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-004: Strengthen Controls over Financial Reporting**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2023-005; 2022-003; 2021-002

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The Department of Health (Health) does not have adequate controls over financial reporting information submitted to Accounts. Health's Office of Financial Management (OFM) is responsible for submitting information to Accounts, including multiple attachments used in the preparation of the Commonwealth's financial statements. There were several instances where information Health submitted to Accounts was late or contained errors requiring resubmission as follows:

- OFM reports information on accounts receivable to Accounts on the Receivables as of June 30 Attachment (Receivables Attachment). The initial Receivables Attachment OFM submitted included \$4.5 million in formula rebates for the Women, Infants and Children (WIC) program misclassified as a revenue receivable. The second Receivables

Attachment OFM submitted erroneously included a \$105 million receivable for the Coronavirus State and Local Fiscal Recovery Fund. To correct the errors, OFM submitted two subsequent revisions to Accounts.

- OFM reports information on federal expenditures to Accounts on the Federal Schedules Attachment (Federal Attachment), which includes the Schedule of Expenditures of Federal Awards (SEFA). The initial Federal Attachment SEFA submission overstated federal expenditures by a total of \$88.1 million, while the second Federal Attachment SEFA submission understated federal expenditures by a total of \$10.3 million. The Federal Attachment also includes a reconciliation between information reported on the attachment and the Commonwealth's accounting and financial reporting system. On the initial Federal Attachment reconciliation submission, the reconciling items did not agree to supporting documentation and Health misstated the reconciling items by \$79.1 million. In the second submission, Health overstated one reconciling item by \$80.4 million and another by \$89.3 million due to OFM modifying amounts reported initially, which were correct, and not correctly adjusting the original misstatement. To correct the errors, OFM submitted a third revision to Accounts, which contained a reconciliation misclassification of \$107.6 million. While this reconciliation misstatement did not require adjustment, as it did not cause a misstatement on the SEFA, it continued to indicate a weakness in internal controls.
- OFM improved the timeliness of required attachment and supplemental item submissions to Accounts; however, the need for resubmissions for errors identified by Health delayed the reporting of auditable financial information. These delays included the Receivables Attachment, for which the first auditable version was 56 days late, and the Federal Attachment, which was 61 days late. In addition, OFM took three months to complete subsequent adjusted submissions of the Federal Attachment.

Health's financial activity is material to the Commonwealth's financial statements, so it is essential for Health to have strong financial reporting practices. As best practices, OFM should submit accurate financial reporting information to Accounts by the associated due dates and communicate any expected delays to Accounts as soon as they are known.

Several factors contributed to these financial reporting issues. OFM has experienced a significant amount of turnover in key positions during the last three fiscal years, including multiple at the end of fiscal year 2024. Health shifted existing resources after fiscal year end, during the attachment compilation process, for positions that were historically responsible for completing and submitting attachments to Accounts. However, there were not adequate policies and procedures for staff to use as a resource. In addition, errors in a report obtained from Health's accounting and financial reporting system, and the lack of sufficient controls to detect and prevent errors, resulted in the misstatements mentioned above on the Federal Attachment. The lack of adequate policies and procedures that establish sufficient controls to detect and

prevent errors increases the risk that information reported to Accounts to compile the Commonwealth's financial statements could be materially misstated.

In recent months, Health's management initiated a reorganization that aims to address leadership and staffing needs for the OFM division. Health's management should continue to work with OFM to fill vacant positions and to ensure a more stable and adequate staffing level. As part of its corrective actions, OFM should ensure it has adequate written policies and procedures in place over key processes, as well as identify opportunities for cross-training. These actions will ensure that adequate resources are in place to mitigate the effects of significant turnover in the future, and that OFM implements controls to detect and prevent errors. Lastly, OFM should prioritize training new employees in key positions to improve the quality of financial information reported to Accounts.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-005: Strengthen Controls over System Reconciliations**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

OFM has not developed adequate policies and procedures for preparing monthly reconciliations between the Commonwealth's accounting and financial reporting system and Health's accounting and financial reporting system (Health's system). During the fiscal year 2024 audit, we identified the following deficiencies:

- OFM did not provide evidence of sign offs by the preparer or the reviewer for three of the three (100%) monthly reconciliations selected.
- OFM could not provide documentation to show that it had performed a reconciliation for one of the three monthly reconciliations selected (33%).

CAPP Manual Topic 20905 states that, "to ensure accuracy and uniformity in the preparation and reconciliation of financial data input into the Commonwealth's accounting and financial reporting system, all internally prepared accounting records and other accounting data must be reconciled to reports produced by the Commonwealth's accounting and financial reporting system. Such reconciliations shall be performed and certified to Accounts monthly, as described in this CAPP Topic, and at fiscal year-end, as prescribed by the Comptroller's annual fiscal year-end closing procedures memorandum to agencies." In addition, CAPP Manual Topic

20905 further states that “CAPP Manual procedures alone never eliminate the need and requirement for each agency to publish its own internal policy and procedure documents, approved in writing by agency management.” Furthermore, CAPP Manual Topic 20905 also states that documentation for such reconciliations must be retained for three years. The lack of adequate internal policies and procedures, customized to reflect the agency’s staffing, organization, and operating procedures, reflects inadequate internal control, and it increases the risk that any discrepancies between the Commonwealth’s accounting and financial reporting system and Health’s system would not be timely identified and addressed.

Key positions in OFM have experienced significant turnover, which led to the issues identified. During the audit period, Health recruited new staff for a role historically responsible for preparing reconciliations. Health filled one of these positions, an accountant responsible for performing monthly reconciliations, in February 2024 after the position being vacant for approximately two years. OFM should develop and implement adequate policies and procedures to prepare monthly reconciliations between the Commonwealth’s accounting and financial reporting system and Health’s system. These policies and procedures should, at a minimum, include delegating responsible authority for monthly reconciliations, defining a timeframe for preparation and review, defining a timeframe for researching and clearing any reconciling discrepancies, and retaining the preparer and reviewer’s signatures and dates. Additionally, OFM should retain and make available, upon request, documentation that confirms the completion of monthly reconciliations in accordance with CAPP Manual Topic 20905.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-006: Improve Governance Structure and Resources Surrounding Financial Reporting Process**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** 2023-007; 2022-001; 2021-008

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The University of Virginia (University) continues to implement corrective actions to improve internal controls and governance over the University’s consolidated financial statements which include the University of Virginia Academic Division (Academic Division) and University of Virginia Medical Center (Medical Center). The University realigned the Medical Center’s and Academic Division’s financial reporting functions under the University’s Chief Financial Officer to improve coordination, define roles and responsibilities, and establish timelines for financial reporting deliverables. The Medical Center financial management team experienced significant turnover during the fiscal year. Under the new management structure, the University engaged

consultants to assist in performing a comprehensive review of Medical Center operations and internal controls. The consultants identified a lack of stable processes and controls which increased the risk of not producing reliable and accurate financial data for reporting. The consultants assisted the Medical Center in developing and providing sufficient appropriate evidence to support the control environment and the financial data used in the University's financial statements.

Although the University continues to allocate additional resources and implement new processes and controls over financial reporting, these processes and controls require time to mature. In assessing the maturity of the changes made to the University's financial reporting process, we identified the following significant issues in our review of the financial statements and related control environment:

### *Financial Reporting*

The University did not adequately coordinate and communicate a strategy for consolidation and implementing several accounting pronouncements including, GASB Implementation Guide 2021-1, Q5.1 and GASB Statement No. 94. Specifically, the University did not develop a cross-divisional process to identify and capitalize purchases of groups of assets or identify public-public partnerships, public-private partnerships, or availability payment arrangements. Based on our review, the lack of a unified approach resulted in a \$7.3 million adjustment to capitalize groups of assets previously excluded from the financial statements, including a \$3.4 million restatement to beginning net position. Additionally, the Medical Center incorrectly entered three subscription-based information technology arrangements (GASB Statement No. 96), resulting in a \$10.1 million adjustment impacting capital assets, prepaid expenses, and long-term liabilities. Also, during the financial statement consolidation process, the University did not adequately review intercompany transactions relating to the University's health plan. The oversight resulted in a \$9.1 million overstatement of payables and the elimination of intercompany transactions. The lack of a unified approach to consolidation and implementation of new or existing accounting standards increases the risk of materially misstated financial statements.

### *Journal Entries*

Journal entries are foundational to the integrity and transparency of financial reporting and are used for monthly accruals, contractual adjustments, intercompany activity, patient service revenue, and other financial transactions. The Medical Center posted seven out of 36 (19%) journal entries sampled with a lack of supporting documentation and 12 out of 36 (33%) journal entries sampled with no evidence of the employees who entered and approved the entry. In October 2023, former Medical Center management posted a journal entry of \$55 million (statement of net position impact) without a detailed review and formal approval. This entry, related to a significant accounting transaction in 2024, was subsequently reviewed and corrected as part of year-end review procedures conducted by the new Medical Center management team during last quarter of fiscal year 2024. These findings highlight management override of controls

as a significant risk to the overall financial reporting and internal control environment. Such risks could result in errors, fraud, and materially misstated financial statements.

Although improved controls were implemented in May 2024, to ensure segregation of duties and formal review of journal entries, issues remain. For instance, an audit adjustment of \$7.6 million was required for other postemployment benefit liability accounts and related expense due to human error in a journal entry. This error was not detected by the journal entry control in place. To strengthen the financial reporting process, management must continue evaluating and enhancing controls to address these gaps effectively.

The University implemented new lease tracking procedures moving from its accounting system to manually tracking leases. However, the University did not make the correct journal entries to account for the system transition resulting in a \$6.5 million reclassification between operating and nonoperating expenses. Management oversight is a key control when making significant changes to procedures and highlights the importance of accurate recordkeeping for financial reporting.

#### *Accounts Payable*

During our review of unrecorded liabilities, for seven out of 80 (7.5%) Medical Center expense vouchers sampled and three out of 30 (10%) Academic Division expense vouchers sampled, the University did not accrue expenses payable in the correct fiscal year. Both divisions used incomplete query logic, and the Medical Center used a minimum analysis threshold, which left approximately \$55 million in payables unanalyzed. Management performed a subsequent evaluation resulting in a \$9.1 million adjustment to accounts payable and expenses.

#### *Cash Management*

The Medical Center did not perform a monthly reconciliation for nine out of 12 (75%) months to identify and timely remediate reconciling items between bank statements and its accounting system. The year-end bank reconciliation was not completed until four months after fiscal year end which led to:

- The discovery of a \$34.8 million overpayment to a discretely presented component unit and \$58.8 million of unrecorded cash collected by the Medical Center on behalf of a discretely presented component unit;
- The discovery of \$62.4 million in unrecorded wire transfers to a discretely presented component unit dating back to August 2023; and
- Unresolved reconciling differences of approximately \$1.5 million.

Reconciliations ensure the accuracy and completeness of financial statements by identifying and resolving discrepancies between bank accounts and the accounting system. By not completing reconciliations and addressing reconciling items timely, the Medical Center



increases the risk of recording inaccurate information in the University's financial statements and mismanaging cash resources.

University management is responsible for designing and maintaining a system of internal controls relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement in accordance with generally accepted accounting principles. The lack of adequate internal control processes over financial reporting, journal entries, account payable, and cash management and corresponding financial statement misstatements increase the risk that users of financial statements may draw improper conclusions about the University's financial activities. As the combination of deficiencies and adjustments depict, the University's existing internal control processes present a reasonable possibility that a material misstatement will not be prevented or detected and corrected on a timely basis.

These deficiencies are attributable to certain inadequately designed controls and insufficiently documented policies and procedures compounded by significant turnover within the Medical Center's financial management team, which required new personnel to seek external consulting resources to evaluate areas for improvement and assist in the preparation of accurate financial information for consolidation into the University's financial statements. The University should continue to develop effective controls over financial data and processes to produce accurate and complete financial statements. The University should develop policies and procedures over key business process areas including financial reporting, journal entries, accounts payable, and cash management. The policies and procedures should include but are not limited to error correction, bank reconciliation, intercompany account reconciliation, accounts payable cut-off, and appropriate segregation of duties and approval processes.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-007: Improve Internal Controls over Financial Reporting of Leased Assets**

**Applicable to:** Department of General Services

**Prior Year Finding Number:** 2023-004; 2022-020

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

As noted in previous reports, the Department of General Services' (General Services) Division of Real Estate Services (Real Estate Services) real estate management and leasing system is not fully compliant with GASB Statement No. 87, Leases. The real estate management and leasing system continues to be deficient in the following areas:



- The system does not determine lease classification based on data inputs.
- The data from the system requires numerous manual manipulations outside the system to prepare the financial reporting information.
- The system does not record leases by asset categories, such as land and infrastructure associated with real estate leases.
- The system does not separate and record multiple asset components within a lease, such as a split lease containing land and building assets.

General Services' Office of Fiscal Services (Fiscal Services) and Real Estate Services implemented manual internal controls since the prior audit to compensate for the system deficiencies noted above, which prevented the recurrence of the financial reporting errors reported in fiscal years 2022 and 2023. Management did not implement improvements to the current system due to system limitations and capabilities. Therefore, the limitations and challenges of using the deficient real estate management and leasing system and the risk of the manual controls resulting in financial reporting errors persist. Management is researching other options to correct these issues, including potentially purchasing a stand-alone lease reporting system.

In addition to system deficiencies, Fiscal Services does not have documented procedures to verify the commitment date for leases beginning after fiscal year end or review the attachment for proper commitment disclosures. As a result of inadequate training, Fiscal Services improperly recorded the liability and asset for leases signed before year end that do not commence until after year end, overstating right to use assets and lease liabilities and understating future commitments by \$26.5 million. Fiscal Services made a similar error in the prior year but did not revise and implement internal controls or sufficiently train staff to prevent this error from occurring again. We consider the combination of the actual misstatement, the system deficiencies, and the risk of misstatement due to the manual controls to be a material weakness because it creates a reasonable possibility that a material misstatement of financial information will not be prevented, or detected and corrected, on a timely basis.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statement No. 87 prescribes the applicable accounting standards surrounding the proper accounting and financial reporting for leases. CAPP Manual Topics 31205 through 31220 state all agencies must follow guidelines as required by GASB Statement No. 87.

General Services management should prioritize and emphasize the need for and importance of preparing accurate financial information in accordance with generally accepted accounting principles. Real Estate Services and Fiscal Services should develop, implement, and regularly update policies and procedures over their lease process and provide adequate training

to staff to ensure accurate and complete reporting, including controls over commitment disclosures. General Services management should research options to correct the real estate management and leasing system deficiencies and implement the selected corrective action. Fiscal Services should maintain support for and make certain that the calculations for the fiscal year lease line items, footnotes, and disclosures are accurate prior to submitting this information to Accounts for use in the Commonwealth's ACFR.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-008: Improve Internal Controls over Financial Reporting for Capital Assets**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Virginia Commonwealth University (University) lacks adequate policies, procedures, and resources necessary for accurate reporting of capital assets in the financial statements. The University needs to strengthen its policies and procedures for properly capitalizing assets; managing disposals; identifying and valuing leases and subscription-based information technology arrangements; conducting physical inventory; and handling other capital asset related matters which are necessary to ensure that financial reporting adheres GASB standards. Additionally, due to their decentralized structure, the University depends on multiple departments to identify, record, track, and report capital asset activities throughout the year. Therefore, the University relies on the coding within the University's procurement and financial systems to ascertain capital assets, which the various University departments are not using consistently. The absence of sufficient policies, procedures, and resources for the departments responsible for capital assets has led to the following deficiencies:

- Purchasers within University departments are inconsistently coding purchases related to capital assets due to a lack of training and guidance. Proper coding of purchases is essential for accurate evaluation and capitalization by the University Controller's Office. As a result, the Controller's Office capitalized 30 percent of individual equipment additions tested and 63 percent of group purchase asset additions tested at incorrect amounts. The group purchase asset additions capitalized at incorrect amounts were all purchases from fiscal years prior to 2024 that required a retroactive adjustment as a result of the recently issued GASB Implementation Guide 2021-1, question 5.1, related to capitalizing group assets.

- Four custodians at the University did not perform a physical inventory, and 25 out of 157 custodians (16%) at the University failed to complete the physical inventory certification by the deadline established by the University Controller's Office. While the missed deadline established by the Controller's Office for inventory certification did not impact the financial statements, the completion of certifications did not align with established policies. Additionally, we determined that custodians are not consistently or timely updating the capital asset financial system, which is essential for maintaining accurate capital asset information for financial reporting purposes.
- The Controller's Office needs to strengthen its process for identifying, tracking, and promptly reporting construction projects in progress related to capital outlay construction, information technology software, subscription-based information technology arrangements, and constructed equipment assets crossing fiscal years. Additionally, the University lacks a sufficient mechanism for assessing and disclosing in the financial statements the required commitments or subsequent events associated with construction, architectural, engineering, and other service agreements.
- The Controller's Office needs to strengthen its process for identifying, assessing, and reporting leases and subscription-based information technology arrangements. We found various leases and subscription-based information technology arrangements components that the Controller's Office did not accurately evaluate for capitalization or expensing.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. The University should develop, execute, and maintain policies and procedures concerning all capital asset areas to ensure compliance with GASB standards and to align with the University's practices. Moreover, the Controller's Office should provide University departments the necessary resources and training on coding capital asset related purchases which will enable the Controller's Office to accurately identify, evaluate, and report pertinent activities. In addition, the University should effectively enforce internal controls, including but not limited to physical inventory. Finally, the University should perform an evaluation over all purchases, agreements, and contracts to ensure it properly captures and reports leases, subscription-based information technology arrangements, construction in progress, capitalizable assets, commitments, and subsequent events.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-009: Continue to Improve Controls over the Calculation of Contractual Commitments**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-009; 2022-008; 2021-010

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Department of Behavioral Health and Developmental Services (DBHDS) should continue to improve controls over the calculation of contractual commitments which they report to Accounts for inclusion in the Commonwealth's ACFR. DBHDS did not compile and calculate its contractual commitments accurately for fiscal year 2024. DBHDS' process for calculating the commitments disclosure did not include all the necessary contracts that were a commitment as of year-end, it improperly included additional contracts that it should have excluded, and there were errors in the data used for the calculation. These weaknesses resulted in an overstatement of contractual commitments of approximately \$12.1 million.

DBHDS experienced turnover in the positions that are responsible for contractual commitment calculations including positions within Procurement, and Architectural and Engineering which contributed to the identified weaknesses. In addition to the turnover, DBHDS does not have sufficiently detailed procedures for how DBHDS should compile and calculate the commitments disclosure. Since the prior year, DBHDS has developed policies and procedures over the calculation of year-end commitments. However, the policies and procedures do not provide enough detail regarding all required steps to allow staff to perform the calculation accurately. While these weaknesses did not have a material impact for fiscal year 2024, if left unaddressed, there is an increased risk that DBHDS will report inaccurate commitment amounts which could be misleading to users of the ACFR. Accounts Comptroller's Directive No. 1-24 establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the ACFR as required by the Code of Virginia. Accounts requires state agencies to submit information as prescribed in the Comptroller's Directives and individuals preparing and reviewing the submissions must certify the accuracy of the information provided to Accounts.

DBHDS should continue to improve its process for calculating commitments and ensure that detailed procedures exist that outline all necessary steps required for calculating commitments. Further, DBHDS should ensure there is proper oversight of the process to ensure accurate reporting of commitments, and that all parties are aware of all requirements for reporting year-end commitments.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## THIRD-PARTY SERVICE PROVIDERS (NON-INFORMATION SYSTEMS)

### **2024-010: Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-085; 2022-089; 2021-019

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Pandemic EBT Food Benefits - 10.542

**Federal Award Number and Year:** Not Applicable - 2024

**Name of Federal Agency:** U.S. Department of Agriculture

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)

**Known Questioned Costs:** \$0

The Department of Social Services (Social Services) continues to not obtain, review, and document System and Organization Controls (SOC) reports, specifically SOC 1, Type 2 reports, to gain assurance over its third-party service providers' internal controls relevant to financial reporting. SOC 1, Type 2 reports address the service organization's internal controls and the effect those internal controls may have on the user entity's financial statements. Social Services uses service organizations to perform functions that are significant to its financial operations such as administering the electronic benefit transfer (EBT) process for several of its public assistance programs. For instance, during fiscal year 2024, one of Social Services' third-party service providers issued more than \$2 billion in financial assistance to beneficiaries on EBT cards.

Topic 10305 of the CAPP Manual requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment and maintain oversight over service providers to gain assurance over outsourced operations. Additionally, Title 2 U.S. Code of Federal Regulations (CFR) § 200.303(a) requires non-federal entities to establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Social Services' tasks contract administrators with responsibility for obtaining, reviewing, and documenting SOC 1, Type 2 reports. However, contract administrators are often not familiar with the CAPP Manual requirements, and Social Services has not made them aware of the expectations for obtaining, reviewing, and documenting SOC 1, Type 2 reports through a documented policy and procedure. As a result, contract administrators have not been obtaining, reviewing, and documenting SOC 1, Type 2 reports.

Without adopting a policy and procedure over SOC 1, Type 2 reports and communicating those expectations to contract administrators, Social Services is unable to ensure its complementary user entity controls are sufficient to support their reliance on the service

providers' control design, implementation, and operating effectiveness. Additionally, Social Services is unable to address any internal control deficiencies and/or exceptions identified in the SOC 1, Type 2 reports. In effect, Social Services is increasing the risk that it will not detect a weakness in a service provider's environment by not obtaining the necessary SOC 1, Type 2 reports timely or properly documenting its review of the reports.

Social Services should designate a resource within the agency, who is knowledgeable of the CAPP Manual and SOC 1, Type 2 report requirements, with responsibility for developing an office-wide policy and procedure that contract administrators can use for obtaining, reviewing, and documenting SOC 1, Type 2 reports. At a minimum, Social Services' policy and procedure should include the timeframes for obtaining SOC 1, Type 2 reports from service providers, documentation requirements for user entity complementary controls, the steps needed to address internal control deficiencies and/or exceptions found in reviews, and the staff responsible for any corrective actions necessary to mitigate the risk to the Commonwealth until the service provider corrects the deficiency. Thereafter, Social Services should communicate the policy and procedure to all individuals responsible for overseeing service provider operations to ensure compliance with federal and state regulations. Finally, Social Services should retain this information as part of its annual Agency Risk Management and Internal Control Standard certification.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-011: Improve Fiscal Agent Oversight**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)

**Known Questioned Costs:** \$0

The Department of Medical Assistance Services (Medical Assistance Services) did not obtain and review a SOC report, specifically a SOC I, Type 2 report, to gain assurance over its fiscal agent's internal controls relevant to financial reporting. In addition to services related to information systems management and security, Medical Assistance Services contracts with the fiscal agent to perform accurate and timely payments of Medicaid claims to providers and maintain an accounts receivable ledger for the collection of provider funds owed to Medical

Assistance Services. The fiscal agent processed over \$22 billion in Medicaid-related payments during fiscal year 2024.

Medical Assistance Services obtained a SOC 2, Type 2 report related to the fiscal agent's controls over information systems management and security, however, this report did not provide an opinion over internal controls relevant to Medical Assistance Services' significant fiscal activity and financial reporting. The Commonwealth's Accounting Policies and Procedures Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. It also states that agencies must also maintain oversight over service providers to gain assurance over outsourced operations. Additionally, Title 2 CFR § 200.303(a) requires non-federal entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The existing contract between Medical Assistance Services and the fiscal agent does not require the fiscal agent to obtain an independent review opining to the effectiveness of internal controls related to Medical Assistance Services' significant fiscal activities and financial reporting. Management asserted that they are currently working to modify the contract with the provider to add this requirement. Although management maintains a high degree of interaction with its fiscal agent, they cannot adequately ensure the fiscal agent has designed and implemented sufficient controls, and whether the controls are operating effectively without obtaining and reviewing a SOC I, Type 2 report. This issue increases the risk that management will not detect a weakness in the fiscal agent's environment, which could negatively impact the Commonwealth.

Medical Assistance Services should continue to work with the fiscal agent to add language to the contract that would require the fiscal agent to obtain an appropriate independent audit of its internal controls relevant to Medical Assistance Services' financial activities and reporting. Once the new contract language is in effect, Medical Assistance Services' management should obtain and review the SOC I, Type 2 report annually to ensure the fiscal agent is meeting contractual obligations and has proper internal controls over Medical Assistance Services' significant fiscal activities and financial reporting.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*



## **2024-012: Improve Oversight of Third-Party Service Providers**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not have sufficient internal controls over SOC reports for third-party service providers. DBHDS utilizes a grants management system hosted by a service provider for tracking prime awards and subawards that it disburses to Community Service Boards. SOC reports, specifically SOC 2, Type II reports, provide an independent description and evaluation of the operating effectiveness of service providers' internal controls and are a key internal control in gaining an understanding of a service provider's internal control environment and maintaining oversight over outsourced operations. DBHDS did not obtain, review, or document the review of the grants management system SOC report to identify deficiencies or determine whether the report provided adequate coverage over operations during state fiscal year 2024.

The CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. Agencies must also maintain oversight over service providers to gain assurance over outsourced operations. Additionally, the Commonwealth's Information Security Standard, SEC530 (Security Standard) states that agency heads remain accountable for maintaining compliance with the Security Standard for information technology (IT) equipment, systems, and services procured from service providers, and must enforce the compliance requirements through documented agreements and oversight with service providers for the services they provide.

Without obtaining and reviewing SOC reports over all relevant service providers, DBHDS is unable to ensure its complementary user entity controls are sufficient to support their reliance on the service providers' control design, implementation, and operating effectiveness. Additionally, DBHDS is unable to address any internal control deficiencies and/or expectations identified in the SOC report. DBHDS is increasing the risk that it will not detect a weakness in a service provider's environment by not obtaining the necessary SOC reports or properly documenting its review of the report.

DBHDS did not obtain a SOC report for the grants management system due to management oversight. DBHDS failed to obtain and review the SOC report to ensure that security measures in place were reasonable for how DBHDS utilizes the system. DBHDS should obtain, review, and document the review of SOC 2, Type II reports for its grants management system. In addition, DBHDS should evaluate all other service providers it uses to determine if it should obtain and review SOC 2, Type II reports for any other service provider. DBHDS should ensure these reviews comply with the requirements outlined in the CAPP Manual and the Security Standard. DBHDS should communicate this requirement to all individuals responsible for overseeing service provider operations to ensure compliance with Commonwealth regulations.



### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-013: Improve Third-Party Service Provider Oversight**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Human Resource Management relies on service providers to administer benefits provided under the State Health Insurance Plan, the Local Choice Health Plan, the Line of Duty Act Plan, and the Workers' Compensation Program. Human Resource Management did not obtain and review SOC reports for all service providers that administer benefits on Human Resource Management's behalf. Specifically, Human Resource Management was not able to provide evidence that it received a SOC report for one of its service providers nor was it able to provide a completed SOC assessment for that vendor. Additionally, Human Resource Management could not provide evidence that it reviewed a vendor-prepared SOC assessment for an additional service provider.

SOC reports, specifically SOC 1, Type 2 reports, provide an independent description and evaluation of the operating effectiveness of service providers' internal controls over financial processes and are a key tool in gaining an understanding of a service provider's internal control environment and maintaining oversight over outsourced operations. Human Resource Management contracts with a vendor to perform annual reviews of relevant SOC reports and provide its assessment through a report checklist. Human Resource Management reviews the SOC report assessments provided to it by the vendor.

CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. Agencies must also maintain oversight of service providers to gain assurance over outsourced operations. Agencies must annually certify to Accounts that they have maintained oversight of service providers through review of SOC reports.

Without sufficient review of SOC reports, Human Resource Management cannot ensure its complementary user entity controls are sufficient to support reliance on the service providers' control design, implementation, and operating effectiveness. By not obtaining the necessary SOC reports and documenting its review of the reports, Human Resource Management is increasing the risk that it will not detect a weakness in a service provider's environment. Human Resource Management did not perform a review of all SOC reports because it has not clearly assigned

responsibility for obtaining and reviewing SOC reports and assessments. Additionally, its policies do not define a timeframe for obtaining and reviewing SOC reports.

Human Resource Management should obtain, review, and document an assessment of SOC 1, Type 2 reports for service providers that significantly affect its financial activity. Additionally, Human Resource Management should ensure its policies clearly define the parties responsible for obtaining and reviewing SOC reports. Policies and procedures should also comply with the requirements outlined in the CAPP Manual and should include, but not be limited to, the timeframes for obtaining SOC reports from the service provider. Finally, Human Resource Management should ensure it retains evidence of the receipt and review of applicable SOC reports.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-014: Improve Oversight of Administrative Service Providers**

**Applicable to:** University of Virginia - Medical Center

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Medical Center does not have sufficient internal controls over SOC reports of administrative service providers. The Medical Center outsources certain business tasks and functions to service providers who transmit, process, or store sensitive Medical Center data. SOC reports, specifically SOC 1 Type II reports, provide an independent description and evaluation of the operating effectiveness of a service providers' internal controls over financial processes and are a key tool in gaining an understanding of a service provider's internal control environment and maintaining oversight of outsourced operations. However, the Medical Center does not have a formal process to identify service providers. Consequently, during fiscal year 2024, the Medical Center did not obtain, review, or document its review of service provider SOC reports to identify deficiencies or determine whether the reports provided adequate coverage over operations.

The CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. Universities must also maintain oversight of service providers to gain assurance over outsourced operations in accordance with Agency Risk Management and Internal Control Standards (ARMICS). In addition, the National Institute of Standards and Technology Standard, 800-53 (NIST Standard) requires that organizations define and employ processes to monitor security control compliance by external service providers on an ongoing basis.

Without adequate policies and procedures over service providers' operations, the Medical Center is unable to properly identify service providers and ensure the Medical Center's complementary user entity controls are sufficient to support its reliance on the service providers' control design, implementation, and operating effectiveness. Additionally, Medical Center is unable to address any internal control deficiencies and/or exceptions identified in the SOC reports. The Medical Center is increasing the risk that it will not detect a weakness in a service provider's environment by not obtaining the necessary SOC reports timely or properly documenting its review of the reports, and any corrective actions necessary to mitigate the risk to the Medical Center until the service provider corrects the deficiency. The Medical Center should develop and implement a process to identify service providers and obtain, review, and document SOC 1 Type II reports for its service providers that significantly affect its financial activity.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### THIRD-PARTY SERVICE PROVIDERS (INFORMATION SYSTEMS)

#### **2024-015: Improve Oversight of Third-Party IT Service Providers**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2023-083

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

VITA does not sufficiently document the timeliness and completeness of its oversight of IT third-party service providers in accordance with CAPP Manual Topic 10305 and the Security Standard. VITA contracts with several service providers to provide IT infrastructure services. VITA obtains assurance over the operating effectiveness of the controls at each service provider by obtaining and reviewing SOC reports for both financial reporting (SOC 1) and IT security (SOC 2). VITA also obtains SOC reports for subservice providers when necessary. Although VITA obtained and reviewed all required SOC reports for fiscal year 2024, we identified the following weaknesses:

- for eight of eight (100%) service providers and key subservice providers that included complementary user entity controls (CUEC) in their SOC report, VITA did not document how the agency ensures CUECs are in place and operating effectively;
- for four of four (100%) service providers with exceptions to control objectives, VITA did not document how the exceptions affect VITA's operations or why the exceptions did not affect VITA's operations;

- for two of seven (29%) service providers with subservice organizations identified in the SOC reports, VITA did not identify the name of the subservice organization(s) within its review checklist; and
- for two of three (66%) subservice providers, the period of the SOC reports provided did not include the beginning of fiscal year 2024. Upon request, VITA provided one of two (50%) earlier SOC reports covering the beginning of fiscal year 2024; however, documentation of VITA's review was not included. VITA did not provide a SOC report covering the beginning of fiscal year 2024 for the remaining subservice provider.

The Security Standard states that the agency head of each agency is accountable for maintaining compliance with the Security Standard, and that agencies must enforce the compliance requirements through documented agreements with third-party providers and oversight of the services provided. Additionally, CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service providers' internal control environments. Agencies must also maintain oversight over service providers to gain assurance over outsourced operations.

A primary cause of the weaknesses identified above is a lack of time to thoroughly review and document the evaluations of the SOC 1 reports. VITA expects all service providers to submit SOC 1 reports by September 1, and SOC 2 reports by November 1, of each year. When VITA receives the SOC reports, analysts review the reports and document their evaluation using the SOC Review Checklist. When there is a delay in obtaining SOC reports from service providers, there is not sufficient time to thoroughly review the reports and evaluate the results. Although VITA completed the SOC 1 Review Checklists for each service provider and subservice provider, several checklists did not contain adequate documentation of considerations related to CUECs or the effects of control objective exceptions on VITA's operations.

VITA should ensure that all staff responsible for reviewing SOC reports, and completing SOC Review Checklists, receive adequate training on the various components of SOC reports and the SOC Review Checklists to be able to thoroughly complete the checklists and evaluations. VITA should consider adding a review element to the SOC Review Checklists to ensure that all evaluations contain sufficient documentation of service provider oversight. When VITA identifies exceptions to control objectives in the SOC reports, VITA should sufficiently document the effect of those control objective exceptions on VITA and the Commonwealth. Additionally, when VITA identifies CUECs in the SOC reports, VITA should include sufficient documentation of its consideration of the CUECs.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-016: Develop and Implement a Third-Party Service Provider Oversight Process**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** 2023-084

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Taxation is making progress to develop and implement a documented process to identify, procure, maintain, and monitor external service providers (providers) that store, transfer, and process Taxation's mission-critical and confidential data. Since the prior audit, Taxation drafted a supply chain management policy and procedure that requires Taxation to evaluate the providers' information security controls prior to commencing contract negotiations and conduct annual oversight thereafter. However, as of the end of fiscal year 2024, Taxation did not approve and implement the policy and process. Additionally, while Taxation has a list of providers, it has not yet developed written procedures for maintaining the list to ensure it is accurate and complete on an ongoing basis. While Taxation's Internal Audit department reviews assurance reports from some providers every three years, Taxation's lack of process to maintain a complete and accurate agency-wide list of providers resulted in Internal Audit not reviewing some providers. Additionally, reviewing the assurance reports every three years does not meet the Security Standard requirement of performing annual reviews.

The Security Standard, SEC530, which supersedes the Commonwealth's Hosted Environment Information Security Standard, SEC525, requires that agency management hold providers accountable for compliance with the Commonwealth's security standards through documented agreements and oversight activities. Specifically, the Security Standard requires Taxation to "... develop, document, and disseminate an organization-level system and services acquisition policy that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance." The Security Standard also requires Taxation to have documented procedures and processes that facilitate the implementation of policies and associated controls. Lastly, the Security Standard requires annual monitoring of the providers' controls to ensure continued compliance with the Security Standard and agency expectations.

The lack of a written policy and procedure that specifically addresses the contractual requirements that Taxation should consider before procuring providers' services may prevent Taxation from holding providers accountable to the Security Standard. Additionally, providers' internal control deficiencies may go undetected for up to three years due to Taxation's lack of an implemented process to annually monitor providers' controls. Taxation was unable to finalize, approve, implement, and train staff on the policy and procedure before fiscal year-end due to higher priorities. Additionally, resource constraints precluded Taxation from completing its draft of policies and procedures for maintaining a complete and accurate list of providers.

Taxation should continue its efforts to finalize a written policy and procedure that aligns with the requirements in the Security Standard for procuring and monitoring providers. Taxation

should then implement a formal process to consistently validate the effectiveness of providers' security controls on an annual basis. Taxation should develop and implement a process to maintain a complete and accurate list of providers to ensure the agency maintains effective oversight for all its providers, which will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-017: Improve IT Third-Party Oversight Process**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2023-086; 2022-090

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Medical Assistance Services has made progress to document and implement a formal process for maintaining oversight for three of its IT third-party service providers that manage and support its Medicaid management system. The Medicaid management system encompasses different functions, such as member and provider reporting, financial reporting, and federal reporting.

Since the prior year audit, Medical Assistance Services developed its IT Third Party Risk Management Procedure, which was effective on February 1, 2024, to facilitate the implementation of its IT System and Services Acquisition Policy. However, Medical Assistance Services is still working to implement the new procedure, which has resulted in the agency not yet verifying the following required controls and processes for one of the Medicaid management system IT service providers that is not covered by the VITA Commonwealth of Virginia Risk and Authority Management Program.

- Medical Assistance Services does not confirm the geographic location of sensitive data monthly for IT service providers. Without confirming the geographic location of sensitive data, Medical Assistance Services may be unable to enforce contract requirements, laws, and standards due to the data falling outside of the United States' jurisdiction.

- Medical Assistance Services does not confirm whether IT service providers perform vulnerability scans every 90 days. By not obtaining and analyzing the vulnerability scan results from the IT service provider, Medical Assistance Services increases the risk that the IT service providers are not remediating legitimate vulnerabilities in a timely manner.

Medical Assistance Services experienced delays in implementing its new procedure due to limited staffing to properly communicate and train those responsible for monitoring IT service providers. Medical Assistance Services expects to complete its implementation by October 2024. Medical Assistance Services should dedicate the resources necessary to finish implementing its Third-Party Risk Management Procedure. Additionally, Medical Assistance Services should ensure that those tasked with monitoring IT service providers are confirming the geographic location of sensitive data and the provider's performance of vulnerability scanning and remediation efforts per the Security Standard. Medical Assistance Services should also ensure the individuals responsible for monitoring consistently perform formal oversight processes in a timely manner, which will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-018: Continue Improving Oversight of Third-Party Service Providers**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2023-087; 2022-092; 2021-021; 2020-069

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Virginia Alcoholic Beverage Control Authority (Authority) has made limited progress since the prior year to develop a formal and consistent process to oversee and manage its IT providers in accordance with the NIST Standard. Providers are entities that perform tasks and business functions on behalf of the Authority.

Since the prior year's audit, the Authority updated its IT SOC Review Procedure (SOC Review Procedure) to require the Information Security department or functional area responsible to annually review a SOC report for each provider classified as sensitive. However, as follows two prior weaknesses continued to exist and we identified one new weakness:

- The Authority's SOC Review Procedure does not accurately reflect the current process used to maintain oversight over the Authority's providers. The SOC Review Procedure requires the Authority to receive and review a SOC report for only those providers



classified as sensitive annually. However, the Authority's SOC review process currently is to request and review SOC reports for all providers, no matter the sensitivity classification, and does not define the expected process for providers that the Authority has not classified as sensitive. Additionally, the Authority does not define in its SOC Review Procedure its expectations for gaining other forms of assurance if the Authority cannot obtain a SOC report from a provider. The NIST Standard requires the Authority to employ organizationally defined processes, methods, and techniques to monitor control compliance by external service providers on an ongoing basis. By not having a policy or procedure that establishes requirements for monitoring control compliance of all providers on an ongoing basis, the Authority cannot validate that the providers have effective IT controls to protect the Authority's sensitive and confidential data, increasing the chance of a breach or possible data disclosure (NIST Standard, section: SA-9 External System Services).

- The Authority has not completed a formal risk assessment for 32 of its 40 (80%) providers. The Authority's IT Information Security Risk Management Policy (Risk Management Policy) requires that the Information Security department perform a risk assessment for all new, replacement, and production systems, and to conduct risk assessments for critical information systems and production applications at least once every three years. Without completing risk assessments, the Information Security department is unable to determine the risks that impact its sensitive data or providers and dedicate the resources to ensure the appropriate implementation of security controls to reduce or mitigate those risks (IT Risk Management Policy, section D.2.a Information Security IT Risk Assessment, Evaluation and Report; NIST Standard, section: RA-3 Risk Assessment).
- The Authority has not received and reviewed independent audit assurance that provides an opinion over the operating effectiveness of the controls in place for nine of its 40 (23%) providers. The NIST Standard requires the Authority to employ organizationally defined processes, methods, and techniques to monitor control compliance by external service providers on an ongoing basis. By not receiving and reviewing independent audit assurance, such as a SOC report, for each provider on an ongoing basis, the Authority cannot validate that the providers have effective IT controls to protect the Authority's sensitive and confidential data, increasing the chance of a breach or possible data disclosure (NIST Standard, section SA-9 External System Services).

Due to significant turnover in upper management and other staffing constraints, the Authority did not have adequate resources and was unable to make progress to complete formal risk assessments. Additionally, the absence of a SOC Review Procedure that accurately reflects the Authority's current and expected process, as well as the lack of completed risk assessments, led to the Authority not obtaining and reviewing the independent audit assurance necessary to validate the implementation of security controls.



The Authority should revise its policy and procedure to require and reflect the process the Authority uses to monitor control compliance of all providers at regular intervals, such as obtaining and reviewing independent audit assurance for each provider on an annual basis. As part of the revision, the Authority should ensure the policy and procedure reflects the Authority's process for gaining assurance if the provider does not provide an independent audit assurance report. The Authority should also conduct a formal risk assessment for each provider to determine the potential risks that may impact the provider, the security controls necessary to mitigate the risks, and determine the sensitivity of the data handled by the providers. Finally, the Authority should validate that management implements effective IT controls as required to mitigate potential risks by obtaining and reviewing independent audit assurance, such as a SOC report. These actions will help to safeguard the confidentiality, integrity, and availability of the Authority's sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-019: Improve Procedures and Process for Oversight of Third-Party IT Service Providers**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** 2023-089

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Virginia Lottery (Lottery) does not have certain elements in its policies and process to consistently maintain oversight of its IT providers in accordance with the Commonwealth's updated Security Standard. Since the prior audit, Lottery made progress by updating its list of providers and drafting a Systems and Services Acquisitions policy, which includes requirements for maintaining the providers list and creating a Cloud Terms and Conditions agreement template (Cloud Terms Agreement) with information security requirements. However, as of the end of fiscal year 2024, the following weaknesses still exist:

- Lottery has not documented its process to maintain a list of providers to verify its accuracy and completeness. Without documenting the process to maintain an accurate list of all providers, Lottery may be unable to validate all providers are complying with contractual requirements and implementing security controls to protect Lottery's sensitive data (Security Standard, sections: CA-3 Information Exchange, CA-3-COV).
- Lottery has not formally documented its policy and procedure that outlines contractual agreement language requirements for providers based on the service procured. While Lottery created a Cloud Terms Agreement, it lacks a formal policy

and procedure to enforce the application to new procurements and renewals with existing providers. The Security Standard requires Lottery to include specific requirements, descriptions, and criteria in the acquisition contract for an information system, system component, or information system service. A formal policy and process will help Lottery ensure the consistent application of contractual language requirements to provider agreements, to assist with protecting sensitive Lottery data. Also, a Cloud Terms Agreement will allow Lottery to require providers to give Lottery documentation that verifies compliance with Lottery's internal policies and the Security Standard, ensuring implementation of specific security measures (Security Standard, section: SA-4 Acquisition Process).

- Lottery has not contractually required all its providers to provide independent audit assurance reports on an annual basis nor has Lottery conducted annual security audits or reviews of all providers' independent audit assurance reports. Since the prior year audit, Lottery conducted annual reviews of independent audit assurance reports for four of its 20 (20%) providers and subservice providers. Lottery's Security Operation Control Report Review Process requires, in accordance with the Security Standard, Lottery to perform or review the results of an annual security audit of the environment of its service providers. Without conducting an annual review of the independent audit assurance reports for all providers, Lottery is unable to verify the providers implemented the necessary security controls and processes as required by the contract agreements and the Security Standard to protect Lottery's sensitive data. Additionally, Lottery is unable to review the list of complimentary controls traditionally included in a provider's independent audit assurance report to determine whether Lottery needs to implement applicable security controls to mitigate potential risks (Security Standard, sections: SA-9-COV-3 External System Services).
- Lottery has not contractually restricted the location of information processing, data, and information system services to locations within the continental United States (CONUS), nor have they formally documented processes to monthly confirm the exact location of sensitive data after implementation. By not restricting its data to the CONUS borders and confirming the location of its data monthly, Lottery increases the risk that its data may be offshored and not governed by Commonwealth and U.S. laws and regulations (Security Standard, sections: SA 9-COV-1, SA-9-COV-3 External System Services).
- Lottery has not contractually required its providers to provide vulnerability scan reports at least every 90 days, nor has Lottery formally documented its process to review the vulnerability scan reports to verify providers are applying patching and mitigation efforts in a timely manner in accordance with its internal policies and the Security Standard. By not requiring the vulnerability scan reports and enforcing remediation requirements, Lottery increases its risk of being subject to a successful cyberattack, exploit, and data breach in its providers' environments (Security Standard, sections: SA-9-COV-1, SA-9-COV-3 External System Services).

- Lottery has not established a data escrow policy to address the data recovery process in case of system failure or facility issues to ensure providers return all copies of data to Lottery at the end of the contract. Without establishing a data escrow policy or other exit plan, Lottery is at risk of not having its data recovered or removed from the providers systems at the end of the contract (Security Standard, section SA-9-COV-2 External System Services).

Lottery's delay in completing corrective action is due to focusing its resources to revise its formal policies and procedures to align with the updated version of the Security Standard, effective March 2024, including requirements for Lottery's acquisition and oversight of its providers. Additionally, Lottery has not completed contract negotiations to apply the new Cloud Terms Agreement with all providers as of the end of the fiscal year.

Lottery should continue to improve its policies and procedures to align with the Security Standard and outline its requirements and process for consistently procuring and maintaining oversight of its providers on an ongoing basis. Employing appropriate processes, methods, and techniques to monitor providers' security control compliance on an ongoing basis will help address the weaknesses listed above and ensure the confidentiality, integrity, and availability of Lottery's sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-020: Improve IT Service Provider Oversight**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Medical Center does not appropriately monitor the effectiveness of the security controls of IT providers in accordance with the Medical Center's adopted Information Security Standard, the NIST Standard, as well as the Medical Center's Risk Management Standard (Risk Standard). Specifically, the following four weaknesses exist:

- The Medical Center does not have a policy that requires the Medical Center to maintain an updated list of providers and does not have a procedure to facilitate maintaining an updated list of providers, including roles and responsibilities for Medical Center staff tasked with oversight. Due to the lack of a requirement and process for maintaining a comprehensive and up-to-date list of providers, we were unable to determine an accurate total number of providers the Medical Center uses

for IT services. The NIST Standard states that the Medical Center should develop, document, and disseminate a policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance and is consistent with applicable laws, regulations, policies, standards, and guidelines. Without a policy that requires the Medical Center to maintain an updated list of providers and a procedure in place to facilitate the policy requirement, the Medical Center cannot ensure that it has an accurate list of providers to review, which could lead to providers with risks that are not reviewed and accepted or mitigated in accordance with the Risk Standard.

- The Medical Center does not obtain and review an independent audit assurance report (such as a SOC 2 Type II or equivalent report) to validate the operating effectiveness of security controls every three years for each provider with a risk rating of “Moderate” or “High” that contain highly sensitive information, as required by the Risk Standard. The Medical Center has a process in place to obtain and review independent audit assurance reports for existing providers with a risk rating of “Moderate” or “High” during its three-year risk assessment re-review process. The Medical Center provided a list of 12 providers that have a risk rating of “Moderate” or “High” due for a three-year assessment. During calendar year 2024, the Medical Center obtained an independent audit assurance report for ten of the 12 providers and documented its review of the report in each provider’s corresponding risk assessment. However, the Medical Center has not obtained and reviewed an independent audit assurance report for the remaining two providers on the list. Additionally, we were unable to determine whether these 12 providers are the only providers that require assessment. The Risk Standard requires that the Medical Center conduct re-reviews for any “Moderate” or “High” risk third-party systems every three years and document the results in a risk assessment report. The NIST Standard requires that the Medical Center employ processes, methods, and techniques to monitor control compliance by external service providers on an ongoing basis. Without reviewing independent audit assurance that validates the operating effectiveness of security controls on a regular, ongoing basis, the Medical Center cannot identify possible control deficiencies and follow up with the provider timely, which could result in unauthorized use or disclosure of the Medical Center’s sensitive information.
- The Medical Center does not include a requirement in agreements with its providers to provide an independent audit assurance report to the Medical Center every three years to align with the Risk Standard. This Risk Standard states that all provider platforms supported by a vendor that contain sensitive information have an additional requirement of a SOC 2 Type II or equivalent independent audit assurance, and review of their security controls. The NIST Standard requires that the Medical Center employ processes, methods, and techniques to monitor control compliance by external service providers on an ongoing basis. Not requiring providers to provide independent audit assurance, such as a SOC 2 Type II or equivalent, on a regular basis

could result in an inability for the Medical Center to gain an adequate understanding of the provider's control environment.

- The Medical Center does not identify, evaluate, and determine which subservice providers are significant to the Medical Center's operations. The Medical Center also does not obtain assurance over the relevant controls for significant subservice providers. Subservice providers are supporting providers that deliver or assist in the delivery of a service relied upon to support a provider's environment. The NIST Standard requires that the Medical Center employ processes, methods, and techniques to monitor control compliance by external service providers on an ongoing basis. Not obtaining and reviewing independent audit assurance reports for subservice providers precludes the Medical Center from gaining assurance over the controls excluded from the provider's assurance report due to the subservice provider implementing those controls, which could open the Medical Center to a risk of unauthorized modification or disclosure of sensitive Medical Center data and information.

The Medical Center is currently in the process of completing a project to centralize parts of its contract and risk assessment process and plans to implement a centralized solution for third-party vendor management to manage its contract and risk assessment processes. The Medical Center prioritized completion of this project, which delayed its provider oversight activities. Additionally, the Risk Standard details the Medical Center's process for assessing the risk of systems but does not detail the necessary requirements and processes that the Medical Center should follow for ongoing oversight of its providers, which contributed to the process lacking additional elements.

The Medical Center should develop a policy that requires maintaining an updated list of providers, and receiving and reviewing independent audit assurance reports, such as a SOC 2 Type II or equivalent reports, from all providers on a regular basis. The Medical Center should then develop a procedure to facilitate the implementation of the policy. The Medical Center should also develop a policy or update the Risk Standard to define the requirements and process the Medical Center follows for appropriate provider oversight, including receiving and reviewing independent audit assurance. The Medical Center should then adhere to the Risk Standard and obtain and review independent audit assurance that validates the operating effectiveness of the security controls for all IT providers as part of the required risk assessment re-review process. Additionally, the Medical Center should ensure it has a contract requirement in place requiring providers to supply the Medical Center with independent audit assurance, such as a SOC 2 Type II or equivalent. Finally, the Medical Center should evaluate and determine which subservice providers are significant to the Medical Center's operations. For all significant subservice providers, the Medical Center should determine the best way to obtain assurance over the relevant controls at the subservice provider and document the results of the procedures performed. This assurance could include obtaining and reviewing independent audit assurance reports for the subservice providers. These control enhancements will help to safeguard the

confidentiality, integrity, and availability of the Medical Center’s sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-021: Improve IT Service Provider Oversight**

**Applicable to:** Virginia College Savings Plan

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Virginia College Savings Plan (Virginia529) does not consistently maintain adequate oversight of IT service providers to gain assurance over outsourced operations in accordance with the Virginia529 System and Services Acquisition Policy (Acquisition Policy) and the Security Standard. Service providers are organizations that perform outsourced business tasks or functions on behalf of Virginia529 and the Commonwealth. Virginia529 uses service providers to manage access to, process, and store data used by its critical business functions but has not fully implemented certain policies and procedures required by the Security Standard to safeguard its outsourced IT operations. Specifically, Virginia529 does not consistently establish certain required vendor expectations or perform certain required monitoring activities over its IT service providers.

The Acquisition Policy requires the Information Security Officer to monitor security control compliance by external service providers. Additionally, the Security Standard, section SA-9 requires that Virginia529 employ the processes, methods, and techniques to monitor control compliance of external service providers on an ongoing basis, as per the control requirements detailed in sections SA-9 Control Enhancements, SA-9-COV-1, SA-9-COV-2, and SA-9-COV-3.

By not consistently gaining adequate ongoing annual assurance over IT service providers’ operating controls, Virginia529 cannot validate that each provider has effective information security controls. Ineffective IT service provider controls can impact Virginia529’s ability to ensure the confidentiality, integrity, and availability of hosted systems. The Commonwealth revised the Security Standard during the fiscal year which added new requirements for IT service provider oversight that Virginia529 has not addressed through its documented procedures. Additionally, Virginia529 has not adequately documented and approved deviations from the Security Standard in instances when management is relying on various levels of compensating controls to manage the risks to its hosted systems.

Virginia529 should revisit its sensitivity classifications of hosted systems to ensure accurate assessments of risk. Virginia529 should further develop documented procedures to ensure effective implementation of its Acquisition Policy, including establishing expectations during procurement, requesting annual security assessment reports from each provider, and documenting its evaluation to ensure the provider has effective operating controls in order to meet the requirements of the Security Standard.

During the evaluation, Virginia529 should identify control deficiencies, develop mitigation plans, and escalate issues of non-compliance, as necessary. By gaining adequate assurance over IT service providers, Virginia529 will ensure the ongoing confidentiality, integrity, and availability of its hosted systems.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES**

### **2024-022: Improve Information Security Program and Controls**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2023-010; 2022-024; 2021-024; 2020-024

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**Information System Security Control Family:** Access Control; Awareness and Training; Incident Response; Information Security Roles and Responsibilities; Planning; Risk Assessment; Security Assessment and Authorization; System and Services Acquisition

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Medical Assistance Services continues to address weaknesses in its IT general controls originally identified in a 2020 audit and confirmed in a 2023 audit covering the same IT general controls conducted by Medical Assistance Services' Internal Audit division. During the 2023 audit, Internal Audit tested 105 controls required by the Commonwealth's previous version of the Information Security Standard, SEC501, and identified 61 individual control weaknesses, a 58 percent non-compliance rate, that Internal Audit grouped into eight findings. Medical Assistance Services addressed four of the eight findings during fiscal year 2024.

Noncompliance with required security controls increases the risk for unauthorized access to mission-critical systems and data in addition to weakening Medical Assistance Services ability



to respond to malicious attacks to its IT environment. Medical Assistance Services has experienced delays in addressing these findings due to the number of findings and resources required to remediate the weaknesses. Medical Assistance Services updated its corrective action plan for the four remaining findings in June 2024, stating corrective actions are still ongoing with an estimated completion date of September 2024.

Medical Assistance Services should prioritize and dedicate the necessary resources to ensure timely completion of its corrective action plans and to become compliant with the current version of the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-023: Improve Database Security**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Audit and Accountability; Configuration Management; Contingency Planning; Identification and Authentication; System and Information Integrity

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Medical Assistance Services does not have formal policies, procedures, and a baseline configuration that outlines requirements and justifications for securing and maintaining the database supporting its primary system for financial accounting and reporting operations in accordance with the Security Standard, and industry best practices, such as the Center for Internet Security Benchmarks (CIS Benchmark). As a result, Medical Assistance Services has not implemented some required controls over the database. We communicated the weaknesses 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 Security Standard requires Medical Assistance Services to develop, document, and disseminate information security policies and procedures that align with the control requirements in the Security Standard. Additionally, the Security Standard requires Medical



Assistance Services to develop, document, and maintain a current baseline configuration of the system and apply more restrictive security configurations for sensitive systems. The Security Standard also requires Medical Assistance Services to review and update the policies, procedures, and baseline configuration on an annual basis and following an environmental change.

Without detailed policies, procedures, and a baseline configuration that outlines requirements and justifications for securing and maintaining its database, Medical Assistance Services increases the risk that the system will not meet the minimum security requirements and recommendations to protect its sensitive data from malicious parties. Medical Assistance Services has experienced a lack of resources which has contributed to the absence of documentation outlining control requirements and procedures needed to properly secure the database. The absence of this documentation contributed to the deficiencies communicated in the FOIAE document and as a result, Medical Assistance Services has not consistently evaluated and applied security controls.

Medical Assistance Services should dedicate the resources necessary to develop and implement formal policies and procedures to support its database based on the Security Standard requirements and settings recommended by industry best practices, such as the CIS Benchmark. Medical Assistance Services should develop a formal baseline configuration for the database that defines required security controls outlined in industry best practices, such as the CIS Benchmark. The baseline configuration should define deviations from recommended and expected security configurations as well as business justification and approval for any deviations. Additionally, Medical Assistance Services should develop a process to review the database's configuration against its established baseline configuration on a scheduled basis and after major changes occur to help detect and address potential misconfigurations timely. Furthermore, Medical Assistance Services should implement the security controls and processes communicated in the FOIAE document to address risks present in the database to ensure the configuration aligns with the Security Standard and CIS Benchmark. These actions will help maintain the confidentiality, availability, and integrity of Medical Assistance Services' sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-024: Continue Improving IT Risk Management Program**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-014; 2022-030; 2021-026; 2020-027; 2019-063; 2018-025

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Planning; Risk Assessment

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to not have a formal and effective IT risk management program that aligns with the requirements in the Security Standard. Since we first issued this finding in 2018, Social Services remediated some risk management and contingency planning issues. However, Social Services continues not to:

- accurately verify and validate data and system sensitivity ratings;
- create risk assessments for 90 percent of its sensitive systems;
- create system security plans for the 55 current systems identified as sensitive;
- review risk assessments for 100 percent of its existing documentation; and
- implement corrective actions identified in risk assessments.

We communicated the details of these 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 Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Division of Information Security and Risk Management (ISRM) and Technology Services Division (TSD) defined and documented a new risk assessment policy and procedure in April 2024. Social Services also established a new risk assessment process that engages system administrators and system owners to complete a risk assessment worksheet to submit to ISRM for evaluation. ISRM meets with system administrators, system owners, and the Agency Head, to review the resulting risk assessment report and establish a risk mitigation plan. However, Social Services has not yet matured the new risk assessment process due to recently formalizing the process. Social Services established the Cybersecurity Team as part of TSD in fiscal year 2024; therefore, the Cybersecurity Team and ISRM have not yet assessed and integrated the various risk management processes. Additionally, the new risk assessment procedure does not define

and document the requirements and processes Social Services must follow to implement the corrective action responsibilities.

ISRM should work with TSD, the Cybersecurity Team, and business units to ensure Social Services establishes and maintains an up-to-date sensitive systems list. The Information Security Officer, in conjunction with system and data owners, should classify agency IT systems and data based on sensitivity. Following its new risk assessment procedure and process, ISRM and the Cybersecurity Team should prioritize completing risk assessments and system security plans for its sensitive systems and review those documents annually to validate that the information reflects the current environment. Additionally, TSD should implement security controls to mitigate the risks and vulnerabilities identified in its risk assessments. Improving the IT risk management program will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission-essential functions.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-025: Improve Web Application Security**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-015; 2022-029; 2021-025; 2020-026; 2019-037

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability; Configuration Management; Risk Assessment; System and Information Integrity

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to not configure a sensitive web application in accordance with the Security Standard. During fiscal year 2024, Social Services remediated two of the five previously identified weaknesses; however, these two weaknesses existed during the fiscal year under review. Additionally, Social Services has not remediated three of the previously identified weaknesses.

We communicated the 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 Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information

systems and data. Lacking and insufficient procedures and processes to manage the web application contributed to the five weaknesses outlined in the separate FOIAE document. Social Services prioritizing other projects also contributed to the weaknesses persisting.

TSD, ISRM, and business owners should work together to remediate the remaining weaknesses to secure the web application and meet the minimum requirements in its internal policies and the Security Standard. Addressing these weaknesses will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data and achieve compliance with both internal policies and the Security Standard.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-026: Continue to Improve Database Security**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-016; 2022-037; 2021-030

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Configuration Management; Contingency Planning

DBHDS continues not to secure the database server that supports its financial system in accordance with its internal policies, the Security Standard, and industry best practices, such as the Center for Internet Security Benchmarks. We communicated three control weaknesses related to baseline configuration and lack of policies and procedures for review and restore processes 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 Security Standard requires DBHDS to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, DBHDS cannot ensure the confidentiality, integrity, and availability of data within its system.

DBHDS works with an external vendor to manage its financial system. While the external vendor provided verbal justifications in prior years for deviating from certain controls required by the Security Standard or recommended by industry best practices, DBHDS did not verify, approve, and document the deviations and justifications in its baseline configuration, nor did DBHDS enforce the baseline's expected configuration. DBHDS discovered during fiscal year 2024 that the database was not capable of meeting the requirements of the Security Standard and is

in the process of developing a new corrective action plan. Additionally, DBHDS' lack of management oversight led to the weaknesses outlined in the FOIAE communication.

DBHDS should continue its efforts to revise its corrective action to secure the financial system's database. While it revises its corrective action plans, DBHDS should continue working with its external vendor to review the deviations between the baseline configuration document and the database's configuration. For deviations that DBHDS verifies and approves, DBHDS should update its baseline configuration to reflect the deviation and business justification. For those it does not approve, DBHDS should enforce its baseline configuration and Security Standard requirements to ensure the database aligns with the agency's expected configuration settings. Additionally, if DBHDS must deviate from security controls required by the Security Standard, DBHDS should file for an approved exception that includes a description of compensating controls that will reduce the risks to its environment. DBHDS should also include the requirements in its policy and procedure for its review and restore processes. These actions will help to protect the confidentiality, integrity, and availability of DBHDS's mission critical and sensitive data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-027: Conduct IT Risk Assessments and Update System Security Plans**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2023-020

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Planning; Risk Assessment

The Virginia Department of Transportation (Transportation) has made progress to complete its IT risk management documentation in accordance with the Security Standard and the Commonwealth's IT Risk Management Standard, SEC520 (IT Risk Management Standard). Since the prior year audit, Transportation conducted risk assessments, security plans, and risk treatment plans for 11 of its 25 (44%) sensitive systems. Additionally, Transportation updated its system security plan template to include all the required elements of the Security Standard. However, the following weaknesses still exist:

- Transportation has not completed a risk assessment or associated risk treatment plan for five of its 25 (20%) sensitive systems. Additionally, Transportation has not conducted a risk assessment and completed an associated risk treatment plan for nine of its 25 (36%) sensitive systems within the last three years, although it previously completed risk assessments for these systems between 2018 and 2021. Therefore,

Transportation does not have a current risk assessment and/or associated risk treatment plan for 14 of its 25 (56%) sensitive systems. The Security Standard and IT Risk Management Standard require Transportation to conduct and document a risk assessment for each sensitive system no less than once every three years and conduct an annual self-assessment to determine the continued validity of its risk assessment. By not conducting risk assessments for sensitive systems in a timely manner, Transportation may not adequately identify risks for its sensitive systems or identify and implement appropriate security controls for its IT systems and environment to address those risks. Unaddressed system security risks can lead to a potential compromise of Transportation's sensitive information.

- Transportation has not developed or reviewed a system security plan (SSP) for five of its 25 (20%) sensitive systems. Additionally, Transportation has not developed or reviewed an SSP for nine of its 25 (36%) sensitive systems within the last three years, although it previously completed SSPs for these systems between 2018 and 2021. Therefore, Transportation does not have a current SSP for 14 of its 25 (56%) sensitive systems. Further, out of three SSPs eligible for annual review, Transportation did not review two to consider the impact of changes to the IT environment, as required. The Security Standard and IT Risk Management Standard require that Transportation develop an SSP for each information system based on the results of the risk assessment, including all existing and planned IT security controls for the system. The Security Standard also requires Transportation to review its SSPs at least on an annual basis and following an environmental change. Without developing and documenting SSPs for each sensitive system, Transportation cannot demonstrate that it has implemented proper information security controls to address system risks.

Transportation implemented a risk management documentation process in fiscal year 2024, which contributed to the progress Transportation made towards completing additional risk assessments and SSPs. However, Transportation has not completed risk assessments and SSPs for certain sensitive systems due to the high number of systems requiring evaluation and the resources required to complete each document.

Transportation should continue to conduct and document its risk assessment and associated risk treatment plan for each of its sensitive systems to identify risks and vulnerabilities. Transportation should also continue to develop and document SSPs with the security controls needed to address the identified risks. Additionally, Transportation should continue to conduct annual reviews and self-assessments of its risk assessments and SSPs as required by the Security Standard and IT Risk Management Standard. Implementing these actions will help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-028: Review and Update Information Security Policies and Procedures**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Audit and Accountability;  
Configuration Management; Identification and Authentication

Lottery has not annually reviewed and updated several of its information security policies and procedures and as a result, the documents do not reflect the requirements of the Security Standard. VITA updated the Security Standard in September 2023 with a compliance date of March 31, 2024, superseding the previous Security Standard, SEC501, and Hosted Environment Information Security Standard, SEC525. Specifically, Lottery did not annually review policies and procedures ranging from password and firewall management to information system access, logging, and monitoring. Lottery's last review of the policies range from May 2019 to January 2023.

The Security Standard requires Lottery to perform a review of IT policies on an annual basis or more frequently if required to address environmental changes (Security Standard, sections: AC-1, AU-1, CM-1, and IA-1). By not having current policies and procedures, Lottery increases the risk that its control and process requirements do not align with the Security Standard's requirements and staff are not able to perform security procedures consistently.

In response to the publication of the new Security Standard, Lottery decided to combine all existing policies and procedures into one master document. Lottery's review is taking longer than expected and other competing priorities led to Lottery not completing updates to its policies and procedures. Lottery should continue reviewing and updating its information security policies, and procedures to ensure the documents align with the Security Standard. Lottery should also implement a process to consistently review its policies and procedures annually as required by the Security Standard, which will help to protect the confidentiality, integrity, and availability of Lottery's mission-critical and sensitive data.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*



## **2024-029: Improve IT Risk Management and Contingency Planning**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2023-024

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Contingency Planning; Incident Response; Planning; Program Management; Risk Assessment

The Authority continues to not manage its IT risk management and contingency planning program in accordance with its Risk Management Policy, its Information Security Policy (Security Policy), its Information Classification Policy (Classification Policy), and its adopted information security standard, the NIST Standard. The following weaknesses continue to exist:

- The Authority does not update its IT System and Data Sensitivity Classifications (Data Sensitivity Classification) as part of its Business Impact Analysis (BIA) process. While the Authority updated its BIA in June 2023, the Authority experienced staff turnover and therefore conducted a new BIA survey process during fiscal year 2024 and is still in process of verifying responses, causing delays in completing the Data Sensitivity Classification. This has also led to the Authority not having a current and accurate system inventory. The Security Policy requires the Authority to review the BIA annually, or more often as necessary, to ensure it is current, accurate, and complete. Additionally, the Classification Policy requires the Authority to identify, classify, and protect IT systems and information that includes a sensitivity ranking for confidentiality, integrity, and availability. The NIST Standard requires the Authority to develop and update an inventory of organizational systems at an organizationally defined frequency. By not having an updated Data Sensitivity Classification that categorizes systems based on confidentiality, integrity, and availability of the data, the Authority increases the risk of inaccurate system classification. This could potentially lead to the Authority not implementing necessary security controls for its systems and IT environment to align with the BIA (Classification Policy, section: Purpose of Policy, Security Policy, section: 3.3.5.3.1.a IT Contingency Planning; NIST Standard, sections: RA-2 Security Categorization, PM-5 System Inventory).
- The Authority does not have a completed risk assessment on record for 14 of its 16 (88%) sensitive systems. Additionally, of the two documented risk assessments, the Authority has not conducted an annual review for either. The Authority's Risk Management Policy requires the Authority to conduct a risk assessment for critical information systems and critical production applications at least once every three years. Additionally, the Risk Management Policy requires the Authority to conduct a risk assessment of the potential security-related impacts whenever the Authority stores or processes sensitive information in computer systems. The Security Policy requires formal risk assessments of sensitive systems every three years, with informal risk assessments in other years. Without completing risk assessments for each



sensitive system at least once every three years, the Authority may not identify potential risks in their sensitive systems, which increases the risk of not having mitigating controls in place to prevent a compromise of its sensitive data (Risk Management Policy, section: 2.c Information System Security Risk Assessment; Security Policy, section: 2.2.3 Infosec Program Activities Inputs and Outputs; NIST Standard, section: RA-3 Risk Assessment).

- The Authority does not have a complete SSP for any of its 16 sensitive systems. The Security Policy requires the Authority to complete a SSP for all sensitive IT systems and perform an annual review for updates. Not having a SSP for each sensitive system could result in the Authority not properly identifying and mitigating risks, which could result in weaknesses exploited by bad actors and potentially compromise the Authority's sensitive information (Security Policy, section: 3.3.10.3.2.a Application/System Development Life Cycle Security NIST Standard, section: PL-2 System Security and Privacy Plans).
- The Authority does not test its Continuity of Operations Plan (COOP) in accordance with its testing strategy. The Authority last performed an annual COOP training exercise and test in calendar year 2020 with plans to perform another test in August 2024, which falls outside of the fiscal year audited. The Authority's COOP requires it to conduct annual exercises, which may include tabletop, functional, full-scale, or evaluation exercises. The NIST Standard requires the Authority to test the contingency plan to determine the effectiveness of the plan and readiness to execute the plan, review the contingency plan test results, and initiate corrective actions, if needed. Not regularly testing the COOP could result in the Authority's inability to execute the COOP successfully when needed to support the contingency procedures and ensure IT resources are operational (NIST Standard, section CP-4 Contingency Plan Testing; Continuity Plan, section: Training and Exercises).

While the Authority documented a strategy for disaster recovery training and executed a tabletop exercise in June 2024, the Authority's strategy does not include a full system recovery as part of the disaster recovery test. The Authority's IT Disaster Recovery Plan (DRP) requires the Authority's IT Services Division to document tests and lessons learned quarterly. The NIST Standard requires the Authority to test the effectiveness of incident response capabilities for systems and coordinating incident response testing with elements responsible for related plans, such as the COOP and DRP. Additionally, the NIST Standard requires the Authority to conduct a full recovery and ensure a reconstitution of a system to a known state occurs as part of contingency plan testing. By not conducting a full system recovery test as part of its DRP testing, the Authority may experience significant delays restoring critical IT systems in the event of an emergency due to staff not being adequately prepared (IT DRP, section: Backup, Recovery, and Testing Strategy; NIST Standard, sections: IR-3 Incident Response Testing, CP-4 Contingency Plan Testing, CP-9 CE2 System Backup: Test Restoration Using Sampling).

The Authority experienced significant turnover in upper management and the IT department, causing the Authority to pause its corrective actions. Additionally, the delays in completing a BIA and Data Sensitivity Classification led to the Authority not having an accurate system inventory and complete risk management documentation.

The Authority should dedicate the necessary resources to complete its review and revision to its Data Sensitivity Classification as part of the BIA process to ensure its systems' sensitivity classification is accurate. The Authority should conduct risk assessments and develop SSPs for its systems it deems sensitive. Additionally, the Authority should perform annual reviews of the Data Sensitivity Classification, the risk assessments, and the SSPs to ensure that they are relevant and up to date. The Authority should revise its disaster recovery strategy to include a full system recovery and execute its COOP and DRP testing strategies as defined to ensure it can restore critical system functionality within the defined recovery timeframe in the event of a disaster. These actions will help ensure the Authority protects the confidentiality, integrity, and availability of its sensitive and mission-critical systems and data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-030: Improve IT Risk Management and Contingency Planning Program**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Configuration Management; Contingency Planning; Planning; Risk Assessment

The Virginia Employment Commission (Commission) does not ensure appropriate collaboration for the development and maintenance of its IT risk management and contingency planning program. As a result, the Commission does not conduct and maintain its IT risk management and contingency planning documents in accordance with the Security Standard. Risk management documents include the Commission's BIA, IT System and Data Sensitivity Classifications, IT System Risk Assessments (RA), and SSPs. Contingency planning documents include the Commission's COOP and DRP. Specifically, the following weaknesses exist:

- The Commission does not use information documented in the BIA as the primary input to its other IT risk management and contingency planning documents. The BIA delineates the steps necessary for organizations to identify the business functions that are essential to the organization's mission and the resources required to support the essential functions. The Security Standard requires the Commission to use the IT

information documented in the BIA as a primary input to Sensitivity Classifications, RAs, COOP, and SSPs. As a result, the Commission does not consistently define essential information between its BIA and COOP, including:

- Mission essential functions (MEF)
- Primary business functions (PBF)
- IT systems and resources that support each MEF and PBF
- Recovery Time Objectives
- Recovery Point Objectives
- The inconsistent information across its IT risk management and contingency planning documents may delay the Commission recovering its MEFs and supporting IT systems in the event of a disruption or disaster.
- The Commission does not include certain IT risk management requirements within its Contingency Planning Policy and Procedures or Risk Assessment Policy and Procedures as required by the Security Standard. Specifically, the Commission does not include requirements for how it will conduct a BIA and use it as the primary input to its Sensitivity Classifications, RA, COOP and SSPs. Additionally, the Commission does not define requirements to conduct SSPs and Sensitivity Classifications based on confidentiality, integrity, and availability. By not ensuring its policies align with the Security Standard, the Commission is unable to consistently identify, conduct, and enforce processes to maintain current risk management and contingency documents.
- The Commission does not conduct and document annual reviews for some of its IT risk management and contingency planning documents in accordance with the Security Standard to validate the information is accurate and revised as needed to reflect the Commission's current IT environment. By not reviewing and updating IT risk management and contingency planning documents, the Commission increases the risk that documentation does not reflect its current environment and may delay recovery processes in the event of a disaster or disruption. Specifically, the Commission does not review and update the following documents:
  - Sensitive Systems List
  - IT Disaster Recovery Plan
  - IT Hardware and Software Assets List
- The Commission does not conduct an RA for each of its 16 known sensitive systems. The Security Standard requires the Commission to conduct and document an RA for each system classified as sensitive as needed, but not less than once every three years.

Without current and complete risk assessments, the Commission may not detect potential risks and vulnerabilities that can affect its IT environment, which may lead to the Commission not implementing appropriate security controls to mitigate a malicious user from compromising the system and data.

- The Commission has not developed a SSP for one of its known sensitive systems and does not include certain elements for the other 15 SSPs, as required by the Security Standard. The Security Standard requires the Commission to develop a SSP for each system that includes several requirements. Each SSP is required to include an overview of the security and privacy requirements for the system and security and privacy related activities affecting the system that require planning and coordination with organization defined individuals or groups.
- The Commission did not determine and include contingency procedures for one of its three MEFs within its COOP. The Security Standard requires the Commission to identify essential mission and business functions and associated contingency requirements. Additionally, the Security Standard requires the Commission to address maintaining essential missions and business functions despite an information system disruption, compromise, or failure. By not defining contingency procedures or identifying the resources required to enable the contingency procedures, the Commission's staff may be unprepared and ill-equipped to maintain MEFs and PBFs in the event of a disaster.
- The Commission does not perform an annual test of its COOP and does not document lessons learned from the annual exercise of its DRP to facilitate updates to the plan and supporting procedures. The Security Standard requires the Commission to conduct annual exercises to test the COOP and DRP to determine effectiveness and readiness to execute the plan. The Security Standard requires the Commission to update the contingency plan to address problems encountered during contingency plan implementation, execution, or testing.
- The Commission did not provide evidence that it protects contingency planning documentation from unauthorized disclosure or modification as required by the Security Standard. Without protecting contingency planning documentation from unauthorized disclosure or modification, the Commission increases the risk of unauthorized changes and inaccurate incident response procedures in its COOP and DRP.
- The Commission does not appropriately distribute updated versions of its continuity plan to executive leadership and key personnel as required by the Security Standard. Without communicating contingency plans to key personnel, the Commission increases the risk of inconsistent contingency responses that could result in delayed response and misaligned actions.

Without appropriate collaboration amongst the necessary business and IT divisions, the Commission cannot know if its IT risk management and contingency planning documents encompass all the necessary and accurate information. Additionally, without completing, maintaining, testing, protecting, and communicating the IT risk management and contingency planning documents, the Commission increases the risk for ineffective incident response, operational disruption, and data loss.

During fiscal year 2024, the Commission assisted in developing the new Virginia Works Agency, which resulted in resource constraints for all departments within the Commission. As the new agency has been established, the Commission should dedicate resources necessary to improve its policies, procedures, and collaboration to ensure it uses the BIA as a primary input for its other IT risk management and contingency planning documents and that each document aligns with the requirements of the Security Standard. The Commission should also ensure it identifies and documents contingency procedures for its MEFs and PBFs, conduct annual tests of its COOP and DRP to determine the effectiveness of the procedures, and document the lessons learned. Additionally, the Commission should conduct annual reviews of its IT Risk Management and Contingency Planning policies and documents to make updates as necessary to reflect the Commission's current environment and distribute the updated versions to key staff. Improving its IT risk management and contingency planning program will help the Commission ensure the confidentiality, integrity, and availability of sensitive and mission essential systems and business functions.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-031: Document Database Audit Logging and Monitoring Procedures**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Audit and Accountability

The Commission does not have a formal documented policy nor procedures for audit logging and monitoring a sensitive database that is mission critical. The Security Standard requires the Commission to develop, document, and disseminate an audit and accountability policy and procedure to facilitate the implementation of audit and accountability controls.

The Commission uses its database to process significant transactions and contains protected personally identifiable information, making it imperative for the Commission to log and monitor database activity. Without developing and documenting formal monitoring

procedures for this database, VEC increases the risk that the Commission will not properly monitor audit logs, which could result in a lack of accountability, data integrity issues, and inefficient incident response. Specifically, the Commission cannot verify that it has implemented audit logging and monitoring controls that include, but are not limited to:

- Identifying the types of audit events that the Commission should log and monitor;
- Reviewing and analyzing audit records for unusual activity and reporting findings to the necessary officials;
- Protecting audit information from unauthorized access, modification, and deletion; and
- Enforcing separation of duties for monitoring administrative activity.

During fiscal year 2024, the Commission assisted in developing the new Virginia Works Agency, which resulted in significant resource constraints for all departments within the Commission. As the new agency has been established, the Commission should dedicate the resources necessary to develop and document a formal audit logging and monitoring policy that aligns with the Security Standard's minimum requirements and delineates the Commission's expectations. The Commission should then develop and document formal procedures that outline the Commission's processes for meeting the requirements detailed in its policy. These corrective actions will help the Commission ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-032: Improve Database Security**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Configuration Management; Audit and Accountability

**ALPT or Cluster Name and ALN:** Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - 21.027; Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) - 84.367

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Treasury; U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Department of Education (Education) does not implement some of the required controls to protect the database that supports Education's system of record. The Security Standard, and industry best practices, such as the Center for Internet Security, prescribe certain required and recommended security controls to safeguard systems that contain or process sensitive data.

The Security Standard requires and industry best practices recommend implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability. We communicated three 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.

By not meeting the minimum requirements in the Security Standard and not aligning the database's settings and configurations with industry best practices, Education cannot appropriately manage and maintain the database and ensure data integrity. Education should allocate the necessary resources to ensure database configurations, controls, and processes align with the requirements in the Security Standard and industry best practices. Implementing these controls will help maintain the confidentiality, integrity, and availability of the sensitive and mission critical data stored or processed in the database.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-033: Improve Firewall Security**

**Applicable to:** University of Virginia - Academic Division

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Configuration Management; Risk Assessment; System and Information Integrity

The Academic Division does not secure a firewall that safeguards a portion of its secure internal network in accordance with the Academic Division's adopted Information Security Standard, the International Organization for Standardization and the International Electrotechnical Commission Standard ISO/IEC 27002 (ISO Standard), as well as Academic Division policy.

We communicated four 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 ISO Standard requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of the Academic Division information systems and data.

Management oversight resulted in the four identified weaknesses. The Academic Division should improve its processes to administer the firewall and remediate the identified weaknesses to align with the Academic Division's policy and ISO Standard. These improvements will help to safeguard the confidentiality, integrity, and availability of the Academic Division's sensitive networks and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*



## **2024-034: Develop Required Information System Policies and Procedures**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Physical and Environmental Protection; System and Information Integrity; Program Management

Health does not have documented policies and procedures for all control families as required by the Security Standard. Specifically, Health does not have documented policies and procedures for the following three control families:

- PE - Physical and Environmental Protection
- PM – Program Management
- SI – System and Information Integrity

The Security Standard requires Health to document an organization-level policy over each control family and to document procedures to facilitate the implementation of the policy. The Security Standard also requires Health to review and update the policies and procedures annually. Without developing and implementing policies and procedures for each control family as required by the Security Standard, Health cannot ensure that it has documented the necessary control requirements to address security needs across its IT environment. Without documented control requirements, Health risks not implementing adequate controls which could result in the compromise of sensitive and mission critical data.

Management oversight at Health's Office of Information Management (OIM) resulted in the lack of documented policies and procedures for these control families. Additionally, Health does not have a process in place to document all policies and ensure it maintains a policy for each control family as required by the Security Standard. Health should develop, document, and disseminate to the appropriate organization-defined personnel an organization-level policy and procedure for all control families. Once Health has developed the policies and procedures, Health should review the documents on an annual basis. Taking these actions will help Health ensure the confidentiality, integrity, and availability of its sensitive and mission-critical data.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## INFORMATION SECURITY ROLES AND RESPONSIBILITIES

### **2024-035: Improve Information Security Program and IT Governance**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-027; 2022-022

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to have an insufficient governance structure to manage and maintain its information security program in accordance with the Security Standard. Specifically, Social Services does not assess information security requirements for its IT projects and prioritize information security and IT resources to ensure its information security program effectively protects sensitive Commonwealth data in accordance with the Security Standard.

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls. The Security Standard requires the agency head to maintain an information security program that is sufficient to protect the agency's IT systems and to ensure the agency documents and effectively communicates the information security program. Not prioritizing IT resources to properly manage its information security program can result in a data breach or unauthorized access to confidential and mission-critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external.

The control weaknesses described in the communication marked FOIAE are the result of Social Services not assessing information security requirements prior to project implementation, in addition to Social Services not prioritizing information security within the IT environment. Social Services has hindered its ability to consistently and timely remediate findings from management recommendations issued during prior year audits and bring the information security program in compliance with the Security Standard by not dedicating the necessary IT resources to information security.

During fiscal year 2024, Social Services created a cybersecurity team under the TSD to liaison between TSD and ISRM to help bring the information security program in compliance with the Security Standard. However, due to the magnitude of the project, TSD, the cybersecurity team, ISRM, and the executive team have not yet completed efforts to remediate this finding.

TSD, ISRM, and Social Services' Cybersecurity and Executive teams should continue to work together to bring the IT security program in compliance with the Security Standard. TSD

and ISRM should continue to evaluate IT resource levels to ensure sufficient resources are available and dedicated to prioritizing and implementing IT governance changes and address the control deficiencies discussed in the communication marked FOIAE. Additionally, Social Services should evaluate the organizational placement of the Information Security Officer (ISO) to ensure effective implementation of the information security program and controls. Implementing these recommendations will help to ensure Social Services protects the confidentiality, integrity, and availability of its sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-036: Continue Dedicating Resources to Support Information Security Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-028; 2022-023; 2021-053; 2020-057; 2019-061

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made progress to retain its resources to manage its information security program and IT projects. As of September 2024, DBHDS retained its six ISOs and two contractors hired for the past two years. Additionally, DBHDS has reduced its number of sensitive systems and applications from 90 in the prior year to 52 between the Central Office and its facilities, which assists DBHDS in ensuring compliance with the agency's enterprise security program and the Security Standard.

While DBHDS has filled all IT positions, DBHDS delegated the staff to other agency priorities in prior years. Prior to 2022, DBHDS delegated the ISOs to work on remediation efforts, such as completing baseline configurations and risk assessments for its sensitive systems. In 2022, DBHDS reallocated duties from the ISOs to the contractors to continue remediation efforts and then reallocated the duties back to the ISOs to complete corrective actions in fiscal year 2024. Additionally, DBHDS has continued to revise its intended completion dates for reported corrective actions, causing the extension of some corrective actions by as much as three years. These actions have limited DBHDS' ability to make significant progress in improving its information security program and remediate prior years' management recommendations, one of which has been ongoing for nine years.

Per the Security Standard, agency heads are responsible for ensuring the agency maintains, documents, and effectively communicates a sufficient information security program to protect the agency's IT systems. Without completing corrective actions, DBHDS risks gaps in key security control areas, making it more susceptible to attacks and breaches. Additionally, due to the use of health data in its sensitive systems, DBHDS risks a breach of Health Insurance

Portability and Accountability Act (HIPAA) data, which may lead to large penalties, as much as \$1.5 million.

DBHDS should continue its efforts to reduce its sensitive system inventory. DBHDS should review its corrective action plans to establish realistic timelines and completion dates. DBHDS should also establish clear milestones based on priority for corrective action plans to ensure that it efficiently allocates its resources. Additionally, DBHDS should dedicate the necessary resources across the agency to meet the completion dates within its corrective action plans.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## ACCESS CONTROL

### **2024-037: Continue Strengthening the System Access Removal Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2023-042; 2022-058; 2021-039; 2020-047; 2019-019; 2018-036; 2017-024; 2016-020; 2015-026; 2014-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health did not remove terminated employees' access to critical information systems in a timely manner following the employees' separation from the agency. During our review, we found that Health did not remove system access timely for 246 of 492 (50%) terminated users of Health's patient management system. These accounts were removed two to 3,404 days after the employees' termination dates.

The Security Standard, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Untimely termination of system access increases the risk of terminated employees retaining unauthorized access to state systems and sensitive information and increases the risk of inappropriate transactions and exposure of sensitive data.

During fiscal year 2024, Health performed a review of roles in the patient management system, which resulted in Health removing a significant number of outdated users. OIM also implemented a compensating control that restricts user access to the patient management system once Health terminates the user's email. This modification should reduce risks associated with the late removal of system access to the patient management system; however, the automated control was not in effect for all of fiscal year 2024 and therefore, we will review this control during next year's audit.

Health administers public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Health places its data and reputation at risk by not removing access timely. Additionally, Health could incur a potential financial liability should its information become compromised. Health should continue strengthening its internal process over system access to ensure compliance with the Security Standard to reduce the risk of unauthorized transactions and potential exposure of sensitive data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-038: Improve System Access Procedures**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2023-037

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health lacks written documentation specifying the business need for access roles to its accounting and financial reporting system and patient management system, as well as the approval of those roles. As a result, we identified the following deficiencies:

- For three of the 15 (20%) sampled accounting and financial reporting system users granted access during the current fiscal year, we found job functions that we consider to be a separation of duties conflict. These users' assigned roles violate the principle of least privilege and OIM was unable to provide compensating control documentation to ensure system access is appropriate.
- For four of the 25 (16%) sampled patient management system users granted access during the current fiscal year, OIM was unable to provide supporting documentation that supervisors properly approved assigned roles. In addition, for six of the 25 (24%) sampled patient management system users granted access during the current fiscal year, OIM was unable to provide supporting documentation showing that the assigned roles agreed to the access requested.

The Security Standard requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks. Additionally, the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. When improper separation of duties exists, there is an increased risk that users can perform unauthorized transactions in Health's accounting

and financial reporting system and patient management system. Approved documentation of the separation of duties concerns and compensating controls in place provides accountability and assurance that Health is properly considering the risks of granting such access to its critical information systems. Lastly, not ensuring that system users have and retain appropriate access to Health's critical information systems increases the risk of unauthorized individuals inappropriately entering or approving transactions and could affect the integrity of Health's transactions within its systems.

While Health has documented system access procedures, Health has not identified conflicting roles and does not have written documentation to justify and authorize access to the conflicting roles within its critical information systems when separation of duties concerns exist. Health should update its system access policies to require written documentation for users to justify and authorize conflicting access to its critical information systems. If violating the principle of least privilege and causing separation of duties issues is unavoidable, Health should document the users with roles that cause separation of duties issues, document the compensating controls in place to mitigate risk, and obtain management approval to achieve compliance with the Security Standard. Lastly, Health should ensure supervisors properly authorize all access roles and retain records of such authorization.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-039: Continue to Implement Compliant Application Access Management Procedures**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-032; 2022-044; 2021-036; 2020-032; 2019-014; 2018-039

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS continues to focus on implementing compliant access management procedures at the facility level that meet the baseline standard defined by the Security Standard. In fiscal year 2024, DBHDS completed a two-year project working with the facilities to provide proper training on compliant application procedures at the facility level. However, due to the number of applications and competing priorities within the Information Security Office, DBHDS has yet to confirm that all facilities have implemented appropriate access management procedures.

DBHDS has been working to reduce and standardize applications across the agency to aid in having baseline policies and procedures established across DBHDS and the facilities. DBHDS plans to hire a contractor to ensure that all applications are single sign-on compliant and automatically remove users from systems when off-boarded.

The Security Standard, requires an organization to develop, document, and disseminate an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access control policy should include procedures to facilitate the implementation of the policy and associated access controls. In addition, the Security Standard addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

DBHDS should continue to reduce and standardize applications across the agency as necessary and continue to work with facilities to set reasonable deadlines for implementing access management procedures. DBHDS should ensure that facilities properly implement adequate application access management procedures that align with DBHDS' baseline procedures and the Security Standard.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-040: Improve Documentation for Separation of Duty Conflicts**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-033; 2022-046

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Social Services' Division of Finance (Finance) continues to implement written documentation to justify and authorize conflicting access to its financial accounting and reporting system. Since the prior year's audit, Finance has developed internal controls to document and authorize conflicting access in its financial accounting and reporting system, including a conflicting responsibility report to monitor user accounts with separation of duty conflicts and an updated access request form to provide only temporary access for users with separation of duty conflicts. However, Finance did not fully implement these internal controls as of the end of fiscal year 2024 due to the extent of its corrective actions.

The Security Standard requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks. Additionally, the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support separation of duties. There is an increased risk that users can perform unauthorized transactions in Social Services' financial accounting and reporting system when improper separation of duties exists. Therefore, Finance should continue to implement the



corrective action efforts necessary to justify and authorize conflicting access to its financial accounting and reporting system.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-041: Evaluate Separation of Duty Conflicts within the Case Management System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-034

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Division of Benefit Programs (Benefit Programs), which is the owner of Social Services' case management system, has not performed nor documented a conflicting access review to identify the combination of roles that could pose a separation of duties conflict or to ensure compensating controls are in place to mitigate risks arising from those conflicts. Social Services uses the case management system to determine applicant eligibility and authorize benefit payments for Medicaid, Supplemental Nutrition Assistance Program (SNAP), Child Care and Development Fund (CCDF), Low-Income Home Energy Assistance Program (LIHEAP), and Temporary Assistance for Needy Families (TANF) federal grant programs. Social Services authorized over \$17 billion in public assistance payments to beneficiaries from these federal programs through its case management system during fiscal year 2024.

The Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorizations to support the separation of duties. Further, Social Services' Information Security Policy states that the system owner is responsible for identifying and documenting separation of duties of individuals and defining system access authorizations to support separation of duties. Without performing and documenting a conflicting access review, Social Services does not know which combination of roles may pose a separation of duties conflict and is unable to implement compensating controls. In effect, this increases the possibility of a system breach or other malicious attack on Social Services' data and places Social Services' reputation at risk.

Benefit Programs has not yet begun their corrective action efforts and ISRM has not included this finding in its Plan of Actions and Milestones (POAM) report, which is its internal

corrective action plan that it shares with Social Services' Executive Team. As a result, Social Services' Executive Team was not aware that Social Services continues to be non-compliant with the Security Standard and its Information Security Policy. According to Social Services' Organizational Structure Report, ISRM provides guidance to system owners about security requirements and is ultimately responsible for protecting Social Services' information systems by addressing security compliance and risk.

Benefit Programs should conduct a conflicting access review for the case management system and collaborate with ISRM to ensure it performs and documents this review in accordance with Social Services' Information Security Policy. Additionally, ISRM should monitor this finding's progress through its POAM report and provide periodic updates to Social Services' Executive Team.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-042: Perform Annual Review of Case Management System Access**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-035

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Benefit Programs, which is the owner of Social Services' case management system, continues to not perform the required annual access review. Social Services uses the case management system to determine applicant eligibility and authorize benefit payments for the Medicaid, SNAP, CCDF, LIHEAP, and TANF federal grant programs. Social Services authorized over \$17 billion in public assistance payments to beneficiaries from these federal programs through its case management system during fiscal year 2024.

The Security Standard requires the agency to review accounts for compliance with account management on an annual basis. Additionally, ISRM's Procedures Manual for State and Local Security Officers requires system owners and security officers to review user access privileges annually. System owners and security officers must complete this review within 364 days from the completion date of the last security review. Benefit Programs last completed a security review over the case management system in June 2022.

Benefit Programs is responsible for obtaining the case management system's access listing from ISRM, coordinating the annual review with the security officers, and working with ISRM to modify user access privileges as necessary. However, Benefit Programs did not perform the required annual access review for the case management system because it did not initiate the process with ISRM, and ISRM did not include this finding in its POAM report, which is its internal corrective action plan that it shares with Social Services' Executive Team. As a result, Social Services' Executive Team was not aware that Social Services continues to be non-compliant with the Security Standard and its Procedures Manual for State and Local Security Officers.

According to Social Services' Organizational Structure Report, ISRM provides guidance to System Owners about security requirements and is ultimately responsible for protecting Social Services' information systems by addressing security compliance and risk. Social Services increases the risk of improper or unnecessary access to sensitive systems by not reviewing access to the case management system annually, which could potentially result in a system breach or other malicious attack on Social Services' data and adversely affect its reputation.

Benefit Programs should perform the required annual security review for the case management system and collaborate with ISRM to ensure it completes this review in accordance with the Procedures Manual for State and Local Officers. Additionally, ISRM should monitor this finding's progress through its POAM report and provide periodic updates to Social Services' Executive Team.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-043: Implement a Process to Annually Review User Access**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2023-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

While Department of Motor Vehicles (Motor Vehicles) has documented a process for annually reviewing user access to one of its sensitive information systems, it has not fully implemented that process nor provided data owners with access listings to evaluate and certify that each user still requires access to the system or initiate the process to have a user's access disabled or modified. The Security Standard requires that organizations review access for compliance with account management requirements on an annual basis. Not performing annual access reviews of accounts for Motor Vehicles' sensitive information system in compliance with the Security Standard creates an elevated risk of individuals retaining unnecessary access to sensitive information that they can use for unofficial activity.

Motor Vehicles has not completed its implementation of performing access reviews in accordance with its documented procedures due to challenges encountered. During its Spring 2024 review, Motor Vehicles discovered that it needed to consider other access controls within the system before proceeding. Due to the dependency of access controls, Motor Vehicles is still refining and implementing its review process with an expected resolution by Fall 2024.

Motor Vehicles should continue to refine and implement its process for annually reviewing user access to its sensitive information system in accordance with the Security Standard. Implementing an adequate process for reviewing user access annually will help ensure the confidentiality and integrity of Motor Vehicles' sensitive information.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-044: Revoke Systems Access for Separated Employees in a Timely Manner**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** 2023-044

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Department of Taxation (Taxation) did not timely revoke systems access for separated employees. Of the 118 terminated employees tested, Taxation did not timely remove access for 18 separated employees (15%) due to delayed separation requests. Taxation implemented corrective action in April 2024; however, one of the 18 untimely separations occurred after Taxation implemented corrective action. Managers submitted separation requests between one and 49 days late. The delays in submission were due to the managers being unaware of their responsibilities and, in some instances, overlooking the need to submit a separation request. The Security Standard requires agencies to disable information systems access within 24 hours of termination.

Untimely removal of user access can compromise the integrity of Taxation's internal systems and increase the risk of unauthorized transactions. Taxation should timely revoke systems access for separated employees and should ensure that managers understand their responsibility for submitting separation requests timely.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## CONFIGURATION MANAGEMENT

### **2024-045: Develop Baseline Configurations for Information Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-047; 2022-050; 2021-048; 2020-043; 2019-062; 2018-064; 2017-053; 2016-051; 2015-005

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS continues to make limited progress to document baseline configurations for its sensitive systems' hardware and software requirements. Additionally, DBHDS did not perform annual reviews for the four baseline configurations it completed in the prior year. Baseline security configurations are essential controls in information technology environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Since the prior year audit, DBHDS reduced its information system environment from 90 to 52 sensitive systems and applications across the Central Office and 12 facilities, with some containing HIPAA data, social security numbers, and Personal Health Information data. Additionally, DBHDS developed a baseline configuration for one of its 52 (2%) sensitive systems during the 2024 fiscal year, totaling five baseline configurations (6%) for its 52 sensitive systems in the last two years.

The Security Standard, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems.
- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades.
- Maintain a baseline configuration for information systems development and test environments that it manages separately from the operational baseline configuration.
- Identify, document, and apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data.
- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.

The absence of baseline configurations increases the risk that these systems will not meet the minimum-security requirements to protect data from malicious access attempts. If a data

breach occurs to a system containing HIPAA data, DBHDS can incur large penalties, up to \$1.5 million.

The limited progress made in the last year is partially due to DBHDS' ongoing efforts to reduce its inventory of sensitive systems to a manageable state. Additionally, DBHDS' changes to the staff allocated to complete its corrective actions have caused additional delays in completing the baseline configurations. DBHDS should assign the necessary resources to continue its efforts to complete baseline configurations for the remaining existing systems as well as new systems implemented in the future. DBHDS should also establish a process to maintain security baseline configurations for its sensitive systems to meet the requirements of the Security Standard and protect the confidentiality, integrity, and availability of the agency's sensitive data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-046: Improve Change Management Process for Information Technology Environment**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-048

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made significant progress to improve and consistently follow its formal change control and configuration management process. While DBHDS has remediated two of the three prior year's weaknesses, DBHDS continues to not annually review and revise, as needed, its IT Configuration Management Policy, which it last reviewed in December 2021.

The Security Standard requires DBHDS to review and update the configuration management policy on an annual basis or more frequently if required to address an environmental change. By not performing annual policy reviews, DBHDS cannot ensure it properly communicates, implements, and enforces its new security control and process requirements, which increases the risk of implementing unauthorized changes in the IT environment.

DBHDS' Chief Information Security Officer (CISO) is responsible for reviewing the agency's policies and procedures, but due to other competing priorities, the CISO was unable to review and update the IT Configuration Management Policy. DBHDS should annually review its IT Configuration Management Policy to ensure it consistently documents DBHDS' expectations for its change management process and continues to align with the Security Standard. Maintaining and effective change management process will help to protect the confidentiality, integrity, and availability of sensitive and mission essential data.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-047: Continue Improving IT Change and Configuration Management Process**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-049; 2022-052; 2021-049; 2020-044; 2019-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to improve its IT change and configuration management process to align with the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components. Two weaknesses remain since our last review, which we communicated to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing description of security mechanisms.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data. Social Services' Change Management Process Guide details the process Social Services follows to manage changes, but does not include all the required elements, which contributed to the weaknesses remaining. Additionally, Social Services migrated to a new change management system of record in October 2023, which also contributed to the delay in remediating the remaining issues due to Social Services prioritizing the migration project. Not prioritizing and aligning IT change management processes with the Security Standard increases the risk of a data breach or unauthorized access to confidential and mission-critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external.

Social Services should resolve the remaining two weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. Continuing to improve Social Services' IT change and configuration management process will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.



### *Views of Responsible Officials:*

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### **2024-048: Improve IT Change Control and Configuration Management Process**

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** 2023-045

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Virginia Retirement System (System) has made progress to manage its IT change control and configuration management process in accordance with the Security Standard, and the System's Information Security Program Policy (Security Policy). Since the prior audit, the System remediated one of the two identified weaknesses by reviewing and updating its Change Management Standard Operating Procedure (Operating Procedure) according to Security Standard and Security Policy requirements. However, the System continues to not perform and document an explicit evaluation of each change request from a security perspective for all changes.

The System's Operating Procedure, section 5.4 "Determine Risk Profile," requires that an assessment of risk be performed for each change, with an assignment of risk probability and impact. The Security Standard, section CM-4 Security Impact Analysis, requires that the System analyze changes to information systems to determine potential security impacts prior to change implementation. Section CM-3 Configuration Change Control requires that the System review proposed configuration-controlled changes to an information system and approve or disapprove such changes with explicit consideration for security impact analyses.

Management has communicated that it introduced a risk rating mechanism to enhance its existing change management process as of December 2024. Based on the timing of corrective action occurring subsequent to the audit period, we have not verified the adequacy of the corrective action. The System also plans to implement a new IT Service Management system with a target implementation date of April 2025. Delays in completing corrective action resulted from the System balancing priorities between the implementation of the new system and updating the old system to include a risk rating mechanism.

The System should perform and document an evaluation of each change control request from a security perspective, including potential security impacts, in compliance with its Operating Procedure and the Security Standard. Evaluating the security impacts of change control requests will help to ensure the confidentiality, integrity, and availability of the System's sensitive data.



*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-049: Improve Change Control and Configuration Management Procedures**

**Applicable to:** Virginia College Savings Plan

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Virginia529 does not document and implement configuration change control in accordance with the Security Standard. We identified weaknesses, including insufficient documented guidance, resulting in documentation and procedural inconsistencies relating to changes to components of sensitive information systems. We communicated the details of the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard, section CM-3 Configuration Change Control, requires that Virginia529 must determine and document the types of changes to a system that are configuration change controlled. Section CM-3 further defines the types of changes that should be configuration change controlled. For these types of changes, section CM-3 details the change control processes that Virginia529 should perform.

Virginia529 should implement corrective controls as discussed in the communication marked FOIAE to meet the requirements in the Security Standard.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-050: Improve Change Control Process**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** 2023-051

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Commission has made progress since the prior year audit to revise its Configuration Management Policy and Procedure (Configuration Policy) to define whether certain types of

changes are exempt from certain elements of the Security Standard IT change control requirements. However, the Commission continues to not consistently follow its Configuration Policy, which is based on the Security Standard. Specifically, the Commission continues to not perform the following:

- The Commission does not consistently perform an explicit evaluation of change requests from a security perspective, commonly referred to as a security impact analysis, for changes to its systems and applications. The Configuration Policy requires the Commission's ISO or designee within the Commission's Information Security Division to perform a security impact analysis for proposed changes to its systems and applications, document the findings, and attach the document to the change request. Additionally, the Security Standard requires the Commission to approve or deny change requests with explicit consideration for security impact analyses. Without conducting and documenting a security impact analysis for each requested change, the Commission may not detect and prevent changes that could compromise the security of the IT environment.
- The Commission did not provide documentation for all 25 sampled changes to indicate if it performed pre-implementation testing. The Security Standard requires the Commission's personnel with security or privacy responsibilities, as set by its Configuration Policy, to test, validate, and document changes to the information system before implementing the changes on the operational system. Without performing pre-implementation testing to validate a change, the Commission increases the risk that a change that may compromise security of the IT environment will not be detected and prevented.

While the Commission revised its Configuration Policy in April 2024 based on the Security Standard, it delayed implementing the new process due to the Commission dedicating staff to assist with the establishment of the new Virginia Works Agency. As the new agency has been established, the Commission should dedicate the resources necessary to ensure that it conducts security impact analyses and pre-implementation testing for changes in accordance with its Configuration Policy and the Security Standard. Improving the change control process will help the Commission ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-051: Improve Database Security**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2023-019

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation does not secure one of its databases in accordance with its internal policies, the Security Standard, and industry best practices, such as the CIS Benchmarks. Since the prior year audit, Transportation remediated two out of three control weaknesses. We communicated one remaining control weakness 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 Security Standard requires Transportation to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Transportation cannot ensure the confidentiality, integrity, and availability of data within its system.

Transportation did not follow its internal policies and procedures for securing one of its databases in accordance with the Security Standard and industry best practices, which led to the control weakness identified in the communication marked FOIAE. Transportation should take the actions recommended in the communication marked FOIAE to increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **RISK ASSESSMENT**

### **2024-052: Continue to Improve Risk Assessment Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-064; 2022-071; 2021-054

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made limited progress in conducting risk assessments over its sensitive systems in accordance with the Security Standard and the IT Risk Management Standard. As of the end of fiscal year 2024, DBHDS has completed three risk assessments (5%) and drafted an

additional seven (13%) out of its 52 sensitive systems. However, DBHDS has not completed a risk treatment plan for any of the risk assessments drafted during fiscal year 2024.

The Security Standard requires DBHDS to conduct and document a risk assessment of IT systems as needed, but not less than once every three years, and conduct and document an annual self-assessment to determine the continued validity of the risk assessment. Additionally, the IT Risk Management Standard requires DBHDS to submit a risk treatment plan for each risk with a residual risk greater than low to the Commonwealth's CISO within 30 days of the final risk assessment report.

Without conducting risk assessments and risk treatment plans for all systems, DBHDS increases the risk that it will not detect and mitigate existing weaknesses in the IT environment. By not detecting the weaknesses, it increases the risk of a malicious user compromising sensitive data and impacting the system's availability. The limited progress made in the last year is partially due to DBHDS' ongoing efforts to reduce its inventory of sensitive systems to a manageable state. Additionally, DBHDS' changes to the staff allocated to complete its corrective actions have caused additional delays in completing the risk assessments and risk treatment plans.

DBHDS should complete a risk assessment for its remaining sensitive systems. DBHDS should also complete a risk treatment plan for those risks identified with a residual risk greater than low that details the necessary information. Additionally, DBHDS should conduct an annual self-assessment for its completed risk assessments to determine the continued validity of the risk assessment. These actions will help DBHDS identify potential risks and implement adequate controls to mitigate risk to its individual systems, IT environments, and business operations.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-053: Improve Vulnerability Remediation Efforts**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Medical Assistance Services does not install security patches to mitigate vulnerabilities within its IT environment in accordance with its Vulnerability Scan Management procedure. Specifically, as of November 2024, Medical Assistance Services identified a significant number of vulnerabilities classified with a severity of critical and high and numerous vulnerabilities with a severity of medium or low in its IT environment that remained unmitigated beyond the time limits set in its procedure.

Medical Assistance Services' procedure requires the agency to mitigate and validate vulnerabilities within the following timeframes, depending on the vulnerability's severity rating:

- High-severity flaws within 30 calendar days;
- Medium-severity flaws within 60 calendar days; and
- All others within 90 calendar days.

Additionally, the Security Standard requires Medical Assistance Services to "monitor and scan for vulnerabilities in the system and hosted applications at least once every 30 days, and when new vulnerabilities potentially affecting the system are identified and reported." The Security Standard also requires Medical Assistance Services to remediate legitimate vulnerabilities within 30 days unless otherwise specified by Commonwealth Security Risk Management (CSRM) in accordance with an organizational assessment of risk. The IT Risk Management Standard requires Medical Assistance Services to "fix vulnerabilities within 30 days of a fix becoming available that are either rated as critical or high according to the National Vulnerability Database or otherwise identified by CSRM." Additionally, the IT Risk Management Standard requires Medical Assistance Services to remediate all other vulnerabilities within 90 days of a fix becoming available and acquire an approved security exception for the vulnerability should Medical Assistance Services not remediate it within the timeframes identified.

Software vulnerabilities are publicly known flaws that bad actors may exploit and use to circumvent organizational information security controls to infiltrate a network or application. The longer these vulnerabilities exist in an environment, the higher the risk of a compromise and unauthorized access to sensitive and mission-critical systems and data. It is therefore imperative for organizations to respond quickly and mitigate these publicly known flaws as soon as possible. Without appropriate software patching and vulnerability management controls, Medical Assistance Services increases the risk of unauthorized access to sensitive and mission-critical systems. Medical Assistance Services lacks the staffing necessary to remediate the high number of vulnerabilities detected within the timeframes required by its Vulnerability Scan Management procedure.

Medical Assistance Services should allocate the necessary resources to apply patches within the Vulnerability Scan Management procedure's required timeframe to mitigate the vulnerabilities affecting its IT environment. If Medical Assistance Services is unable to mitigate vulnerabilities within the required timeframe, it should obtain an extension approval from CSRM that is based on an organizational assessment of risk. Timely remediation of significant

vulnerabilities will help protect the confidentiality, integrity, and availability of Medical Assistance Services' sensitive and mission-critical information.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-054: Improve Vulnerability Management**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2023-062

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health does not consistently remediate vulnerabilities for software that is under Health's purview within the timeframe required in Health's Risk Assessment Policy document and the Security Standard. VITA is responsible for remediating vulnerabilities related to servers and endpoints, but Health is responsible remediating vulnerabilities for applications.

Health and VITA work together to scan Health's systems for vulnerabilities. After obtaining and reviewing vulnerability scan reports, Health identifies the vulnerabilities in the reports that are Health's responsibility for remediating and assigns technical staff to remediate each identified vulnerability. However, Health does not ensure that it remediates each vulnerability within the timeframe required in Health's Risk Assessment Policy and the Security Standard. As of October 2024, Health had not applied a significant number of security patches that are critical and highly important to its IT environment, all of which are past the 30-day update window required by Health's Risk Assessment Policy and the Security Standard.

Health's Risk Assessment Policy and the Security Standard each state that the organization's Information Security Officer shall remediate legitimate vulnerabilities within 30 days unless otherwise specified by Commonwealth Security Risk Management in accordance with an organizational assessment of risk. Without remediating vulnerabilities within the required timeframe, Health increases the risk of unauthorized access to the IT environment and the likelihood of data breaches. In addition, software vulnerabilities, whether patching or configuration-based, are common flaws used by unauthorized actors to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for Health.

Resource constraints in the Information Security Office hindered effective end-to-end vulnerability management. Additionally, competing priorities, including operational duties, within the OIM contributed to the increased time from discovery to remediation of legitimate vulnerabilities. Health has been actively working to remediate all vulnerabilities for which it is responsible and is in the process of hiring a resource dedicated to vulnerability management that

will assist in the remediation process. Health should dedicate the resources necessary to improve its vulnerability management process and ensure that it remediates vulnerabilities within the timeline required by the Risk Assessment Policy and the Security Standard. By remediating vulnerabilities timely, Health will reduce data security risk for sensitive and mission-critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-055: Improve Vulnerability Management**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Commission currently has numerous vulnerabilities classified with a severity of medium or low, which the Commission has not remediated within the required timeframe. Collectively, the Security Standard, and the IT Risk Management Standard require the Commission to identify and remediate risks in a timely manner. Specifically, the Security Standard requires the Commission to “monitor and scan for vulnerabilities in the system and hosted applications at least once every 30 days, and when new vulnerabilities potentially affecting the system are identified and reported.” Additionally, the Security Standard requires the Commission to remediate legitimate vulnerabilities within 30 days unless otherwise specified by the CSRM division in accordance with an organizational assessment of risk. The IT Risk Management Standard requires the Commission to “fix vulnerabilities within 30 days of a fix becoming available that are either rated as critical or high (Common Vulnerability Scoring System v3 score of 7-10) according to the National Vulnerability Database or otherwise identified by CSRM.” Additionally, the IT Risk Management Standard requires the Commission to remediate all other vulnerabilities within 90 days of a fix becoming available and acquire an approved security exception for the vulnerability should the Commission not remediate it within the timeframes identified.

Software vulnerabilities are publicly known flaws that bad actors may exploit and use to circumvent organizational information security controls to infiltrate a network or application. The longer these vulnerabilities exist in an environment, the higher the risk of compromise and unauthorized access to sensitive and mission-critical systems and data. It is therefore imperative for organizations to respond quickly and mitigate these publicly known flaws as soon as possible. Without appropriate software patching and vulnerability management controls, the Commission increases the risk of unauthorized access to sensitive and mission-critical systems.



These un-remediated risks exist because during fiscal year 2024, the Commission assisted in developing the new Virginia Works Agency, which resulted in significant resource constraints for all departments within the Commission. Furthermore, the Commission does not have a formal policy and process to determine and document whether a vulnerability is the responsibility of the Commission or contractors procured by VITA. As a result, the Commission does not remediate vulnerabilities affecting its IT environment as required.

The Commission should develop and implement a process to determine and document whether vulnerabilities are the responsibility of VITA contractors or the Commission to remediate. For vulnerabilities that fall under the responsibility of VITA's external contractors, the Commission should communicate with VITA any outstanding vulnerabilities to ensure remediation. For those under the Commission's responsibility, the Commission should mitigate the legitimate vulnerabilities within the timeframe required by the Security Standard and IT Risk Management Standard. If the Commission is unable to mitigate vulnerabilities within the required timeframe, it should seek an extension approval from VITA's CSRM division that is based on an organization assessment of risk. Timely remediation of significant vulnerabilities will help protect the confidentiality, integrity, and availability of the Commission's sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-056: Improve Vulnerability Management**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles does not remediate vulnerabilities affecting its IT environment in accordance with the Security Standard, and the IT Risk Management Standard. Specifically, as of September 2024, Motor Vehicles did not remediate a significant number of vulnerabilities in its IT environment classified with a severity of critical or high and numerous vulnerabilities classified with a severity of medium or low, which Motor Vehicles detected in its vulnerability scans in June 2024. Additionally, management did not update Motor Vehicles' Security and Risk Management Standard (Security and Risk Management Policy) to align with the current requirements of the Security Standard and IT Risk Management Standard, as it continues to reflect outdated requirements for scanning for and mitigating vulnerabilities within 90 days.

The Security Standard requires Motor Vehicles to "monitor and scan for vulnerabilities in the system and hosted applications at least once every 30 days, and when new vulnerabilities



potentially affecting the system are identified and reported.” The Security Standard also requires Motor Vehicles to remediate legitimate vulnerabilities within 30 days unless otherwise specified by CSRM in accordance with an organizational assessment of risk. The IT Risk Management Standard requires Motor Vehicles to “fix vulnerabilities within 30 days of a fix becoming available that are either rated as critical or high according to the National Vulnerability Database or otherwise identified by CSRM.” Additionally, the IT Risk Management Standard requires Motor Vehicles to remediate all other vulnerabilities within 90 days of a fix becoming available and acquire an approved security exception for the vulnerability should Motor Vehicles not remediate it within the timeframes identified.

Software vulnerabilities are publicly known flaws that bad actors may exploit and use to circumvent organizational information security controls to infiltrate a network or application. The longer these vulnerabilities exist in an environment, the higher the risk of compromise and unauthorized access to sensitive and mission-critical systems and data. It is therefore imperative for organizations to respond quickly and mitigate these vulnerabilities as soon as possible. Without timely vulnerability scans and appropriate software patching, Motor Vehicles increases the risk of unauthorized access to sensitive and mission-critical systems.

Motor Vehicles has experienced issues with the vulnerability scanning tool since January 2023, causing the agency to not be aware of the vulnerabilities affecting its IT environment for over a year. While the vulnerability scanning tool was fixed by June 2024, Motor Vehicles was not scanning all IT assets due to ongoing issues with the tool not detecting all IT assets. Motor Vehicles was able to detect some vulnerabilities starting in June 2024 but has been unable to remediate the known vulnerabilities due to limited staffing resources that had to focus on other higher priorities. Additionally, while Motor Vehicles updated its Security and Risk Management Policy in February 2024, Motor Vehicles did not update the required timeframes for conducting vulnerability scans and mitigating vulnerabilities due to an oversight during the revision process.

Motor Vehicles should review and revise its Security and Risk Management Policy to ensure its vulnerability management process aligns with the requirements outlined in the Security Standard and the IT Risk Management Standard. Motor Vehicles should also implement its process to mitigate legitimate vulnerabilities affecting its IT environment within the timeframe required by the Security Standard and the IT Risk Management Standard. If Motor Vehicles is unable to mitigate vulnerabilities within the required timeframe, it should request an extension approval from CSRM that is supported by an organizational assessment of risk. Timely remediation of significant vulnerabilities will help protect the confidentiality, integrity, and availability of Motor Vehicles’ sensitive and mission-critical information.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-057: Improve Vulnerability Management Process**

**Applicable to:** Department of the Treasury

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Department of the Treasury (Treasury) does not remediate vulnerabilities affecting a web application in accordance with the Security Standard, and the Commonwealth's IT Risk Management Standard. Specifically, Treasury did not remediate three vulnerabilities it detected in its vulnerability scans starting in August 2023. Additionally, Treasury did not update its Threat Management Policy to align with the current requirements of the Security Standard, as it continues to reflect outdated requirements for installing security patches to mitigate vulnerabilities.

The Security Standard requires Treasury to "monitor and scan for vulnerabilities in the system and hosted applications at least once every 30 days, and when new vulnerabilities potentially affecting the system are identified and reported." Additionally, the Security Standard requires Treasury to remediate legitimate vulnerabilities within 30 days unless otherwise specified by CSRM in accordance with an organizational assessment of risk. The IT Risk Management Standard requires Treasury to "fix vulnerabilities within 30 days of a fix becoming available that are either rated as critical or high (CVSS V3 Score of 7-10) according to the National Vulnerability Database or otherwise identified by CSRM." Additionally, the IT Risk Management Standard requires Treasury to remediate all other vulnerabilities within 90 days of a fix becoming available and acquire an approved security exception for the vulnerability should Treasury not remediate it within the timeframes identified.

Software vulnerabilities are publicly known flaws that bad actors may exploit and use to circumvent organizational information security controls to infiltrate a network or application. The longer these vulnerabilities exist in an environment, the higher the risk of compromise and unauthorized access to sensitive and mission-critical systems and data. It is therefore imperative for organizations to respond quickly and mitigate vulnerabilities as soon as possible. Without appropriate software patching and vulnerability management controls, Treasury increases the risk of unauthorized access to sensitive and mission-critical systems.

Treasury did not remediate the vulnerabilities affecting the web application because it prioritized mitigating vulnerabilities affecting other web applications that posed a greater risk to the agency's IT environment with plans to address internal applications in the fall of 2024. Additionally, while Treasury updated its Threat Management Policy in August 2024, Treasury did not update the required timeframe for applying patches to mitigate vulnerabilities due to an oversight during the revision process.

Treasury should review and revise its Threat Management Policy to ensure its vulnerability management process aligns with the requirements outlined in the Security

Standard. Treasury should then implement its process to mitigate legitimate vulnerabilities affecting its IT environment within the timeframe required by its Threat Management Policy and the Security Standard. If Treasury is unable to mitigate vulnerabilities within the required timeframe, it should request an extension approval from CSRM that is based on an organizational assessment of risk. Timely remediation of significant vulnerabilities will help protect the confidentiality, integrity, and availability of Treasury's sensitive and mission-critical information.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## AUDIT AND ACCOUNTABILITY

### **2024-058: Conduct Information Technology Security Audits**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-056

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services is making progress in conducting a comprehensive IT security audit on each sensitive system at least once every three years. While Social Services conducted an IT security audit over an additional 22 percent of its sensitive systems, 14 of the 79 sensitive systems (18%) due for an IT Security Audit remain unaudited. Social Services indicates it is on track to complete the remaining IT security audits by the end of calendar year 2025.

The Security Standard requires that each IT system classified as sensitive undergo an IT security audit as required by and in accordance with the current version of the Commonwealth's IT Security Audit Standard, SEC502 (IT Audit Standard). The IT Audit Standard requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Without conducting full IT security audits for each sensitive system every three years, Social Services increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable.

During fiscal year 2024, Social Services' Audit Services Manager collaborated with the business divisions, TSD, and ISRM to schedule and conduct audits. However, Social Services did not perform the remaining IT security audits due to the large number of sensitive systems requiring an audit. Lack of a documented procedure and process for conducting IT security audits also contributed to the lapse in IT security audits conducted over the last three years.

Social Services should define and document a formal procedure and process for conducting IT security audits over each sensitive system at least once every three years that tests the effectiveness of the IT security controls and their compliance with Security Standard requirements. Social Services should then complete all outstanding IT security audits to ensure it meets the Security Standard requirements. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-059: Conduct Information Technology Security Audits**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2023-017

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health continues to not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. Health made significant progress by completing an IT Security Audit on 26 of its 54 sensitive systems in the last three years. However, Health has not conducted a comprehensive IT security audit on the remaining 28 sensitive systems in the last three years.

The Security Standard requires that each IT system classified as sensitive undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard requires that the IT Security Auditor shall use criteria that, at a minimum, assess the effectiveness of the system controls and measure compliance with the applicable requirements of the Security Standard.

Without conducting full IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Health increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of

continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable.

The Office of Internal Audit (OIA) Administrative Procedures (OIA Procedures) tasks OIA with performing IT security audits. Although Health hired two IT Security Auditors within OIA to perform IT security audits of sensitive systems, the magnitude of the project required Health to also hire a contractor to complete the audits. Despite filling these positions, time and budgetary constraints continue to contribute to OIA's delay in performing the remaining technical audits of sensitive systems or procuring an external auditor to complete the required audits. Additionally, since 2017, Health has not reviewed and revised its OIA Procedures to ensure the policy details the necessary requirements and processes to facilitate completing IT Security Audits timely. Finally, OIA's current IT Audit Plan does not include each of the sensitive systems on the list of sensitive systems maintained by OIM.

OIA should update its OIA Procedures to detail the necessary requirements and document its process for conducting IT audits over each sensitive system at least once every three years. OIA should coordinate with OIM to obtain a comprehensive sensitive systems list to ensure the IT Audit Plan includes each sensitive system. Health should then complete the necessary IT security audits, either through OIA or through the acquisition of continued external third-party services. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-060: Conduct Timely IT Security Audits**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2023-057

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles continues to not conduct a comprehensive IT security audit on each sensitive system at least once every three years. An IT security audit assesses whether IT security controls are adequate and effective. Specifically, Motor Vehicles has nine internal sensitive systems subject to the IT security audit requirements of the IT Audit Standard; three of which Motor Vehicles did not audit in the last three years. Additionally, two of the audits that Motor Vehicles conducted in the last three years, did not include an assessment of some controls that the IT Audit Standard requires to be audited. As a result, Motor Vehicles did not conduct a comprehensive IT security audit for five of its nine (56%) internal sensitive systems in the last three years.

The IT Audit Standard requires Motor Vehicles to assess IT systems that contain sensitive data or reside in a system with a sensitivity of high for confidentiality, integrity, or availability at least once every three years or more frequently commensurate with risk. Additionally, the IT Audit Standard requires that the IT Security auditor use criteria that assess the effectiveness of the system controls and measure compliance with the applicable requirements of the Commonwealth's IT Resource Management Policies and Standards.

By not conducting comprehensive IT security audits that cover all applicable security control requirements for each sensitive system every three years, Motor Vehicles increases the risk that it will not detect and mitigate existing weaknesses. Malicious parties may take advantage of weaknesses to compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems becoming unavailable.

Motor Vehicles did not make progress in conducting IT security audits for its remaining systems due to turnover in its Internal Audit Department and not identifying that some audits did not cover the required IT security controls. Motor Vehicles entered an agreement in August 2024 with VITA's IT Security Audit Service to conduct security audits for the duration of three years beginning in fiscal year 2025. Motor Vehicles should continue working with VITA to conduct IT security audits for each sensitive system at least once every three years to test the effectiveness of the IT security controls and compliance with the Security Standard.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## AWARENESS AND TRAINING

### **2024-061: Develop and Provide Role-Based Security Awareness Training to System Administrators and Data Custodians**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

ISRM does not provide applicable role-based training to system administrators or data custodians that have security roles and responsibilities with elevated privileges. Additionally, ISRM does not document a procedure that outlines the steps it follows to administer the role-

based training. An established security awareness training program is essential to protecting agency IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information at the agency.

Social Services' Awareness and Training Policy requires that Social Services' Information Security Officer or designee provide role-based security and privacy training to personnel with the roles and responsibilities of system administrator and data custodian. Social Services' Security Awareness and Training Policy and the Security Standard also require that Social Services administer role-based training to personnel before authorizing access to the system, information, or performing assigned duties; and annually thereafter, as well as when required by system changes.

Without providing role-based training to all personnel with security-related roles, including personnel with the roles and responsibilities of system administrator and data custodian, Social Services increases the risk of human error and negligence. Additionally, lack of adequate role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security-related functions, resulting in an increased security risk.

ISRM did not provide role-based training to personnel with designated information security roles due to competing priorities. Additionally, although the Awareness and Training Policy requires role-based training, Social Services does not define and document their process to provide role-based training to personnel with security-related functions, such as the specific training that each role should take, the deadline for role-based training completion, and the enforcement measure resulting from not completing the role-based training timely.

ISRM should develop procedures that detail the process to provide role-based training to personnel with designated security roles. ISRM should also develop and administer role-based training for systems administrators and data custodians. Improving the security awareness training program will help protect Social Services from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*



## **2024-062: Improve Security Awareness Training Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-070

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made progress administering its security awareness training program in accordance with its IT Security Awareness and Training Policy (Security Awareness Policy), the Security Standard, and the Commonwealth's Security Awareness Training Standard, SEC527 (Security Awareness Training Standard). DBHDS resolved one of the three weaknesses from the prior year audit by monitoring and enforcing its annual security awareness training for its employees and contractors. However, DBHDS continues to have the following two weaknesses in its security awareness training program:

- DBHDS does not provide role-based training to all users with designated security roles, such as System Owners, Data Owners, System Administrators, Agency Head, security personnel, etc. While DBHDS developed some role-based training modules during the 2024 calendar year, the agency has not finalized and tested the role-based modules for the applicable personnel due to other priorities and resource constraints, causing DBHDS to delay its implementation of role-based training. DBHDS' Security Awareness Policy, which is based on the Security Standard, requires that the agency provide role-based security training commensurate with the user's level of expertise. The lack of adequate role-based training increases the risk that users will be unaware or unequipped to perform their assigned security-related functions, resulting in an increased data security risk.
- DBHDS does not perform an annual review of its Security Awareness Policy, which DBHDS last reviewed in June 2021, and as a result, it does not reflect the additional security awareness training requirements outlined in the Security Awareness Training Standard. The Security Standard requires DBHDS to review and update the security awareness and training policy on an annual basis or more frequently if required to address an environmental change. By not performing annual policy reviews, DBHDS cannot ensure it communicates, implements, and enforces new security control and process requirements, which increases the risk for malicious users to exploit the potential gaps in the IT environment.

While DBHDS did not have the resources necessary to develop specific role-based modules prior to the 2023 training campaign, as of November 2024, DBHDS developed and tested role-based modules that the agency expects to assign to employees in 2025. Additionally, DBHDS' CISO is responsible for reviewing the agency's policies and procedures, but due to other competing priorities, the CISO was unable to review and update the Security Awareness Policy.



DBHDS should dedicate the necessary resources to conduct annual reviews and revise the Security Awareness Policy, as necessary, to ensure its policy requirements align with those outlined in the Security Standard and Security Awareness Training Standard. Additionally, DBHDS should finalize and administer role-based training to users with designated security roles, which will help the agency be aware of malicious attempts to compromise the confidentiality, integrity, and availability of sensitive information.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-063: Improve Security Awareness Training Program**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Commission has not implemented a security awareness and training (SAT) program in accordance with its Information Security Awareness and Training Policy and Procedures (Training Policy), the Commonwealth's Security Standard, and the Security Awareness Training Standard. The Security Standard makes the Commission's ISO responsible for developing and maintaining a SAT program, which is essential to ensuring that users understand their roles and responsibilities in securing sensitive information of the Commission. However, the Commission is not complying as follows:

- The Commission's ISO does not provide SAT to employees when they are first employed. The Training Policy, which is based on the Security Standard, requires the Commission's ISO to provide security and privacy literacy training to new system users and annually thereafter. The Security Awareness Training Standard requires the Commission's ISO to ensure all IT system users complete IT security awareness and training activities within 30 days of initial access and by January 31st each year thereafter. Without providing security awareness training to individuals upon their initial system access, the Commission increases the risk that new users will not identify and respond to security threats that could compromise sensitive systems and data.
- The Commission's ISO does not monitor and enforce compliance to ensure each user completes the required training. As a result, five out of 489 (1%) users did not have training accounts created to complete the SAT, and another 41 (8.3%) employees did not complete the Commission's most recent annual SAT. The Training Policy requires the Commission's ISO to provide basic SAT to information system users as part of

initial training for new users and annually or more often as necessary thereafter. The Security Awareness Training Standard requires the Commission's ISO to ensure all IT system users complete IT security awareness and training activities within 30 days of initial access and by January 31st each year thereafter. Without a process to monitor and enforce users to complete training, such as disabling a user's access, the Commission increases the risk that employees will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.

During fiscal year 2024, the Commission assisted in developing the new Virginia Works Agency, which resulted in resource constraints for all departments within the Commission. Additionally, the Commission's ISO was not aware of the requirement to retain evidence of processes for administering and monitoring training to ensure compliance with the Training Policy and the related standards. The Commission's ISO should ensure new users complete SAT within 30 days of their initial access. The Commission's ISO should also improve its process to monitor and enforce all users in completing their annual SAT as required by the Training Policy, Security Standard, and Security Awareness Training Standard. These corrective actions will help protect the Commission from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## SYSTEM AND INFORMATION INTEGRITY

### **2024-064: Upgrade End-of-Life Technology**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-058; 2022-060

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services uses end-of-life (EOL) technologies in its IT environment and maintains technologies that support mission-essential data on IT systems running software that its vendors no longer support. We communicated the 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 Security Standard prohibits agencies from using software that is EOL and which the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

In May 2024, Social Services established a Cybersecurity Team to track and manage technologies but has not yet completed their processes. Using EOL technologies increases the risk of successful cyberattack, exploit, and data breach by malicious parties. Further, vendors do not offer operational and technical support for EOL or end-of-support technology, which affects data availability by increasing the difficulty of restoring system functionality if a technical failure occurs.

Social Services should dedicate the necessary resources to evaluate and implement the controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. By dedicating the necessary resources to evaluate and implement these controls and recommendations, Social Services will help to ensure that it adequately secures its IT environment and systems.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-065: Improve Database Security**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2023-018; 2022-035

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles continues to not implement minimum security controls and configurations to protect a database that supports sensitive and mission-critical web applications in accordance with the Security Standard. Since the fiscal year 2023 audit, Motor Vehicles remediated one of the two weaknesses, and we communicated the remaining weakness 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 Security Standard requires Motor Vehicles to implement certain security mechanisms to protect databases. By not meeting the requirements of the Security Standard, Motor Vehicles increases risk related to data confidentiality, integrity, and availability.

Motor Vehicles' lack of planning and prioritizing the security mechanisms led to the weaknesses identified in the communication marked FOIAE. Motor Vehicles should plan and prioritize implementing the security mechanisms to meet the Security Standard's requirements

and help maintain the confidentiality, integrity, and availability of Motor Vehicles' sensitive and mission-critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## CONTINGENCY PLANNING

### **2024-066: Improve IT Contingency Management Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-065; 2022-063; 2021-044; 2020-040; 2019-045; 2018-053; 2017-065

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made limited progress to complete updated COOP and IT DRP for its 12 facilities and Central Office. As of the end of fiscal year 2024, DBHDS has completed nine COOPs and DRPs (69%) out of 13 expected, but the completed documents do not meet all requirements as prescribed in the Security Standard. Additionally, the Central Office and facilities do not perform annual reviews and tests of the completed COOPs or DRPs to verify their adequacy and effectiveness.

The Security Standard requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness.

By not having current and complete COOPs and DRPs for all 12 facilities and the Central Office, DBHDS increases the risk of mission critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage.

While each DBHDS facility and the Central Office are responsible for creating their individual COOP and DRP, the Central Office's Information Technology and Emergency Planning departments are responsible for ensuring all facilities complete the COOPs and DRPs as required by the Security Standard. The lack of communication and coordination between the Central Office's Information Technology and Emergency Planning departments and individual facilities, as well as DBHDS' misinterpretation of testing requirements, have caused delays in completing

the COOPs and DRPs accurately and fully. Additionally, DBHDS' changes to the staff allocated to complete its corrective actions have caused additional delays in resolving this finding.

DBHDS should ensure there is adequate coordination among departments and facilities to update the contingency management program for the Central Office and facilities to meet the minimum requirements in the Security Standard. DBHDS should update the COOPs and DRPs ensuring they meet all requirements in the Security Standard and are consistent with the agency's IT risk management documentation and across the facilities and Central Office. Once DBHDS completes the contingency documents, it should conduct tests on at least an annual basis to ensure the Central Office and facilities can restore mission critical and sensitive systems in a timely manner in the event of an outage or disaster.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-067: Continue Developing Record Retention Requirements and Processes for Electronic Records**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-066; 2022-064; 2021-047; 2020-041; 2019-049; 2018-054

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to operate without an adequate data retention process that ensures consistent compliance with retention requirements for its case management system and adherence to federal regulations and state law. Social Services' case management system stores several types of federal benefit program records with varying retention requirements supporting ten programs and services, such as Medicaid, SNAP, CCDF, LIHEAP, and TANF federal grant programs. Social Services' case management system authorized over \$17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2024.

Since fiscal year 2019, Social Services gathered retention requirements from the business divisions that support the federal programs and services. In fiscal year 2022, Social Services finalized and documented policies with retention requirements for the data sets handled by each of the ten programs and services supported by its case management system. Social Services determined that due to the risk and complexity of the project, as well as changes to federal

requirements since its first analysis, the retention requirements for all ten programs and services supported by its case management system were not feasible as a single release. Therefore, Social Services planned a phased delivery approach including multiple releases. In November 2023, Social Services defined and documented a purge and retention design document to implement Release 1 of the record purge and retention project for its case management system. Social Services subsequently implemented Release 1 of the record purge and retention project in February 2024. However, Social Services has not completed the process to implement the records retention policies for each of the programs and services to ensure consistent retention and destruction of records in compliance with regulations and laws.

Title 45 CFR § 155.1210, governs record retention for Medicaid and requires state agencies to maintain records for ten years. Additionally, the Virginia Public Records Act outlined in § 42.1-91 of the Code of Virginia makes an agency responsible for ensuring that it preserves, maintains, and makes accessible public records throughout their lifecycle, including converting and migrating electronic records as often as necessary so that an agency does not lose information due to hardware, software, or media obsolescence or deterioration. Furthermore, the Virginia Public Records Act in § 42.1-86.1 of the Code of Virginia details requirements for the disposition of records. Section § 42.1-86.1 requires that records created after July 1, 2006, and authorized to be destroyed or discarded, must be discarded in a timely manner and in accordance with the provisions of Chapter 7 of the Virginia Public Records Act. Further, records that contain identifying information as defined by subsection C of § 18.2-186.3 of the Code of Virginia shall be destroyed within six months of the expiration of the records retention period. Finally, the Security Standard requires agencies to implement backup and restoration plans that address the retention of the data in accordance with the records retention policy for every IT system identified as sensitive relative to availability.

Without implementing records retention requirements, Social Services increases the risk of a data or privacy breach. Additionally, destroying documents that should be available for business processes or audit, or keeping data longer than stated, could expose Social Services to fines, penalties, or other legal consequences. Further, Social Services may not be able to ensure that backup and restoration efforts will provide mission critical information according to recovery times. Finally, retaining records longer than necessary causes the Commonwealth to spend additional resources to maintain, back-up, and protect information that no longer serves a business purpose.

The magnitude and complexity of effectively implementing a retention and purge process for an integrated eligibility system delayed completion of the record purge and retention project. Additionally, following Release 1 implementation, Social Services identified an additional required element of the purge and retention project. For these reasons, Social Services plans to update the purge and retention design document and implement Release 2 in February 2025. Further, Social Services plans to complete the purge and retention project with the final release, Release 3, by September 2025. Social Services should complete the record purge and retention project for its case management system and, thereafter, implement consistent records retention

and destruction processes across business divisions to ensure compliance with laws and regulations.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## PERSONNEL SECURITY

### **2024-068: Monitor Internal Controls to Ensure Timely Removal of System Access**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-043; 2022-059; 2021-038; 2021-027; 2020-025; 2019-027; 2018-042

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to implement internal controls to monitor the timely removal of system access. The Security Standard requires the organization to disable information system access within 24 hours of employment termination.

In response to the prior audit recommendations, ISRM developed an overarching policy governing system access that addresses the timely removal of system access and Social Services' Division of Human Resources developed a policy to ensure supervisors follow the appropriate steps to offboard separated employees. Additionally, ISRM and the Division of Human Resources worked collaboratively to develop a process to identify individuals whose separation did not follow the offboarding policy and manually removed their access from Social Services' access management system. However, because of the extent of its corrective actions, Social Services was not able to implement all of its planned corrective actions by the end of fiscal year 2024.

Social Services administers numerous public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Social Services could place its data and reputation at risk by not removing access timely. Additionally, Social Services could incur potential financial liabilities should its information become compromised. Therefore, Social Services should continue its corrective action efforts to implement internal controls to monitor the timely removal of system access.



*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **MEDIA PROTECTION**

### **2024-069: Improve IT Asset Management Documentation and Process**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Lottery does not include certain elements in its IT asset management policies and procedures as required by the Commonwealth's Removal of Commonwealth Data and Electronic Media Standard, SEC514 (Data Removal Standard). Additionally, Lottery does not consistently implement all requirements outlined in its Surplus Property Policy, its Surplus Property Procedure, and the Data Removal Standard. 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 Data Removal Standard requires Lottery to require and implement certain controls to safeguard the disposal of IT assets. By not implementing the controls in the Data Removal Standard and its Surplus Property Policy and Surplus Property Procedure, Lottery increases the risk of not removing all data or making the data unreadable prior to surplus and disposal. As a result, Lottery may inadvertently surplus IT assets with sensitive information that is accessible to external parties.

Lottery's absence of requirements in its Surplus Property Policy and Surplus Property Procedure occurred due to Lottery not performing annual reviews of its policies and procedures, as mentioned in a separate finding. Additionally, while Lottery does have a policy in place, Lottery was not fully adhering to its policy during the period of review.

Lottery should review and revise its Surplus Property Policy and Surplus Property Procedure to meet the requirements of the Data Removal Standard. Lottery should also improve its IT asset management documentation and process to address the weaknesses identified in the communication marked FOIAE. This will increase Lottery's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## PHYSICAL AND ENVIRONMENTAL PROTECTION

### **2024-070: Improve Physical and Environmental Security Policy and Processes**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Authority does not require and has not implemented certain physical and environmental security requirements in accordance with the NIST Standard. We identified five control weaknesses and communicated them 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 NIST Standard requires the Authority to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of the Authority's IT mission-critical systems and data.

The Authority has experienced significant staff turnover in the past year, resulting in staffing constraints that led to the five weaknesses. In addition, the Authority's inconsistent and incomplete risk assessment process, as communicated to the Authority in the audit finding titled "Improve IT Risk Management and Contingency Planning Program" contributed to the identified weaknesses concerning physical and environmental security. Finally, the lack of policy reviews and revisions led to the absence of defined controls and processes within the Authority's policy as required by the NIST Standard.

The Authority should obtain and dedicate the necessary resources to ensure that its physical and environmental security policies and procedures align with the NIST Standard requirements. The Authority should also implement the controls required to address the weaknesses identified in the FOIAE communication, which will help ensure the Authority protects the confidentiality, integrity, and availability of its sensitive and mission-critical systems and data.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## PROCUREMENT AND CONTRACT MANAGEMENT

### **2024-071: Continue to Ensure ITISP Suppliers Meet All Contractual Requirements**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2023-072; 2022-100; 2021-023; 2020-070

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

VITA has made significant progress to monitor and enforce the contractual requirements for the Information Technology Infrastructure Services Program (ITISP) suppliers. During fiscal year 2024, VITA and the Multisource Service Integration (MSI) continued to evaluate the current service level measurements to ensure they align with the Commonwealth's needs. VITA and the MSI monitored the service level related to security and vulnerability patching for the entire fiscal year. The requirements of this service level for fiscal year 2024 included a Common Vulnerabilities and Exposures (CVE) threshold, which required that ITISP suppliers install any patch with a CVE score above the threshold within 60 days. If the supplier did not meet the service level threshold, VITA enforced a credit for the Commonwealth.

Although VITA monitored the service levels implemented in the prior year, not enough time has passed to prove the effects of the consequences enforced. Our audits at various agencies for fiscal year 2024 found critical and highly important security patches not installed within 30 days as required by the Security Standard. As a result, the systems missing critical security updates are at an increased risk of cyberattack, exploitation, and data breach by malicious parties. When ITISP suppliers do not meet all contractual requirements (e.g., Service Level Agreements, Critical Deliverables, etc.) it impacts the ability of Commonwealth agencies that rely on the ITISP services to comply with the Security Standard.

The Security Standard is a baseline for information security and risk management activities for Commonwealth agencies. Many agencies rely on services provided through ITISP suppliers to ensure compliance with the Security Standard. For example, the Security Standard requires the installation of security-relevant software and firmware updates within at least 30 days of the update's release or within a timeframe approved by CSRM. Commonwealth agencies rely on the ITISP suppliers for the installation of security patches in systems that support agencies' operations.

Additionally, during fiscal year 2024, VITA continued to work with the managed security supplier to address the inability of agencies to access the audit log information in the managed detection and response (MDR) platform. VITA implemented a separate security and event

management (SIEM) tool at the end of October 2023 to expand agencies' capabilities to monitor audit log information. While the supplier implemented the MDR platform, VITA and the supplier determined to replace the MDR platform with the VITA-managed SIEM tool as the permanent audit log monitoring tool. However, while the SIEM tool is in production, it also does not include all audit log information in a usable format to allow agencies to adequately monitor their IT environments.

The Security Standard requires agencies to review and analyze audit records at least every 30 days for indications of inappropriate or unusual activity. Our audits of various agencies for fiscal year 2024 found that agencies rely on VITA and ITISP suppliers to provide access to a centralized monitoring tool that collects audit log information about activities in the IT environment. Although the supplier was performing audit logging and monitoring, most agencies were unable to obtain access to the audit log information during fiscal year 2024, and thus, were not able to comply with the Security Standard requirements related to audit log monitoring. An inability for all agencies to review and monitor their individual audit logs increases the risk associated with the Commonwealth's data confidentiality, integrity, and availability.

To ensure all agencies that rely on the ITISP's services comply with the Security Standard, VITA should ensure suppliers meet all contractual requirements (e.g., Service Level Agreements, Critical Deliverables, etc.). If VITA determines suppliers are not meeting these requirements, VITA should implement escalation procedures to compel the ITISP services to comply with the contractual requirements. Additionally, VITA should communicate with the affected agencies and provide guidance on what the agencies can do to comply with the Security Standard while the suppliers work to meet the requirements of the contract. VITA should also continue working with the ITISP suppliers and agencies to import audit log information to the SIEM tool to ensure agencies can review the activities occurring in their IT environments in accordance with the Security Standard.

*Views of Responsible Officials:*

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## **2024-072: Strengthen Controls over Procurement**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** N/A

**ALPT or Cluster Name and ALN:** Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - 93.323

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 CFR § 200.317

**Known Questioned Costs:** \$0

Health's Office of Epidemiology (Epidemiology) is not compiling and retaining a comprehensive contract listing for all procured and active contracts funded by the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) federal grant program. Management was unable to provide the comprehensive contract listing due to not properly maintaining the documentation.

Title 2 CFR § 200.317 governs procurements by states and requires that "when procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds." Department of General Services Agency Procurement and Surplus Property Manual (APSPM) - Section 10.3 requires agencies to maintain a complete file in one place for each purchase transaction. It states that the file must contain, at a minimum, as applicable, the description of requirements, sources solicited, a copy of the Virginia Business Opportunities receipt, cancellation notices, the method of evaluation and award, a signed copy of the contract or purchase order, contractor performance report submitted by the administrator, modifications or change orders, vendor complaint forms, cure letters, usage data such as release or obligation registers, and any other actions relating to the procurement. In addition, APSPM Annex 10-A, which is a Post Award Administration Checklist, requires the agency to list the contract on the agency's master contract list or schedule to include period of performance and any renewal option(s) to allow for the planning of renewal or rebidding actions.

Health's individual offices or Local Health Districts (LHD) complete procurements for the ELC federal grant program up to \$100,000, with procurements over \$10,000 and up to \$100,000 being solicited through a "quick quote." Health's Office of Procurement and General Services handles complex procurements. Since Health has 35 LHDs, the absence of a comprehensive contract listing increases the risk of a contract being established by an LHD that goes unnoticed by Epidemiology. Due to limited staff and the number of health offices and LHDs involved in the procurement process, Epidemiology was unable to provide a comprehensive contract listing. By not maintaining proper documentation and support, Health is unable to ensure the effectiveness

of internal controls. Furthermore, it is difficult to substantiate the legitimacy of the procurement transaction, increasing the risk of unauthorized transactions, which also increases the potential for questioned costs.

Health's management should develop a policy requiring the compilation of comprehensive contract listings and communicate the policy to the applicable offices and districts. Health's management should also ensure that the applicable offices and districts involved have adequate staffing and training on contract procurement and the need to maintain adequate documentation for all procurements.

*Views of Responsible Officials:*

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## HUMAN RESOURCES AND PAYROLL

### **2024-073: Improve Controls over Employee Offboarding Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2023-079

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health does not have adequate internal controls over the terminated employee offboarding process. As a result, we identified the following deficiencies:

- The Office of Human Resources (Human Resources) was unable to locate the completed separation checklist for 14 of the 25 (56%) terminated employees sampled.
- Human Resources did not record termination dates within the Commonwealth's human resource and payroll management system within five business days for eight of the 25 (32%) terminated employees sampled.
- Human Resources was unable to confirm the collection of state property for 13 of the 23 (57%) terminated employees sampled.
- Human Resources was unable to confirm the removal of system and building access within 24 hours of termination date for 15 of the 25 (60%) terminated employees sampled.
- Two employees continued to receive salary payments for up to 52 days after separation, totaling \$13,634 in improper payments.

The Security Standard states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Additionally, Human Resources internal policy states that a separation checklist must be performed upon employee termination. Performing separation checklists immediately upon employee separation provides confirmation of the collection of all Commonwealth property assigned to the employees and increases the likelihood that Health will enter termination dates into the system timely. It also ensures proper removal of access to Health's critical information systems. Not adequately completing the separation checklist increases the risk of misappropriation of Commonwealth assets. According to management, untimely communication between supervisors of several departments to Human Resources creates delays in the employee offboarding process, which impacts other factors such as the removal of system and building access, payroll processing, and the completion of related documentation. In addition, Health does not have adequate and updated internal policies and procedures other than the CAPP Manual to address the timeliness of required communication between Human Resources and payroll personnel.

Health should review its current offboarding practices and develop policies and procedures that are reasonable, and that establish effective internal controls. In addition, Health should ensure supervisors and Human Resources complete documentation and make it readily available upon request. Health's management should also notify supervisors, Human Resources, and payroll personnel of the timeframe required according to such policies and procedures, to ensure that timely communications occur during the offboarding process.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-074: Continue to Improve Off-Boarding Procedures**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-073; 2022-079; 2021-011; 2020-014; 2019-015; 2019-017; 2019-018; 2018-083; 2017-077; 2016-068; 2015-081; 2014-063; 2019-036, 2018-038; 2019-070; 2019-071

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS is not properly off-boarding employees, retaining appropriate documentation to support the completion of off-boarding procedures, and removing system access for employees timely. Our review of terminated employees included reviewing off-boarding processes at four different facilities and reviewing system access removals for the entire agency. When reviewing off-boarding processes, we identified that two of the four facilities tested were not consistently completing an off-boarding checklist for terminated employees or entering employee



termination dates in the Commonwealth's accounting and financial reporting system timely. During our review, we specifically identified the following deficiencies:

- For 14 of 20 (70%) employees tested at two DBHDS facilities under review, the facilities did not complete an off-boarding checklist.
- For three of 20 (15%) terminated employees tested at two DBHDS facilities, the facilities could not provide a resignation letter or other supporting documentation to agree to the date of termination in the system.
- For 11 of 20 (55%) terminated employees tested at two DBHDS facilities, the facilities could not provide supporting documentation showing the employees returned state property by their termination date.
- For eight of 20 (40%) terminated employees tested at two DBHDS facilities, the facilities did not remove building or system access within 24 hours of the employee's separation.
- For two of four (50%) terminated employees tested at four DBHDS facilities, DBHDS did not remove access to the Commonwealth's retirement benefits system within 24 hours of the employee's separation.
- For 12 of 21 (57%) terminated employees tested at DBHDS, DBHDS did not remove access to the internal patient revenue system within 24 hours of the employee's separation.
- For 14 of 27 (52%) terminated employees tested at DBHDS, DBHDS did not enter the employee's termination date timely which led to the untimely removal of the employee's access to the Commonwealth's accounting and financial reporting system.

DBHDS's Central Office has provided facilities with off-boarding guidance and a termination checklist, which the facilities were to incorporate into their existing procedures. The Security Standard states an organization must disable accounts within 24 hours when the accounts have expired, are no longer associated with a user or individual, are in violation of organizational policy, or have been inactive for 90 days.

DBHDS experienced a high volume of turnover during the period under review. The volume of turnover was a contributing factor to these issues, as well as other factors such as a lack of communication, lack of oversight, competing prioritized tasks, job abandonment, and insufficient implementation of policies and procedures. Without sufficient and documented internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, DBHDS is increasing the risk that terminated employees may retain physical access to Commonwealth property and unauthorized access to internal systems, which may include sensitive information. The decentralized nature of the agency and the secure nature in which the facilities operate further increases the exposure risk.

DBHDS should continue to improve the implementation of off-boarding policies and procedures across its facilities. These policies and procedures should, at a minimum, include: the collection of Commonwealth property, timely removal of building access for terminated employees, and timely removal of all information systems access in accordance with the Security Standard. Furthermore, these procedures should address unique situations such as job abandonment. DBHDS Central Office and management across all facilities should ensure proper implementation and adherence with off-boarding policies and procedures to include retention of supporting documentation and sufficient communication between responsible departments.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-075: Improve Offboarding Process**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2023-041; 2022-056; 2022-085; 2021-017; 2020-020

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation's current offboarding process is not an effective control for meeting its operational and compliance objectives. As currently designed, the offboarding process begins when the employee, the supervisor, or a member of the local human resources team initiates the separation process (retirement, resignation, or termination) within Transportation's human resources management system. Once initiated, employees in several divisions and offices throughout Transportation are responsible for executing assigned offboarding tasks. Responsible employees complete many of these offboarding tasks in distinct, standalone systems and not within Transportation's human resources management system. As such, Transportation's human resources management system is the tool Transportation uses to communicate the offboarding tasks required by the responsible employees within their respective systems.

Additionally, responsible employees are to confirm they have finished their assigned offboarding tasks by completing their portion of the Employee Separation/Transfer Checklist; however, the Human Resources Division could not provide a fully completed checklist for five of 37 (14%) separated employees tested. Additionally, because of delays in supervisors initiating the offboarding process, the Information Technology Division did not remove access to the Commonwealth's network timely for 21 of 36 (58%) separated employees tested that had access. On average, these employees retained access eight days after their separation date. Furthermore, Transportation did not terminate physical badge access timely for eight of 37 (22%) separated employees tested. On average, excluding two individuals for which Transportation could not provide separation checklists, the remaining six employees, based on information

provided by Transportation, retained their physical access an average of five days after their separation date.

Management is responsible for maintaining an internal control system that is effective at meeting operational and compliance objectives. Management does this by designing policies and procedures to fit the entity's circumstances and implementing the policies as an integral part of the entity's operations. The Security Standard requires that an organization disable an individual's information system access within 24 hours of employment termination. With an offboarding process that is not effective at meeting operational and compliance objectives, Transportation is increasing the risk that separated employees will inappropriately retain access to Commonwealth property and systems and use this access to cause harm.

Transportation manages approximately 8,000 employees in a decentralized environment across the entire Commonwealth with a current process that is not effective at offboarding individuals in a manner that meets operational and compliance objectives. Management from the Human Resources Division and other applicable divisions should collaborate to establish offboarding business processes that are effective at meeting related objectives. Additionally, management within Transportation should establish and maintain a regular monitoring process of any new offboarding procedures to ensure its operational effectiveness.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-076: Improve Internal Controls over Employee Termination Process**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** 2023-077

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Department of Corrections' (Corrections) Human Resources Department (Human Resources) does not have adequate internal controls over the terminated employee offboarding process. As a result, we identified the following deficiencies:

- Human Resources was unable to provide documentation of a completed offboarding checklist for four of 26 (15%) terminated employees sampled.
- Human Resources did not collect Commonwealth property for one of 21 (5%) terminated employees sampled and was unable to confirm the collection of Commonwealth property for three of 21 (14%) terminated employees sampled.

- Human Resources did not enter 16 of 35 (46%) sampled employees' termination dates within the Commonwealth's human resource and payroll management system within 24 hours of the termination date.
- Supervisors did not submit deactivation requests timely for the removal of system access for 15 of 26 (58%) terminated employees sampled.
- The Payroll Department did not properly calculate and pay leave balances upon termination for one out of 22 (5%) terminated employees sampled and one additional employee selected for review based on the unusual timing of the payment. As a result, Corrections underpaid the employees by approximately \$32 and \$116 respectively.
- One terminated employee continued to receive a mobile device allowance totaling \$338 for six months after termination.

CAPP Manual Topic 50320 requires that agencies complete certain procedures in the Commonwealth's human resource and payroll management system prior to termination of an employee. Additionally, the Commonwealth's Information Security Standard, SEC530, 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.

Without sufficient and documented internal controls over terminated employees that ensure the return of Commonwealth property, removal of all access privileges, and proper calculation of final payments, Corrections is increasing the risk that terminated employees may retain physical access to Commonwealth property, retain unauthorized access to state and internal systems and sensitive information, and receive improper final payments. The decentralized nature of the agency and the secure nature in which the facilities operate further increases the exposure risk.

Corrections has multiple facilities throughout the Commonwealth. Each facility is responsible for maintaining accurate employee personnel records, completing separation checklists, and performing all offboarding procedures in a timely manner. Since Corrections stores employee personnel records at each facility, documentation is not always readily obtainable. Each facility should ensure that supervisors perform their responsibilities to complete and submit offboarding checklists, enter termination dates timely within the Commonwealth's human resource and payroll management system and inform Correction's Information Technology Security Department of employee terminations to ensure timely deactivation of system access and collection of Commonwealth property. Corrections should investigate and correct any improper leave payouts and ensure that all payroll technicians are aware of leave payout and other compensation-related termination policies and procedures to ensure that the technicians process leave payouts timely and accurately and properly discontinue other compensation-related payments. Finally, Corrections should review its current termination practices to ensure that its policies are reasonable, effective internal controls are in place, and documentation is readily available upon request.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-077: Improve Internal Controls Over Employee Separation Process**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2023-078; 2022-081

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Authority does not have adequate internal controls over the completion of employee separation checklists or removal of systems access for terminated employees. During our review, we found the following deficiencies:

- For four out of 22 (18%) terminated employees, there were variances ranging from 15 days to 11 months between the termination date in the Commonwealth's human resource and payroll system and the termination date on the terminated employees' personnel files;
- For nine out of 23 (39%) terminated employees, the Authority did not enter the termination date timely in the Commonwealth's human resource and payroll system;
- For four out of 11 (36%) terminated employees, the employee separation checklist did not indicate a timely return of Authority property; and
- For ten out of 23 (43%) terminated employees, the Authority did not remove system access timely.

The Authority's Employee Separation Policy (Policy) states, "Supervisors will initiate a Payroll Action Notice (PAN) and separation checklist process on the same workday the employee is separated from the Authority, after the employee has left the premises. The standard time for Division Directors to complete the Employee Separation Checklist is 5 business days after the effective date of separation." The Authority's Policy also states, "In cases of voluntary separation, each Division Director, in conjunction with the Director of Human Resource and CEO, may initiate immediate termination or restriction of an employee's computer access to Authority systems upon initial notification of an employee's intended separation date." By not timely initiating and submitting PANs, which notifies the Authority's Human Resource Department to update employment information after termination, as well as completing employee separation checklists timely, the Authority risks terminated employees receiving incorrect payments, not returning Authority property, and retaining unauthorized access to critical systems.

The Authority should review and update their current termination policies and procedures to ensure adequate and effective internal controls are in place. The update should include adding a requirement in the Policy to disable systems access within a defined time period. Additionally, due to the Authority's unique structure, the Authority should define specific procedures for retail store employees, enforcement employees, and headquarter employees as access levels and risks are inherently different. These enhancements will enable Human Resources to better monitor and hold supervisors accountable for the timely notification of employee separations, completion of employee checklists, and removal of systems access.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-078: Strengthen Interdepartmental Communications Related to Terminated Employees**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Medical Center does not have adequate internal controls over the removal of access for terminated employees. We identified the following instances where the Medical Center did not remove an employee's system access within six business days of termination for the following systems:

- Twenty-two out of 173 (13%) terminated users retained access to the Medical Center's medical record system for seven to 65 business days;
- Fourteen out of 125 (11%) terminated users retained access to the Medical Center's timekeeping system for seven to 42 business days; and
- Two out of 58 (3%) terminated users retained access to the Medical Center's financial and accounting system for eight to 14 business days.

The Medical Center's Electronic Information and Systems Use Policy states within forty-eight (48) hours of a manager's/supervisors' receipt of notification of a user's change of job duties, termination of employment, or termination of trainee status, the manager/supervisor shall notify the appropriate Human Resources office and the Human Resources office shall, within three (3) business days of such notification, alert the Health IT Information Security Office (Security Office) to ensure the user's access is consistent with user's change in status. If immediate termination of access is required, the manager/supervisor shall immediately (i.e., within 24 hours) notify the Security Office. The Medical Center's Access Termination Standard states UVA Human Resources will provide a daily report of all UVA Health daily terminations to

the Security Office and the Security Office will disable all network, email, and access to information systems within 24 hours. Not removing system access timely increases the risk of unauthorized transactions and access to highly sensitive data by individuals no longer employed by the Medical Center.

Supervisors and/or Human Resources did not communicate terminations timely to the Security Office resulting in untimely removal of system access. The Medical Center should strengthen communication between supervisors, Human Resources, and the Security Office to ensure timely removal of system access. The Medical Center should ensure all departments are aware of the policy and develop mechanisms to ensure departmental supervisors follow established policies and procedures.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-079: Reconcile the Commonwealth's Retirement Benefits System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-080; 2022-086

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Social Services' Division of Human Resources (Human Resources) continues to implement corrective actions necessary to reconcile retirement contributions in the Commonwealth's retirement benefits system. In response to prior audit recommendations, Human Resources has updated its policies and procedures to align with the CAPP Manual and the Payroll Services Bureau's Scope of Services Manual. The policies and procedures include processes for reconciling the Commonwealth's human resource and payroll management and retirement benefits systems and resolving any identified discrepancies between the two systems; confirming that new hires appear in the correct retirement plan; reviewing any separations or retirements in the Commonwealth's retirement benefits system; and reviewing and confirming transactions between the Commonwealth's human resource and payroll management and retirement benefits systems monthly. However, Human Resources was not able to implement the processes outlined in its policies and procedures as of the end of fiscal year 2024 due to the extent of its corrective actions.

CAPP Manual Topic 50470, Human Capital Management Benefits Reconciliation, states that agencies should perform a reconciliation of creditable compensation and the approved purchase of prior service agreements between the Commonwealth's human resource and payroll management and retirement benefits systems monthly before confirming the contribution. Additionally, CAPP Manual Topic 50470 requires a prompt review of the retirement benefits



system cancelled records report. Insufficient reconciliation processes can affect the integrity of the information in the Commonwealth's retirement benefits system, which the Virginia Retirement System uses for pension liability calculations for the Commonwealth's agencies and institutions. Human Resources anticipates that its corrective actions will be complete by December 2024. Human Resources should continue to implement its corrective action efforts necessary to reconcile retirement contributions in the Commonwealth's retirement benefits system.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## INVENTORY

### **2024-080: Ensure Follow-Up Inventories are Performed**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Retail Operations department did not ensure district managers performed a second inventory count for 12 out of 14 stores (86%) where actual inventory on hand was less than the amount recorded within the inventory control system. Furthermore, the Retail Operations Department did not retain records of the actual physical inventory counts for two out of 40 stores (5%).

The Authority's inventory policy requires an annual physical inventory count for each store, which includes documentation, as well as an exception report for differences between the actual inventory and the amount recorded in the Authority's inventory control system. Per the Authority's policies and procedures, the Authority should schedule a second inventory for the store(s) within the same fiscal year if the results of a physical inventory count show a variance equal to or exceeding 0.15 percent. The Virginia Public Records Act (§ 42.1-85 of the Code of Virginia) requires each agency to ensure that it preserves, maintains, and makes accessible public records throughout their lifecycle. Further the Library of Virginia's general schedule number GS-102 requires inventory control system records to be retained for three years after the end of the state fiscal year. Without reperforming physical inventory counts and properly maintaining physical inventory count documentation, the Authority cannot ensure complete physical inventories have occurred, have difficulty investigating discrepancies, and risks reporting the incorrect dollar amount of store inventory.

Due to turnover occurring at the Authority during the fiscal year in district manager positions, and confusion regarding which district manager was responsible for each store, the

Retail Operations department provided inconsistent directions to district managers regarding follow-up inventories and, therefore, the stores did not perform required follow-up inventories. The Retail Operations department should ensure district managers are aware of the stores for which they are responsible, communicate to district managers the requirement for follow-up inventory counts, when necessary, and ensure completion of follow-up inventory counts. Lastly, the Retail Operations department should ensure stores retain inventory documentation in compliance with the Code of Virginia and Library of Virginia requirements.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## CONFLICT OF INTERESTS ACT

### **2024-081: Ensure Compliance with the Conflict of Interests Act**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2023-092; 2022-096; 2021-059

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

In fiscal year 2021, DBHDS did not properly identify and track individuals in a position of trust to ensure compliance with the Conflict of Interests Act (COIA) requirements. In addition, DBHDS did not ensure the required employees completed the mandatory training. DBHDS has since provided policies and procedures regarding COIA compliance requirements to all DBHDS facilities. DBHDS Central Office Human Resources is now in the process of monitoring all DBHDS facilities to ensure they meet all necessary training requirements within the two-year required timeframe; however, corrective action remains ongoing and DBHDS continues to improve its processes to ensure compliance with all COIA requirements. Due to ongoing corrective action during the period under audit, we did not perform testing of compliance with COIA requirements during the current audit.

Per § 2.2-3114 of the Code of Virginia, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council, as a condition to assuming office or employment, and thereafter shall file such a statement annually on or before February 1. Section 2.2-3130 of the Code of Virginia requires that each employee within a position of trust complete COIA training within two months of their hire date and at least once every two years after the initial training.

Without appropriately identifying employees in positions of trust and ensuring completion of required training, DBHDS could be susceptible to actual or perceived conflicts of

interest and may limit its ability to hold its employees accountable for not knowing how to recognize and resolve a conflict of interest. Employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within § 2.2-3120 through § 2.2-3127 of the Code of Virginia.

DBHDS should continue to monitor all DBHDS facilities to ensure that employees within positions of trust file the appropriate disclosures upon hire or promotion, and subsequently at each annual filing period. In addition, DBHDS should continue to monitor employees to ensure they complete the required COIA training timely.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## GRANTS MANAGEMENT

### **2024-082: Perform Responsibilities Outlined in the Agency Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-097; 2022-011; 2021-070; 2020-074; 2019-090; 2018-093

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.303(a); 2 CFR § 200.332

**Known Questioned Costs:** \$0

Compliance continues to not adhere to its established approach to oversee the agency's subrecipient monitoring activities, as outlined in its Agency Monitoring Plan. According to Social Services' Organizational Structure Report, Compliance is responsible for agency-wide compliance and risk mitigation that helps to ensure adherence to state and federal legal and regulatory standards, including subrecipient monitoring. During fiscal year 2024, Social Services disbursed approximately \$660 million to 342 subrecipients from 30 federal grant programs. During the audit, we noted the following deviations from the Agency Monitoring Plan:

- Compliance continues to not review programmatic division annual subrecipient monitoring plans to ensure they implement a risk-based approach. The Agency Monitoring Plan states that Compliance will use a Monitoring Plan Checklist to evaluate and determine if all the required elements for subrecipient monitoring are present in each division's plan.

- Compliance does not hold monthly meetings with Subrecipient Monitoring Coordinators, as required by the Agency Monitoring Plan, where divisions can share information concerning risks and federal and/or grant-specific requirements, approaches to assessing risk, and changes that could affect subrecipients and the monitoring processes.
- Compliance has not reviewed each division's monitoring activities nor provided quarterly reports of variances and noncompliance from the Agency Monitoring Plan to Social Services' executive team. As a result, Compliance did not identify that the Benefit Programs did not complete risk assessments for 50 of its 324 (15%) locality subrecipients, properly document considerations for localities with elevated risks, nor perform adequate risk assessments for their non-locality subrecipients.

Since the prior audit, Compliance has communicated the Agency Monitoring Plan to the Subrecipient Monitoring Coordinators. Additionally, Compliance has worked with Social Services' Executive Team to secure funding for a grants management system and additional subrecipient monitor positions. However, Compliance has yet to establish a timeline for when it intends for the system to be fully functional and has not explored alternate options to comply with its Agency Monitoring Plan. Further, Compliance has not collaborated with Subrecipient Monitoring Coordinators to determine how the agency collectively plans to accomplish the goals and objectives set forth within the Agency Monitoring Plan. Collaboration between Compliance and Subrecipient Monitoring Coordinators is imperative to ensuring that Social Services complies with the pass-through entity requirements in 2 CFR § 200.332.

Title 2 CFR § 200.303(a) requires pass-through entities to establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the non-Federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Without performing the responsibilities in the Agency Monitoring Plan, Compliance cannot assure that the agency's subrecipient monitoring efforts are adequate to comply with the regulations at 2 CFR § 200.332. Additionally, Compliance places Social Services at risk of disallowed expenditures and/or suspension or termination of its federal awards by not monitoring the agency's subrecipient monitoring activities. Because of the scope of this matter and the magnitude of Social Services' subrecipient monitoring responsibilities, we consider these weaknesses collectively to create a material weakness in internal controls over compliance.

Compliance should work collaboratively with Social Services' Executive Team and the subrecipient monitoring coordinators to fulfil the agency's responsibilities in the Agency Monitoring Plan. Further, Compliance should explore alternative solutions to track and monitor each division's subrecipient monitoring activities and report the results to the Executive Team until it develops and implements its grants management system. Evaluating alternative solutions will help Social Services mitigate the risk of incurring federal sanctions because of non-compliance.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-083: Ensure Subaward Agreements Meet Federal Regulations**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558

**Federal Award Number and Year:** 2401VATANF - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(a)(1)

**Known Questioned Costs:** \$0

Social Services does not include all information required by federal regulations in its subaward renewal agreements. We tested 20 subaward renewal agreements and noted that all of them did not contain one or more of the elements required by 2 CFR § 200.332(a)(1). Specifically, we noted the following instances of non-compliance in these subaward renewal agreements:

- Social Services did not include the correct Federal Award Identification Number (FAIN) in 15 of the 20 (75%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(iii).
- Social Services did not include the federal award date in eight of the 20 (40%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(iv).
- Social Services did not update the federal award date in 12 of the 20 (60%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(iv).
- Social Services did not include the FAIN in five of the 20 (25%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(iii).
- Social Services did not include the amount of federal funds obligated in the subaward in four of the 20 (20%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(vii).
- Social Services did not include the subrecipient's unique entity identifier in four of the 20 (20%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(ii).

- Social Services did not include the contact information for the awarding official of the pass-through entity in four of the 20 (20%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(xi).
- Social Services did not identify whether the federal award was for research and development in four of the 20 (20%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(xiii).
- Social Services did not include the federal award project description in two of the 20 (10%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(x).
- Social Services did not accurately report the name of the federal awarding agency in two of the 20 (10%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(xi).
- Social Services did not include the Assistance Listing Number in one of the 20 (5%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(xii).
- Social Services did not identify the indirect cost rate for the federal award in one of the 20 (5%) subaward renewal agreements, as required by 2 CFR § 200.332(a)(1)(xiv).

During fiscal year 2024, Social Services disbursed approximately \$46 million in federal funds from the TANF federal grant program through 238 subawards. While Social Services communicates federal award information to subgrantees, it does not consistently communicate all of the federal grant award information required in its subaward renewal agreements. The Contract and Procurement team within Social Services' Division of General Services works collaboratively with grants administrators when preparing subaward agreements. However, the Contract and Procurement team has experienced turnover over the last several years and has lost institutional knowledge in some of its key positions as it pertains to federal grant requirements. Additionally, the Contract and Procurement team does not consistently retain all incorporated attachments in the subaward agreement.

Compliance is responsible for ensuring that the agency adheres to federal regulations in 2 CFR § 200.332 through its Agency Monitoring Plan; however, Compliance was not aware of these instances of non-compliance because it was not involved in the preparation of the subaward agreements. According to Social Services' Organizational Structure Report, Compliance is responsible for agency-wide compliance and risk mitigation that helps ensure adherence to state and federal legal and regulatory standards. Because of the lack of agency-wide collaboration, there were inconsistencies in the information included in the subaward agreements.

Without communicating the required federal award information, Social Services increases the risk that subrecipients are unaware of the source of the funding and the applicable requirements, which increases the potential for unallowable costs and non-compliance with federal requirements. Compliance should work collaboratively with the Contract and

Procurement team and grants administrators to ensure that subaward agreements include all information required by federal regulations.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-084: Review Non-Locality Subrecipient Single Audit Reports**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-098; 2022-013; 2021-072; 2020-075; 2019-091; 2018-092

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558

**Federal Award Number and Year:** 2401VATANF - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)(3); 2 CFR § 200.332(f)

**Known Questioned Costs:** \$0

Compliance continues to not review non-locality subrecipient Single Audit reports as set forth within its Agency Monitoring Plan. Non-locality subrecipients are subrecipients who are not local governments and are mainly comprised of non-profit organizations. During fiscal year 2024, Social Services disbursed approximately \$107 million in federal funds to 244 non-locality subrecipients. While reviewing the Single Audit reports submitted to the Federal Audit Clearinghouse (Clearinghouse) for the most recent audit period for the 27 non-locality subrecipients that received more than \$750,000 in federal funds from Social Services during state fiscal year 2024, we noted the following:

- Six non-locality subrecipients (22%) did not have a Single Audit report available in the Clearinghouse for the most recent audit period. Of the six non-locality subrecipients, three appeared to have never submitted a Single Audit report to the Clearinghouse. Title 2 CFR § 200.332(f) requires pass-through entities to verify their subrecipients are audited if it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded \$750,000.
- Three non-locality subrecipients (11%) had audit findings that affected at least one of Social Services' federal grant programs. One of the non-locality subrecipient auditors identified \$82,253 in known questioned costs as the non-locality subrecipient did not maintain proper documentation to support payroll charges to the TANF federal grant program. Title 2 U.S. CFR § 200.332(d)(3) requires pass-through entities to issue a management decision within six months of acceptance of the audit report by the



Clearinghouse. A management decision is Social Services' written determination, provided to its subrecipient, of the adequacy of the subrecipient's proposed corrective actions to address the audit findings, based on Social Services' evaluation of the audit findings, including determining if the questioned costs are disallowed and need to be repaid to the federal awarding agency, and proposed corrective actions.

As part of its planned corrective action, Compliance stated that it intends to procure a grants management system with subrecipient monitoring capabilities necessary to comply with federal requirements and has worked with Social Services' Executive Team to secure funding. However, Compliance has yet to establish a timeline for when it intends for the solution to be fully functional. Additionally, Compliance has not evaluated what alternative corrective actions are available to become compliant.

According to Social Services' Organizational Structure Report, Compliance is responsible for agency-wide compliance and risk mitigation that helps ensure adherence to state and federal legal and regulatory standards. Additionally, Social Services' Agency Monitoring Plan assigns the responsibility to Compliance for overseeing the agency's subrecipient monitoring process. Without verifying whether non-locality subrecipients received a Single Audit, Compliance is unable to assure Social Services' Executive Team that it is fulfilling the pass-through entity responsibilities in 2 CFR § 200.332. Not complying with federal regulations could result in federal awarding agencies temporarily withholding payments until it takes corrective action, disallowing costs for all or part of the activity associated with the noncompliance, suspending, or terminating the federal award in part or in its entirety, initiating initial suspension or debarment proceedings, and/or withholding further federal funds for the project or program. Further, Social Services may be unaware of a potential liability to the Commonwealth by not reviewing the non-locality Single Audit reports.

Compliance should consider exploring alternative corrective actions as it continues to develop and implement its grants management system, such as obtaining a list of non-locality subrecipients from its internal accounting system and reviewing the Single Audit reports in the Clearinghouse. Evaluating alternative corrective actions to become compliant with federal regulations will help Social Services mitigate the risks of incurring federal sanctions.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-085: Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-100; 2022-016; 2021-071

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778; Temporary Assistance for Needy Families (TANF) - 93.558; Low-Income Home Energy Assistance Program (LIHEAP) - 93.568

**Federal Award Number and Year:** 2401VATANF; 2401VALIEA; 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(b)

**Known Questioned Costs:** \$0

Benefit Programs did not confirm that program consultants evaluated each subrecipient's risk of noncompliance in accordance with federal regulations. Benefit Programs oversees the administration of the Medicaid, SNAP, TANF, and LIHEAP federal grant programs. During fiscal year 2024, Social Services disbursed approximately \$660 million in federal funds to roughly 342 subrecipients from 30 federal grant programs.

As part of its fiscal year 2024 corrective action efforts, Benefit Programs updated its monitoring plan to include risk assessment and monitoring reviews for both localities and non-localities subrecipients, began performing locality and non-locality risk assessments, and created tracking documents to better manage the subrecipient monitoring process. Additionally, Benefit Programs partnered with program consultants to perform risk assessment procedures.

While auditing Benefit Programs' fiscal year 2024 subrecipient monitoring activities, we noted the following deviations from its subrecipient monitoring plan:

- Program consultants did not complete non-locality programmatic risk assessments for 219 out of 251 (87%) subawards with payments during the fiscal year.
- Program consultants did not include adequate justification for why it would not perform a monitoring review during the monitoring period for 83 out of 274 (30%) locality programmatic risk assessments assessed as high or medium risk.
- Program consultants did not complete 50 out of 324 (15%) locality programmatic risk assessments.
- Program consultants assessed three of the non-locality subrecipients as moderate risk without an adequate justification of why a monitoring review would not be scheduled for these non-locality subrecipients.

- Program consultants improperly assessed two of the non-locality subrecipients as low risk even though they had never submitted a Single Audit report to the Clearinghouse.
- Program consultants did not include a locality programmatic risk assessment that was identified as requiring a targeted monitoring review in their schedule for the fiscal year.

Title 2 CFR § 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Without performing the proper risk assessment procedures, Benefit Programs cannot demonstrate that it monitored the activities of the subrecipients as necessary to ensure that the pass-through entities used the subawards for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Benefit Programs was not able to adequately oversee the implementation of its risk assessment processes due to turnover in its subrecipient monitoring coordinator position. Additionally, Social Services' Compliance Division was not aware of this non-compliance because it was not performing its monitoring responsibilities in accordance with its Agency Monitoring Plan. Benefit Programs should continue to evaluate its resource levels to ensure that it has adequate resources to effectively oversee the execution of its subrecipient monitoring plan. Additionally, Benefit Programs should dedicate the necessary resources to confirm that program consultants complete risk assessment procedures for all of its subrecipients in accordance with its subrecipient monitoring plan.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-086: Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-102; 2022-014

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778; Temporary Assistance for Needy Families (TANF) - 93.558; Low-Income Home Energy Assistance Program (LIHEAP) - 93.568

**Federal Award Number and Year:** 2401VATANF; 2401VALIEA; 2405VA5MAP - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)

**Known Questioned Costs:** \$0

Benefit Programs did not confirm that program consultants performed all required subrecipient monitoring activities in accordance with its subrecipient monitoring plan. During fiscal year 2024, Social Services disbursed approximately \$660 million in federal funds to roughly 342 subrecipients from 30 federal grant programs. As part of its fiscal year 2024 corrective action efforts, Benefit Programs updated its monitoring plan to include risk assessment and monitoring reviews for both localities and non-localities subrecipients, began performing locality and non-locality risk assessments, and created tracking documents to better manage the subrecipient monitoring process. Further, Benefit Programs partnered with program consultants to execute its subrecipient monitoring activities. While auditing Benefit Programs' fiscal year 2024 monitoring activities, we noted the following deviations from its subrecipient monitoring plan:

- Benefit Programs did not confirm program consultants notified the locality timely about the subrecipient monitoring review process. As a result, Benefit Programs did not identify that program consultants did not initiate timely communications for five out of 19 (26%) scheduled locality monitoring reviews.
- Benefit Programs did not confirm that program consultants fully documented corrective actions taken by its subrecipients in accordance with its subrecipient monitoring plan. As a result, Benefit Programs was not able to provide fully documented corrective action plans for four out of 19 (21%) scheduled locality monitoring reviews.
- Benefit Programs did not confirm that program consultants uploaded all fiscal year 2024 monitoring review records to its data repository in accordance with its subrecipient monitoring plan. As a result, Benefit Programs was not able to provide complete documentation for three out of 19 (16%) scheduled locality monitoring reviews.

- Benefit Programs did not confirm that program consultants included the appropriate sampling units, as outlined in its subrecipient monitoring plan. As a result, Benefit Programs did not identify that three out of 19 (16%) locality monitoring reviews had less sampling units than required by its subrecipient monitoring plan.
- Benefit Programs did not confirm that program consultants performed all scheduled monitoring reviews. As a result, Benefit Programs did not identify that program consultants did not perform a scheduled monitoring review for one out of 19 (5%) of its locality subrecipients. Based on Benefit Programs' subrecipient monitoring risk assessments, this locality review was necessary due to the presence of risk factors which created a higher risk of non-compliance.
- Benefit Programs has not fully implemented its non-locality risk assessment and monitoring review processes which caused program consultants to perform only one monitoring review over approximately 251 non-locality subawards with payments during the fiscal year.

Title 2 CFR § 200.332(e) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure that the subrecipient uses the subaward for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Without confirming that program consultants conducted monitoring activities in accordance with the monitoring plan, Benefit Programs cannot provide assurance that it complied with federal regulations and potentially places Social Services at risk of disallowed expenditures and/or suspension or termination of its federal awards.

Benefit Programs was not able to adequately oversee the execution of monitoring activities because of turnover in its subrecipient monitoring coordinator position. Additionally, Social Services' Compliance Division was not aware of this non-compliance because it was not performing its monitoring responsibilities in accordance with its Agency Monitoring Plan. Benefit Programs should continue to evaluate its resource levels to ensure that it has adequate resources to effectively oversee the execution of its subrecipient monitoring plan. Additionally, Benefit Programs should dedicate the necessary resources to confirm that program consultants are performing monitoring procedures in accordance with its subrecipient monitoring plan.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-087: Review Subrecipient Audit Reports**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - 93.323; Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises - 93.391

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.331(d)

**Known Questioned Costs:** \$0

Health does not monitor subrecipients in accordance with federal regulations for ELC and the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises federal grant programs. During our audit, we found that Epidemiology and the Office of Health Equity (OHE) did not obtain and review a Single Audit or program-specific audit report for subrecipients who received \$750,000 or more in subawards from ELC and STLT funds.

During fiscal year 2024, Health disbursed approximately \$11 million in ELC funds and \$5.8 million in STLT funds to subrecipients. According to Title 2 CFR § 200.332(f), all pass-through entities must verify their subrecipients are audited if it is expected that the subrecipient's federal awards expended during the respective fiscal year will equal or exceed \$750,000. Additionally, in the case of any findings, 2 CFR § 200.332(d)(3) requires pass-through entities to issue a management decision within six months of acceptance of the audit report by the Clearinghouse.

Due to significant turnover in contract administrators responsible for subrecipient monitoring, Epidemiology and OHE were unable to provide evidence that staff reviewed Single Audit or program-specific audit reports for all subrecipients expending \$750,000 or more during fiscal year 2024. In addition, OFM did not have a current subrecipient monitoring policy and procedure in place to detect subrecipients that met the audit threshold. Health last updated its subrecipient monitoring policy in 2014. Without obtaining the appropriate reports, Health is unable to show it is meeting the requirements set forth in 2 CFR part 200, subpart F, which includes issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings.

OFM should update its subrecipient monitoring policy and communicate the policy to the applicable offices and districts. In addition, OFM should periodically review the Clearinghouse to determine whether subrecipients who meet the audit threshold obtain the required audits, and that the applicable offices or districts are reviewing the audit reports and considering the impact

of any deficiencies identified in audit findings. Epidemiology and OHE should ensure staff review Single Audit or program-specific audit reports for subrecipients who meet the audit threshold and should adhere to all federal requirements when conducting monitoring over such subrecipients.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## STUDENT FINANCIAL ASSISTANCE

Findings 2024-090 and 2024-094 each represent a compliance finding that could have a direct and material effect on the financial statements for the entities listed below and are required to be reported under Government Auditing Standards. Additionally, these findings relate to federal awards for these entities and other entities that are not material to the basic financial statements. As a result, the details of these findings are reported within “Section 3: Federal Award Findings and Questioned Costs” of the Schedule of Findings and Questioned Costs.

**2024-090: Improve Reporting to the National Student Loan Data System**

**Applicable to:** University of Virginia - Academic Division

**2024-094: Properly Complete Federal Verification Prior to Disbursing Title IV Aid**

**Applicable to:** Virginia Polytechnic Inst. and State University



## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### U.S. DEPARTMENT OF AGRICULTURE

##### **2024-010: Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers**

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The detail of this finding is reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

#### U.S. DEPARTMENT OF EDUCATION

##### **2024-088: Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act**

**Applicable to:** Northern Virginia Community College

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 16 CFR § 314.3-4

**Known Questioned Costs:** \$0

Northern Virginia Community College (NVCC) does not comply with certain elements of the Gramm-Leach Bliley Act (GLBA) related to its information security program. Public Law 106-102, known as GLBA, considers institutions of higher education to be financial institutions because of their engagement in financial assistance programs. Related regulations at Title 16 CFR § 314.3 and 16 CFR § 314.4 require organizations to develop, implement, and maintain the information security program to safeguard customer information. Specifically, NVCC does not comply with the following GLBA requirements:

- NVCC's written information security program states the college will fully vet any third-party service provider who requires access to personal information and the college stated it uses an external vendor for the vetting process. However, NVCC does not have procedures for how it interacts with and uses the final reports from the external vendor to oversee its third-party service providers. GLBA requires organizations to oversee service providers by periodically assessing service providers based on the risk

they present and the continued adequacy of their safeguards. Additionally, GLBA requires organizations to document procedures for evaluating, assessing, or testing the security of externally developed applications utilized for transmitting, accessing, or storing customer information. Not formally developing procedures to periodically assess its service providers could result in unaddressed vulnerabilities, which may result in the compromise of NVCC's sensitive information and data.

- NVCC does not have a written procedure to conduct a periodic inventory of data. GLBA requires the college to include as part of its written information security program a requirement for identifying and managing data, staff, devices, systems, and facilities that enable it to achieve business purposes in accordance with their relative importance to business objectives and risk strategy. Without a written procedure to periodically conduct an inventory of data, NVCC increases the risk that it may misplace or improperly account for data within its systems, which could result in the lack of appropriate security controls and the compromise of NVCC's confidential data.
- NVCC does not have a written policy and procedure for monitoring data retention periods. Without such a policy and procedure, NVCC may not consistently, timely, or securely dispose of customer data at the end of their retention periods. GLBA requires organizations to develop, implement, and maintain procedures for the secure disposal of customer information in any format no later than two years after the last date the information is used in connection to the customer, unless such information is necessary for business operations or for other legitimate business purposes. Without a written policy and procedure to monitor data retention periods and secure disposal methods, NVCC cannot verify that its staff is using appropriate methods to dispose of customer data in a timely manner.

NVCC's recent transition to new applications and external service providers contributed to the college not having current policies and procedures for the elements described above. NVCC should dedicate the necessary resources to develop the policies and procedures needed to support its information security program to ensure that it includes all elements required by GLBA. Completing the requirements outlined by GLBA will assist NVCC in evaluating its information security program and protecting the confidentiality, integrity, and availability of customer information within its environment.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-089: Perform an Evaluation of Student Information System Access Roles**

**Applicable to:** Northern Virginia Community College

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Other - 16 CFR § 200.303(e)

**Known Questioned Costs:** \$0

NVCC staff did not properly grant student information system roles and privileges. Specifically, we found seven of 45 (16%) employees have access to financial aid data beyond the requirements to complete their job responsibilities. The underlying cause of improper access is due to management not aligning the assignment of access roles with the concept of least privilege and not properly reviewing access levels of staff. By not properly assigning access based on job responsibilities, NVCC increases the risk it will have employees with improper access levels that do not align with concept of least privilege nor allow for segregation of duties.

In accordance with 16 CFR § 200.303(e), the non-federal entity must take reasonable measures to safeguard protected personally identifiable information and other information the federal awarding agency or pass-through entity designates as sensitive, or the non-federal entity considers sensitive, consistent with applicable, federal, state, and local laws regarding privacy and responsibility over confidentiality. In addition, the ISO Standard, states that care should be taken with role-based access control systems to ensure that employees are not granted conflicting roles. Roles should be carefully designed and provisioned to minimize access problems if a role is removed or reassigned. The ISO Standard further states that care should be taken when specifying access control rules to consider establishing rules based on the premise of least privilege.

NVCC information security staff and management should perform a thorough evaluation of employees and grant student information system roles based upon the concept of least privilege and considering job responsibilities.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-090: Improve Reporting to the National Student Loan Data System**

**Applicable to:** George Mason University; Norfolk State University; Northern Virginia Community College; Old Dominion University; Radford University; University of Virginia - Academic Division; Virginia State University

**Prior Year Finding Number:** 2021-078; 2018-101

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 685.309

**Known Questioned Costs:** \$0

The institutions noted below did not properly report accurate and/or timely enrollment data to the U.S. Department of Education (ED) using the National Student Loan Data System (NSLDS) in accordance with 34 CFR § 685.309 and the NSLDS Enrollment Guide, for students that had withdrawn, graduated or changed enrollment levels. The accuracy of Title IV enrollment data depends heavily on information reported by institutions. The institutions' inaccurate and untimely enrollment data submissions to NSLDS can affect ED's reliance on NSLDS for monitoring purposes and may interfere with establishing a student's loan status, deferment privileges and grace periods. In addition, noncompliance may also impact an institution's participation in Title IV programs.

### *George Mason University*

George Mason University (GMU) management determined the discrepancies in its enrollment reporting submissions were due to a lack of communication between the Office of the University Registrar and the Office of Student Financial Aid. From our sample of 40 students, we noted the following instances of noncompliance:

- GMU reported an inaccurate enrollment status for seven students (18%);
- GMU reported an inaccurate enrollment status effective date for nine students (23%);
- GMU did not report enrollment status changes timely for seven students (18%);
- GMU reported inaccurate information in at least one campus or program-level field deemed critical for nine students (23%); and
- GMU did not provide evidence supporting that it reported accurate physical addresses in NSLDS for eight students (20%).

### *Norfolk State University*

Norfolk State University (NSU) management indicated the errors in its enrollment reporting submissions were due to staff turnover in the Office of the Registrar and programming issues within the student information system. From our sample of 39 students, we noted the following instances of noncompliance:

- NSU reported an inaccurate enrollment status for six students (15%);
- NSU reported an inaccurate enrollment status effective date for 26 students (67%);
- NSU did not report enrollment status changes timely for one student (3%); and
- NSU reported inaccurate information in at least one campus or program-level field deemed critical for 17 students (44%).

### *Northern Virginia Community College*

A lack of management oversight in NVCC's Registrar's Office led to the discrepancies in its enrollment reporting submissions. From our sample of 40 students, we noted the following instances of noncompliance:

- NVCC reported an inaccurate enrollment status for ten students (25%);
- NVCC reported an inaccurate enrollment status effective date for 12 students (30%);
- NVCC did not report enrollment status changes timely for eight students (20%);
- NVCC reported inaccurate information in at least one campus or program-level field deemed critical for 14 students (35%); and
- NVCC could not demonstrate proper approval for the academic program for one student (3%), since the academic program did not appear on the State Council of Higher Education for Virginia (SCHEV) degree inventory report.

### *Old Dominion University*

Old Dominion University (ODU) management indicated the errors in its enrollment reporting submission were due to staff turnover. From our sample of 50 students, we noted the following instances of noncompliance:

- ODU reported an inaccurate enrollment status for nine students (18%);
- ODU reported an inaccurate enrollment status effective date for 29 students (58%);
- ODU did not report enrollment status changes timely for 15 students (30%); and

- ODU reported inaccurate information in at least one campus or program-level field deemed critical for 29 students (58%).

### *Radford University*

The primary cause of the discrepancies in Radford University's (RU) enrollment reporting submissions was staff turnover and the time required for new staff to become proficient in their responsibilities. From our sample of 43 students, we noted the following instances of noncompliance:

- RU reported an inaccurate enrollment status for one student (2%);
- RU reported an inaccurate enrollment status effective date for three students (7%);
- RU did not report enrollment status changes timely for 10 students (23%);
- RU reported inaccurate information in at least one campus or program-level field deemed critical for three students (7%); and
- RU could not demonstrate proper approval for the academic program for one student (2%), since the academic program did not appear on the SCHEV degree inventory report.

### *University of Virginia*

The underlying causes for the discrepancies in the University's enrollment reporting submissions were data entry errors and batch processing issues. Specifically, the University recorded a student's social security number inaccurately in its Student Information System. Additionally, batch enrollment updates caused new data submissions to overwrite previous data, which resulted in deactivated and inaccurate enrollment records. From our review of 40 students, we noted the following instances of noncompliance:

- The University reported an inaccurate enrollment status effective date for four students (10%);
- The University did not report enrollment status changes timely for five students (13%); and
- The University reported inaccurate information in at least one campus or program-level field deemed critical for four students (10%).

### *Virginia State University*

A lack of management oversight in Virginia State University (VSU) enrollment reporting process led to the discrepancies in its enrollment reporting submissions. From our sample of 49 students, we noted the following instances of noncompliance:

- VSU reported an inaccurate enrollment status for three students (6%);
- VSU reported an inaccurate enrollment status effective date for six students (12%);
- VSU did not report enrollment status changes timely for 21 students (43%);
- VSU reported inaccurate information in at least one campus or program-level field deemed critical for 10 students (20%);
- VSU could not demonstrate proper approval for the academic program for eight students (16%), since the academic program did not appear on the SCHEV degree inventory report; and
- The permanent address for two out of 39 applicable federal Direct Loan borrowers (5%) did not agree between the student information system and NSLDS.

### *Recommendation*

Each institution should evaluate its current enrollment reporting procedures and implement corrective action to ensure it reports accurate and timely student enrollment data to NSLDS to prevent future noncompliance. Where applicable, institutions should also consider implementing a quality control review process to monitor the accuracy of campus and program-level batch submissions.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-091: Properly Identify Title IV Withdrawals**

**Applicable to:** George Mason University; Norfolk State University; Northern Virginia Community College

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.22(j)(2)

**Known Questioned Costs:** \$0

The institutions noted below did not identify Title IV withdrawals timely. In accordance with 34 CFR § 668.22(j)(2) and Volume 5 of the federal Student Financial Aid Handbook, for



institutions that are not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (i) payment period or period of enrollment; (ii) academic year in which the student withdrew; or (iii) the educational program from which the student withdrew. By not identifying students who withdraw timely, the institutions are not in compliance with federal requirements and may be subject to potential adverse actions impacting the institutions' participation in Title IV programs.

#### *George Mason University*

For two of 25 students (8%), GMU did not timely identify the students requiring a return of Title IV calculation. GMU management indicated the delays in the fall 2023 and summer 2024 terms were due to a combination of issues including the timing constraints of waiting on the posting of grades following a scheduled holiday break and delays in submitting disbursement records through the federal Common Origination and Disbursement System (COD).

#### *Norfolk State University*

For six of 25 students (24%), NSU did not timely identify all students requiring a return of Title IV calculation timely. At the end of the spring 2024 term, a turnover in Registrar Office management contributed to the dissemination of inaccurate withdrawal information to the Financial Aid Office. As a result, the Financial Aid Office experienced delays in identifying students requiring a return of Title IV calculation due to the initial inaccuracies.

#### *Northern Virginia Community College*

For three of 25 students (12%), NVCC did not identify students requiring a return of Title IV calculation timely. NVCC management stated that the Financial Aid Office delays resulted from instructors waiting to confirm attendance after the spring 2024 term concluded.

#### *Recommendation*

Each institution should implement necessary corrective actions to timely identify students receiving Title IV aid that have withdrawn.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-092: Properly Perform Return of Title IV Calculations**

**Applicable to:** Norfolk State University; Northern Virginia Community College

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.22

**Known Questioned Costs:** \$0

The institutions noted below did not perform the return of Title IV calculation in accordance with 34 CFR § 668.22 and Volume 5 of the federal Student Financial Aid Handbook. When a recipient of Title IV grant or loan assistance withdraws from an institution during a period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date. The total number of calendar days in a payment period includes all days within the period that the student completed, excluding scheduled breaks of at least five consecutive days. By not performing accurate return of Title IV calculations, the institutions are not in compliance with federal requirements and may be subject to potential adverse actions affecting the institutions' participation in Title IV programs.

### *Norfolk State University*

NSU management indicated staff did not follow established written policies and procedures and did not properly set up the academic periods in the student information system. As a result, we noted the following instances of noncompliance:

- For one of 25 students (4%) tested, the Financial Aid Office staff incorrectly returned direct loans totaling \$1,732 to ED after determining the student earned the funds.
- For two of 25 students (8%) tested, the Financial Aid Office staff did not perform the return calculation in accordance with federal regulations because the staff inappropriately excluded scheduled break days from the calculations resulting in underpayments of Pell grants to ED totaling \$241.

### *Northern Virginia Community College*

NVCC management indicated that the errors in the fall 2023 term resulted from staff not updating the system with the correct holiday information. In two of two students (100%), reviewed for the fall term, NVCC Financial Aid Office staff did not perform the return calculation in accordance with federal regulations because the staff inappropriately excluded break days from the calculations resulting in underpayments to ED totaling \$41.

## Recommendation

Each institution should properly train staff on the written policies and procedures for setting up term information in the student information system and performing the return of Title IV calculation accurately. Further, institution management should ensure staff correctly enter the scheduled breaks into the student information system to prevent future noncompliance.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **2024-093: Promptly Return Unearned Title IV Funds to Department of Education**

**Applicable to:** Norfolk State University; Northern Virginia Community College; Old Dominion University

**Prior Year Finding Number:** 2021-077

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.21(b)

**Known Questioned Costs:** \$0

The following institutions did not return Title IV unearned funds in accordance with required timeframe in 34 CFR § 668.21(b) and Volume 5 of the federal Student Financial Aid Handbook. Each institution must return unearned funds for which it is responsible as soon as possible, but no later than 45 days after the date that the institution becomes aware that a student has withdrawn. By not returning funds in a timely manner, the institutions are not in compliance with federal requirements and may be subject to potential adverse actions affecting the institutions' participation in Title IV programs.

### *Norfolk State University*

For five of 18 students (28%), the date of return of unearned funds was greater than 45 days after the date of determination. Staff turnover in the Financial Aid Office was the primary cause of the delay in returning the funds.

### *Northern Virginia Community College*

For one of 11 students (9%) tested, NVCC Financial Aid Office staff did not return unearned funds to ED for five months. A lack of communication between the Controller's Office

and the Financial Aid Office coupled with staff turnover in the Controller's Office contributed to the delay in returning the funds.

#### *Old Dominion University*

ODU management indicated a lack of effective processes to ensure compliance with reporting requirements contributed to delays in returning the funds. For ten of 17 students (59%) tested, the net portion of the Direct Loan was not returned within the required timeframe resulting in \$325 in unreturned federal aid.

#### *Recommendation*

Each institution should implement necessary corrective actions to ensure that it returns unearned Title IV funds to ED within the required timeframe. In addition, the institutions should train staff on the federal requirements to ensure compliance.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

#### **2024-094: Properly Complete Federal Verification Prior to Disbursing Title IV Aid**

**Applicable to:** George Mason University; Norfolk State University; Old Dominion University; Virginia Polytechnic Institute and State University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.54-57

**Known Questioned Costs:** \$0

The institutions noted below did not properly complete student verification prior to disbursing Title IV aid. In accordance with 34 CFR § 668.54 through 34 CFR § 668.57, an institution must require an applicant, whose Free Application for Federal Student Aid (FAFSA) information has been selected for verification, to verify the information selected by ED. Federal Register (F.R.) 87 F.R. 40826 outlines the 2023 - 2024 Award Year FAFSA information ED requires to be verified and the acceptable documentation by Verification Tracking Flag and Verification Tracking Group. Further, in accordance with ED Electronic Announcement GRANTS 24-04, published on April 12, 2024, institutions are required to verify all recipients selected for verification by ED's Central Processing System unless a recipient is exempt from verification in accordance with the exclusions from verification provided for in the regulations at 34 CFR § 668.54(b). By not

performing or improperly performing the necessary verification, institutions may provide financial aid disbursements to students based upon inaccurate information and may be subject to potential adverse actions affecting the institutions' participation in Title IV programs.

#### *George Mason University*

GMU management indicated staff did not follow written verification policies and procedures which resulted in the errors. We noted the following instances of noncompliance:

- For one of seven (14%) students flagged for verification, the GMU Office of Student Financial Aid staff did not match the income tax paid from the FAFSA to the student information system prior to awarding Title IV aid totaling \$8,189.
- For one of 25 (4%) students tested for verification, the GMU Office of Student Financial Aid staff did not match the student's adjusted gross income from the FAFSA to the student information system prior to awarding Title IV aid totaling \$11,796.

#### *Norfolk State University*

NSU management indicated staff did not follow written verification policies and procedures, which resulted in the errors. We noted the following instances of noncompliance:

- For one of 25 students (4%) tested, the NSU Financial Aid Office staff inaccurately verified the number of family members in the household resulting in the student not receiving a Pell grant of \$4,245.
- For one of 25 students (4%) tested, the NSU Financial Aid Office staff inaccurately verified the adjusted gross income resulting in the student receiving an over award of a Pell grant of \$675.
- For one of 25 students (4%) tested, NSU Financial Aid Office staff inaccurately verified the adjusted gross income resulting in no impact to the student.

#### *Old Dominion University*

ODU management indicated staff turnover in the financial aid office resulted in the errors. We noted the following instances of noncompliance:

- For one of 25 students (4%) tested, ODU Financial Aid Office staff did not request or obtain appropriate documentation to verify the application data prior to awarding Title IV aid totaling \$9,479.
- For one of 25 students tested (4%), ODU Financial Aid Office staff used incorrect documentation while completing the verification. The student received Title IV aid totaling \$12,967.

- For one of two students tested (50%), ODU Financial Aid Office staff did not match the information on the FAFSA to the requested information prior to awarding the student Title IV aid totaling \$6,234.

#### *Virginia Polytechnic Inst. and State University (Virginia Tech)*

Virginia Tech management indicated a combination of factors including an error by the third-party vendor and an internal error in the computer logic that assigns students to specific tracking groups for required follow-up contributed to the errors. We noted the following instances of noncompliance:

- For two out of 33 (6%) students flagged for verification, the Virginia Tech Office of University Scholarship and Financial Aid staff did not request or obtain appropriate documentation to verify applications prior to awarding Title IV aid totaling \$11,877.
- For one of twenty-five (4%) students tested, the third-party vendor verified an incorrect amount for the Education Tax Credit.

#### *Recommendation*

Each institution should ensure staff are knowledgeable of its written policies and procedures. Institution management should implement corrective action to prevent future noncompliance and should consider implementing a quality control review to ensure that staff obtain, review, and retain acceptable documentation for audit purposes.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

#### **2024-095: Promptly Return Unclaimed Aid to the Department of Education**

**Applicable to:** Northern Virginia Community College; Old Dominion University; Radford University

**Prior Year Finding Number:** 2021-075

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.164(I)

**Known Questioned Costs:** \$0

The institutions noted below did not return unclaimed Title IV aid timely. In accordance with 34 CFR § 668.164(l), if an institution attempts to disburse funds by check and the recipient does not cash the check, the institution must return the funds no later than 240 days after the date it issued that check or no later than 45 days after a rejected electronic funds transfer (EFT). By not returning funds timely, the institutions may be subject to potential adverse actions affecting participation in Title IV aid programs.

#### *Northern Virginia Community College*

For 11 out of 87 (13%) sampled, NVCC Controller's Office staff did not return a total of \$3,296 timely. Incorrectly placed holds on Title IV credit balances and staff turnover in the NVCC Controller's Office contributed to the untimely return of funds.

#### *Old Dominion University*

For four out of 17 (24%) students sampled, ODU Bursar's Office staff did not return a total of \$8,776 timely. A lack of effective processes to ensure compliance with the requirements contributed to the untimely return of funds.

#### *Radford University*

Upon review of the outstanding check list as of June 30, 2024, we noted one student refund totaling \$1,486, which RU staff did not return timely. RU management indicated staff turnover contributed to the untimely return of funds.

#### *Recommendation*

Each institution should ensure staff responsible for tracking unclaimed student financial aid have a thorough understanding of the federal requirements. If the institution is unable to contact the federal aid recipient, and the check remains uncashed or the banking institution rejects the EFT, the institution should return the unclaimed funds to ED within the required timeframe.

#### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*



## **2024-096: Improve Reporting to the Common Origination and Disbursement System**

**Applicable to:** James Madison University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Reporting - 34 CFR § 668.164(a)

**Known Questioned Costs:** \$0

James Madison University's (JMU) Office of Financial Aid and Scholarships staff did not report accurate and/or timely disbursements to COD. JMU management indicated the errors were due to a combination of factors including staff selecting an incorrect disbursement date in the student information system when sending disbursement information to COD for one batch in January 2024 and staff delaying the reporting of disbursement information to COD for another batch in January 2024. JMU indicated the new FAFSA form resulted in additional pressure on financial aid staff during this time. We noted the following instances of noncompliance:

- For three of 40 students (8%), staff did not report the correct disbursement dates in COD.
- In one of forty students (3%), staff did not report the disbursement timely.

In accordance with 88 F.R. 41092, published on June 23, 2023, an institution must submit federal Pell Grant and Direct Loan disbursement records accurately and no later than 15 days after making the disbursement and no earlier than seven days prior to the disbursement date or becoming aware of the need to adjust a student's previously reported disbursement. In accordance with 34 CFR § 668.164(a), Title IV funds are disbursed on the date that the institution (a) credits those funds to the student's account in the institution's general ledger or any subledger of the general ledger, or (b) pays those funds to the student directly. ED considers Title IV funds disbursed even if the institution uses its own funds in advance of receiving program funds from ED.

If an institution does not submit accurate disbursement records within the required timeframe, it may result in ED rejecting all or part of the reported disbursement. Improper reporting may result in an audit or program review finding or the initiation of an adverse action, such as a fine or other penalty. JMU should review its current policies and procedures for submitting disbursement records and implement corrective action to ensure future compliance.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-097: Improve Notification Process for Federal Direct Loan Awards to Students**

**Applicable to:** Norfolk State University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.165(a)(2)

**Known Questioned Costs:** \$0

NSU Financial Aid Office staff did not provide proper federal Direct Loan notification for one of 25 (4%) borrowers. The Financial Aid Office manually enters data into the student information system which transmits the required notifications to borrowers. However, a staff member assigned to send notifications was out of the office and the Financial Aid Office did not have a designated back-up.

In accordance with 34 CFR § 668.165(a)(2), institutions should properly notify students receiving federal Direct Loans, in writing, of the date and amount of the disbursement, the student's right to cancel all or a portion of a loan or loan disbursement, and the procedure and time by which the student must notify the institution that he or she wishes to cancel the loan. Additionally, 34 CFR § 668.165 (3) (i – ii) indicates that for Direct Loans, the institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution if the institution obtains affirmative confirmation, and no later than seven days if the institution does not obtain an affirmative confirmation.

Not properly notifying students in accordance with federal regulations may result in adverse actions and impact participation in Title IV programs. Additionally, improper notification could limit the amount of time a student or parent has to make an informed decision on whether to accept or reject a loan. The Financial Aid Office should revise its existing procedures to cross train staff, thus providing for proper back-up when staff are absent. NSU management should ensure each federal Direct Loan borrower receives the required notification.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-098: Promptly Disburse Credit Balances to Students**

**Applicable to:** Norfolk State University; Old Dominion University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 34 CFR § 668.164(d)(1)(i)(a)(ii)(a); 34 CFR § 668.164(h)(2)(i)(ii)

**Known Questioned Costs:** \$0

The institutions noted below did not provide timely refunds to students after posting disbursements. In accordance with 34 CFR § 668.164(d)(1)(i)(a)(ii)(a) and 34 CFR § 668.164(h)(2)(i)(ii), a school may pay a credit balance by initiating an EFT to a bank account the student or parent designates. A school that is paying a student his or her credit balance with a direct disbursement must pay the student within 14 days or be able to provide payment to the student upon demand within 14 days of crediting the student's account. Regardless of the method used, a school must disburse the credit balance within the regulatory time frame. By not disbursing the funds timely, the institutions may be subject to potential adverse actions that may affect participation in Title IV aid programs.

#### *Norfolk State University*

For two of 17 (12%) students, NSU Bursar's Office staff refunded credit balances up to 26 days after each student received credit on their student account. NSU management indicated staff shortages, training new staff, and processing a large volume of refunds at the beginning of a term contributed to the delay in refunding the students.

#### *Old Dominion University*

For two of 20 (10%) students, ODU Bursar's Office staff refunded credit balances up to 51 days after each student received credit on their student account. ODU management indicated staff shortages and manual processing contributed to the delay in refunding the students.

## Recommendation

Each institution should take necessary corrective actions to disburse credit balances to students timely, thus ensuring disbursement of Title IV aid aligns with federal requirements.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-099: Reconcile Federal Assistance Programs**

**Applicable to:** Northern Virginia Community College

**Prior Year Finding Number:** 2021-073

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Cash Management - 34 CFR § 676.19(b)(2)

**Known Questioned Costs:** \$0

NVCC Controller's Office and Financial Aid Office staff did not adequately reconcile its federal Direct Loan program. For two out of two (100%) reconciliations sampled, each had a reconciling difference. The January 2024 ending cash balance had a reconciling difference of \$144,734, and March 2024 had a reconciling difference of \$7,692. NVCC management indicated management and staff turnover in the Controller's Office, a lack of communication between the Controller's Office and the Financial Aid Office, and the Controller's Office not drawing down funds on a timely schedule contributed to the reconciling differences identified.

In accordance with 34 CFR § 676.19(b)(2), institutions shall establish and maintain program and fiscal records that are reconciled at least monthly. By not reconciling federal student aid programs properly each month, NVCC increases its risk of not identifying issues and resolving them before they become a systemic problem. Systemic problems may result in potential adverse actions and impact participation in Title IV programs.

The NVCC Financial Aid Office and Controller's Office should review and enhance their current reconciliation process for federal assistance programs. Management should ensure that staff complete reconciliations properly and timely including addressing reconciling differences.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-100: Ensure an Accurate Fiscal Operations Report and Application to Participate (FISAP) is Submitted to the Department of Education**

**Applicable to:** Northern Virginia Community College

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Student Financial Assistance Cluster

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Reporting - 34 CFR § 675.19 (b)(3); 34 CFR § 676.19 (b)(3)

**Known Questioned Costs:** \$0

NVCC inaccurately reported two fields on the college's FISAP. NVCC overstated its enrollment by 17,562 students in Field 7 and overstated tuition and fees by \$6,799,023 in Section II, Field 22. A lack of management oversight and a misunderstanding of the Virginia Community College System report that includes tuition and fees and additional revenue sources contributed to the reporting errors.

In accordance with 34 CFR § 675.19 (b)(3) and 34 CFR § 676.19(b)(3), each year, an institution shall submit a FISAP plus other information ED requires. The institution shall report accurate information on the form and submit it at the time ED specifies. The FISAP instructions provided by ED further inform institutions of what to report in Section II, Fields 7 and 22. Per this guidance, dual-enrolled high school students should be excluded from the enrollment total, and institutions should exclude tuition and fee revenue collected from individuals not meeting the description of an enrolled student.

Inaccurately reporting FISAP information provides ED with inaccurate information from which to make funding decisions. NVCC management should enhance policies and procedures and train staff on the FISAP instructions to ensure the college reports the proper amounts on the FISAP.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

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

- 2024-011: Improve Fiscal Agent Oversight
- 2024-017: Improve IT Third-Party Oversight Process
- 2024-022: Improve Information Security Program and Controls
- 2024-023: Improve Database Security
- 2024-024: Continue Improving IT Risk Management Program
- 2024-025: Improve Web Application Security
- 2024-035: Improve Information Security Program and IT Governance
- 2024-041: Evaluate Separation of Duty Conflicts within the Case Management System
- 2024-042: Perform Annual Review of Case Management System Access
- 2024-047: Continue Improving IT Change and Configuration Management Process
- 2024-053: Improve Vulnerability Remediation Efforts
- 2024-058: Conduct Information Technology Security Audits
- 2024-061: Develop and Provide Role-Based Security Awareness Training to System Administrators and Data Custodians
- 2024-064: Upgrade End-of-Life Technology
- 2024-067: Continue Developing Record Retention Requirements and Processes for Electronic Records
- 2024-068: Monitor Internal Controls to Ensure Timely Removal of System Access
- 2024-071: Continue to Ensure ITISP Suppliers Meet All Contractual Requirements
- 2024-072: Strengthen Controls over Procurement
- 2024-082: Perform Responsibilities Outlined in the Agency Monitoring Plan
- 2024-083: Ensure Subaward Agreements Meet Federal Regulations
- 2024-084: Review Non-Locality Subrecipient Single Audit Reports
- 2024-085: Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations
- 2024-086: Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan
- 2024-087: Review Subrecipient Audit Reports

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

## **2024-101: Implement Internal Controls over TANF Federal Performance Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-105; 2022-103

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558

**Federal Award Number and Year:** 2401VATANF - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 45 CFR § 265.7(b)

**Known Questioned Costs:** \$0

Benefit Programs does not have adequate internal controls in place to ensure accurate reporting in the Administration for Children and Families (ACF) ACF-199 and ACF-209 performance reports. The ACF requires Social Services to submit this data to ACF quarterly, and ACF uses the data to determine whether the Commonwealth met the minimum work participation requirements for the TANF federal grant program.

Benefit Programs uses a third-party service provider to produce the ACF-199 and ACF-209 reports and relies solely on their internal controls during the data extraction and data reporting process. Since the prior audit, Benefit Programs has worked with its service provider to analyze the reporting errors to determine the cause and appropriate actions to resolve these errors. However, because of the extent of its corrective actions, Benefit Programs has not fully implemented all of its corrective actions and continues to rely on ACF's error correction controls, performed after report submission, to obtain assurance over the accuracy of the data included in its submissions.

We audited 60 cases and identified 19 instances (32%) where the third-party service provider did not report key line-item information accurately based on the data Social Services maintains in its case management system or other supporting data and Benefit Programs did not detect or correct these errors before the third-party service provider submitted the data to ACF. Specifically, we noted that Benefit Programs did not accurately report on the following key line items:

- Benefit Programs did not accurately report on the "Work Participation Status" key line item for 13 out of 60 (22%) cases tested during the audit.
- Benefit Programs did not accurately report on the "Receives Subsidized Child Care" key line item for four out of 31 (13%) cases tested during the audit.
- Benefit Programs did not accurately report on the "Hours of Participation" key line item for four out of 60 (7%) cases tested during the audit.



- Benefit Programs did not accurately report on the “Work Eligibility Individual Indicator” key line item for two out of 60 (3%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Number of Months Countable Toward Federal Time Clock” key line item for two out of 56 (4%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Type of Family for Work Participation” key line item for two out of 60 (3%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Parent with Minor Child” key line item for one out of 56 (2%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Unsubsidized Employment” key line item for one out of 60 (2%) cases tested during the audit.

Additionally, because of the lack of internal control over the ACF-199 and ACF-209 federal reports, Benefit Programs did not identify that the ACF revised the reporting specifications in November 2023 for certain key line items. Although ACF provided administering agencies with nearly a year to implement the new reporting specifications, Benefit Programs has not yet initiated discussions with its service provider to bring its current reporting model in line with the new reporting specifications. Therefore, there is risk that Social Services will continue to report inaccurate information to ACF going forward without working with its service provider to implement the new reporting specifications.

Title 45 CFR § 265.7(b) requires States to have complete and accurate reports, which means that the reported data accurately reflects information available in case records, are free of computational errors, and are internally consistent. Additionally, 2 CFR § 303(a) requires that Social Services establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the recipient or subrecipient is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Reporting potentially inaccurate or incomplete information prevents the ACF from adequately monitoring Social Services’ work participation rates and the overall performance for the TANF federal grant program. Further, ACF can impose a penalty if it finds Social Services did not meet statutory required work participation rates. Because of the scope of this matter and errors noted above, we consider it to be a material weakness in internal control. Additionally, we believe this matter represents material noncompliance since Social Services did not comply with the provisions at 45 CFR § 265.7(b).

Benefit Programs should implement internal controls over the TANF federal performance reporting process and include a documented secondary review process of the service providers’ data for which it should complete prior to the report submission. Additionally, Benefit Programs should develop a process to track changes to the reporting specifications and communicate the changes to the service provider in advance of the applicable implementation date.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

### **2024-102: Implement Internal Controls over TANF Federal Special Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-106

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558

**Federal Award Number and Year:** 2401VATANF - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR § 200.303(a)

**Known Questioned Costs:** \$0

Benefit Programs has not documented its process for preparing the ACF's Annual Report on State Maintenance of Effort (MOE) Programs (ACF-204) for the TANF federal grant program. ACF requires Social Services submit this data annually and uses the information in reports to Congress about how TANF programs are evolving, in assessing State and Territory MOE expenditures, and in assessing the need for legislative changes. Title 2 CFR § 200.303(a) requires the non-federal entity to establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the recipient is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

During fiscal year 2024, Benefit Programs performed an analysis of ACF-204 reporting errors identified during the prior audit to determine causality and has taken actions to resolve those errors. Additionally, Benefit Programs created a systems modification request to correct errors that it identified as occurring due to inaccurate programming in the data modification phase of the federal report creation. However, Benefit Programs has not yet documented its processes for preparing the ACF-204 report through a written policy and procedure.

Documented policies and procedures will help Social Services maintain continuity with its processes to comply with laws and regulations. Without documented policies and procedures, there is a risk that Social Services could report inaccurate information to the federal government that could lead to Social Services incurring fines and/or penalties. Benefit Programs should dedicate the necessary resources to document its processes for preparing the ACF-204 report to ensure reasonably accurate reporting of TANF MOE Programs to ACF in accordance with the ACF-204 reporting instructions.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-103: Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-103

**Type of Finding:** Compliance

**Severity of Deficiency:** N/A

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558

**Federal Award Number and Year:** 2401VATANF - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Eligibility - 8 USC § 1611; 42 USC § 604(a)(1); 42 USC § 608(a)(3); 42 USC § 608(a)(10); 45 CFR § 261.13; 45 CFR § 263.2(b)(2)

**Known Questioned Costs:** \$6,968

Social Services did not comply with certain federal eligibility requirements for the TANF federal grant program, resulting in known questioned costs of \$6,968. The TANF federal grant program provided over \$89 million in assistance to approximately 26,000 needy families during fiscal year 2024. During the audit, we reperformed the eligibility determinations for all needy families that received assistance during the fiscal year and identified 24 instances (<1%) where the facts in the recipient's case record did not support the eligibility determination. Specifically:

- For 14 payments, Social Services did not properly evaluate whether individuals were already counted as eligible for TANF benefits under an existing case which allowed these individuals to receive multiple benefit payments in excess of its Standards of Assistance and maximum program benefit amounts. Title 42 United States Code (USC) § 604(a)(1) mandates that a state may use the grant in any manner that is reasonably calculated to accomplish the purpose of TANF where Social Services' reasonable calculation is defined by its Standard of Assistance and maximum program benefit amounts within its TANF Program Manual.
- For five payments, Social Services did not properly assign to the state the rights that the family member may have for child support in which recipients were underpaid in their benefit amount. Title 42 United States Code (USC) § 608(a)(3) mandates that the state shall require that, as a condition of providing assistance, a member of the family assigned to the state the rights the family member may have for support from any other person and this assignment may not exceed the amount of assistance provided by the state.

- For one payment, Social Services did not properly evaluate the income eligibility of the case. Title 45 CFR § 263.2(b)(2) defines financially “needy” as financially eligible according to the state’s quantified income and resource criteria, which Social Services quantifies through its TANF Manual as maximum income charts in Section 305, Appendix 1.
- For one payment, Social Services did not properly evaluate the extended absence of a child or adult to the case. Title 42 USC § 608(a)(10) mandates that a state shall not use any part of the grant to provide assistance to a minor child who has been absent from the home for a period of 45 consecutive days.
- For two payments, Social Services did not properly reduce or terminate assistance for individuals not complying with the Commonwealth’s work requirements for the TANF program. Title 45 CFR § 261.13 mandates that if an individual in a family receiving assistance refuses to engage in required work without good cause, a state must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual refuses or may terminate assistance.
- For one payment, Social Services did not properly evaluate the qualified alien status of the case as required by 8 USC § 1611.

Social Services relies on its case management system to properly determine eligibility, correctly calculate benefit payments, and achieve the federal requirements of the TANF federal grant program. Of the exceptions noted above, five of the 24 (21%) were the result of local Social Services eligibility workers mistakenly reporting child support payments as unearned revenue beyond the acceptable timeframe instead of assigning these payments to the Commonwealth for referral to the Division of Child Support Enforcement, as required by the USC. The remaining 19 exceptions (79%) resulted from local Social Services eligibility workers not including sufficient documentation to justify the rationale for their eligibility determinations. Social Services did not identify these exceptions because it did not have a mechanism to identify risky transactions in its case management system that deviate from its normal practices and require further follow-up. Non-compliance with these provisions increases Social Services’ risk of incurring disallowed costs and having to repay grant funds to the federal government.

Social Services should continue to provide additional training to local Social Services eligibility workers on how to properly determine and document eligibility determinations in its case management system. Additionally, Social Services should consider implementing a data-driven approach to monitor and analyze data from its case management system to identify risky transactions that deviate from its normal practices. By providing additional training and implementing additional risk-based data analytics, Social Services will be able to ensure that the facts in the applicant’s or recipient’s case record supports each decision in its case management system regarding eligibility and complies with federal requirements.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-104: Implement Internal Controls over LIHEAP Federal Special Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Low-Income Home Energy Assistance Program (LIHEAP) - 93.568

**Federal Award Number and Year:** 2401VALIEA - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR § 200.303(a); 45 CFR § 96.82(a)

**Known Questioned Costs:** \$0

Benefit Programs has not documented its processes for preparing and verifying the information reported in the LIHEAP federal grant program's Annual Household Report. The federal government requires Social Services to annually submit this data and uses this information to provide reports to Congress for assessing the uses of funds for the assistance of households in need.

Benefit Programs uses a third-party service provider to produce data reports from its case management system that program staff use to populate the LIHEAP Annual Household Report and Benefit Programs relies on the third-party service provider's internal controls during the data extraction process. Benefit Programs could not substantiate the information reported for four out of seven (57%) of the line items in Section I - Number of assisted households of the most recent LIHEAP Annual Household Report. Specifically, we noted the following inconsistencies:

- Benefit Programs reported 2,571 households assisted on the Emergency Furnace Repair and Replacement line, which is 12 percent higher than the information in the case management system.
- Benefit Programs reported 118,347 households assisted on the Any Type of LIHEAP Assistance line, which is 21 percent lower than the information in the case management system.
- Benefit Programs reported 117,274 households assisted on the Bill Payment Assistance line, which is 20 percent higher than the information in the case management system.
- Benefit Programs could not provide support to substantiate the Weatherization line.

Title 2 CFR § 200.303(a) requires the non-federal entity to establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the recipient is managing the federal award in compliance with federal statutes, regulations, and its terms and conditions. Further, 45 CFR § 96.82(a) requires each grantee, whether a State or an insular area, that receives an annual allotment of at least \$200,000 to submit this data for the 12-month period preceding the federal fiscal year in which the grantee requests the funds. The grantee must report the data separately for LIHEAP heating, cooling, crisis, and weatherization assistance. If Social Services does not submit this report properly, ACF may not grant them their LIHEAP grant allotment as per 45 CFR § 96.82(c).

Benefit Programs has not dedicated the necessary resources to document its processes for preparing the LIHEAP Annual Household Report. Documented policies and procedures will help Social Services maintain continuity with its processes to comply with laws and regulations. Without documented policies and procedures, there is a risk that Social Services could report inaccurate information to the federal government that could lead to Social Services incurring fines and/or penalties. Additionally, reporting potentially inaccurate information prevents the federal government from adequately monitoring Social Services' overall performance for the LIHEAP federal grant program. Therefore, Benefit Programs should dedicate the necessary resources to document its processes for preparing the LIHEAP Annual Household Report, including the processes used to verify the data provided by its third-party service provider.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

**2024-105: Monitor Case Management System Records to Ensure Compliance with LIHEAP Eligibility Requirements**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Compliance

**Severity of Deficiency:** N/A

**ALPT or Cluster Name and ALN:** Low-Income Home Energy Assistance Program (LIHEAP) - 93.568

**Federal Award Number and Year:** 2401VALIEA - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Eligibility - 42 USC § 8624(b)(10)

**Known Questioned Costs:** \$6,569

Social Services did not comply with certain federal eligibility requirements for the LIHEAP federal grant program, resulting in known questioned costs of \$6,569. Social Services provided over \$114 million in assistance to approximately 215,000 needy families during fiscal year 2024

through the LIHEAP federal grant program. During the audit, we reperformed the eligibility determinations for all needy families that received assistance during the fiscal year and identified 12 instances (<1%) where individuals applied for benefits more than once and received benefit payments in excess of Social Services' maximum benefit amounts.

Social Services relies on its case management system to ensure it determines eligibility properly, calculates benefit payments correctly, and complies with the federal and state laws and regulations. However, Social Services' case management system does not prevent eligibility workers from authorizing individuals on multiple cases but instead provides a warning message for which they could choose to ignore. Additionally, Social Services does not have a mechanism to detect when an individual has received benefits from multiple cases and/or received benefit payments in excess of its maximum benefit amount.

Title 42 USC § 8624(b)(10) mandates that the State shall provide fiscal control to assure the proper disbursement of and accounting for Federal funds, including procedures for monitoring the assistance provided. Further, Social Services' Energy Assistance Program Manual, which it developed to comply with 42 USC § 8624(b)(10), stipulates that the eligibility worker will determine whether each adult household member is associated with an existing case number when they apply or reapply for benefits. Non-compliance with these provisions increases Social Services' risk of incurring disallowed costs and having to repay grant funds to the federal government.

Social Services should provide additional training to eligibility workers to properly identify individuals who have already applied for and received LIHEAP benefits. Additionally, Social Services should review the case management system's current warning messages to determine how it can strengthen internal controls so that eligibility workers will not be able to approve cases which could result in this type of error. Finally, Social Services should consider implementing a detective control, such as reviewing payment reports, to identify potential disallowed payments resulting from an individual appearing on multiple case records.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*



## **2024-106: Strengthen Internal Controls over FFATA Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2023-107; 2022-106

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558

**Federal Award Number and Year:** 2401VATANF - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR Part 170 Appendix A

**Known Questioned Costs:** \$0

Finance is not maintaining adequate internal control over Federal Funding Accountability and Transparency Act (FFATA) reporting. FFATA reporting is intended to provide full disclosure of how entities and organizations are obligating federal funds. During fiscal year 2024, Social Services disbursed approximately \$660 million in federal funds from roughly 5,300 subawards.

While auditing FFATA reporting for the TANF federal grant program, we noted that Finance did not file any FFATA reports for its subrecipients. Social Services awarded over \$72 million in nearly 300 new TANF subawards during fiscal year 2024. Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action that equals or exceeds \$30,000 to the FFATA Subaward Reporting System (FSRS) by the end of the month following the obligating action. This also applies to any subaward modifications that increase the amount to equal or exceed \$30,000. Finally, 2 CFR § 200.303(a) states that the non-federal entity must establish, document, and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Finance uses a decentralized approach to fulfil its FFATA reporting responsibilities since it does not determine which subrecipients will receive federal funding. Since there is an elevated risk that Finance will not report all subaward information to FSRS, it has obtained a report of subrecipients from its financial reporting system and identified those who spent \$30,000 or more in TANF funds during fiscal year 2024. However, Finance management did not compare this report to its FSRS submissions to verify that the agency submitted the submissions accurately and timely. As a result, Finance management did not recognize that it did not comply with the FFATA reporting requirements.

When Social Services does not upload all obligating actions meeting the reporting threshold to FSRS as required, a citizen or federal official may have a distorted view as to how Social Services is obligating federal funds. Finance management should provide sufficient oversight to confirm that the agency is submitting FFATA reporting submissions timely. Specifically, Finance management should periodically compare the report of subrecipients from its financial reporting system to FSRS to ensure it is reporting all subawards to FSRS and escalate any concerns that hinder its ability to comply with federal regulations.

### *Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## **VARIOUS FEDERAL AWARDING AGENCIES**

### **2024-107: Strengthen Controls over FFATA Reporting**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - 93.323; Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises - 93.391

**Federal Award Number and Year:** Various - 2024

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR Part 170 Appendix A

**Known Questioned Costs:** \$0

Health is not completing FFATA reporting for the ELC and STLT federal grant programs. During our audit, we found that Epidemiology and OHE did not complete FFATA reporting submissions for subrecipients who received \$30,000 or more in ELC and STLT funds.

During fiscal year 2024, Health disbursed approximately \$11 million in ELC funds and \$5.8 million in STLT funds to subrecipients. Title 2 CFR Part 170 Appendix A, included in award documents signed by management, requires Health to report each obligating action, exceeding \$30,000, to the FSRS. Health's FFATA reporting policy, which Health last updated in 2014, states that all offices and districts that are recipients of federal grants and contracts shall adhere to all requirements of the FFATA and ensure timely and accurate reporting.

Epidemiology and OHE have experienced turnover in key positions that were historically responsible for completing and submitting FFATA reports. In addition, OFM did not have a procedure in place to detect subawards that it should have reported to FSRS. Not reporting to FSRS could result in a citizen or federal official having a distorted view as to how Health is obligating federal funds.

Epidemiology and OHE should ensure program personnel adhere to Health policies and procedures and fulfill FFATA reporting responsibilities by submitting required FFATA subaward reporting information by the due date and retaining documentation to support the submissions. Additionally, OFM should update and communicate the FFATA reporting policy to applicable offices and districts. Further, OFM should periodically analyze subaward records to determine if

there are instances where program personnel are not submitting the required FFATA subaward reporting information. If so, OFM should collect this information from the applicable program personnel promptly to comply with the FFATA reporting requirements.

*Views of Responsible Officials:*

*The views of responsible officials are included in the report related to their applicable organization, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov) and, in summary, do not express disagreement with the finding.*

## MANAGEMENT’S SECTION

COMMONWEALTH OF VIRGINIA  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2024

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding                             | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status               | Reason for Recurrence  | Corrective Action Taken to Date   | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken  |
|-------------|-------------|-----------------------|--|-----------------------------|------------------------|----------------------|---------------------------|------------------------------|--|---|---|
| 2018        | 2018-101    | 2015-098              | Improve Compliance Over Enrollment Reporting | N                           | Y                      | ED                   | NVCC                      | Corrective action is ongoing | During aid year 2020, The APA determined that Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College. However, NVCC personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated. One underlying cause of the errors is that the school did not transmit separate graduate files to NSLDS. | Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College.  | <ul style="list-style-type: none"> <li>• The College Records Office (CRO) will make necessary corrections in the Student Status Confirmation Report (SSCR) within thirty to sixty days of the findings.</li> <li>• The Associate Registrar will be added as a responsible party.</li> <li>• Management and responsible parties will review current enrollment reporting policies and procedures.</li> <li>• Responsible parties will be granted access to make corrections in NSLDS by the NSLDS System Administrator.</li> <li>• Create a departmental SSCR schedule calendar, which identifies the file submission upload dates to the Clearinghouse.</li> <li>• Collaborate with NVCC Financial Aid to address and resolve key issues.</li> <li>• Financial Aid will provide the appropriate assistance in making corrections.</li> <li>• Implement a monthly inspection process of the SSCR.</li> <li>• Create a query to check Title IV graduates.</li> <li>• Review graduate-only files to check for quality control and conformity with Student Information System.</li> <li>• Responsible parties will maintain internal control to comply with applicable laws and regulations.</li> <li>• Responsible parties will provide a monthly update to Dean of College Records and Enrollment Services and Dean of Students.</li> </ul> |
| 2018        | 2018-101    | 2015-098              | Improve Compliance Over Enrollment Reporting | N                           | Y                      | ED                   | RU                        | Corrective action is ongoing | This item is in a state of validation to ensure controls put into place that confirm operating effectiveness.  | The Office of Financial Aid and the Registrar's Office have improved and refined processes to address all parts of APA Finding number 2021-078. The University's Office of Audit & Advisory Services (OAAS) has verified that implementation of these improvements was successful. Additionally, the process improvements that were identified as being needed after testing Fall 2022 unofficial withdrawals were implemented for Spring 2023. However, review of Spring 2023 and Fall 2023 revealed that additional fine-tuning was needed in the process. Additional test work for Spring 2024 unofficial withdrawals will occur in Summer 2024. | The review of Fall 2023 unofficial withdrawals found that the timing of records being updated and files being submitted overlapped such there is additional fine-tuning needed in the process to ensure the accuracy and timeliness of unofficial withdrawal reporting. The Office of Financial Aid and the Registrar's Office are collaborating on updates to the process.   |
| 2018        | 2018-101    | 2015-098              | Improve Compliance Over Enrollment Reporting | N                           | Y                      | ED                   | TCC                       | Corrective action is ongoing | The APA determined that Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place. However, it was not comprehensive enough to detect errors in enrollment reporting.  | Tidewater Community College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. TCC has made the corrective changes to address this recommendation.  | Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place. However, it was not comprehensive enough to detect errors in enrollment reporting.   |

| Fiscal Year | Finding No. | PY Related Finding(s)            | Title of Finding                                   | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status                             | Reason for Recurrence  | Corrective Action Taken to Date  | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|-------------|-------------|----------------------------------|--|-----------------------------|------------------------|----------------------|---------------------------|--|--|--|--|
| 2018        | 2018-101    | 2015-098                         | Improve Compliance Over Enrollment Reporting       | N                           | Y                      | ED                   | VPISU/ID                  | Corrective action is ongoing               | Corrective action is ongoing.  | The work is ongoing and highlights the need to move away from VPISU/ID current student information system instance so VPISU/ID can rely on vendor delivered reporting tools. VPISU/ID continues to make adjustments to NSC reporting files in order to ensure proper status start date. However, due to the VPISU/ID custom administrative software setup, changes to the files have had unforeseen impacts. On a positive note, the G only file is working as expected. The Enrollment file, however, presents an ongoing challenge as changes to deliver the desired status start date have increased the number of errors and warnings when submitted. VPISU/ID is currently adjusting these errors and warnings manually to ensure proper NSLDS reporting. | Student information system implementation schedule moved from July to November 2025.                     |
| 2018        | 2018-101    | 2015-098                         | Improve Compliance Over Enrollment Reporting       | N                           | Y                      | ED                   | VSU                       | Corrective action is ongoing               | Corrective action is ongoing.  | Monthly meetings continue to be held with Office of Financial Aid. The NSLDS outage delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action. The University is still working towards the following:<br>1 - updating the unofficial withdrawals with the NSC<br>2 - ensuring that students that have graduated and later return are properly reported   | No significant differences.  |
| 2019        | 2019-060    | 2018-057<br>2017-030<br>2016-009 | Continue Improving Database Security               | Y                           | N                      | N/A                  | DOE/COO                   | Resolved - corrective action is completed. |  |  |  |
| 2019        | 2019-108    | N/A                              | Improve Oversight of Third-Party Service Providers | N                           | Y                      | ED<br>SSA            | DARS                      | Corrective action is ongoing               | Corrective action is ongoing.  | The DARS ISO has reviewed SOC 2 Type 2s for the hosting vendors database and infrastructure provider for 2023. DBVI is still waiting for the SOC 2 Type 2 for the system as well as PCI-DSS compliance documentation for 2023. A formal procedure is being documented to ensure these documents are provided and reviewed annually.  | No significant differences.  |
| 2020        | 2020-085    | 2017-090                         | Strengthen Internal Control over Federal Awards    | N                           | Y                      | DOD                  | DMA                       | Resolved - corrective action is completed. |  |  |  |
| 2021        | 2021-073    | N/A                              | Reconcile Federal Assistance Programs              | N                           | Y                      | ED                   | NVCC                      | Corrective action is ongoing               | The auditor requested more detailed information from the original finding and had some questions about COD and grants management system balances. As a result, NVCC reviewed processes to ensure that NVCC collaborated more closely with Student Financials to ensure a more timely, accurate, and thorough reconciliation process. | NVCC met with Student Financials staff to develop and document a more streamlined and defined process for reconciling records, across the student information system, COD, and grants management systems. NVCC has implemented the documented processes.   | No significant differences.  |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding   | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status                             | Reason for Recurrence   | Corrective Action Taken to Date  | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken   |
|-------------|-------------|-----------------------|--|-----------------------------|------------------------|----------------------|---------------------------|--|---|--|--|
| 2021        | 2021-075    | N/A                   | Promptly Return Unclaimed Aid to the Department of Education       | Y                           | Y                      | ED                   | ODU                       | Corrective action is ongoing               | Corrective action is ongoing.   | 1. The University (Office of Finance) had promptly returned unclaimed aid to the Department of Education. (Complete)<br>2 & 3. The Office of Finance has updated its formal procedure to perform due diligence on outstanding checks that include federal funds for checks written up to 240 days from initial check date. (Complete)<br>4. The procedure follows applicable federally mandated guidelines and attempts to contact students with undeposited payments. If not successful, the Office of Finance will notify the Student Financial Aid Office timely (no later than two hundred days) to process aid changes and for the University to return the unclaimed funds to the U.S. Department of Education (ED) within the required timeframe. (Complete)<br>5. The Information Technology Services (ITS) is currently testing a revised aging report to further improve monitoring effectiveness. (In Progress) | No significant differences.  |
| 2021        | 2021-075    | N/A                   | Promptly Return Unclaimed Aid to the Department of Education       | Y                           | Y                      | ED                   | RU                        | Corrective action is ongoing               | This item is in a state of validation to ensure controls put into place that confirm operating effectiveness.   | The Office of Financial Aid and the Department of General Accounting collaborated to make process revisions and updates to internal procedures. Testing by the Office of Audit & Advisory Services (OAAS) revealed that additional fine-tuning was needed in the process. The OAAS continues to test updates to the procedures that were done in response to the previous round of testing. This additional testing should help fine tune the procedures to ensure they work consistently.   | Required procedures have been reviewed and revised. The review of spring 2024 records found that process improvements are needed to ensure that funds are being returned timely. The Office of Financial Aid, the Department of General Accounting, and other involved offices are collaborating on updates to the process.  |
| 2021        | 2021-075    | N/A                   | Promptly Return Unclaimed Aid to the Department of Education       | Y                           | Y                      | ED                   | VSU                       | Resolved - corrective action is completed. |   |  |  |
| 2021        | 2021-077    | N/A                   | Promptly Return Unearned Title IV Funds to Department of Education | N                           | Y                      | ED                   | ODU                       | Corrective action is ongoing               | Corrective action is ongoing.   | SFA management planned to engage the vendor in 2023 to ensure all available management system resources have been applied to the Return of Title IV Funds processing. (Complete)<br>Reports created by the vendor are being tested to ensure data is accurate (In Progress)<br>SFA management has counseled responsible staff and clarified expectations of duties surrounding the critical nature to process assigned "R2T4" duties promptly and timely. (Complete)   | No significant differences.  |
| 2021        | 2021-078    | N/A                   | Improve Compliance Over Enrollment Reporting                       | Y                           | Y                      | ED                   | NSU                       | Corrective action is ongoing               | The corrective action to ensure compliance with accurate and timely enrollment data reporting to the National Student Loan Data System for students who had an enrollment level change, withdrawn, or graduated is ongoing. The University noted where updates in the current enrollment and term dates screens within the University resource planning system were needed. | The analysis being performed by the Financial Aid and Registrar's Office is ongoing. The Registrar's office has worked closely with the National Clearinghouse to resolve errors on records. Enrollment files are being submitted and errors are being resolved monthly.   | The significant difference between the previously reported corrective action and the actual corrective action taken relates to the updating of the University's resource planning system to help with reporting accurate enrollment statuses to the Clearinghouse and NSLDs. Utilizing the system will allow less manual entry of records to ensure files are accurate when batches are submitted. |



| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding                             | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status               | Reason for Recurrence  | Corrective Action Taken to Date  | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken |
|-------------|-------------|-----------------------|--|-----------------------------|------------------------|----------------------|---------------------------|------------------------------|--|--|--|
| 2021        | 2021-078    | N/A                   | Improve Compliance Over Enrollment Reporting | Y                           | Y                      | ED                   | NVCC                      | Corrective action is ongoing | It was identified that NVCC needed to review the procedures and make appropriate changes to address procedures during non-standard (summer) term, and train newly hired staff. The work crossed over into new fiscal year, partly due to change in staffing.   | NVCC has met to finalize procedures and have applied quality controls in processes to ensure that NVCC maintains timely and accurate enrollment schedule reporting. NVCC has implemented the documented procedures on file.  | No significant differences.  |
| 2021        | 2021-078    | N/A                   | Improve Compliance Over Enrollment Reporting | Y                           | Y                      | ED                   | ODU                       | Corrective action is ongoing | Waiting for vendor to address what appears to be defects in its enrollment reporting job itself. The University Registrar reported one issue to the vendor last year and they identified it as a defect. It was added to an open change request that has since been closed, but this particular defect was moved to its own change request and remains open, in a "reviewed" status. The defect remains open and in a "Reviewed" status. | 1 & 2. Some of the errors the auditors had found were caused by defects in the enrollment reporting job itself and reported to the vendor. While no new compliance issues were identified by the review process, based on the consultant's recommendation, the Office of Registrar is making the following changes to improve consistencies and accuracies in managing enrollment status effective dates at the campus and program levels:<br>a. Development stage - change the major declaration process to make curriculum changes effective with the start of the following term, (Complete)<br>b. Implementation stage - Use the on-the-fly time status calculation to update enrollment status effective dates as registration activity takes place. (Complete)<br>c. The University (Office of the Registrar) is waiting for the vendor to address 'defect' identified and reported by the University. (In Process)<br>3. The Office of Registrar has implemented a stricter quality control process over enrollment reporting. (Complete) | No significant differences.  |
| 2021        | 2021-078    | N/A                   | Improve Compliance Over Enrollment Reporting | Y                           | Y                      | ED                   | VSU                       | Corrective action is ongoing | Corrective action is ongoing.  | Monthly meetings continue to be held with Office of Financial Aid. The NSLDS outage delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action. The University is still working towards the following:<br>1 - updating the unofficial withdrawals with the NSC.<br>2 - ensuring that students that have graduated and later return are properly reported.   | No significant differences.  |
| 2021        | 2021-078    | 2020-080              | Improve Compliance Over Enrollment Reporting | Y                           | Y                      | ED                   | VPISU/ID                  | Corrective action is ongoing | Corrective action is ongoing.  | The work is ongoing and highlights the need to move away from the VPISU/ID current SIS instance so VPISU/ID can rely on vendor delivered reporting tools.<br><br>VPISU/ID continues to make adjustments to NSC reporting files in order to ensure proper status start date. However, due to the VPISU/ID custom administrative software setup, changes to the files have had unforeseen impacts. On a positive note, the G only file is working as expected. The Enrollment file, however, presents an ongoing challenge as changes to deliver the desired status start date have increased the number of errors and warnings when submitted. VPISU/ID is currently adjusting these errors and warnings manually to ensure proper NSLDS reporting.   | Information system schedule moved from July to November 2025.  |

| Fiscal Year | Finding No. | PY Related Finding(s)                                    | Title of Finding  | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status                             | Reason for Recurrence  | Corrective Action Taken to Date   | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken   |
|-------------|-------------|--|---|-----------------------------|------------------------|----------------------|---------------------------|--|--|---|--|
| 2021        | 2021-078    | N/A  | Improve Compliance Over Enrollment Reporting  | Y                           | Y                      | ED                   | RU                        | Corrective action is ongoing               | This item is in a state of validation to ensure controls put into place that confirm operating effectiveness.  | The Office of Financial Aid and the Registrar's Office have improved and refined processes to address all parts of APA Finding number 2021-078. The University's Office of Audit & Advisory Services (OAAS) has verified that implementation of these improvements was successful. Additionally, the process improvements that were identified as being needed after testing Fall 2022 unofficial withdrawals were implemented for Spring 2023. However, review of Spring 2023 and Fall 2023 revealed that additional fine-tuning was needed in the process. Additional test work for Spring 2024 unofficial withdrawals will occur in Summer 2024. | The review of Fall 2023 unofficial withdrawals found that the timing of records being updated and files being submitted overlapped such there is additional fine-tuning needed in the process to ensure the accuracy and timeliness of unofficial withdrawal reporting. The Office of Financial Aid and the Registrar's Office are collaborating on updates to the process.                                      |
| 2021        | 2021-082    | N/A  | Complete FFATA Reporting for First Tier LIHEA Subawards                                       | N                           | Y                      | HHS                  | DHCD                      | Resolved - warrants no further action.     | The auditee believes audit finding 2021-082 warrants no further action based on criteria outlined in the Uniform Guidance:<br>(i) Two years have passed since the audit report in which the finding occurred was submitted to the FAC;<br>(ii) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and<br>(iii) A management decision was not issued. | The auditee believes audit finding 2021-082 warrants no further action based on criteria outlined in the Uniform Guidance:<br>(i) Two years have passed since the audit report in which the finding occurred was submitted to the FAC;<br>(ii) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and<br>(iii) A management decision was not issued.  | The auditee believes audit finding 2021-082 warrants no further action based on criteria outlined in the Uniform Guidance:<br>(i) Two years have passed since the audit report in which the finding occurred was submitted to the FAC;<br>(ii) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and<br>(iii) A management decision was not issued. |
| 2021        | 2021-089    | N/A  | Obtain Assurance that Subrecipients are not Suspended or Debarred                             | N                           | Y                      | USDT                 | DHCD                      | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-004    | N/A  | Properly Prepare the Schedule of Expenditures of Federal Awards                               | Y                           | N                      | N/A                  | VDH                       | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-017    | 2021-068<br>2020-077<br>2019-088<br>2018-087             | Comply with TANF Requirement to Participate in the Income Eligibility and Verification System | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | HB1366 was passed by the General Assembly during the 2024 session.   | Requests for modifications to the Code of Virginia were submitted for consideration and passed by the 2024 General Assembly with an effective date of January 1, 2025. System modifications have been made to satisfy the requirement.  | Coding changes have been made to the DSS system of record which will enact these changes. Final discussions are underway with regard to the exact deployment strategy to be used for the January 1, 2025 release.  |
| 2022        | 2022-018    | 2021-067   | Continue Strengthening Process over Medicaid Coverage Cancellations                           | Y                           | Y                      | HHS                  | DMAS<br>DSS               | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-033    | N/A  | Improve Access Controls to the Commonwealth's Purchasing System                               | Y                           | N                      | N/A                  | VDOT                      | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-034    | N/A  | Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems      | Y                           | N                      | N/A                  | VDOT                      | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-043    | N/A  | Improve Management of Access to the Retirement Benefits System                                | Y                           | N                      | N/A                  | DBHDS                     | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-057    | 2021-037<br>2020-049<br>2019-024<br>2018-040<br>2017-016 | Improve Timely Removal of Critical System Access  | Y                           | Y                      | HHS                  | DMAS                      | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-084    | 2021-018<br>2020-021                                     | Continue Strengthening the Termination Process  | Y                           | N                      | N/A                  | VDH                       | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-098    | N/A  | Improve Controls over Capital Outlay Voucher Processing                                       | Y                           | N                      | N/A                  | DBHDS                     | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-101    | 2021-061   | Follow Eligibility Documentation Requirements for Women, Infants and Children Program         | N                           | Y                      | USDA                 | VDH                       | Resolved - corrective action is completed. |  |   |  |
| 2022        | 2022-102    | N/A  | Ensure the Correct Award Year is Applied to Federal Reports                                   | N                           | Y                      | ED                   | DOE/COO                   | Resolved - corrective action is completed. |  |   |  |

| Fiscal Year | Finding No. | PY Related Finding(s) | Title of Finding   | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status                             | Reason for Recurrence   | Corrective Action Taken to Date   | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken  |
|-------------|-------------|-----------------------|--|-----------------------------|------------------------|----------------------|---------------------------|--|---|---|---|
| 2022        | 2022-104    | N/A                   | Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes                           | N                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Corrective action is ongoing.   | Overall examinations have been performed.   | While DSS does anticipate completion by the end of Q4 2024, DSS is extending this due date until December 31, 2024 to provide greater assurances that DSS will meet this reported completion date. The examinations have been performed and should all be finalized by December 31, 2024. |
| 2022        | 2022-107    | N/A                   | Complete FFATA Reporting for First Tier SABG Subawards   | N                           | Y                      | HHS                  | DBHDS                     | Corrective action is ongoing               | In order to get the CSB federal sub-award info, a report was created in the grants system; however, the report was not working properly.  | The report appears to be working correctly and this should be resolved in next month and DBHDS can report on CSB and non-CSB agreements (were always able to report on non-CSB agreements). DBHDS will be making sure that everything is fully integrated and should be ok to report on the federally-funded subawards going forward. | No significant differences.   |
| 2022        | 2022-110    | 2021-088              | Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations | N                           | Y                      | USDT                 | DHCD                      | Resolved - corrective action is completed. |   |   |   |
| 2022        | 2022-111    | N/A                   | Perform Subrecipient Monitoring Activities Required by the Risk Assessment   | N                           | Y                      | USDT                 | DHCD                      | Resolved - corrective action is completed. |   |   |   |
| 2023        | 2023-001    | 2022-002              | Strengthen Controls over Financial Reporting   | Y                           | N                      | N/A                  | DHRM                      | Corrective action is ongoing               | All new employees in the finance department.  | Finance has hired a new CFO and added a second financial analyst.   | Finance has hired a new CFO.  |
| 2023        | 2023-002    | N/A                   | Improve Controls over GASB Statement No. 75 Financial Information Review   | Y                           | N                      | N/A                  | DHRM                      | Resolved - corrective action is completed. |   |   |   |
| 2023        | 2023-003    | 2022-019              | Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets                                  | Y                           | N                      | N/A                  | VITA                      | Corrective action is ongoing               | Applying these GASB statements to the multiple-component (software, hardware, maintenance, labor, etc.) contracts that VITA manages is complex work, particularly given that GASB recognizes a degree of business judgment and discretion in how to apply the statements to such agreements, which has sometimes changed the nature of accounting reporting involved. This activity is further complicated when multiple products are bundled (example, leased server software that is bundled into a leased asset) but delivered as a single product. In addition, there have been staffing and system challenges. | VITA hired an outside consulting firm, KPMG, to assist with evaluating some leases and SBITAs and to provide VITA Finance with guidance and training on policies and procedures related to leases and SBITAs. VITA also continues to work with APA to refine GASB 87 & 96 interpretation and application.                             | No significant differences.   |
| 2023        | 2023-004    | 2022-020              | Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87                                   | Y                           | N                      | N/A                  | DGS                       | Corrective action is ongoing               | DGS has not completed and implemented new policies and procedures entirely for the period covered during the audit, therefore APA has to write a finding again.   | Hired a consultant for a two phase approach, first reviewing the APA findings and identifying options for DGS. The second phase is developing the policies and procedures that needed updating to address GASB 87. DGS is also looking at system updates.   | Draft policies and procedures have been provided by the consultant and are currently under internal review.   |
| 2023        | 2023-005    | 2022-003<br>2021-002  | Strengthen Controls over Financial Reporting   | Y                           | N                      | N/A                  | VDH                       | Corrective action is ongoing               | Turnover/staffing shortage and lack of clear procedures.  | Continued recruitment for vacant positions, continued development of processes and procedures.  | There have been more vacancies in OFM. Leadership will enlist OHR to do a salary and job duties review for the position in OFM and utilize that information to make appropriate changes. OFM will continue to recruit. OFM will continue to development of processes and procedures.      |
| 2023        | 2023-006    | 2022-005              | Improve Controls over Journal Entries  | Y                           | N                      | N/A                  | VDH                       | Resolved - corrective action is completed. |   |   |   |

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| 2023        | 2023-007    | 2022-001<br>2021-008             | Improve Governance Structure and Resources Surrounding Financial Reporting Process | Y                           | N                      | N/A                  | UVA                       | Corrective action is ongoing               | Partial repeat finding - Remediation efforts are ongoing.   | <p>The University continues to meet with leadership, including the President and Audit Chair, to provide updates on all related aspects of the financial reporting environment. In addition, UVA continues to use third party expertise as part of this corrective action.</p> <p>The University is planning for all year end statement preparation procedures as well as the overall consolidation process, including but not limited to: duties and responsibilities, testing and review protocols, additional review and detective controls, quality assurance measures, and potential realignment or enhancements that can increase or improve the overall reporting and control environment.</p> <p>Successfully hired the following:</p> <ul style="list-style-type: none"> <li>- Academic: AVP of Finance and Controller, financial analyst, pending additional hires.</li> <li>- Medical Center: Controller/CAO, several accounts payable staff, several pending positions. The team continues to analyze additional recruitment needs and staffing enhancements.</li> </ul> <p>The University continues to meet regularly with the APA in preparation for, and during, the FY2024 audit.</p> <p>University of Virginia has:</p> <ul style="list-style-type: none"> <li>- Established audit readiness remediation with multiple deployed workstreams, in progress through FY24 year-end close.</li> <li>- Implemented a segmented financial statement to include both Academic and Medical Center, with a supplementary schedule within the consolidated annual report.</li> <li>- Established an audit liaison for both Academic and Medical Center audits.</li> </ul> | Partial repeat finding - No significant differences. Remediation efforts are ongoing.                    |
| 2023        | 2023-008    | N/A                              | Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants  | Y                           | N                      | N/A                  | DSS                       | Resolved - corrective action is completed. |   |   |  |
| 2023        | 2023-009    | 2022-008<br>2021-010             | Continue to Improve Controls over the Calculation of Contractual Commitments       | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | Turnover in the positions responsible for contractual commitment calculations including Procurement and Architectural and Engineering. The procedures were developed and implemented, however the new procedures did not include details on all steps required for calculation. | The DBHDS plan is to work with Procurement to redefine some of these contracts for accurate inclusion in commitment calculation and work on revising DBHDS procedures to include necessary details by each step.  | No significant differences.  |
| 2023        | 2023-010    | 2022-024<br>2021-024<br>2020-024 | Improve Information Security Program and Controls                                  | Y                           | Y                      | HHS                  | DMAS                      | Corrective action is ongoing               | Corrective action is ongoing.   | All policies, procedures, and SSP are complete. All have been signed except for 5 SSPs but anticipate signature by June 30. DMAS IT Security Policy Addendum 2023 is complete and signed. DMAS ISO has attempted / requested to get scanning artifacts from VITA but to date VITA has not supplied.   | No significant differences.  |
| 2023        | 2023-011    | N/A                              | Improve Database Security  | Y                           | N                      | N/A                  | DOA                       | Resolved - corrective action is completed. |   |   |  |
| 2023        | 2023-012    | N/A                              | Improve Database Security  | Y                           | N                      | N/A                  | VRS                       | Resolved - corrective action is completed. |   |   |  |

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| 2023        | 2023-013    | N/A  | Improve IT Risk Management and Contingency Planning Documentation | Y                           | N                      | N/A                  | DPB                       | Corrective action is ongoing | Corrective action is ongoing.  | DPB is working with VITA to procure disaster recovery services to address contingency planning and has reviewed its business impact analysis with VITA shared services ISO bureau. The agency has also drafted additional contingency planning internal documentation.   | No significant differences.  |
| 2023        | 2023-014    | 2022-030<br>2021-026<br>2020-027<br>2019-063<br>2018-025 | Continue Improving IT Risk Management Program                     | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing | Finding not resolved by the end of the initial review period   | VITA's risk management system has been augmented with additional information to help track compliance in this area.  | No significant differences.  |
| 2023        | 2023-015    | 2022-029<br>2021-025<br>2020-026<br>2019-037             | Improve Web Application Security                                  | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-016    | 2022-037<br>2021-030                                     | Continue to Improve Database Security                             | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-017    | N/A  | Conduct Information Technology Security Audits                    | Y                           | N                      | N/A                  | VDH                       | Corrective action is ongoing | Corrective action is ongoing.  | Three internal audits were completed as of June 30, 2024 by the new IT Auditor staff. OIA contracted with the vendor to conduct four IT audits, which were completed by June 30, 2024.   | No significant differences.  |
| 2023        | 2023-018    | 2022-035   | Improve Database Security   | Y                           | N                      | N/A                  | DMV                       | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-019    | N/A  | Improve Database Security   | Y                           | N                      | N/A                  | VDOT                      | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |

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| 2023        | 2023-020    | N/A  | Conduct IT Risk Assessments and Develop System Security Plans         | Y                           | N                      | N/A                  | VDOT                      | Corrective action is ongoing               | Corrective action is ongoing.  | VDOT has continued to complete, review, and approve Risk Assessments and System Security Plans on the VDOT Plan scheduled for completion by June 30, 2024 but there will likely be at least one that is not completed as scheduled by that date – so this interim target may need to be updated to August 15, 2024, although VDOT is still tracking on the overall goal of December 31, 2024 for completion of all Risk Assessments using VDOTs updated process.<br><br>VDOT has also started drafting the Risk Assessment IIM and are on target to have this complete by September 30, 2024. VDOT is also on target to complete all remaining systems on the VDOT Plan by December 31, 2024. | No significant differences.  |
| 2023        | 2023-021    | N/A  | Improve IT Risk Management and Contingency Planning Program           | Y                           | N                      | N/A                  | DHRM                      | Corrective action is ongoing               | Corrective action is ongoing.  | DHRM did not purchase the disaster recovery plan in place from VITA.  | No significant differences.  |
| 2023        | 2023-022    | N/A  | Improve IT Risk Management Program                                    | Y                           | Y                      | USDA/ED/USDT         | DOE/DAPE                  | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-023    | N/A  | Improve IT Risk Management Program and Contingency Planning           | Y                           | N                      | N/A                  | VCSP                      | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-024    | N/A  | Improve IT Risk Management and Contingency Planning                   | Y                           | N                      | N/A                  | ABC                       | Corrective action is ongoing               | The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY24 Audit.   | ABC continues to prioritize review and perform risk assessments for sensitive systems to identify potential security-related impact. Essential records and IT functions associated with ABC's COOP was tested, as well as the emergency call back process. All work is ongoing.   | There are no significant differences between previously reported corrective action and actual corrective action taken.   |
| 2023        | 2023-025    | N/A  | Improve Database Security   | Y                           | N                      | N/A                  | VAL                       | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-026    | N/A  | Improve Database Security   | Y                           | N                      | N/A                  | UVA/AD                    | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-027    | 2022-022                                     | Improve Information Security Program and IT Governance                | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.  | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-028    | 2022-023<br>2021-053<br>2020-057<br>2019-061 | Continue Dedicating Resources to Support Information Security Program | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | DBHDS has made progress towards hiring and retaining staff. However, the staffing resources were delegated to other agency priorities in prior years. There has also been a switch from ISOs to contractors to work on remediation efforts. This has now been re-delegated to ISOs.  | DBHDS has requested funding for additional positions to support the move to cloud initiative allowing current information security personnel to continue focusing on the security program. Additionally, all new and future projects will require funding of contract ISO support. Currently there are 2 contract personnel supporting projects that are funded from the operational budget of the Information Security Office. DBHDS has secured funding for 2 additional contractors and found that one FTE position made it into the governor's budget. DBHDS has also redelegated some of the remediation tasks to ISOs.  | No significant differences.  |
| 2023        | 2023-029    | N/A  | Allocate Resources to Enforce Separation of Duties                    | Y                           | N                      | N/A                  | DPB                       | Resolved - corrective action is completed. |  |   |  |

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| 2023        | 2023-030    | 2022-040<br>2021-034                                     | Complete Annual Review over User Access to University Information Systems | Y                           | N                      | N/A                  | UVA/AD                    | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-031    | 2022-041   | Complete Annual User Access Reviews                                       | Y                           | N                      | N/A                  | UVAH                      | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-032    | 2022-044<br>2021-036<br>2020-032<br>2019-014<br>2018-039 | Continue to Implement Compliant Application Access Management Procedures  | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | In FY 2024 DBHDS completed a two-year project working with the facilities to provide proper training on compliant application procedures. However, due to competing priorities with the Information Security Office, DBHDS has not been able to confirm that all facilities have implemented appropriate access management procedures. | DBHDS completed a two year project working with the facilities to provide proper training on compliant application procedures. DBHDS also has been working on reducing and standardizing applications across the agency to aid in having baseline policies and procedures established across DBHDS and the facilities.  | No significant differences.  |
| 2023        | 2023-033    | 2022-046   | Improve Documentation for Separation of Duty Conflicts                    | Y                           | N                      | N/A                  | DSS                       | Corrective action is ongoing               | Additional conflicts were identified and additional documentation needed to be updated.  | Documentation has been updated.   | No significant differences.  |
| 2023        | 2023-034    | N/A  | Evaluate Separation of Duty Conflicts within the Case Management System   | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Finding not resolved by the end of the initial review period.  | The review has been initiated.  | Efforts are underway to complete this examination.   |
| 2023        | 2023-035    | N/A  | Perform Annual Review of Case Management System Access                    | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Finding not resolved by the end of the initial review period.  | Coordinating the system data to identify separations. Additional requirements have been identified.   | As of December 20, 2024, DSS projected completion date for the 2024 management system Annual Review is December 31, 2024. Waiting for eight more FIPs to submit screenshots of roles that have been removed or changed. The IT Manager has been in contact with all noncompliant agencies and have meetings scheduled next week to ensure all necessary documentation is obtained prior to the cutoff point. DSS will be reviewing final documents by the end of the week to certify the accuracy of the review before the deadline. |
| 2023        | 2023-036    | N/A  | Perform Annual System Access Reviews                                      | Y                           | Y                      | HHS                  | DMAS                      | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-037    | N/A  | Improve System Access Procedures  | Y                           | N                      | N/A                  | VDH                       | Corrective action is ongoing               | Resource constraints and competing priorities.   | ISO conducted and completed User Access Review for the system in March 2024. Obtain funding for Identity Access Management - High level study. The system is working on the access request application that currently is in unit testing. In the meantime users have to request roles via paper forms that have to signed by all the appropriate levels and submitted via ITSS portal. No update from Initial response. In other system, the roles and access are automated process and the request goes through series of approvals by SME/business owners to ensure appropriate controls are granted. | ISO conducted and completed User Access Review for both systems in March 2024. The system is working on the access request application that currently is in unit testing.  |
| 2023        | 2023-038    | N/A  | Implement a Process to Annually Review User Access                        | Y                           | N                      | N/A                  | DMV                       | Corrective action is ongoing               | The first methodology did not produce the results needed.  | CSS account reviews are completed, but has generated additional work to review and remove unneeded accounts. Accounts appear but DMV needs to verify the accounts are not service accounts before disabling. DMV should wrap up by June 30, 2025.   | No significant differences.  |
| 2023        | 2023-039    | N/A  | Improve System Access Policies and Procedures for Critical Systems        | Y                           | N                      | N/A                  | VAL                       | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-040    | N/A  | Improve Management of Access to the Retirement Benefits System            | Y                           | N                      | N/A                  | DOC/CA                    | Resolved - corrective action is completed. |  |   |  |



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| 2023        | 2023-041    | 2022-056<br>2022-085<br>2021-017<br>2020-020   | Improve Offboarding Process   | Y                           | N                      | N/A                  | VDOT                      | Corrective action is ongoing               | The new implemented system had some issues that need to be corrected for a more effective control.   | 1.As VDOT deployed the system and has more users accessing, VDOT has been getting feedback regarding opportunities for improvement. A deep dive of system functionality and where to streamline is in process.<br><br>2. Communication to the executives regarding the importance was completed on February 13, 2024. Communication to HRMs was completed on February 12, 2024 and a communication strategy to include template emails for local HR to send to all people leaders will be completed by end of March.<br><br>3. As functionality and processes change (through review in 1), existing training will be updated, and new training developed. Mandatory training for all people leaders will be rolled out once finalized. | As VDOT deployed the system and has more users accessing, VDOT has been getting feedback regarding opportunities for improvement. Passive (JIT) training was deployed; however, that was not successful so a communication plan and formal training will be utilized.     |
| 2023        | 2023-042    | 2022-058<br>2021-039<br>2020-047<br>2019-019<br>2018-036<br>2017-024<br>2016-020<br>2015-026<br>2014-038 | Continue Strengthening the System Access Removal Process                      | Y                           | N                      | N/A                  | VDH                       | Corrective action is ongoing               | Budget Constraints.  | ISO conducted and completed User Access Review for the system in March 2024. Obtain funding for Identity Access Management - High level study. In the other system, the notification of separated information sent out in regular intervals for appropriate business owners to take action and separate the account. Additionally, the other system is based on COV/Single-Sign-On so once the account is terminated, users can no longer access the system.<br>System: Starting March 29, 2024, the system is hybrid of COV/Single sign-on and individual accounts (Arlington and Loudoun). For users that are identified in the system with COV accounts, once their COV account is terminated they can no longer access the system.  | ISO conducted and completed User Access Review for both systems in March 2024. ISO also conducted and completed the User Access Review campaign for the system. CIO requested funding to improve this process.<br><br>Distribute Separation Standard Operating Procedure. |
| 2023        | 2023-043    | 2022-059<br>2021-038<br>2021-027<br>2020-025<br>2019-027<br>2018-042                                     | Monitor Internal Controls to Ensure Timely Removal of System Access           | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | DSS needs to develop interfaces and report to/from the new HR systems, Human Capital Management System, and HRIS, which will be used for business process flows around Employee termination. Until then, ISRM will work with HR to get data from the system so DSS can identify all terminations and then compare to SAMS. | Coordinating Cardinal data to identify separations. Additional requirements have been identified.   | Completion of the interface and report efforts are underway. DSS is extending the completion date to June 30, 2024 to provide greater assurances that the reported completion date is more accurate, as new requirements have been identified.                            |
| 2023        | 2023-044    | N/A  | Revoke Systems Access For Separated Employees in a Timely Manner              | Y                           | N                      | N/A                  | TAX                       | Corrective action is ongoing               | Insufficient time to complete roll-out.  | Additional action necessary to achieve desired result.  | Reminders sent to timely separate, however procedures for the delegation of separation actions during periods of leave are necessary in order to achieve a near zero error rate.  |
| 2023        | 2023-045    | N/A  | Improve IT Change Control and Configuration Management Process                | Y                           | N                      | N/A                  | VRS                       | Corrective action is ongoing               | Original estimated completion date was December 31, 2024. As it was still open as of fiscal year-end, June 30, 2024, it was noted as a repeat finding.   | Updated change management procedures have been finalized and published. VRS Technology Solutions has begun the process of evaluating and assessing replacement ITSM tools. Three of the five selected vendors have provided demonstrations thus far.  | No significant differences.   |
| 2023        | 2023-046    | 2022-055<br>2021-032   | Continue to Improve IT Change and Configuration Management Policy and Process | Y                           | N                      | N/A                  | DPB                       | Resolved - corrective action is completed. |  |   |   |

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| 2023        | 2023-047    | 2022-050<br>2021-048<br>2020-043<br>2019-062<br>2018-064<br>2017-053<br>2016-051<br>2015-005 | Develop Baseline Configurations for Information Systems                  | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing | The volume of systems across the agency has made it difficult to complete baseline configurations and review them annually. Changes to staff allocated to complete these corrective actions has also attributed to recurrence. Due to continued resource constraints in the past years and competing priorities in the Information Security office the progress has been slow.   | Since the last audit the count of systems has reduced from 90 to 52. The Information Security Office has also developed a Business Impact Analysis (BIA) process using contract personnel. This has now been transitioned to ISOs and includes system security plan, risk assessment, administration guides, data ownership, stewardship, any security exceptions, and assignment of system owner and administrators. This process addresses all SEC 530 requirements. The Security Office has created an annual schedule to complete the BIA process for all sensitive systems in the agency and have begun work on completion of these BIA assessments. The target completion timeline for each application is 90 days. | No significant differences.  |
| 2023        | 2023-048    | N/A  | Improve Change Management Process for Information Technology Environment | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing | DBHDS did not review or revise the IT Configuration Management Policy annually. The policy was last reviewed in 2021.  | DBHDS has made significant progress to improve and consistently follow its formal change control and configuration management process. DBHDS has remediated two of the three prior year's weaknesses. The agency has recently implemented a policy management solution to track all department policies. This solution will enable the offices within DBHDS to draft, track, approve, and schedule routine policy reviews. Currently this policy is scheduled for review and approval in Calendar Year 2025, Quarter 1. This review process will be completed annually thereafter using the policy management solution.   | No significant differences.  |
| 2023        | 2023-049    | 2022-052<br>2021-049<br>2020-044<br>2019-038   | Continue Improving IT Change and Configuration Management Process        | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.  | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-050    | 2022-054   | Improve Change Control Process   | Y                           | N                      | N/A                  | VDOT                      | Corrective action is ongoing | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.  | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |

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| 2023        | 2023-051    | N/A                   | Improve Change Control Process  | Y                           | Y                      | DOL                  | VEC                       | Corrective action is ongoing               | Corrective action is ongoing.  | The Information Security Unit (ISU) has documented a process for the types of changes that trigger a security impact analysis (SIA). The ISU will conduct and document impact analyses prior to approval and implementation. Additionally, the ISU will retain documentation in accordance with the CM Policy. The Information Technology Division will update the Configuration Management Policy to reflect categories of tickets that do not require testing/validation prior to releasing. In addition, VEC will provide guidance to Project Managers and System Owners to ensure that the appropriate comments are added as documentation on the system ticket. | No significant differences.  |
| 2023        | 2023-052    | N/A                   | Improve Monroe IT Change and Configuration Management Process         | Y                           | N                      | N/A                  | DOA                       | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-053    | 2022-067              | Conduct Timely IT Security Audits                                     | Y                           | N                      | N/A                  | DOA                       | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-054    | 2022-068              | Conduct Information Technology Security Audits over Sensitive Systems | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | Volume of systems and turnover in the only one IT Auditor position.  | DBHDS is consistently making progress on the FY 2024 IT Audit plan. All scheduled audits on the FY24 Audit plan have been completed with the contractor audits in progress.  | No significant differences.  |
| 2023        | 2023-055    | N/A                   | Obtain and Review Information Security Audit                          | Y                           | Y                      | HHS                  | DMAS                      | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-056    | N/A                   | Conduct Information Technology Security Audits                        | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Corrective action is ongoing.  | External vendor contracted to perform the audits.  | The audits are being conducted in accordance with VITA requirements. The first year of the 3-year rotating schedule has been completed.  |
| 2023        | 2023-057    | N/A                   | Conduct Timely IT Security Audits                                     | Y                           | N                      | N/A                  | DMV                       | Corrective action is ongoing               | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.   | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-058    | 2022-060              | Upgrade End-of-Life Technology  | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.   | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-059    | 2022-062<br>2021-041  | Continue to Update End-of-Life Technology                             | Y                           | N                      | N/A                  | DMV                       | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-060    | N/A                   | Upgrade End-of-Life Technology  | Y                           | N                      | N/A                  | VDOT                      | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-061    | N/A                   | Improve Vulnerability Management Process                              | Y                           | Y                      | USDA/ED/<br>USDT     | DOE/DAPE                  | Resolved - corrective action is completed. |  |  |  |

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| 2023        | 2023-062    | N/A  | Improve Vulnerability Management   | Y                           | N                      | N/A                  | VDH                       | Corrective action is ongoing               | Resource constraints and competing priorities.  | Since December 2023, ISO have been meeting with OIM Technical Point of Contact (POC) to review current vulnerabilities and ensure they are being remediated promptly. The scan is a recurring process and not onetime and appropriate remediation applied as identified.  | Vulnerabilities are at a manageable level and being remediated in a timely manner. ISO team do weekly and bi-weekly follow up to technical POC for vulnerabilities that are pending remediation. |
| 2023        | 2023-063    | 2022-061   | Improve Vulnerability Management Process   | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | Vulnerabilities not remediated within the established timeframe.  | Working with VITA on the triage of vulnerabilities assigned to ensure DBHDS is tracking the appropriate vulnerabilities in a timely manner.   | No significant differences.  |
| 2023        | 2023-064    | 2022-071<br>2021-054   | Continue to Improve Risk Assessment Process  | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | The high volume of systems across the agency, and agency's efforts to reduce the system inventory to a more manageable level. Also staff transitions in the Information Security Office have attributed to recurrence.  | As of the end of fiscal year 2024, DBHDS has completed three risk assessments (5%) and drafted an additional seven (13%) out of its 52 sensitive systems. There has been slow progress in this area however with the BIA initiative underway, risk assessments will be completed as a part of that process.   | No significant differences.  |
| 2023        | 2023-065    | 2022-063<br>2021-044<br>2020-040<br>2019-045<br>2018-053<br>2017-065 | Improve IT Contingency Management Program  | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | The Continuity of Operations Plans (COOPs) and Disaster Recovery Plans (DRPs) completed do not meet all requirements as prescribed in the SEC 530. Annual reviews and tests of completed COOPs or DRPs are currently not being performed. Lack of communication and coordination between the facilities and Central Office have also attributed to delays in completing these corrective actions. | As of the end of fiscal year 2024, DBHDS has completed nine COOPs (69%) and nine DRPs (69%) out of 13 expected for each.  | No significant differences.  |
| 2023        | 2023-066    | 2022-064<br>2021-047<br>2020-041<br>2019-049<br>2018-054             | Continue Developing Record Retention Requirements and Processes for Electronic Records | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | A needed change request had been formulated, but not completed regarding this issue.  | The Change Request (CR435) has now been prioritized for completion.   | CR435 is now scheduled for completion in multiple phases due to the size of the overall request. Phase 1 has been implemented. Work on Phase 2 has been initiated.                               |
| 2023        | 2023-067    | N/A  | Improve Web Application Security Controls  | Y                           | N                      | N/A                  | DMV                       | Resolved - corrective action is completed. |   |   |  |
| 2023        | 2023-068    | N/A  | Improve IT Risk Management and Contingency Planning Program                            | Y                           | N                      | N/A                  | DOA                       | Resolved - corrective action is completed. |   |   |  |
| 2023        | 2023-069    | 2022-073   | Complete a System Security Plan for Each Sensitive System                              | Y                           | N                      | N/A                  | UVAH                      | Resolved - corrective action is completed. |   |   |  |
| 2023        | 2023-070    | N/A  | Improve Security Awareness Training Program  | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | The Security Awareness training doesn't include the role based training and an annual review of the Security Awareness Policy was not performed. Due to other competing priorities the CISO was unable to review and update its Security Awareness policy.  | DBHDS resolved one of the three weaknesses from the prior year audit by monitoring and enforcing its annual security awareness training for its employees and contractors. While DBHDS did not have the resources necessary to develop specific role-based modules prior to the 2023 training campaign, DBHDS developed and tested role-based modules that the agency expects to assign to employees in 2025. | No significant differences.  |
| 2023        | 2023-071    | N/A  | Improve Security Awareness Training  | Y                           | N                      | N/A                  | VCU/AD                    | Resolved - corrective action is completed. |   |   |  |

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| 2023        | 2023-072    | 2022-100<br>2021-023<br>2020-070   | Continue to Ensure ITISP Suppliers Meet all Contractual Requirements            | Y                           | Y                      | HHS                  | VITA                      | Corrective action is ongoing               | Improving infrastructure security, including ensuring that infrastructure suppliers fulfill all contractual requirements with respect to Commonwealth security policies and standards, necessitates a programmatic, continuous improvement approach.   | The dashboard was available for access by agencies in Q4 2023. As part of technical currency and continuous improvement, a new vulnerability scanning infrastructure is being stood up that includes more scanners and improved cross checking against the dashboard to ensure scan and associated reports have improved accuracy and can meet higher standards. As noted in previously, the general security compliance issue raised by this finding requires an ongoing, programmatic approach of continuous improvement. | No significant differences.  |
| 2023        | 2023-073    | 2022-079<br>2021-011<br>2020-014<br>2019-015<br>2019-017<br>2019-018<br>2018-083<br>2017-077<br>2016-068<br>2015-081<br>2014-063<br>2019-036<br>2018-038<br>2019-070<br>2019-071 | Continue to Improve Off-Boarding Procedures                                     | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | DBHDS experienced a high volume of turnover during the period under review. The volume of turnover was a contributing factor to these issues, as well as other factors such as lack of communication, lack of oversight, decentralized nature of the agency, competing prioritized tasks, job abandonment, and insufficient implementation of policies and procedures. | Central Office HR has provided facilities with off-boarding guidance and a termination checklist that facilities were to incorporate in their existing procedures. HR has created a dashboard that is close to deployment, that will be updated weekly to determine if onboarding/offboarding in the management system. HR is also currently reviewing the onboarding and offboarding checklists to create on standardized checklist for all DBHDS.   | No significant differences.  |
| 2023        | 2023-074    | N/A  | Improve Controls over the Payroll Certification Process                         | Y                           | N                      | N/A                  | DBHDS                     | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-075    | 2022-078<br>2021-012<br>2020-016   | Continue to Improve Controls over Payroll Reconciliations                       | Y                           | N                      | N/A                  | DBHDS                     | Resolved - corrective action is completed. |  |   |  |
| 2023        | 2023-076    | 2022-080<br>2021-013<br>2020-062<br>2019-078<br>2018-083<br>2017-077<br>2016-068<br>2015-081<br>2014-063   | Continue to Improve Controls over the Retirement Benefits System Reconciliation | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               | Lack of understanding of the revised CAPP Topic 50470 that requires generating Billing Exception report. Facilities didn't properly assign responsibility for the review of these reports.   | Central Office HR has currently been working with VRS since September 2024 to get access to be able to view/review the work of each facility. This should be completed no later than January 2025. With these controls in place, Central Office HR will review one facility per month to ensure completion and compliance of VRS reports and will address any deficiencies in a timely manner upon review.  | No significant differences.  |
| 2023        | 2023-077    | N/A  | Improve Internal Controls over Employee Termination Process                     | Y                           | N                      | N/A                  | DOC/CA                    | Corrective action is ongoing               | APA recommended reversal of the status to "In Progress" based on findings from test work performed during the FY24 APA Annual Audit.   | Implemented initial corrective actions as planned. Test work ongoing in order to verify the operational effectiveness of the implemented controls.  | While the initial corrective actions were implemented, additional reinforcement and testing is underway. The goal is to test the operational effectiveness of the controls implemented to remediate the finding. |
| 2023        | 2023-078    | 2022-081   | Improve Internal Controls over Employee Separation Process                      | Y                           | N                      | N/A                  | ABC                       | Corrective action is ongoing               | The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY23 Audit.   | ABC continues to review the process, and has implemented two controls which direct a manager to complete checklists upon accessing the system and allows HR personnel to monitor checklists to ensure completion. VA ABC is currently working on a third a control to shorten the time between the system notification of a termination and when system access is removed. Additionally, ABC will conduct training for applicable managers and conduct quarterly audits to ensure compliance.                               | There are no significant differences between previously reported corrective action and actual corrective action taken.   |

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| 2023        | 2023-079    | N/A                              | Improve Internal Controls over Employee Offboarding Process   | Y                           | N                      | N/A                  | VDH                       | Corrective action is ongoing               | Corrective action is ongoing.  | 1. HR communicated Separations for Supervisors training via HR Newsletter & Email.<br>706 of 812 supervisors completed (87%)<br>54 of 67 HR staff completed (81%)<br>2. HR Compliance Manager has partnered with Regional Trainer to update training.  | 1. Updated completion of training numbers.<br>2. Partnered with Regional Trainer.  |
| 2023        | 2023-080    | 2022-086                         | Reconcile the Commonwealth's Retirement Benefits System   | Y                           | N                      | N/A                  | DSS                       | Corrective action is ongoing               | Manual monitoring of COI completion and SOEI submission demonstrated that several individuals were non-compliant with these requirements.  | 706 of 812 supervisors completed (87%)   | An updated Scope of Services Manual was recently made available in May 2024. Social Services has extended the DSS corrective action completion date to December 31, 2024, and will review the updated Scope of Services Manual prior to this date. |
| 2023        | 2023-081    | 2022-087<br>2021-015<br>2020-019 | Improve Processes over Employment Eligibility Verification  | Y                           | N                      | N/A                  | UVA/AD                    | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-082    | N/A                              | Improve Timekeeping Controls  | Y                           | N                      | N/A                  | UVAH                      | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-083    | N/A                              | Improve Oversight of Third-Party IT Service Providers   | Y                           | N                      | N/A                  | VITA                      | Corrective action is ongoing               | Corrective action is ongoing.  | VITA continues to maintain oversight of its IT infrastructure suppliers by requiring those providers to submit SOC reports annually. Those SOC report submissions are deliverables tracked under the contract, and if a supplier is late in submitting a SOC report, VITA follows up and, if need be, opens a governance case to press for resolution. Supplier SOC I reports are due by September 1st and SOC II reports are due November 1st; annual SOC report submissions are monitored and tracked by the MSI and VITA using the Deliverable and Obligation Tracking System (DOTS). If a modified opinion is identified in the SOC report, the report is sent to the applicable business unit to evaluate the effect on VITA and the Commonwealth. If an exception is identified in a report suppliers are required to provide quarterly status updates until the exceptions have been fully remediated. To ensure a thorough review is being conducted and the results are adequately documented, VITA has updated the SOC review checklist to include the necessary space to document all pertinent information (e.g. subservice organizations, user control considerations, control objectives, and overall conclusion). Management considers the corrective actions on this finding complete. | No significant differences.  |
| 2023        | 2023-084    | N/A                              | Develop and Implement a Third-Party Service Provider Oversight Process                                | Y                           | N                      | N/A                  | TAX                       | Corrective action is ongoing               | Insufficient time to complete roll-out.  | Policies have been addressed to meet the need. Roll-out of the policies have not been completed.   | Although in Virginia Tax's opinion, the residual risk is minimal, the roll-out of the policies have not been completed.  |
| 2023        | 2023-085    | 2022-089<br>2021-019             | Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Several SOC reports were not captured by VITA and then provided to DSS for review. Additional requirements to capture SOC 1, Type 2 reports have been identified and VITA is requesting this information of the providers. | DSS will monitor the submission and review any non-compliance items contained in the SOC reports.  | While reviews of received reports has been performed, DSS was made aware that not all required SOC reports had been gathered and forwarded by VITA.  |

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| 2023        | 2023-086    | 2022-090   | Improve Third-Party Oversight Process   | Y                           | Y                      | HHS                  | DMAS                      | Corrective action is ongoing               | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.                                   | This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity. |
| 2023        | 2023-087    | 2022-092<br>2021-021<br>2020-069                         | Continue Improving Oversight of Third-Party Service Providers                       | Y                           | N                      | N/A                  | ABC                       | Corrective action is ongoing               | The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY24 Audit.   | ABC has created a new IT Risk Management Policy which contains a section regarding triggers for requiring risk assessments and SOC reports specific to third-party reviews. Additionally, ABC Info Security team is working with Procurement to review the current process flow and has established a schedule for conducting/reviewing identified risk assessments.   | There are no significant differences between previously reported corrective action and actual corrective action taken.   |
| 2023        | 2023-088    | 2022-093<br>2021-022                                     | Continue Improving Service Provider Oversight                                       | Y                           | N                      | N/A                  | VDOT                      | Resolved - corrective action is completed. | Lottery's delay in completing corrective action is due to focusing its resources to revise its formal policies and procedures to align with the updated version of the Security Standard, effective March 2024, including requirements for Lottery's acquisition and oversight of its providers.   | Policy developed.  | No significant differences.  |
| 2023        | 2023-089    | N/A  | Improve Procedures and Process for Oversight of Third-Party IT Service Providers    | Y                           | N                      | N/A                  | VAL                       | Corrective action is ongoing               |  |  |  |
| 2023        | 2023-090    | N/A  | Improve IT Service Provider Oversight   | Y                           | N                      | N/A                  | VCU/AD                    | Resolved - corrective action is completed. | There wasn't a consistent process to identify positions that would qualify to complete the COIA. Since the corrective action was still ongoing this was tested by the APA during FY24 audit cycle.   | A new conflict of interest policy is being created with an expected delivery of February 1, 2025. There will be a review of positions that need to be included in the upcoming Statement of Economic Interests. It will create a definition of the positions that are required to complete the training and forms. Then, this will be communicated during the new hire checklists to also ensure compliance. This will be verified and updated on an annual basis. | No significant differences.  |
| 2023        | 2023-091    | N/A  | Improve Third-Party Service Provider Process  | Y                           | N                      | N/A                  | DOE/DAPE                  | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-092    | 2022-096<br>2021-059                                     | Ensure Compliance with the Conflict of Interests Act                                | Y                           | N                      | N/A                  | DBHDS                     | Corrective action is ongoing               |  |  |  |
| 2023        | 2023-093    | 2022-097<br>2021-060                                     | Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act | Y                           | Y                      | HHS                  | DSS                       | Resolved - corrective action is completed. | The initial budget request from Compliance was denied due to the reappropriation of funds to other critical programs. The Executive team has appropriated funding for an agency-wide Grants Management System. Funding has been approved and Compliance will seek to enhance the scope of that effort to include various items related to Subrecipient Monitoring.   | Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved.   | Funding has been provided for the Grants Management solution at DSS. Work will begin on or around September 2024 regarding enhancements to that solution which will facilitate the development of the Subrecipient Monitoring needs. The Subrecipient Monitoring result should be initially functional by March 2025. A timeline for full functionality has not yet been established.  |
| 2023        | 2023-094    | N/A  | Improve Retirement Benefit Calculations   | Y                           | N                      | N/A                  | VRS                       | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-095    | N/A  | Improve Accounts Payable Controls   | Y                           | N                      | N/A                  | UVAH                      | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-096    | N/A  | Perform Complete Physical Inventory   | Y                           | Y                      | VARIOUS              | UVA/AD                    | Resolved - corrective action is completed. |  |  |  |
| 2023        | 2023-097    | 2022-011<br>2021-070<br>2020-074<br>2019-090<br>2018-093 | Perform Responsibilities Outlined in the Agency Monitoring Plan                     | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               |  |  |  |

| Fiscal Year | Finding No. | PY Related Finding(s)                                    | Title of Finding   | Financial Statement Finding | Federal Awards Finding | U.S. Awarding Agency | State Agency Abbreviation | Current Status                             | Reason for Recurrence  | Corrective Action Taken to Date   | Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken  |
|-------------|-------------|--|--|-----------------------------|------------------------|----------------------|---------------------------|--|--|---|---|
| 2023        | 2023-098    | 2022-013<br>2021-072<br>2020-075<br>2019-091<br>2018-092 | Review Non-Locality Subrecipient Single Audit Reports  | Y                           | Y                      | HHS/DOJ              | DSS                       | Corrective action is ongoing               | Needed Subrecipient Monitoring System has not been funded.   | Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved.  | Funding has been provided for the Grants Management solution at DSS. Work will begin on or around September 2024 regarding enhancements to that solution which will facilitate the development of the Subrecipient Monitoring needs. The Subrecipient Monitoring result should be initially functional by March 2025. A timeline for full functionality has not yet been established.   |
| 2023        | 2023-099    | 2022-012<br>2021-069<br>2020-076                         | Communicate Responsibilities to Subrecipient Monitoring Coordinators                           | Y                           | Y                      | HHS                  | DSS                       | Resolved - corrective action is completed. |  |   |   |
| 2023        | 2023-100    | 2022-016<br>2021-071                                     | Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations           | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Full implementation of the planned actions had not occurred.   | Inclusion of Risk Assessment criteria have been made and are being incorporated into the Monitoring Plan.   | Full implementation of the planned actions had not occurred, but was planned.. That date got pushed back for full implementation.   |
| 2023        | 2023-101    | 2022-015   | Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities                  | Y                           | Y                      | HHS                  | DSS                       | Resolved - corrective action is completed. |  |   |   |
| 2023        | 2023-102    | 2022-014   | Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan             | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Full implementation of the planned actions had not occurred, but was planned for June 30, 2023.                              | Inclusion of Risk Assessment criteria have been made and are being incorporated into the Monitoring Plan.   | Full implementation of the planned actions had not occurred, but was planned for June 30, 2023. That date got pushed to August 2023 for full implementation. Budget not approved for 2024. Budget packaged moved to Compliance for 2025.  |
| 2023        | 2023-103    | N/A  | Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements | Y                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Finding not resolved by the end of the initial review period.  | Benefit Programs is in the process of assigning the responsibility of coordinating sub-recipient monitoring as an additional duty to a current employee, since attempts to secure additional positions or hire a P14 employee were unsuccessful. DSS will also work closely with Home Office and Regional Offices staff to ensure that everyone involved in sub-recipient monitoring understands and adheres to the plan. DSS should have the person in place who will be monitoring the activities including that all risk assessments are completed by March 31, 2025 at the very latest. | Benefit Programs is in the process of assigning the responsibility of coordinating sub-recipient monitoring as an additional duty to a current employee, since attempts to secure additional positions or hire a P14 employee were unsuccessful. DSS will also work closely with Home Office and Regional Offices staff to ensure that everyone involved in sub-recipient monitoring understands and adheres to the plan. DSS should have the person in place who will be monitoring the activities including that all risk assessments are completed by March 31, 2025 at the very latest. |
| 2023        | 2023-104    | N/A  | Obtain Reasonable Assurance over Contractor Compliance with Program Regulations                | N                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Corrective action is ongoing.  | Records reviewed by VDSS staff  | No significant differences.   |
| 2023        | 2023-105    | 2022-103   | Implement Internal Controls over TANF Federal Performance Reporting                            | N                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Additional errors have been discovered.  | Error reporting has been provided to Deloitte to resolve the issues.  | While changes were previously implemented, several error continue to occur. With the upcoming changes, those items will be monitored for completeness and accuracy.   |
| 2023        | 2023-106    | N/A  | Implement Internal Controls over TANF Federal Special Reporting                                | N                           | Y                      | HHS                  | DSS                       | Corrective action is ongoing               | Full implementation of the intended actions into the automated system of record has not yet been fully tested and completed. | Benefit Program working with appropriate parties to resolve outstanding errors.   | Benefit Program working with appropriate parties to resolve outstanding errors.   |
| 2023        | 2023-107    | 2022-106   | Strengthen Internal Controls over FFATA Reporting  | N                           | Y                      | HHS/DOJ              | DSS                       | Corrective action is ongoing               | Full implementation of the intended actions into the automated system of record has not yet been fully tested and completed. | Additional time is needed to fully implement an automated solution.   | No significant differences.   |
| 2023        | 2023-108    | N/A  | Confirm Subrecipient Suspension or Debarment Status  | N                           | Y                      | DOJ                  | DCJS                      | Resolved - corrective action is completed. |  |   |   |
| 2023        | 2023-109    | N/A  | Ensure Compliance with FFATA Reporting Requirements  | N                           | Y                      | DOJ                  | DCJS                      | Resolved - corrective action is completed. |  |   |   |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification                     | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Agricultural Research Basic and Applied Research                                      | 10.001 |   | 33,767                       |   |                                     | 2,018,650                         |
| Plant and Animal Disease, Pest Control, and Animal Care                               | 10.025 |   | 2,120,521                    |   |                                     | 4,639,391                         |
| Wildlife Services   | 10.028 |   | 83,682                       |   |                                     | 155,385                           |
| Conservation Reserve Program  | 10.069 |   | 50,600                       |   |                                     | 331,130                           |
| Pass-Through From Pheasants Forever Incorporated                                      | 10.069 |   |                              | 63,472                                    |                                     | 331,130                           |
| Voluntary Public Access and Habitat Incentive Program                                 | 10.093 |   | 2,098,139                    |   |                                     | 2,098,139                         |
| Outreach Education and Technical Assistance   | 10.147 |   | 25,428                       |   |                                     | 25,428                            |
| Market Protection and Promotion   | 10.163 |   | 49,804                       |   |                                     | 49,804                            |
| Wholesale Farmers and Alternative Market Development                                  | 10.164 |   | 32,758                       |   | 8,441                               | 32,758                            |
| Specialty Crop Block Grant Program - Farm Bill  | 10.170 |   | 112,046                      |   |                                     | 968,437                           |
|   |        | 301-22-039/301-22-053/301-22-059/301-21-028/301-21- |                              |   |                                     |                                   |
| Specialty Crop Block Grant Program - Farm Bill  | 10.170 | 031/301-20-029                                      | 157,290                      |   | 157,290                             | 968,437                           |
| Organic Certification Cost Share Programs   | 10.171 |   | 8,666                        |   |                                     | 8,666                             |
| Acer Access Development Program   | 10.174 |   | 39,302                       |   |                                     | 47,311                            |
| Regional Food System Partnerships   | 10.177 |   |                              |   |                                     | 8,695                             |
| Pass-Through From Local Environmental Agriculture Project                             |        |   |                              |   |                                     |                                   |
| Incorporated  | 10.177 |   |                              | 8,695                                     |                                     | 8,695                             |
| Grants for Agricultural Research, Special Research Grants                             | 10.200 |   |                              |   |                                     | 599,380                           |
| Pass-Through From University of Florida   | 10.200 |   |                              | 1,612                                     |                                     | 599,380                           |
| Payments to 1890 Land-Grant Colleges and Tuskegee University                          | 10.205 |   | 3,536,355                    |   |                                     | 4,548,616                         |
| Higher Education National Needs Graduate Fellowship Grants                            | 10.210 |   | 55,605                       |   |                                     | 261,590                           |
| Sustainable Agriculture Research and Education  | 10.215 |   | 137,511                      |   |                                     | 359,531                           |
| Pass-Through From Southern Sustainable Agriculture Research and                       |        |   |                              |   |                                     |                                   |
| Education   | 10.215 |   |                              | 49,965                                    |                                     | 359,531                           |
| Pass-Through From University of Georgia   | 10.215 |   |                              | 19,351                                    |                                     | 359,531                           |
| Pass-Through From University of Georgia Research Foundation                           |        |   |                              |   |                                     |                                   |
| Incorporated  | 10.215 |   |                              | 15,528                                    |                                     | 359,531                           |
| Pass-Through From University of Maryland  | 10.215 |   |                              | 8,656                                     |                                     | 359,531                           |
| 1890 Institution Capacity Building Grants   | 10.216 |   |                              |   |                                     | 824,235                           |
| Pass-Through From Delaware State University   | 10.216 |   |                              | 1,178                                     |                                     | 824,235                           |
| Pass-Through From Tennessee State University  | 10.216 |   |                              | 4,233                                     |                                     | 824,235                           |
| Pass-Through From University of Maryland Eastern Shore                                | 10.216 |   |                              | 38,071                                    |                                     | 824,235                           |
| Higher Education - Institution Challenge Grants Program                               | 10.217 |   |                              |   |                                     | 18,269                            |
| Pass-Through From South Dakota State University                                       | 10.217 |   |                              | 18,269                                    |                                     | 18,269                            |
| Higher Education - Multicultural Scholars Grant Program                               | 10.220 |   | 41,111                       |   |                                     | 41,111                            |
| Secondary Education, Two-Year Postsecondary Education, and                            |        |   |                              |   |                                     |                                   |
| Agriculture in the K-12 Classroom   | 10.226 |   | 25,190                       |   |                                     | 25,190                            |
| Extension Collaborative on Immunization Teaching & Engagement                         | 10.229 |   | 44,764                       |   |                                     | 149,835                           |
| Pass-Through From Extension Foundation  | 10.229 |   |                              | 105,071                                   |                                     | 149,835                           |
| American Rescue Plan Technical Assistance Investment Program                          | 10.234 |   | 380,733                      |   |                                     | 380,733                           |
| From Learning to Leading: Cultivating the Next Generation of Diverse                  |        |   |                              |   |                                     |                                   |
| Food and Agriculture Professionals  | 10.237 |   | 44,755                       |   |                                     | 107,535                           |
| Pass-Through From Tennessee State University  | 10.237 |   |                              | 62,780                                    |                                     | 107,535                           |
| Food and Agriculture Defense Initiative (FADI)  | 10.304 |   |                              |   |                                     | 10,814                            |
| Pass-Through From University of Florida   | 10.304 |   |                              | 1,375                                     |                                     | 10,814                            |
| Specialty Crop Research Initiative  | 10.309 |   | 2,717                        |   |                                     | 1,964,381                         |
| Pass-Through From University of Minnesota   | 10.309 |   |                              | 2,123                                     |                                     | 1,964,381                         |
| Pass-Through From North Carolina State University                                     | 10.309 |   |                              | 19,388                                    |                                     | 1,964,381                         |
| Agriculture and Food Research Initiative (AFRI)                                       | 10.310 |   | 450,749                      |   | 53,621                              | 10,438,341                        |
| Pass-Through From North Carolina State University                                     | 10.310 |   |                              | 56,693                                    |                                     | 10,438,341                        |
| Pass-Through From National Center for Appropriate Technology                          | 10.310 |   |                              | 33,857                                    |                                     | 10,438,341                        |
| Beginning Farmer and Rancher Development Program                                      | 10.311 |   | 539,751                      |   | 120,171                             | 539,751                           |
| Women and Minorities in Science, Technology, Engineering, and                         |        |   |                              |   |                                     |                                   |
| Mathematics Fields  | 10.318 |   | 8,591                        |   |                                     | 15,087                            |
| Pass-Through From University of Georgia   | 10.318 |   |                              | 6,496                                     |                                     | 15,087                            |
| Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)                  | 10.326 |   | 12,296                       |   |                                     | 650,329                           |
| Food Safety Outreach Program  | 10.328 |   | 962                          |   |                                     | 67,181                            |
| Pass-Through From Research Triangle Institute   | 10.328 |   |                              | 32,610                                    |                                     | 67,181                            |
| Pass-Through From University of Florida   | 10.328 |   |                              | 5,136                                     |                                     | 67,181                            |
| Pass-Through From University of Georgia   | 10.328 |   |                              | 28,473                                    |                                     | 67,181                            |
| Crop Protection and Pest Management Competitive Grants Program                        | 10.329 |   | 193,882                      |   |                                     | 549,201                           |
| Enhancing Agricultural Opportunities for Military Veterans Competitive                |        |   |                              |   |                                     |                                   |
| Grants Program  | 10.334 |   | 2,940                        |   |                                     | 9,926                             |
| Pass-Through From Great Lakes Community Conservation Corps                            | 10.334 |   |                              | 195                                       |                                     | 9,926                             |
| Veterinary Services Grant Program   | 10.336 |   | 16,502                       |   |                                     | 76,242                            |
| Cooperative Agreements with States for Intrastate Meat and Poultry                    |        |   |                              |   |                                     |                                   |
| Inspection  | 10.475 |   | 2,670,415                    |   |                                     | 2,670,415                         |
| Food Safety Cooperative Agreements  | 10.479 |   | 148,114                      |   |                                     | 148,114                           |
| Cooperative Extension Service   | 10.500 |   | 11,547,796                   |   | 114,316                             | 12,626,358                        |
| Pass-Through From University of Arkansas Division of Agriculture                      |        |   |                              |   |                                     |                                   |
| Cooperative Extension Service   | 10.500 | 549984-19106  |                              | 31,890                                    | 4,738                               | 12,626,358                        |
| Pass-Through From Auburn University   | 10.500 |   |                              | 586,162                                   |                                     | 12,626,358                        |
| Pass-Through From Kansas State University   | 10.500 |   |                              | 11,908                                    |                                     | 12,626,358                        |
| Pass-Through From Purdue University   | 10.500 |   |                              | 201,140                                   |                                     | 12,626,358                        |
| Pass-Through From The Ohio State University   | 10.500 |   |                              | 31,976                                    |                                     | 12,626,358                        |
| Pass-Through From The Pennsylvania State University                                   | 10.500 |   |                              | 31,681                                    |                                     | 12,626,358                        |
| Extension Services at 1890 Colleges and Tuskegee University, West                     |        |   |                              |   |                                     |                                   |
| Virginia State College, and Central State University                                  | 10.512 |   | 2,076,351                    |   |                                     | 2,076,351                         |
| Expanded Food and Nutrition Education Program   | 10.514 |   | 55,887                       |   |                                     | 55,887                            |
| Renewable Resources Extension Act   | 10.515 |   | 8,819                        |   |                                     | 8,819                             |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity                                 | ALN    | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Rural Health and Safety Education Competitive Grants Program  | 10.516 |  | 126,870                   |  |                                  | 126,870                        |
| Agriculture Risk Management Education Partnerships Competitive Grants Program                                       | 10.520 |  | 16,364                    |  |                                  | 22,626                         |
| Pass-Through From Southern Region Risk Management Education Center  | 10.520 |  |                           | 6,262                                  |                                  | 22,626                         |
| Centers of Excellence at 1890 Institutions  | 10.523 |  | 54,896                    |  |                                  | 108,006                        |
| Pass-Through From North Carolina Agricultural and Technical State University  | 10.523 | Subaward No. 240960F   |                           | 53,110                                 |                                  | 108,006                        |
| Scholarships for Students at 1890 Institutions  | 10.524 |  | 744,450                   |  |                                  | 744,450                        |
| Farm and Ranch Stress Assistance Network Competitive Grants Program   | 10.525 |  | 149,850                   |  |                                  | 149,850                        |
| New Beginning for Tribal Students   | 10.527 |  | 21,707                    |  |                                  | 21,707                         |
| Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants | 10.537 |  | 87,633                    |  | 154                              | 87,633                         |
| Child Nutrition-Technology Innovation Grant   | 10.541 |  | 273,039                   |  |                                  | 273,039                        |
| Food Donation   | 10.550 |  |                           |  |                                  | 242,291                        |
| Pass-Through From Virginia Local Governments  | 10.550 |  |                           | 242,291                                |                                  | 242,291                        |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children   | 10.557 |  | 103,672,981               |  | 5,739,381                        | 103,672,981                    |
| Child and Adult Care Food Program   | 10.558 |  | 59,141,721                |  | 58,721,965                       | 59,141,721                     |
| State Administrative Expenses for Child Nutrition   | 10.560 |  | 7,174,604                 |  | 520                              | 7,174,604                      |
| WIC Farmers' Market Nutrition Program (FMNP)  | 10.572 |  | 85,339                    |  | 50,210                           | 85,339                         |
| Team Nutrition Grants   | 10.574 |  | 497,438                   |  | 69,650                           | 497,438                        |
| Farm to School Grant Program  | 10.575 |  | 43,792                    |  |                                  | 43,792                         |
| Senior Farmers Market Nutrition Program   | 10.576 |  | 479,795                   |  | 449,348                          | 1,361,885                      |
| WIC Grants To States (WGS)  | 10.578 |  | 1,618,864                 |  |                                  | 1,618,864                      |
| Child Nutrition Discretionary Grants Limited Availability   | 10.579 |  | 745,535                   |  | 745,535                          | 1,438,766                      |
| Food for Education  | 10.608 |  |                           |  |                                  | 82,281                         |
| Pass-Through From CounterPart   | 10.608 |  |                           | 82,281                                 |                                  | 82,281                         |
| Summer Electronic Benefit Transfer Program for Children   | 10.646 |  | 166,406                   |  | 512                              | 166,406                        |
| Pandemic EBT Administrative Costs   | 10.649 |  | 445,573                   |  | 445,573                          | 12,640,455                     |
| Cooperative Forestry Assistance   | 10.664 |  | 3,911,098                 |  | 705,610                          | 4,341,934                      |
| Cooperative Forestry Assistance   | 10.664 | IUA  | 403,509                   |  | 172,918                          | 4,341,934                      |
| Wood Utilization Assistance   | 10.674 |  | 173,346                   |  | 23,446                           | 287,912                        |
| Pass-Through From Mississippi State University  | 10.674 |  |                           | 1,900                                  |                                  | 287,912                        |
| Forest Legacy Program   | 10.676 |  | 502,413                   |  |                                  | 513,002                        |
| Forest Stewardship Program  | 10.678 |  | 233,973                   |  | 22,220                           | 233,973                        |
| Forest Health Protection  | 10.680 | IUA  | 84,726                    |  |                                  | 2,063,100                      |
| Forest Health Protection  | 10.680 |  | 879,077                   |  |                                  | 2,063,100                      |
| International Forestry Programs   | 10.684 |  | 160,174                   |  |                                  | 185,133                        |
| Good Neighbor Authority   | 10.691 |  | 83,654                    |  |                                  | 83,654                         |
| State & Private Forestry Hazardous Fuel Reduction Program   | 10.697 |  | 219,089                   |  | 219,089                          | 219,089                        |
| State & Private Forestry Cooperative Fire Assistance  | 10.698 | IUA  | 157,564                   |  |                                  | 157,564                        |
| Partnership Agreements  | 10.699 |  | 648,366                   |  |                                  | 847,742                        |
| Infrastructure Investment and Jobs Act Community Wildfire Defense Grants  | 10.720 | IUA  | 219,289                   |  |                                  | 219,289                        |
| Infrastructure Investment and Jobs Act Temporary Bridge Program   | 10.721 | IUA  | 146,837                   |  |                                  | 146,837                        |
| Inflation Reduction Act Urban & Community Forestry Program  | 10.727 |  | 290,350                   |  | 259,442                          | 290,350                        |
| Inflation Reduction Act - Forest Legacy Program   | 10.734 |  | 49,729                    |  |                                  | 49,729                         |
| Community Facilities Loans and Grants   | 10.766 |  | 1,246,298                 |  | 276,287                          | 1,246,298                      |
| Distance Learning and Telemedicine Loans and Grants   | 10.855 |  | 268,011                   |  |                                  | 466,047                        |
| Soil and Water Conservation   | 10.902 |  | 345,630                   |  | 78,963                           | 1,028,191                      |
| Pass-Through From Pheasants Forever Incorporated  | 10.902 |  |                           | 285,199                                |                                  | 1,028,191                      |
| Pass-Through From University of Tennessee   | 10.902 |  |                           | 70,141                                 |                                  | 1,028,191                      |
| Environmental Quality Incentives Program  | 10.912 |  | 426,147                   |  | 184,615                          | 1,194,451                      |
| Pass-Through From Pheasants Forever Incorporated  | 10.912 |  |                           | 148,419                                |                                  | 1,194,451                      |
| Pass-Through From University of Kentucky  | 10.912 |  |                           | 34,700                                 |                                  | 1,194,451                      |
| Pass-Through From University of Kentucky Research Foundation  | 10.912 |  |                           | 23,825                                 |                                  | 1,194,451                      |
| Conservation Stewardship Program  | 10.924 |  | 22,779                    |  |                                  | 231,544                        |
| Pass-Through From Pheasants Forever Incorporated  | 10.924 |  |                           | 201,647                                |                                  | 231,544                        |
| Partnerships for Climate-Smart Commodities  | 10.937 |  | 1,309,697                 |  | 411,992                          | 1,338,321                      |
| Pass-Through From University of Tennessee   | 10.937 |  |                           | 28,624                                 |                                  | 1,338,321                      |
| Technical Agricultural Assistance   | 10.960 |  | 29,694                    |  |                                  | 134,803                        |
| Scientific Cooperation and Research   | 10.961 |  | 12,940                    |  |                                  | 12,940                         |
| Urban Agriculture and Urban County Committee Outreach, Technical Assistance, and Education                          | 10.971 |  | 755,075                   |  |                                  | 755,075                        |
| Emergency Grain Storage Facility Assistance Program   | 10.973 |  |                           |  |                                  | 24,752                         |
| Pass-Through From West Virginia State University  | 10.973 |  |                           | 24,752                                 |                                  | 24,752                         |
| Other Assistance  | 10.U01 | ACB75LTQ   | 29,743                    |  | 25,870                           | 144,175                        |
| Other Assistance  | 10.U02 | AQQW6I27   | 68,827                    |  |                                  | 144,175                        |
| Other Assistance  | 10.U03 | Food Distriution Salvage   | 3,311                     |  |                                  | 144,175                        |
| Pass-Through From Gary Flory Consulting   | 10.U04 | ABTLC2NV   |                           | 5,123                                  |                                  | 144,175                        |
| Pass-Through From Iowa State University of Science and Technology   | 10.U05 | USDA Swine Health Improvement Plan/Contract with the University for Animal Health work |                           | 854                                    |                                  | 144,175                        |
| Pass-Through From University of Florida   | 10.U06 | SUB00003521  |                           | 21,641                                 |                                  | 144,175                        |
| Pass-Through From West Virginia University Research Corporation   | 10.U07 | 16-425-VT  |                           | 14,676                                 |                                  | 144,175                        |
| Total Non-Stimulus  |        |  | 215,042,002               | 2,723,429                              | 69,061,877                       |                                |
| Stimulus:   |        |  |                           |  |                                  |                                |
| Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments               | 10.182 | COVID-19; 2022-4K5-001/2022-4K5-003/2022-4K5-005/2022-4K5-006/2022-4K5-007             | 4,756,272                 |  | 4,756,272                        | 4,756,272                      |
| Pandemic EBT Food Benefits  | 10.542 | COVID-19   | 89,994,942                |  |                                  | 89,994,942                     |
| Senior Farmers Market Nutrition Program   | 10.576 | COVID-19   | 882,090                   |  | 719,682                          | 1,361,885                      |
| Child Nutrition Discretionary Grants Limited Availability   | 10.579 | COVID-19   | 693,231                   |  | 693,231                          | 1,438,766                      |
| Farm to School State Formula Grant  | 10.645 | COVID-19   | 45,833                    |  |                                  | 45,833                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity                    | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Pandemic EBT Administrative Costs   | 10.649 | COVID-19  | 12,194,882                |  | 10,411                           | 12,640,455                     |
| Total Stimulus Non R&D  |        |   | 108,567,250               | -                                      | 6,179,596                        |                                |
| Total Excluding Clusters Identified Below:  |        |   | 323,609,252               | 2,723,429                              | 75,241,473                       |                                |
| Child Nutrition Cluster:  |        |   |                           |  |                                  |                                |
| School Breakfast Program  | 10.553 |   | 149,529,603               |  | 148,719,642                      | 149,529,603                    |
| National School Lunch Program   | 10.555 |   | 441,692,365               |  | 438,714,382                      | 441,692,365                    |
| Special Milk Program for Children   | 10.556 |   | 29,059                    |  | 29,059                           | 29,059                         |
| Summer Food Service Program for Children  | 10.559 |   | 11,995,666                |  | 11,680,559                       | 11,995,666                     |
| Fresh Fruit and Vegetable Program   | 10.582 |   | 4,933,156                 |  | 4,933,156                        | 4,933,156                      |
| Total Child Nutrition Cluster   |        |   | 608,179,849               | -                                      | 604,076,798                      | 608,179,849                    |
| Food Distribution Cluster:  |        |   |                           |  |                                  |                                |
| Commodity Supplemental Food Program   | 10.565 |   | 5,123,554                 |  | 4,414,521                        | 5,123,554                      |
| Emergency Food Assistance Program (Administrative Costs)  | 10.568 |   | 21,978,511                |  | 16,633,337                       | 21,978,511                     |
| Emergency Food Assistance Program (Food Commodities)  | 10.569 |   | 23,227,605                |  | 23,201,963                       | 23,227,605                     |
| Total Food Distribution Cluster   |        |   | 50,329,670                | -                                      | 44,249,821                       | 50,329,670                     |
| Forest Service Schools and Roads Cluster:   |        |   |                           |  |                                  |                                |
| Schools and Roads - Grants to States  | 10.665 |   | 1,385,662                 |  | 1,385,662                        | 1,385,662                      |
| Total Forest Service Schools and Roads Cluster  |        |   | 1,385,662                 | -                                      | 1,385,662                        | 1,385,662                      |
| SNAP Cluster:   |        |   |                           |  |                                  |                                |
| Supplemental Nutrition Assistance Program   | 10.551 |   | 1,745,043,618             |  |                                  | 1,745,043,618                  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program                | 10.561 |   | 191,949,877               |  | 148,743,838                      | 191,983,877                    |
|   |        | LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA EEI 02-18-02/LWDA 3-19-05/LWDA 4-19-05/LWDA 4-20-04/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA 11-20-04/LWDA EEI 11-18-02/LWDA | 34,000                    |  | 34,000                           | 191,983,877                    |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program                | 10.561 |   | 1,937,027,495             | -                                      | 148,777,838                      | 1,937,027,495                  |
| Total SNAP Cluster  |        |   |                           |  |                                  |                                |
| Research and Development:   |        |   |                           |  |                                  |                                |
| Non-Stimulus:   |        |   |                           |  |                                  |                                |
| Agricultural Research Basic and Applied Research  | 10.001 |   | 1,843,912                 |  | 50,000                           | 2,018,650                      |
| Agricultural Research Basic and Applied Research  | 10.001 | 58-3060-3-050   | 45,317                    |  | 45,317                           | 2,018,650                      |
| Pass-Through From Research Corporation  | 10.001 |   |                           | 32,205                                 |                                  | 2,018,650                      |
| Pass-Through From University of Idaho   | 10.001 |   |                           | 26,674                                 |                                  | 2,018,650                      |
| Pass-Through From University of Vermont and State Agricultural College                                | 10.001 |   |                           | 36,775                                 |                                  | 2,018,650                      |
| Plant and Animal Disease, Pest Control, and Animal Care   | 10.025 |   | 1,011,947                 |  | 63,781                           | 4,639,391                      |
| Pass-Through From International Alliance for Phytobiomes Research Incorporated                        | 10.025 |   |                           |  |                                  | 4,639,391                      |
| Pass-Through From University of Maryland  | 10.025 |   |                           | 25,928                                 |                                  | 4,639,391                      |
| Wildlife Services   | 10.028 |   | 22,465                    |  | 156,006                          | 155,385                        |
| Pass-Through From BioProdex Incorporated  | 10.028 |   |                           | 49,238                                 |                                  | 155,385                        |
| Conservation Reserve Program  | 10.069 |   | 217,058                   |  |                                  | 331,130                        |
| Wetlands Reserve Program  | 10.072 |   | 44,597                    |  |                                  | 44,597                         |
| Federal-State Marketing Improvement Program   | 10.156 |   | 108,822                   |  |                                  | 108,822                        |
| Specialty Crop Block Grant Program - Farm Bill  | 10.170 |   | 426,951                   |  |                                  | 968,437                        |
| Specialty Crop Block Grant Program - Farm Bill  | 10.170 | 301-22-056/301-19-032   | 78,931                    |  | 78,931                           | 968,437                        |
| Pass-Through From Appalachian Sustainable Development   | 10.170 |   |                           | 8,299                                  |                                  | 968,437                        |
| Pass-Through From Cal Poly Partners   | 10.170 |   |                           | 65,735                                 |                                  | 968,437                        |
| Pass-Through From Center for Produce Safety   | 10.170 | 420149-19105  |                           | 119,185                                | 83,849                           | 968,437                        |
| Acer Access Development Program   | 10.174 |   |                           |  |                                  | 47,311                         |
| Pass-Through From Future Generations University   | 10.174 |   |                           | 8,009                                  |                                  | 47,311                         |
| Grants for Agricultural Research, Special Research Grants   | 10.200 |   | 376,641                   |  | 53,712                           | 599,380                        |
| Pass-Through From Iowa State University   | 10.200 | 420325-19C15  |                           | 16,543                                 | 3,136                            | 599,380                        |
| Pass-Through From Mississippi State University  | 10.200 | 419809-19C15  |                           | 12,859                                 | 3,500                            | 599,380                        |
| Pass-Through From Southern Regional Aquaculture Center  | 10.200 | 420404-19C15 / 420330-19C15   |                           | 52,307                                 | 17,362                           | 599,380                        |
| Pass-Through From Texas A&M University  | 10.200 | 420388-19C15  |                           | 16,642                                 | 13,108                           | 599,380                        |
| Pass-Through From University of Florida   | 10.200 |   |                           | 16,680                                 |                                  | 599,380                        |
| Pass-Through From University of Maine   | 10.200 |   |                           | 5,635                                  |                                  | 599,380                        |
| Pass-Through From University of Washington  | 10.200 | 419740-19C15 / 419740-19G03   |                           | 100,461                                | 14,000                           | 599,380                        |
| Cooperative Forestry Research   | 10.202 |   | 982,517                   |  |                                  | 982,517                        |
| Payments to Agricultural Experiment Stations Under the Hatch Act                                      | 10.203 |   | 4,516,423                 |  |                                  | 4,516,423                      |
| Payments to 1890 Land-Grant Colleges and Tuskegee University  | 10.205 |   | 1,012,261                 |  |                                  | 4,548,616                      |
| Animal Health and Disease Research  | 10.207 |   | 79,687                    |  |                                  | 79,687                         |
| Higher Education National Needs Graduate Fellowship Grants  | 10.210 |   | 205,985                   |  |                                  | 261,590                        |
| Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program | 10.212 |   |                           |  |                                  | 69                             |
| Pass-Through From MOVA Technologies Incorporated  | 10.212 |   |                           | 69                                     |                                  | 69                             |
| Sustainable Agriculture Research and Education  | 10.215 |   |                           |  |                                  | 359,531                        |
| Pass-Through From Southern Sustainable Agriculture Research and Education                             | 10.215 |   |                           | 32,065                                 |                                  | 359,531                        |
| Pass-Through From University of Georgia   | 10.215 |   |                           | 70,790                                 |                                  | 359,531                        |
| Pass-Through From University of Georgia Research Foundation Incorporated                              | 10.215 |   |                           |  | 5,618                            | 359,531                        |
| Pass-Through From University of Idaho   | 10.215 |   |                           |  | 11,013                           | 359,531                        |
| Pass-Through From University of Rhode Island  | 10.215 |   |                           |  | 9,034                            | 359,531                        |
| 1890 Institution Capacity Building Grants   | 10.216 |   | 620,262                   |  | 228,757                          | 824,235                        |
| Pass-Through From Board of Trustees of Arkansas   | 10.216 | 2021-38821-34587  |                           | 81,060                                 |                                  | 824,235                        |
| Pass-Through From Delaware State University   | 10.216 | 2017 - 38821 - 26439  |                           | 17,149                                 |                                  | 824,235                        |
| Pass-Through From Lincoln University  | 10.216 | 2020-3664-VSU   |                           | 2,582                                  |                                  | 824,235                        |
| Pass-Through From Tuskegee University   | 10.216 |   |                           | 59,700                                 |                                  | 824,235                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity   | ALN    | Additional Award Identification | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---------------------------------|---------------------------|--|----------------------------------|--------------------------------|
| Biotechnology Risk Assessment Research  | 10.219 |                                 | 295,892                   |  | 71,993                           | 295,892                        |
| Open Data Standards   | 10.233 |                                 |                           |  |                                  | 48,256                         |
| Pass-Through From University of Nebraska  | 10.233 |                                 |                           | 48,256                                 |                                  | 48,256                         |
| Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations   | 10.250 |                                 | 319,802                   |  | 47,981                           | 328,761                        |
| Pass-Through From Iowa State University   | 10.250 |                                 |                           | 8,959                                  |                                  | 328,761                        |
| Agricultural Market and Economic Research   | 10.290 |                                 | 365,813                   |  | 4,415                            | 365,813                        |
| Integrated Programs   | 10.303 |                                 | 50,581                    |  |                                  | 64,402                         |
| Pass-Through From Middle Tennessee State University                                   | 10.303 |                                 |                           | 1,090                                  |                                  | 64,402                         |
| Pass-Through From University of New Hampshire   | 10.303 |                                 |                           | 12,731                                 |                                  | 64,402                         |
| Food and Agriculture Defense Initiative (FADI)  | 10.304 |                                 |                           |  |                                  | 10,814                         |
| Pass-Through From Michigan State University   | 10.304 |                                 |                           | 9,439                                  |                                  | 10,814                         |
| Organic Agriculture Research and Extension Initiative                                 | 10.307 |                                 |                           |  |                                  | 62,682                         |
| Pass-Through From The Pennsylvania State University                                   | 10.307 |                                 |                           | 62,682                                 |                                  | 62,682                         |
| Specialty Crop Research Initiative  | 10.309 |                                 | 1,156,031                 |  | 468,742                          | 1,964,381                      |
| Pass-Through From Cornell University  | 10.309 |                                 |                           | 134,000                                |                                  | 1,964,381                      |
| Pass-Through From Texas A&M University  | 10.309 |                                 |                           | 997                                    |                                  | 1,964,381                      |
| Pass-Through From The Pennsylvania State University                                   | 10.309 |                                 |                           | 97,821                                 |                                  | 1,964,381                      |
| Pass-Through From University of Florida   | 10.309 |                                 |                           | 104,894                                |                                  | 1,964,381                      |
| Pass-Through From University of Georgia   | 10.309 |                                 |                           | 158,387                                |                                  | 1,964,381                      |
| Pass-Through From University of Georgia Research Foundation                           |        |                                 |                           |  |                                  |                                |
| Incorporated  | 10.309 |                                 |                           | 26,743                                 |                                  | 1,964,381                      |
| Pass-Through From University of Maryland  | 10.309 |                                 |                           | 3,286                                  |                                  | 1,964,381                      |
| Pass-Through From Washington State University   | 10.309 |                                 |                           | 257,994                                |                                  | 1,964,381                      |
| Agriculture and Food Research Initiative (AFRI)                                       | 10.310 |                                 | 8,063,642                 |  | 659,319                          | 10,438,341                     |
| Agriculture and Food Research Initiative (AFRI)                                       | 10.310 | 2023-67020-40173                | 17,572                    |  | 17,572                           | 10,438,341                     |
| Pass-Through From Board of Trustees of Tufts College                                  | 10.310 | 104049-00001-AG0032             |                           | 11,576                                 |                                  | 10,438,341                     |
| Pass-Through From California State University East Bay                                | 10.310 |                                 |                           | 27,820                                 |                                  | 10,438,341                     |
| Pass-Through From Clark University  | 10.310 |                                 |                           | 80,020                                 |                                  | 10,438,341                     |
| Pass-Through From Clemson University  | 10.310 |                                 |                           | 499                                    |                                  | 10,438,341                     |
| Pass-Through From George Washington University  | 10.310 |                                 |                           | 4,269                                  |                                  | 10,438,341                     |
| Pass-Through From Iowa State University   | 10.310 |                                 |                           | 69,302                                 |                                  | 10,438,341                     |
| Pass-Through From Kansas State University   | 10.310 |                                 |                           | 57,582                                 |                                  | 10,438,341                     |
| Pass-Through From Long Island University  | 10.310 |                                 |                           | 118,757                                |                                  | 10,438,341                     |
| Pass-Through From Mississippi State University  | 10.310 |                                 |                           | 27,131                                 |                                  | 10,438,341                     |
| Pass-Through From Morgan State University   | 10.310 |                                 |                           | 78,735                                 |                                  | 10,438,341                     |
| Pass-Through From North Carolina State University                                     | 10.310 |                                 |                           | 20,311                                 |                                  | 10,438,341                     |
| Pass-Through From Oregon State University   | 10.310 |                                 |                           | 147,984                                |                                  | 10,438,341                     |
| Pass-Through From Research Foundation of the City University of                       |        |                                 |                           |  |                                  |                                |
| New York  | 10.310 |                                 |                           | 3,151                                  |                                  | 10,438,341                     |
| Pass-Through From Texas A&M AgriLife Research   | 10.310 |                                 |                           | 23,228                                 |                                  | 10,438,341                     |
| Pass-Through From Texas Tech University   | 10.310 |                                 |                           | 102,813                                |                                  | 10,438,341                     |
| Pass-Through From The George Washington University                                    | 10.310 |                                 |                           | 16,033                                 |                                  | 10,438,341                     |
| Pass-Through From The Pennsylvania State University                                   | 10.310 |                                 |                           | 107,852                                |                                  | 10,438,341                     |
| Pass-Through From Tufts University  | 10.310 |                                 |                           | 108,055                                |                                  | 10,438,341                     |
| Pass-Through From University of California, Davis                                     | 10.310 |                                 |                           | 131,444                                |                                  | 10,438,341                     |
| Pass-Through From University of Delaware  | 10.310 |                                 |                           | 57,793                                 |                                  | 10,438,341                     |
| Pass-Through From University of Georgia   | 10.310 |                                 |                           | 639                                    |                                  | 10,438,341                     |
| Pass-Through From University of Maryland  | 10.310 | 419273-19C15                    |                           | 149,227                                | 30,092                           | 10,438,341                     |
| Pass-Through From University of Michigan  | 10.310 |                                 |                           | 24,851                                 |                                  | 10,438,341                     |
| Pass-Through From University of Missouri Columbia                                     | 10.310 |                                 |                           | 189,278                                |                                  | 10,438,341                     |
| Pass-Through From University of Pennsylvania  | 10.310 |                                 |                           | 76,015                                 |                                  | 10,438,341                     |
| Pass-Through From Washington State University   | 10.310 |                                 |                           | 168,286                                |                                  | 10,438,341                     |
| Pass-Through From West Virginia University  | 10.310 |                                 |                           | 13,177                                 |                                  | 10,438,341                     |
| Sun Grant Program   | 10.320 |                                 |                           |  |                                  | 83,408                         |
| Pass-Through From University of Tennessee   | 10.320 | 419553-19300                    |                           | 83,408                                 | 17,984                           | 83,408                         |
| Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)                  | 10.326 |                                 | 638,033                   |  | 276,248                          | 650,329                        |
| Crop Protection and Pest Management Competitive Grants Program                        | 10.329 |                                 | 241,489                   |  | 69,660                           | 549,201                        |
| Pass-Through From Cornell University  | 10.329 |                                 |                           | 23,935                                 |                                  | 549,201                        |
| Pass-Through From North Carolina State University                                     | 10.329 |                                 |                           | 42,254                                 |                                  | 549,201                        |
| Pass-Through From The Ohio State University   | 10.329 |                                 |                           | 1,324                                  |                                  | 549,201                        |
| Pass-Through From The Pennsylvania State University                                   | 10.329 |                                 |                           | 36,479                                 |                                  | 549,201                        |
| Pass-Through From University of Idaho   | 10.329 |                                 |                           | 9,838                                  |                                  | 549,201                        |
| Gus Schumacher Nutrition Incentive Program  | 10.331 |                                 |                           |  |                                  | 43,239                         |
| Pass-Through From Local Food Hub  | 10.331 |                                 |                           | 5,238                                  |                                  | 43,239                         |
| Pass-Through From Williamson Health & Wellness Center,                                |        |                                 |                           |  |                                  |                                |
| Incorporated  | 10.331 |                                 |                           | 38,001                                 |                                  | 43,239                         |
| Agricultural Genome to Phenome Initiative   | 10.332 |                                 |                           |  |                                  | 14,054                         |
| Pass-Through From University of Arizona   | 10.332 |                                 |                           | 14,054                                 |                                  | 14,054                         |
| Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program | 10.334 |                                 |                           |  |                                  | 9,926                          |
| Pass-Through From Arcadia Center for Sustainable Food and                             |        |                                 |                           |  |                                  |                                |
| Agriculture   | 10.334 |                                 |                           | 6,791                                  |                                  | 9,926                          |
| Veterinary Services Grant Program   | 10.336 |                                 | 59,740                    |  |                                  | 76,242                         |
| Cooperative Extension Service   | 10.500 |                                 | 183,805                   |  | 36,000                           | 12,626,358                     |
| Equipment Grants Program (EGP)  | 10.519 |                                 | 4,739                     |  |                                  | 4,739                          |
| Foreign Market Development Cooperator Program   | 10.600 |                                 | 217,510                   |  | 15,047                           | 217,510                        |
| Forestry Research   | 10.652 |                                 | 38,761                    |  |                                  | 63,368                         |
| Pass-Through From National Council for Air and Stream                                 |        |                                 |                           |  |                                  |                                |
| Improvement Incorporated Foundation   | 10.652 |                                 |                           | 24,607                                 |                                  | 63,368                         |
| Cooperative Forestry Assistance   | 10.664 |                                 | 10,086                    |  |                                  | 4,341,934                      |
| Pass-Through From University of Tennessee   | 10.664 |                                 |                           | 17,241                                 |                                  | 4,341,934                      |
| Rural Development, Forestry, and Communities  | 10.672 |                                 | 26,500                    |  |                                  | 26,500                         |
| Wood Utilization Assistance   | 10.674 |                                 | 112,666                   |  | 5,623                            | 287,912                        |
| Urban and Community Forestry Program  | 10.675 |                                 | 307,600                   |  |                                  | 307,600                        |
| Forest Legacy Program   | 10.676 |                                 | 10,589                    |  |                                  | 513,002                        |
| Forest Health Protection  | 10.680 |                                 | 1,079,378                 |  |                                  | 2,063,100                      |
| Pass-Through From Slow the Spread Foundation  | 10.680 | 22-01-12                        |                           | 19,919                                 |                                  | 2,063,100                      |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| International Forestry Programs   | 10.684 |   | 3,139                     |  |                                  | 185,133                        |
| Pass-Through From Washington State University                                       | 10.684 | 143164-SPC04810   |                           | 21,820                                 |                                  | 185,133                        |
| Partnership Agreements  | 10.699 |   | 193,959                   |  |                                  | 847,742                        |
| Partnership Agreements  | 10.699 | IUA   | 5,417                     |  |                                  | 847,742                        |
| Research Joint Venture and Cost Reimbursable Agreements                             | 10.707 |   | 250,579                   |  |                                  | 250,663                        |
| Pass-Through From National Council for Air and Stream Improvement Incorporated      | 10.707 |   |                           | 84                                     |                                  | 250,663                        |
| Distance Learning and Telemedicine Loans and Grants                                 | 10.855 |   | 198,036                   |  |                                  | 466,047                        |
| Soil and Water Conservation   | 10.902 |   | 279,085                   |  | 1,993                            | 1,028,191                      |
| Pass-Through From Colorado State University   | 10.902 |   |                           | 35,546                                 |                                  | 1,028,191                      |
| Pass-Through From University of Vermont and State Agricultural College              | 10.902 |   |                           | 12,590                                 |                                  | 1,028,191                      |
| Soil Survey   | 10.903 |   | 37,067                    |  |                                  | 37,067                         |
| Environmental Quality Incentives Program  | 10.912 |   | 411,974                   |  | 49,632                           | 1,194,451                      |
| Pass-Through From Appalachian Sustainability  | 10.912 |   |                           | 28,811                                 |                                  | 1,194,451                      |
| Pass-Through From Appalachian Sustainable Development                               | 10.912 |   |                           | 7,112                                  |                                  | 1,194,451                      |
| Pass-Through From Texas A&M AgriLife Research                                       | 10.912 |   |                           | 98,335                                 |                                  | 1,194,451                      |
| Pass-Through From University of Connecticut   | 10.912 |   |                           | 8,689                                  |                                  | 1,194,451                      |
| Pass-Through From University of Hawaii  | 10.912 |   |                           | 6,439                                  |                                  | 1,194,451                      |
| Conservation Stewardship Program  | 10.924 |   |                           |  |                                  | 231,544                        |
| Pass-Through From Pheasants Forever, Incorporated                                   | 10.924 |   |                           | 7,118                                  |                                  | 231,544                        |
| Agricultural Statistics Reports   | 10.950 |   | 52,906                    |  |                                  | 52,906                         |
| Technical Agricultural Assistance   | 10.960 |   | 105,109                   |  |                                  | 134,803                        |
| Other Assistance  | 10.RD  | 18-CR-11272152-061  | 5,639                     |  |                                  | 175,608                        |
| Other Assistance  | 10.RD  | 22-CS-11330180-085  | 111,607                   |  |                                  | 175,608                        |
| Other Assistance  | 10.RD  | IUA; 22-CS-11330180-084   | 23,187                    |  |                                  | 175,608                        |
| Other Assistance  | 10.RD  | Rural Utilities Service-206402P   | 35,175                    |  |                                  | 175,608                        |
| Total Non-Stimulus R&D  |        |   | 26,506,884                | 4,331,001                              | 2,427,754                        |                                |
| Stimulus:   |        |   |                           |  |                                  |                                |
| Plant and Animal Disease, Pest Control, and Animal Care                             | 10.025 | COVID-19  | 989,314                   |  |                                  | 4,639,391                      |
| Pass-Through From Colorado State University   | 10.025 | COVID-19  |                           | 335,675                                |                                  | 4,639,391                      |
| Total Stimulus R&D  |        |   | 989,314                   | 335,675                                | -                                |                                |
| Total Research and Development  |        |   | 27,496,198                | 4,666,676                              | 2,427,754                        |                                |
| Total U.S. DEPARTMENT OF AGRICULTURE  |        |   | 2,948,028,126             | 7,390,105                              | 876,159,346                      |                                |
| U.S. DEPARTMENT OF COMMERCE   |        |   |                           |  |                                  |                                |
| Non-Stimulus:   |        |   |                           |  |                                  |                                |
| Cluster Grants  | 11.020 |   | 14,859                    |  |                                  | 14,859                         |
| Connecting Minority Communities Pilot Program                                       | 11.028 |   | 1,159,497                 |  |                                  | 1,954,723                      |
| State Digital Equity Planning and Capacity Grant                                    | 11.032 | IUA   | 851,562                   |  | 339,994                          | 851,562                        |
| Broadband Equity, Access, and Deployment Program                                    | 11.035 | IUA   | 401,838                   |  | 10,344                           | 401,838                        |
| Regional Technology and Innovation Hubs   | 11.039 |   |                           |  |                                  | 15,052                         |
| Pass-Through From New River Valley Regional Commission                              | 11.039 |   |                           | 15,052                                 |                                  | 15,052                         |
| Economic Development Technical Assistance   | 11.303 |   | 127,747                   |  |                                  | 127,747                        |
| Research and Evaluation Program   | 11.312 |   | 288,232                   |  | 240,443                          | 288,232                        |
| Interjurisdictional Fisheries Act of 1986   | 11.407 |   | 202,411                   |  |                                  | 202,411                        |
| Sea Grant Support   | 11.417 |   | 1,576,537                 |  |                                  | 3,561,720                      |
| Sea Grant Support   | 11.417 | NA22OAR4170113/NA18OAR4170083   | 122,145                   |  | 122,145                          | 3,561,720                      |
| Coastal Zone Management Administration Awards                                       | 11.419 |   | 4,232,785                 |  | 1,329,087                        | 4,789,872                      |
| Coastal Zone Management Administration Awards                                       | 11.419 | NA19NOS4190058 / SUBK00018030   | 6,507                     |  | 6,507                            | 4,789,872                      |
| Pass-Through From University of Michigan  | 11.419 |   |                           | 51,523                                 |                                  | 4,789,872                      |
| Coastal Zone Management Estuarine Research Reserves                                 | 11.420 |   | 388,291                   |  |                                  | 913,708                        |
| Cooperative Fishery Statistics  | 11.434 |   |                           |  |                                  | 315,135                        |
| Pass-Through From Atlantic States Marine Fisheries Commission                       | 11.434 |   |                           | 315,135                                |                                  | 315,135                        |
| Unallied Management Projects  | 11.454 |   | 559,584                   |  |                                  | 3,546,909                      |
| Chesapeake Bay Studies  | 11.457 |   | 159,110                   |  |                                  | 413,633                        |
| Unallied Science Program  | 11.472 |   | 25,863                    |  | 19,043                           | 752,741                        |
| Pass-Through From National Fish and Wildlife Foundation                             | 11.472 |   |                           | 116,603                                |                                  | 752,741                        |
| Pass-Through From South Carolina Department of Natural Resources                    | 11.472 | NOAA Sturgeon/NA19NMF4720102  |                           | 12,062                                 |                                  | 752,741                        |
| Office for Coastal Management   | 11.473 | IUA   | 3,179,430                 |  | 75,073                           | 3,873,967                      |
| Atlantic Coastal Fisheries Cooperative Management Act                               | 11.474 |   | 349,732                   |  |                                  | 349,732                        |
| Science, Technology, Business and/or Education Outreach                             | 11.620 |   | 23,638                    |  |                                  | 49,718                         |
| Other Assistance  |        | Developing the Next Generation National Oceanic and Atmospheric Administration FCDR and Mean Layer Temperature CDR-PROTECH-GMU-NextGen- |                           |  |                                  | 55,243                         |
| Pass-Through From Riverside Technology, Incorporated                                | 11.U01 | 206002P/PROTECH-GMU-NextGen   |                           | 35,592                                 |                                  | 55,243                         |
| Pass-Through From Riverside Technology, Incorporated                                | 11.U02 | National Oceanic and Atmospheric Administration Advanced Microwave Sounding Unit -A CDR Products Support-ST133017CQ0058/ Task Order     |                           | 19,651                                 |                                  | 55,243                         |
| Total Non-Stimulus  |        | 1332KP19FNEEN003-204778P  | 13,669,768                | 565,618                                | 2,142,636                        |                                |
| Total Excluding Clusters Identified Below:  |        |   | 13,669,768                | 565,618                                | 2,142,636                        |                                |
| Economic Development Cluster:   |        |   |                           |  |                                  |                                |
| Economic Adjustment Assistance  | 11.307 |   | 4,662,956                 |  | 1,231,503                        | 4,671,796                      |
| Pass-Through From E4 Carolinas  | 11.307 |   |                           | 8,840                                  |                                  | 4,671,796                      |
| Total Economic Development Cluster  |        |   | 4,662,956                 | 8,840                                  | 1,231,503                        | 4,671,796                      |
| Research and Development:   |        |   |                           |  |                                  |                                |
| Non-Stimulus:   |        |   |                           |  |                                  |                                |
| NOAA Mission-Related Education Awards   | 11.008 |   |                           |  |                                  | 76,663                         |
| Pass-Through From Carilion Medical Center   | 11.008 |   |                           | 42,647                                 |                                  | 76,663                         |
| Pass-Through From Science Museum of Virginia Foundation                             | 11.008 |   |                           | 34,016                                 |                                  | 76,663                         |
| Ocean Exploration   | 11.011 |   |                           |  |                                  | 137,053                        |
| Pass-Through From University of Washington  | 11.011 |   |                           | 137,053                                |                                  | 137,053                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity                       | ALN    | Additional Award Identification                         | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Integrated Ocean Observing System (IOOS)   | 11.012 | NA21NOS0120096/UDR0000079/NA21NOS0120167/NA23NOS0120063 | 466,834                   |  | 153,989                          | 840,315                        |
| Pass-Through From Louisiana State University   | 11.012 |   |                           | 95,333                                 |                                  | 840,315                        |
| Pass-Through From University of Delaware   | 11.012 |   |                           | 278,148                                |                                  | 840,315                        |
| Ocean Acidification Program (OAP)  | 11.017 | NA20OAR0170473/NA20OAR0170513                           | 355,238                   |  | 103,032                          | 355,238                        |
| NOAA Small Business Innovation Research (SBIR) Program   | 11.021 |   |                           |  |                                  | 29,652                         |
| Pass-Through From Aerodyne Research Incorporated   | 11.021 |   |                           | 6,695                                  |                                  | 29,652                         |
| Pass-Through From Elder Research, Incorporated   | 11.021 | NA22OAR0210493  |                           | 22,957                                 |                                  | 29,652                         |
| Connecting Minority Communities Pilot Program  | 11.028 | 51-09-C13019  | 795,226                   |  | 506,894                          | 1,954,723                      |
| Public Wireless Supply Chain Innovation Fund Grant Program   | 11.038 |   | 23,877                    |  |                                  | 98,663                         |
| Public Wireless Supply Chain Innovation Fund Grant Program   | 11.038 | IJJA  | 74,786                    |  |                                  | 98,663                         |
| Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)       | 11.400 |   | 4,034                     |  |                                  | 4,034                          |
| Cooperative Institute (Inter-Agency Funded Activities)   | 11.405 |   |                           |  |                                  | 1,755                          |
| Pass-Through From Oak Ridge Associated Universities  | 11.405 |   |                           | 1,755                                  |                                  | 1,755                          |
| Sea Grant Support  | 11.417 |   | 1,332,753                 |  |                                  | 3,561,720                      |
| Sea Grant Support  | 11.417 | 419820-19076  | 7,539                     |  | 7,539                            | 3,561,720                      |
| Sea Grant Support  | 11.417 | NA18OAR4170083/NA22OAR4170113/NA23OAR4170166            | 220,335                   |  | 220,335                          | 3,561,720                      |
| Pass-Through From Mississippi State University   | 11.417 |   |                           | 57,031                                 |                                  | 3,561,720                      |
| Pass-Through From New Jersey Sea Grant Consortium  | 11.417 |   |                           | 14,062                                 |                                  | 3,561,720                      |
| Pass-Through From The University of Texas at Arlington   | 11.417 |   |                           | 3,210                                  |                                  | 3,561,720                      |
| Pass-Through From University of Cincinnati   | 11.417 |   |                           | 57,140                                 |                                  | 3,561,720                      |
| Pass-Through From University of Connecticut  | 11.417 |   |                           | 113,413                                |                                  | 3,561,720                      |
| Pass-Through From University of Delaware   | 11.417 |   |                           | 2,500                                  |                                  | 3,561,720                      |
| Pass-Through From University of Maryland   | 11.417 |   |                           | 2,500                                  |                                  | 3,561,720                      |
| Pass-Through From University of South Alabama  | 11.417 |   |                           | 52,555                                 |                                  | 3,561,720                      |
| Coastal Zone Management Administration Awards  | 11.419 |   | 398,322                   |  | 1,845                            | 4,789,872                      |
| Pass-Through From Middle Peninsula Planning District Commission  | 11.419 |   |                           | 28,753                                 |                                  | 4,789,872                      |
| Pass-Through From National Estuarine Research Reserve Association  | 11.419 |   |                           | 3,196                                  |                                  | 4,789,872                      |
| Pass-Through From University of Michigan   | 11.419 |   |                           | 68,786                                 |                                  | 4,789,872                      |
| Coastal Zone Management Estuarine Research Reserves  | 11.420 |   | 525,417                   |  |                                  | 913,708                        |
| Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | 11.427 |   | 826,689                   |  |                                  | 983,189                        |
| Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | 11.427 | NA12NMF4270332/NA22NMF4270132/22-0703                   | 54,229                    |  | 54,229                           | 983,189                        |
| Pass-Through From Atlantic States Marine Fisheries Commission  | 11.427 |   |                           | 78,202                                 |                                  | 983,189                        |
| Pass-Through From Louisiana State University   | 11.427 |   |                           | 10,143                                 |                                  | 983,189                        |
| Pass-Through From Oyster South Company   | 11.427 |   |                           | 13,541                                 |                                  | 983,189                        |
| Pass-Through From University of Maryland   | 11.427 |   |                           | 385                                    |                                  | 983,189                        |
| Climate and Atmospheric Research   | 11.431 |   | 647,258                   |  |                                  | 794,756                        |
| Climate and Atmospheric Research   | 11.431 | NA21OAR4310135  | 59,182                    |  | 59,182                           | 794,756                        |
| Pass-Through From Ohio University  | 11.431 |   |                           | 4,373                                  |                                  | 794,756                        |
| Pass-Through From RAND Corporation   | 11.431 |   |                           | 69,798                                 |                                  | 794,756                        |
| Pass-Through From The University of Texas at Arlington   | 11.431 |   |                           | 14,145                                 |                                  | 794,756                        |
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes                            | 11.432 |   | 189,519                   |  |                                  | 2,243,298                      |
| Pass-Through From University of Maryland   | 11.432 |   |                           | 2,037,927                              |                                  | 2,243,298                      |
| Pass-Through From University of Maryland Center for Environmental Science                                | 11.432 |   |                           | 15,852                                 |                                  | 2,243,298                      |
| Unallied Management Projects   | 11.454 |   | 847,289                   |  | 3,541                            | 3,546,909                      |
| Unallied Management Projects   | 11.454 | NA23NMF4540117  | 282,130                   |  | 282,130                          | 3,546,909                      |
| Pass-Through From Atlantic States Marine Fisheries Commission  | 11.454 |   |                           | 1,812,729                              |                                  | 3,546,909                      |
| Pass-Through From Rutgers University   | 11.454 |   |                           | 45,177                                 |                                  | 3,546,909                      |
| Chesapeake Bay Studies   | 11.457 |   | 180,038                   |  |                                  | 413,633                        |
| Chesapeake Bay Studies   | 11.457 | NA23NMF4570426  | 8,360                     |  | 8,360                            | 413,633                        |
| Pass-Through From Chesapeake Research Consortium   | 11.457 |   |                           | 66,125                                 |                                  | 413,633                        |
| Weather and Air Quality Research   | 11.459 |   | 1,519,283                 |  | 161,738                          | 1,523,007                      |
| Pass-Through From University of Maryland   | 11.459 |   |                           | 3,724                                  |                                  | 1,523,007                      |
| Special Oceanic and Atmospheric Projects   | 11.460 |   | 11,713                    |  |                                  | 11,713                         |
| Habitat Conservation   | 11.463 |   | 16,340                    |  |                                  | 16,340                         |
| Meteorologic and Hydrologic Modernization Development  | 11.467 |   | 5,141                     |  |                                  | 44,841                         |
| Pass-Through From Oregon Department of Geology and Mineral Industries                                    | 11.467 |   |                           | 39,700                                 |                                  | 44,841                         |
| Congressionally Identified Awards and Projects   | 11.469 |   | 707,025                   |  | 30,907                           | 707,025                        |
| Unallied Science Program   | 11.472 |   | 262,025                   |  |                                  | 752,741                        |
| Unallied Science Program   | 11.472 | NA18NMF4720321 / 19-0802 /1114                          | 49,209                    |  | 49,209                           | 752,741                        |
| Pass-Through From Atlantic States Marine Fisheries Commission  | 11.472 |   |                           | 168,775                                |                                  | 752,741                        |
| Pass-Through From National Fish and Wildlife Foundation  | 11.472 |   |                           | 14,391                                 |                                  | 752,741                        |
| Pass-Through From North Pacific Research Board   | 11.472 |   |                           | 61,052                                 |                                  | 752,741                        |
| Pass-Through From Pacific States Marine Fisheries Commission   | 11.472 |   |                           | 42,761                                 |                                  | 752,741                        |
| Office for Coastal Management  | 11.473 |   | 220,036                   |  |                                  | 3,873,967                      |
| Office for Coastal Management  | 11.473 | IJJA  | 296,412                   |  |                                  | 3,873,967                      |
| Office for Coastal Management  | 11.473 | NA23NOS4730238/0318.22.075573/TBA                       | 42,264                    |  | 42,264                           | 3,873,967                      |
| Pass-Through From National Fish and Wildlife Foundation  | 11.473 |   |                           | 74,676                                 |                                  | 3,873,967                      |
| Pass-Through From The Nature Conservancy   | 11.473 |   |                           | 61,149                                 |                                  | 3,873,967                      |
| Center for Sponsored Coastal Ocean Research Coastal Ocean Program  | 11.478 |   | 520,042                   |  | 50,314                           | 1,193,803                      |
| Center for Sponsored Coastal Ocean Research Coastal Ocean Program  | 11.478 | NA16NOS4780207/NA19NOS4780182/NA23NOS4780287            | 626,093                   |  | 626,093                          | 1,193,803                      |
| Pass-Through From Old Dominion University Research Foundation  | 11.478 |   |                           | 47,668                                 |                                  | 1,193,803                      |
| Measurement and Engineering Research and Standards   | 11.609 |   | 1,333,364                 |  | 72,850                           | 1,777,109                      |
| Pass-Through From American Bureau of Shipping  | 11.609 |   |                           | 18,047                                 |                                  | 1,777,109                      |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity              | ALN    | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From Iowa State University of Science and Technology                               | 11.609 |  |                           | 360,766                                |                                  | 1,777,109                      |
| Pass-Through From University of Florida   | 11.609 |  |                           | 64,932                                 |                                  | 1,777,109                      |
| Arrangements for Interdisciplinary Research Infrastructure                                      | 11.619 |  |                           |  |                                  | 87,270                         |
| Pass-Through From University of Delaware  | 11.619 |  |                           | 87,270                                 |                                  | 87,270                         |
| Science, Technology, Business and/or Education Outreach   | 11.620 |  |                           |  |                                  | 49,718                         |
| Pass-Through From Arizona State University  | 11.620 |  |                           | 26,080                                 |                                  | 49,718                         |
| Marine Debris Program   | 11.999 |  | 218,733                   |  |                                  | 230,748                        |
| Marine Debris Program   | 11.999 | NA23NOS9990087   | 12,015                    |  | 12,015                           | 230,748                        |
| Other Assistance  | 11.RD  | 01-21-MOU-06   | 382,446                   |  |                                  | 1,070,653                      |
| Other Assistance  | 11.RD  | 0331000  | 577,897                   |  |                                  | 1,070,653                      |
| Other Assistance  | 11.RD  | 1305M320PNRMJ0294P23004  | 17,477                    |  |                                  | 1,070,653                      |
|   |        | A Holistic Cybersecurity Testing Framework for 5G Radio  |                           |  |                                  |                                |
| Other Assistance  | 11.RD  | Access Networks-451881-20002-206678P   | 10,936                    |  |                                  | 1,070,653                      |
| Other Assistance  | 11.RD  | MOA-2022-077/12451   | 9,869                     |  |                                  | 1,070,653                      |
| Pass-Through From Grant Thornton Public Sector Limited Liability Company                        | 11.RD  | 22-18654/333BJ21F00184008  |                           | 1,691                                  |                                  | 1,070,653                      |
|   |        | EXCLAIM: a Decision Support Toolkit to Mitigate Impacts of Cascading Climate Hazards-6136-GMU-206439P/6136-GMU |                           |  |                                  |                                |
| Pass-Through From Metron Incorporated   | 11.RD  |  |                           | 37,048                                 |                                  | 1,070,653                      |
|   |        | Artificial Intelligence Enabled Efficient Testing and Evaluation for RU, DU, and CU Components of 5G Radio     |                           |  |                                  |                                |
| Pass-Through From Michigan State University   | 11.RD  | Access Networks-206628P/RC 116125 - GMU  |                           | 33,289                                 |                                  | 1,070,653                      |
| Total Non-Stimulus R&D  |        |  | 14,137,375                | 6,333,166                              | 2,446,466                        |                                |
| Total Research and Development  |        |  | 14,137,375                | 6,333,166                              | 2,446,466                        |                                |
| Total U.S. DEPARTMENT OF COMMERCE   |        |  | 32,470,099                | 6,907,624                              | 5,820,605                        |                                |
| U.S. DEPARTMENT OF DEFENSE  |        |  |                           |  |                                  |                                |
| Non-Stimulus:   |        |  |                           |  |                                  |                                |
| Procurement Technical Assistance For Business Firms   | 12.002 |  | 1,349,634                 |  |                                  | 1,360,644                      |
| National Defense Education Program  | 12.006 |  | 272,346                   |  |                                  | 272,346                        |
| STARBASE Program  | 12.020 |  | 736,061                   |  |                                  | 736,061                        |
| Payments to States in Lieu of Real Estate Taxes   | 12.112 |  | 36,036                    |  | 36,036                           | 36,036                         |
| State Memorandum of Agreement Program for the Reimbursement of Technical Services               | 12.113 |  | 555,862                   |  |                                  | 555,862                        |
| Basic and Applied Scientific Research   | 12.300 |  | 51,027                    |  |                                  | 29,088,715                     |
| Pass-Through From American Lightweight Materials Manufacture                                    |        |  |                           |  |                                  |                                |
| Innovation Institute  | 12.300 |  |                           | 11,100                                 |                                  | 29,088,715                     |
| Pass-Through From University of Texas Rio Grande Valley   | 12.300 |  |                           | 14,212                                 |                                  | 29,088,715                     |
| Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | 12.330 |  | 193,800                   |  |                                  | 315,261                        |
| Pass-Through From Universities Space Research Association                                       | 12.330 |  |                           | 41,905                                 |                                  | 315,261                        |
| ROTC Language and Culture Training Grants   | 12.357 |  | 294,107                   |  |                                  | 2,170,843                      |
| ROTC Language and Culture Training Grants   | 12.357 | S23-052-01   | 70,650                    |  | 70,650                           | 2,170,843                      |
| Pass-Through From Institute of International Education  | 12.357 |  |                           | 976,926                                |                                  | 2,170,843                      |
| Pass-Through From Institute of International Education  | 12.357 | PGO1801-WM-30  |                           | 220,262                                |                                  | 2,170,843                      |
| Pass-Through From Institute of International Education  | 12.357 | PGO1801-JMU-07; PGO2301-JMU-07   |                           | 608,898                                |                                  | 2,170,843                      |
| Military Construction, National Guard   | 12.400 |  | 18,517,093                |  |                                  | 18,552,710                     |
| National Guard Military Operations and Maintenance (O&M) Projects                               | 12.401 |  | 53,007,879                |  |                                  | 53,007,879                     |
| National Guard ChalleNGe Program  | 12.404 |  | 4,282,357                 |  |                                  | 4,282,357                      |
| The Language Flagship Grants to Institutions of Higher Education                                | 12.550 |  |                           |  |                                  | 366,947                        |
| Pass-Through From Institute of International Education  | 12.550 |  |                           | 366,947                                |                                  | 366,947                        |
| Centers for Academic Excellence   | 12.598 |  |                           |  |                                  | 8,750                          |
| Pass-Through From Syracuse University   | 12.598 | SP-30991-3-05971-S04   |                           | 8,750                                  |                                  | 8,750                          |
| Economic Adjustment Assistance for State Governments  | 12.617 |  | 218,690                   |  |                                  | 2,383,062                      |
| Pass-Through From Department of Defense   | 12.617 |  |                           | 1,969,861                              | 117,075                          | 2,383,062                      |
| Pass-Through From University of Utah  | 12.617 |  |                           | 194,511                                | 1,969,861                        | 2,383,062                      |
| Troops to Teachers Grant Program  | 12.620 |  | 20,814                    |  |                                  | 20,814                         |
| Basic, Applied, and Advanced Research in Science and Engineering                                | 12.630 |  | 582,290                   |  | 582,290                          | 8,195,277                      |
| Pass-Through From Battelle  | 12.630 |  |                           | 15,448                                 |                                  | 8,195,277                      |
| Pass-Through From Technology Student Association  | 12.630 |  |                           | 30,426                                 |                                  | 8,195,277                      |
| Legacy Resource Management Program  | 12.632 |  | 61,618                    |  |                                  | 175,000                        |
| Air Force Defense Research Sciences Program   | 12.800 |  | 231,722                   |  | 143,001                          | 7,163,343                      |
| Air Force Academy Athletic Programs   | 12.801 |  | 229,017                   |  |                                  | 229,017                        |
| Information Security Grants   | 12.902 |  | 163,411                   |  |                                  | 213,411                        |
| Pass-Through From Fordham University  | 12.902 | NSA/h98230-20-1-0387   |                           | 50,000                                 |                                  | 213,411                        |
| GenCyber Grants Program   | 12.903 |  | 234,939                   |  | 6,034                            | 464,715                        |
| CyberSecurity Core Curriculum   | 12.905 |  |                           |  |                                  | 3,954,577                      |
| Pass-Through From Norwich University  | 12.905 |  |                           | 95,318                                 |                                  | 3,954,577                      |
| Other Assistance  | 12.U01 | 2020-20061700003   | 278,976                   |  | 95,000                           | 2,877,133                      |
| Other Assistance  | 12.U02 | 2020-20061700003 / 321591-20043  | 690                       |  |                                  | 2,877,133                      |
|   |        | 2023 DoD CySP Grant Program - George Mason University-   |                           |  |                                  |                                |
| Other Assistance  | 12.U03 | H98230-23-1-0185-206487P   | 58,567                    |  |                                  | 2,877,133                      |
| Other Assistance  | 12.U04 | CPE/CEC-Army/RE-209650P  | 18,486                    |  |                                  | 2,877,133                      |
|   |        | George Mason University Cybersecurity Scholarship  |                           |  |                                  |                                |
| Other Assistance  | 12.U05 | Program-H98230-22-1-0289-206069P   | 72,487                    |  |                                  | 2,877,133                      |
| Other Assistance  | 12.U06 | H98230-22-1-0314   | 80,304                    |  |                                  | 2,877,133                      |
| Other Assistance  | 12.U07 | H98230-23-1-0204   | 342,603                   |  |                                  | 2,877,133                      |
| Other Assistance  | 12.U08 | HHM402-23-C-0028/P00001  | 30,618                    |  |                                  | 2,877,133                      |
|   |        | Naval Reserve Officer Training Corps Exchange Program -  |                           |  |                                  |                                |
| Other Assistance  | 12.U09 | N0018923P0214  | 25,026                    |  |                                  | 2,877,133                      |
|   |        | USUHS Enlisted to Medical Degree Preparatory Program   |                           |  |                                  |                                |
| Other Assistance  | 12.U10 | (EMDP2) Cohort 3-HU000121D0002/HU000123F0016-206553P   | 643,733                   |  |                                  | 2,877,133                      |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity          | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
|   |        | USUHS Enlisted to Medical Degree Preparatory Program<br>(EMDP2) UG Year-HU00012D0002/HU00012F0026-   |                              |   |                                     |                                   |
| Other Assistance  | 12.U11 | 205573P  | 1,177,827                    |   |                                     | 2,877,133                         |
| Other Assistance  | 12.U12 | W9128F24P0031  | 25,535                       |   |                                     | 2,877,133                         |
| Pass-Through From Henry M. Jackson Foundation   | 12.U13 | SNP Fingerprinting-PO #1047376-206376P/PO #1047376   |                              | 2,570                                     |                                     | 2,877,133                         |
| Pass-Through From Norwich University  | 12.U14 | 22341-GC2305-02  |                              | 4,857                                     |                                     | 2,877,133                         |
| Pass-Through From Stevens Institute of Technology   | 12.U15 | 2103548-01   |                              | 114,854                                   |                                     | 2,877,133                         |
| Total Non-Stimulus  |        |  | 83,864,205                   | 4,726,845                                 | 3,019,947                           |                                   |
| Total Excluding Clusters Identified Below:  |        |  | 83,864,205                   | 4,726,845                                 | 3,019,947                           |                                   |
| Research and Development:   |        |  |                              |   |                                     |                                   |
| Non-Stimulus:   |        |  |                              |   |                                     |                                   |
| Procurement Technical Assistance For Business Firms   | 12.002 |  | 11,010                       |   |                                     | 1,360,644                         |
| Conservation and Rehabilitation of Natural Resources on Military Installations                  | 12.005 |  | 81,060                       |   |                                     | 81,060                            |
| Army National Guard Army Compatible Use Buffer Program  | 12.021 |  |                              |   |                                     | 135,854                           |
| Pass-Through From Barron Associates Incorporated  | 12.021 | IUA  |                              | 135,854                                   |                                     | 135,854                           |
| Aquatic Plant Control   | 12.100 |  | 75,761                       |   |                                     | 75,761                            |
| Basic and Applied Scientific Research   | 12.300 |  | 23,924,062                   |   | 2,080,252                           | 29,088,715                        |
| Pass-Through From Advanced Technology International   | 12.300 |  |                              | 771,878                                   |                                     | 29,088,715                        |
| Pass-Through From Ahmic Aerospace Limited Liability Corporation                                 | 12.300 |  |                              | 77,063                                    |                                     | 29,088,715                        |
| Pass-Through From Analox Corporation  | 12.300 |  |                              | 386,858                                   |                                     | 29,088,715                        |
| Pass-Through From Astra Navigation Incorporated   | 12.300 |  |                              | 31,987                                    |                                     | 29,088,715                        |
| Pass-Through From Brigham Young University  | 12.300 |  |                              | 16,568                                    |                                     | 29,088,715                        |
| Pass-Through From Brown University  | 12.300 | 418305-19079   |                              | 37,567                                    | 37,567                              | 29,088,715                        |
| Pass-Through From California Institute of Technology  | 12.300 |  |                              | 27,188                                    |                                     | 29,088,715                        |
| Pass-Through From Computational Physics Incorporated  | 12.300 | 419592-19F81   |                              | 93,013                                    | 59,680                              | 29,088,715                        |
| Pass-Through From Corredsa, Limited Liability Company   | 12.300 |  |                              | 16,162                                    |                                     | 29,088,715                        |
| Pass-Through From Duke University   | 12.300 |  |                              | 169,405                                   |                                     | 29,088,715                        |
| Pass-Through From Florida State University  | 12.300 |  |                              | 958,827                                   |                                     | 29,088,715                        |
| Pass-Through From Georgia Institute of Technology   | 12.300 |  |                              | 185,076                                   |                                     | 29,088,715                        |
| Pass-Through From Global Engineering and Materials Incorporated                                 | 12.300 |  |                              | 67,673                                    |                                     | 29,088,715                        |
| Pass-Through From Hearing Ergonomics & Acoustics Resources Limited Liability Corporation        | 12.300 |  |                              | 8,991                                     |                                     | 29,088,715                        |
| Pass-Through From Indiana University  | 12.300 |  |                              | 48,627                                    |                                     | 29,088,715                        |
| Pass-Through From ITT Industries Incorporated   | 12.300 |  |                              | 17,897                                    |                                     | 29,088,715                        |
| Pass-Through From Johns Hopkins University  | 12.300 |  |                              | 308,757                                   |                                     | 29,088,715                        |
| Pass-Through From Laser & Plasma Technologies, Limited Liability Company                        | 12.300 |  |                              | 42,441                                    |                                     | 29,088,715                        |
| Pass-Through From Lehigh University   | 12.300 |  |                              | 620,468                                   |                                     | 29,088,715                        |
| Pass-Through From Luna Innovations, Incorporated  | 12.300 |  |                              | 30,912                                    |                                     | 29,088,715                        |
| Pass-Through From Massachusetts Institute of Technology   | 12.300 | S6104 PO 935978  |                              | 116,491                                   |                                     | 29,088,715                        |
| Pass-Through From Oregon State University   | 12.300 |  |                              | 20,636                                    |                                     | 29,088,715                        |
| Pass-Through From Purdue University   | 12.300 |  |                              | 66,117                                    |                                     | 29,088,715                        |
| Pass-Through From Spectral Sciences Incorporated  | 12.300 |  |                              | 35,383                                    |                                     | 29,088,715                        |
| Pass-Through From The Johns Hopkins University Applied Physics Laboratory                       | 12.300 |  |                              | 12,488                                    |                                     | 29,088,715                        |
| Pass-Through From The Leland Stanford Junior University   | 12.300 |  |                              | 158,602                                   |                                     | 29,088,715                        |
| Pass-Through From The Research Foundation for the State University of New York                  | 12.300 |  |                              | 283,631                                   |                                     | 29,088,715                        |
| Pass-Through From University of California, Santa Barbara                                       | 12.300 |  |                              | 221,770                                   |                                     | 29,088,715                        |
| Pass-Through From University of Massachusetts Dartmouth   | 12.300 |  |                              | 40,000                                    |                                     | 29,088,715                        |
| Pass-Through From University of Tennessee   | 12.300 |  |                              | 99,510                                    |                                     | 29,088,715                        |
| Pass-Through From University of Texas at Dallas   | 12.300 |  |                              | 79,469                                    |                                     | 29,088,715                        |
| Pass-Through From University of Texas Rio Grande Valley   | 12.300 | N00014-19-1-2728-VSU   |                              | 36,859                                    |                                     | 29,088,715                        |
| Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | 12.330 |  | 9,526                        |   |                                     | 315,261                           |
| Pass-Through From Advanced Regenerative Manufacturing Institute                                 | 12.330 |  |                              | 70,030                                    |                                     | 315,261                           |
| Scientific Research - Combating Weapons of Mass Destruction                                     | 12.351 |  | 2,319,718                    |   | 542,924                             | 2,895,914                         |
| Scientific Research - Combating Weapons of Mass Destruction                                     | 12.351 | 670235/670245/670335   | 154,731                      |   | 154,731                             | 2,895,914                         |
| Pass-Through From Iowa State University   | 12.351 |  |                              | 64,398                                    |                                     | 2,895,914                         |
| Pass-Through From Johns Hopkins University  | 12.351 | 20047337231  |                              | 136,959                                   |                                     | 2,895,914                         |
| Pass-Through From Stanford University   | 12.351 |  |                              | 177,427                                   |                                     | 2,895,914                         |
| Pass-Through From The Pennsylvania State University   | 12.351 |  |                              | 32,627                                    |                                     | 2,895,914                         |
| Pass-Through From University of New Mexico  | 12.351 |  |                              | 10,054                                    |                                     | 2,895,914                         |
| Marine Corps Systems Command Federal Assistance Program   | 12.369 |  |                              |   |                                     | 50                                |
| Pass-Through From Jungk Nguyen Innovation Limited Liability Corporation                         | 12.369 |  |                              | 50  |                                     | 50                                |
| Military Construction, National Guard   | 12.400 |  |                              |   |                                     | 18,552,710                        |
| Pass-Through From Citizens United for Research in Epilepsy                                      | 12.400 |  |                              | 35,617                                    |                                     | 18,552,710                        |
| Military Medical Research and Development   | 12.420 |  | 14,821,670                   |   | 587,837                             | 19,331,574                        |
|   |        | 03001S/17879S/17880S/17882S/17910S/17911S/19196S/19197S/37351S/37352S/37390S/53058S/53059S/53060S/53061S/53062S/53063S/53064S/53065S/53176S/5318 |                              |   |                                     |                                   |
| Military Medical Research and Development   | 12.420 | 5S/55191S/55443S/55444S/56473S/67096S  | 2,814,406                    |   | 2,814,406                           | 19,331,574                        |
| Pass-Through From East Carolina University  | 12.420 | A20-0018-S001  |                              | 22,857                                    |                                     | 19,331,574                        |
| Pass-Through From H. Lee Moffitt Cancer Center and Research Institute, Incorporated             | 12.420 |  |                              | 578                                       |                                     | 19,331,574                        |
| Pass-Through From Henry M. Jackson Foundation   | 12.420 |  |                              | 626,860                                   |                                     | 19,331,574                        |
| Pass-Through From Johns Hopkins University  | 12.420 |  |                              | 15,560                                    |                                     | 19,331,574                        |
| Pass-Through From Luna Innovations, Incorporated  | 12.420 |  |                              | 73,231                                    |                                     | 19,331,574                        |
| Pass-Through From Oregon Health Sciences University   | 12.420 | FITBIR: OREGON HEALTH SCIENCE  |                              | 13,057                                    |                                     | 19,331,574                        |
| Pass-Through From Research Incorporated   | 12.420 | AZ 190094  |                              | 66,553                                    |                                     | 19,331,574                        |
| Pass-Through From Richmond Institute for Veterans Research                                      | 12.420 |  |                              | 46,061                                    |                                     | 19,331,574                        |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---------------------------------|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From The Medical College of Wisconsin                                    | 12.420 |                                 |                              | 29,580                                    |                                     | 19,331,574                        |
| Pass-Through From The University of Kentucky Research Foundation                      | 12.420 |                                 |                              | 167,908                                   |                                     | 19,331,574                        |
| Pass-Through From Tufts University  | 12.420 |                                 |                              | 1,670                                     |                                     | 19,331,574                        |
| Pass-Through From University of California Los Angeles                                | 12.420 | 0070 G YE219                    |                              | 23,081                                    |                                     | 19,331,574                        |
| Pass-Through From University of Kentucky  | 12.420 |                                 |                              | 53,395                                    |                                     | 19,331,574                        |
| Pass-Through From University of Kentucky  | 12.420 | 3200005030-23-127               |                              | 75,297                                    |                                     | 19,331,574                        |
| Pass-Through From University of Maryland, Baltimore                                   | 12.420 |                                 |                              | 18,842                                    |                                     | 19,331,574                        |
| Pass-Through From University of Michigan  | 12.420 | SUBK00020633                    |                              | 44,004                                    |                                     | 19,331,574                        |
| Pass-Through From University of South Alabama   | 12.420 |                                 |                              | 47,942                                    |                                     | 19,331,574                        |
| Pass-Through From University of Texas Health Science Center at San Antonio            | 12.420 | 174050-174031                   |                              | 20,677                                    |                                     | 19,331,574                        |
| Pass-Through From University of Vermont   | 12.420 | AWD00001096SU800000393          |                              | 39,576                                    |                                     | 19,331,574                        |
| Pass-Through From Vanderbilt University   | 12.420 |                                 |                              | 308,769                                   |                                     | 19,331,574                        |
| Basic Scientific Research   | 12.431 |                                 | 4,664,517                    |   | 984,718                             | 6,421,486                         |
| Basic Scientific Research   | 12.431 | 560805                          | 18,797                       |   | 18,797                              | 6,421,486                         |
| Basic Scientific Research   | 12.431 | W911NF2010131                   | 33,937                       |   | 33,937                              | 6,421,486                         |
| Pass-Through From Boston Engineering Corporation                                      | 12.431 |                                 |                              | 32,488                                    |                                     | 6,421,486                         |
| Pass-Through From North Carolina State University                                     | 12.431 |                                 |                              | 68,787                                    |                                     | 6,421,486                         |
| Pass-Through From Pennsylvania State University                                       | 12.431 |                                 |                              | 100,206                                   |                                     | 6,421,486                         |
| Pass-Through From PPG Industries, Incorporated  | 12.431 |                                 |                              | 114,993                                   |                                     | 6,421,486                         |
| Pass-Through From Rice University   | 12.431 |                                 |                              | 170,454                                   |                                     | 6,421,486                         |
| Pass-Through From University of Alabama   | 12.431 |                                 |                              | 209,313                                   |                                     | 6,421,486                         |
| Pass-Through From University of California  | 12.431 |                                 |                              | 90,333                                    |                                     | 6,421,486                         |
| Pass-Through From University of California, Los Angeles                               | 12.431 |                                 |                              | 337,461                                   |                                     | 6,421,486                         |
| Pass-Through From University of Iowa  | 12.431 |                                 |                              | 21,594                                    |                                     | 6,421,486                         |
| Pass-Through From University of Maryland  | 12.431 |                                 |                              | 86,421                                    |                                     | 6,421,486                         |
| Pass-Through From University of Maryland Baltimore County                             | 12.431 |                                 |                              | 148,243                                   |                                     | 6,421,486                         |
| Pass-Through From University of St Thomas   | 12.431 |                                 |                              | 29,181                                    |                                     | 6,421,486                         |
| Basic, Applied, and Advanced Research in Science and Engineering                      | 12.630 |                                 | 5,898,497                    |   | 131,285                             | 8,195,277                         |
| Pass-Through From Auburn University   | 12.630 |                                 |                              | 161,119                                   |                                     | 8,195,277                         |
| Pass-Through From Cusatis Computational Services Incorporated                         | 12.630 |                                 |                              | 35,841                                    |                                     | 8,195,277                         |
| Pass-Through From General Motors Limited Liability Company                            | 12.630 |                                 |                              | 200,000                                   |                                     | 8,195,277                         |
| Pass-Through From Oxford University   | 12.630 |                                 |                              | 9,028                                     |                                     | 8,195,277                         |
| Pass-Through From Siemens   | 12.630 | 235-04 PO # 9707566206          |                              | 21,312                                    |                                     | 8,195,277                         |
| Pass-Through From Stony Brook University  | 12.630 |                                 |                              | 1,026,817                                 |                                     | 8,195,277                         |
| Pass-Through From University of Durham  | 12.630 |                                 |                              | 48,528                                    |                                     | 8,195,277                         |
| Pass-Through From University of Pennsylvania  | 12.630 |                                 |                              | 165,971                                   |                                     | 8,195,277                         |
| Legacy Resource Management Program  | 12.632 |                                 | 7,559                        |   |                                     | 175,000                           |
| Legacy Resource Management Program  | 12.632 | HQ0034-16-2-0023 / 70752        | 3,300                        |   | 3,300                               | 175,000                           |
| Pass-Through From National Fish and Wildlife Foundation                               | 12.632 |                                 |                              | 102,523                                   |                                     | 175,000                           |
| Past Conflict Accounting  | 12.740 |                                 |                              |   |                                     | 77,186                            |
| Pass-Through From Ohio State University   | 12.740 |                                 |                              | 77,186                                    |                                     | 77,186                            |
| Uniformed Services University Medical Research Projects                               | 12.750 |                                 |                              |   |                                     | 719,040                           |
| Pass-Through From Henry Jackson Foundation  | 12.750 |                                 |                              | 2,493                                     |                                     | 719,040                           |
| Pass-Through From Henry M. Jackson Foundation   | 12.750 |                                 |                              | 154,641                                   |                                     | 719,040                           |
| Pass-Through From The Henry M. Jackson Foundation                                     | 12.750 |                                 |                              | 561,906                                   |                                     | 719,040                           |
| Air Force Defense Research Sciences Program   | 12.800 |                                 | 4,467,719                    |   | 538,157                             | 7,163,343                         |
| Pass-Through From Alphacore, Incorporated   | 12.800 |                                 |                              | 212,408                                   |                                     | 7,163,343                         |
| Pass-Through From Arizona State University  | 12.800 | ASUB00001399                    |                              | 14,774                                    |                                     | 7,163,343                         |
| Pass-Through From Asian Office of Aerospace Research and Development                  | 12.800 |                                 |                              | 192,380                                   |                                     | 7,163,343                         |
| Pass-Through From BAE Systems NA Incorporated   | 12.800 |                                 |                              | 3,620                                     |                                     | 7,163,343                         |
| Pass-Through From CACI International Incorporated                                     | 12.800 |                                 |                              | 12,761                                    |                                     | 7,163,343                         |
| Pass-Through From Curators of the University of Missouri                              | 12.800 |                                 |                              | 123,271                                   |                                     | 7,163,343                         |
| Pass-Through From Duke University   | 12.800 |                                 |                              | 10,742                                    |                                     | 7,163,343                         |
| Pass-Through From Griffiss Institute  | 12.800 | 419890-19076                    |                              | 688,182                                   | 256,768                             | 7,163,343                         |
| Pass-Through From Infoscitex Corporation  | 12.800 |                                 |                              | 50,325                                    |                                     | 7,163,343                         |
| Pass-Through From InnoSense Limited Liability Corporation                             | 12.800 |                                 |                              | 906                                       |                                     | 7,163,343                         |
| Pass-Through From Luna Innovations, Incorporated                                      | 12.800 |                                 |                              | 72,141                                    |                                     | 7,163,343                         |
| Pass-Through From Luna Labs USA Limited Liability Corporation                         | 12.800 |                                 |                              | 65,553                                    |                                     | 7,163,343                         |
| Pass-Through From Princeton University  | 12.800 |                                 |                              | 75,157                                    |                                     | 7,163,343                         |
| Pass-Through From Rolls-Royce Corporation   | 12.800 | 419994-19506                    |                              | 100,676                                   | 7,395                               | 7,163,343                         |
| Pass-Through From The Ohio State University   | 12.800 |                                 |                              | 104,006                                   |                                     | 7,163,343                         |
| Pass-Through From The Ohio State University   | 12.800 | SPC-1000007471 - GR130313       |                              | 126,263                                   |                                     | 7,163,343                         |
| Pass-Through From The Research Foundation for the State University of New York        | 12.800 |                                 |                              | 76,387                                    |                                     | 7,163,343                         |
| Pass-Through From University of California  | 12.800 |                                 |                              | 6,048                                     |                                     | 7,163,343                         |
| Pass-Through From University of Cincinnati  | 12.800 |                                 |                              | 450,386                                   |                                     | 7,163,343                         |
| Pass-Through From University of Pittsburgh  | 12.800 |                                 |                              | 47,283                                    |                                     | 7,163,343                         |
| Language Grant Program  | 12.900 |                                 | 145,163                      |   |                                     | 145,163                           |
| Mathematical Sciences Grants  | 12.901 |                                 | 88,169                       |   |                                     | 88,169                            |
| GenCyber Grants Program   | 12.903 |                                 | 229,776                      |   | 229,776                             | 464,715                           |
| CyberSecurity Core Curriculum   | 12.905 |                                 | 736,141                      |   | 48,860                              | 3,954,577                         |
| Pass-Through From Norwich University  | 12.905 |                                 |                              | 2,957,253                                 |                                     | 3,954,577                         |
| Pass-Through From Towson University   | 12.905 | 51, PROJECT: 5040561, PO:1238   |                              | 82,152                                    |                                     | 3,954,577                         |
| Pass-Through From University of Missouri  | 12.905 |                                 |                              | 83,713                                    |                                     | 3,954,577                         |
| Research and Technology Development   | 12.910 |                                 | 4,253,468                    |   | 1,682,894                           | 7,559,114                         |
| Pass-Through From California Institute of Technology                                  | 12.910 |                                 |                              | 285,069                                   |                                     | 7,559,114                         |
| Pass-Through From Columbia University   | 12.910 |                                 |                              | 249,691                                   |                                     | 7,559,114                         |
| Pass-Through From Galois  | 12.910 |                                 |                              | 173,957                                   |                                     | 7,559,114                         |
| Pass-Through From Kryptowire Limited Liability Corporation                            | 12.910 |                                 |                              | 618,200                                   |                                     | 7,559,114                         |
| Pass-Through From Leidos, Incorporated  | 12.910 |                                 |                              | 408,969                                   |                                     | 7,559,114                         |
| Pass-Through From Massachusetts Institute of Technology                               | 12.910 |                                 |                              | 153,136                                   |                                     | 7,559,114                         |
| Pass-Through From Nautilus Defense Limited Liability Company                          | 12.910 |                                 |                              | 887,644                                   |                                     | 7,559,114                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification                            | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From Saaz Micro, Incorporated  | 12.910 |  |                              | 69,513                                    |                                     | 7,559,114                         |
| Pass-Through From Texas A&M University  | 12.910 |  |                              | 5,404                                     |                                     | 7,559,114                         |
| Pass-Through From University of Florida   | 12.910 | SUB0003416   |                              | 30,778                                    |                                     | 7,559,114                         |
| Pass-Through From University of Michigan  | 12.910 |  |                              | 423,285                                   |                                     | 7,559,114                         |
| Other Assistance  | 12.RD  | 1400D0424C0002   | 683,454                      |   | 162,907                             | 95,852,391                        |
|   |        | 2022 NCAE - George Mason University-H98230-22-1-0311-      |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | 206043P  | 250,983                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 2022-22061300004   | 925                          |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 2024-24041100004   | 12,278                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 20-C-0157  | 39,666                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 21-1-0322  | 246,281                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 24-C-0031  | 351,549                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 683402   | 9,526                        |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | 7119-ARM-1T/UVA  | 1,614                        |   |                                     | 95,852,391                        |
|   |        | Adaptive finite element methods for multi-material solid   |                              |   |                                     |                                   |
|   |        | dynamics-C4261-206685P                                     |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | Artificial Intelligence-based Recommender for Model-       | 11,362                       |   |                                     | 95,852,391                        |
|   |        | Based Systems Engineering (ARMS)-MDA-T002-GMU02-           |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | 206726P  | 7,472                        |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | AWD-004396.GR100696  | 73,196                       |   |                                     | 95,852,391                        |
|   |        | Chief Digital and Artificial Intelligence Office Other     |                              |   |                                     |                                   |
|   |        | Transactional Agreement and Public Private Partnership-    |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | W52P1J2294117-206072P                                      | 29,422,585                   |   | 21,596,046                          | 95,852,391                        |
|   |        | Collaborative Capstone Projects with the Army CSISR        |                              |   |                                     |                                   |
|   |        | Center Research & Technology Integration Directorate-      |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | FP00017169_SA005-206236P                                   | 3,108                        |   |                                     | 95,852,391                        |
|   |        | Determining the Threat of Detection Resistant Malaria      |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | and Arboviruses in Haiti-N6264522P2017-206064P             | 33,626                       |   | 12,500                              | 95,852,391                        |
|   |        | Develop means to increase the capacity and throughput      |                              |   |                                     |                                   |
|   |        | of a large warehouse while reducing personnel labor        |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | hours and cost of operations.-2103492-05-206617P           | 5,965                        |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | FA8750-20-C-1543   | 168,247                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | FA8750-23-C-0270   | 170,752                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | GR101735.SUB000000192                                      | 52,633                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | HHM402-23-C-0028/P00001                                    | 114,915                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | HR0011-24-9-0314   | 171,397                      |   | 88,381                              | 95,852,391                        |
| Other Assistance  | 12.RD  | HR00112490334  | 82,834                       |   | 20,500                              | 95,852,391                        |
| Other Assistance  | 12.RD  | HT942523C0093 / 0011952047-0002                            | 42,667                       |   |                                     | 95,852,391                        |
|   |        | Intent-based Orchestration in Distributed Command and      |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | Control (IBODC2) Software-FA875024CB033-206709P            | 5,355                        |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | IPA-MCBRIDE AT-A6FHZLI                                     | 170,443                      |   |                                     | 95,852,391                        |
|   |        | MEP Pathway Inhibitor Development-W81XWH22C0110-           |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | 206155P  | 106,736                      |   |                                     | 95,852,391                        |
|   |        | MUDLAN Acceleration for Demonstrations and                 |                              |   |                                     |                                   |
|   |        | Deployment-FA8750-20-C-0555-205050P/FA8750-20-C-           |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | 0555   | 18,405,207                   |   | 12,613,012                          | 95,852,391                        |
| Other Assistance  | 12.RD  | N0016722P0053P00001  | 315                          |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0016722P0258  | 69,730                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0016723P0020  | 35,997                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0016723P0076  | 71,616                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0016724Q0020_P00001                                       | 50,590                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0017323P1220  | 12,954                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0017324P0003  | 26,945                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N0017821P6665  | 1,719                        |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | N66001-21-C-4028   | 1,542,678                    |   | 385,791                             | 95,852,391                        |
| Other Assistance  | 12.RD  | N6600122C0040  | 142,681                      |   |                                     | 95,852,391                        |
|   |        | NC3-JADC2 Integration Project (Phase 1)-FA8750-20-C-       |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | 0555-205567P   | 85,638                       |   |                                     | 95,852,391                        |
|   |        | Optimization of Compound CT-AP1 Against Multidrug-         |                              |   |                                     |                                   |
|   |        | Resistant Klebsiella pneumoniae-HT942523C0099-             |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | 206595P  | 108,741                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | PG2K6WZX   | 104,556                      |   |                                     | 95,852,391                        |
|   |        | Research, Development, Test, and Evaluation,               |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | Army/W15P7T19D0082/502375/502425/502435                    | 7,141                        |   |                                     | 95,852,391                        |
|   |        | Spectrum Efficient Beam-Agile Interference Resilient       |                              |   |                                     |                                   |
|   |        | Millimeter Wave Communications with Reconfigurable         |                              |   |                                     |                                   |
|   |        | Antennas and Intelligent Surfaces-N6523622C8018-           |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | PO1301025891-206028P                                       | 637,825                      |   | 465,320                             | 95,852,391                        |
| Other Assistance  | 12.RD  | UXO Site Characterization                                  | 71,049                       |   |                                     | 95,852,391                        |
|   |        | Vector Mapping of Ectoparasites and Ectoparasite Borne     |                              |   |                                     |                                   |
| Other Assistance  | 12.RD  | Pathogens of Mongolia-N4034522P0124-206065P                | 15,174                       |   | 7,228                               | 95,852,391                        |
| Other Assistance  | 12.RD  | W2LQAA-IGSA-A60SI-20-DPW01                                 | 152,863                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W50NH921C0013  | 773,616                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W911NF-18-C-0019   | 9,956                        |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HQ-21-C-0063   | 271,837                      |   | 77,762                              | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HQ-22-C-0028   | 311,610                      |   | 56,294                              | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HQ23P0002  | 146,767                      |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HZ-21-C-0056   | 1,688,932                    |   | 1,120,833                           | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HZ23C0027  | 90,981                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HZ24C0009  | 51,684                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W912HZ24C0033  | 14,888                       |   |                                     | 95,852,391                        |
| Other Assistance  | 12.RD  | W913E5-22-C-0001   | 4,781,475                    |   | 2,872,987                           | 95,852,391                        |
|   |        | Artificial Intelligence Enabled Cloud Migration Navigator- |                              |   |                                     |                                   |
| Pass-Through From Addx Corporation  | 12.RD  | 206639P/GMU-ADDDX-1040P1                                   |                              | 27,016                                    |                                     | 95,852,391                        |
| Pass-Through From Advanced Materials and Devices Incorporated                         | 12.RD  | AMAD-VT-01-2023  |                              | 19,754                                    |                                     | 95,852,391                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity | ALN   | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|-------|--|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From Advanced Technology International                                | 12.RD | 2020-480   |                           | 503,555                                |                                  | 95,852,391                     |
|  |       | Wearable Ultrasound systems for Guiding Training and Recovery from Musculoskeletal Injury-MTEC-22-02-MPAI-   |                           |  |                                  |                                |
| Pass-Through From Advanced Technology International                                | 12.RD | 032/001-206132P  |                           | 744,721                                | 72,169                           | 95,852,391                     |
| Pass-Through From Ahmic Aerospace Limited Liability Corporation                    | 12.RD | 22102-SCA-001  |                           | 9                                      |                                  | 95,852,391                     |
| Pass-Through From Alion Science and Technology                                     | 12.RD | P000033147-002   |                           | 59,657                                 |                                  | 95,852,391                     |
| Pass-Through From Alion Science and Technology                                     | 12.RD | P000059317-001   |                           | 112,808                                |                                  | 95,852,391                     |
| Pass-Through From Alion Science and Technology                                     | 12.RD | P000059317-002   |                           | 144,917                                |                                  | 95,852,391                     |
| Pass-Through From Altron Incorporated  | 12.RD | AT-81567   |                           | 134,200                                |                                  | 95,852,391                     |
|  |       | Modeling Human-Infrastructure Interactions Following Nuclear Detonations-S-D00183-02-George Mason  |                           |  |                                  |                                |
| Pass-Through From Applied Research Associates, Incorporated                        | 12.RD | University-205706P   |                           | 226,741                                | 12,367                           | 95,852,391                     |
| Pass-Through From Applied Research Associates, Incorporated                        | 12.RD | S-D00189-15-TO-02-UVA/Mod 07   |                           | 1,456,816                              |                                  | 95,852,391                     |
| Pass-Through From Applied Science and Technology Research Organization of America  | 12.RD | 0001   |                           | 241,052                                |                                  | 95,852,391                     |
|  |       | Dynamic Runtime Domain-Focused Software-Reconfigurable Heterogeneous Processor for DARPA Processor Reconfiguration for Wideband Spectrum   |                           |  |                                  |                                |
| Pass-Through From Arizona State University   | 12.RD | Sensing-ASUB00001612-206692P   |                           | 11,782                                 |                                  | 95,852,391                     |
| Pass-Through From Assisted Management Solutions                                    | 12.RD | 108-02-21  |                           | 44                                     |                                  | 95,852,391                     |
| Pass-Through From Assisted Management Solutions                                    | 12.RD | 108-03-22  |                           | 151                                    |                                  | 95,852,391                     |
| Pass-Through From Auburn University  | 12.RD | 20-CIVENG-202667-VATECH  |                           | 67,388                                 |                                  | 95,852,391                     |
| Pass-Through From BadVR Incorporated   | 12.RD | 10002  |                           | 103,890                                |                                  | 95,852,391                     |
| Pass-Through From Barron Associates Incorporated                                   | 12.RD | 610-SC01   |                           | 120,145                                |                                  | 95,852,391                     |
|  |       | STTR Phase I DIGITAL ENGINEERING -Automated Knowledge Base Extraction and Student Assessment-616-SC01-206425P  |                           |  |                                  |                                |
| Pass-Through From Barron Associates Incorporated                                   | 12.RD |  |                           | 61,327                                 |                                  | 95,852,391                     |
|  |       | Further the development of Omaveloxolone and Bardoxolone methyl as broadly effective countermeasures against alphaviruses to Support the Battelle Accelerated Therapeutics for Combating Acute Viral Epidemics (BAT-CAVE) Program-206618P/884616 |                           |  |                                  |                                |
| Pass-Through From Battelle Memorial Institute                                      | 12.RD |  |                           | 109,651                                |                                  | 95,852,391                     |
| Pass-Through From Black River Systems Company Incorporated                         | 12.RD | 2350-S02   |                           | 145,484                                |                                  | 95,852,391                     |
| Pass-Through From BlueForge Alliance   | 12.RD | PO826/C0826.01   |                           | 188,438                                |                                  | 95,852,391                     |
| Pass-Through From Bluehalo Labs  | 12.RD | 2547-002-2   |                           | 291                                    |                                  | 95,852,391                     |
| Pass-Through From Booz Allen Hamilton, Incorporated                                | 12.RD | A52048/P185720   |                           | 4,659                                  |                                  | 95,852,391                     |
| Pass-Through From Booz Allen Hamilton, Incorporated                                | 12.RD | A8861/AB10438/P31242-8   |                           | 108,125                                |                                  | 95,852,391                     |
| Pass-Through From Bulls Run Group  | 12.RD | AFD13CFK   |                           | 59,634                                 |                                  | 95,852,391                     |
| Pass-Through From CACI Technologies, Incorporated                                  | 12.RD | AFCENT CEC Applied Research-P000173147-206663P   |                           | 1,832,764                              |                                  | 95,852,391                     |
| Pass-Through From Carnegie Mellon University                                       | 12.RD | 1990805-460965/420088-19868  |                           | 98,071                                 | 7,376                            | 95,852,391                     |
| Pass-Through From Cellphire, Incorporated  | 12.RD | Protocol S-16-15   |                           | 41,638                                 |                                  | 95,852,391                     |
| Pass-Through From Charles River Analytics, Incorporated                            | 12.RD | JUPITER II-SC2006702-206604P/SC2006702   |                           | 18,223                                 |                                  | 95,852,391                     |
|  |       | Sidekick for Submarine Watchstander Augmentation   |                           |  |                                  |                                |
| Pass-Through From Charles River Analytics, Incorporated                            | 12.RD | (TAPEE)-SC2301101-206405P  |                           | 40,495                                 |                                  | 95,852,391                     |
| Pass-Through From CMSoft Incorporated  | 12.RD | AXHA32W6   |                           | 39,823                                 |                                  | 95,852,391                     |
| Pass-Through From Coherent Technical Services Incorporated                         | 12.RD | 2023-SC007   |                           | 88,442                                 |                                  | 95,852,391                     |
| Pass-Through From Colorado State University  | 12.RD | G-27001-01   |                           | 31,850                                 |                                  | 95,852,391                     |
| Pass-Through From Cortana Corporation  | 12.RD | 195-21-C-0001  |                           | 938,301                                |                                  | 95,852,391                     |
| Pass-Through From Corvid Technologies  | 12.RD | Corvid_Salzar.R_Optimized Energy-Attenuating Sea   |                           | 179,081                                |                                  | 95,852,391                     |
| Pass-Through From Creare Limited Liability Corporation                             | 12.RD | S753/POW 116522  |                           | 14,188                                 |                                  | 95,852,391                     |
| Pass-Through From Creare Limited Liability Corporation                             | 12.RD | S792 1010274.02.002  |                           | 124,940                                |                                  | 95,852,391                     |
| Pass-Through From Duke University  | 12.RD | 313-000045   |                           | 23,357                                 |                                  | 95,852,391                     |
|  |       | Once a Leader, Always a Leader? Leader Identity Work   |                           |  |                                  |                                |
| Pass-Through From Durham University  | 12.RD | Before and After Retirement--205141P   |                           | 13,608                                 |                                  | 95,852,391                     |
| Pass-Through From Dynetics Incorporated  | 12.RD | DI-SC-21-06 TO 3(DO 254)   |                           | 106,284                                |                                  | 95,852,391                     |
| Pass-Through From Emory University   | 12.RD | A758246  |                           | 21,045                                 |                                  | 95,852,391                     |
| Pass-Through From ENSCO Incorporated   | 12.RD | G27451-3943  |                           | 29,820                                 |                                  | 95,852,391                     |
| Pass-Through From ENSCO Incorporated   | 12.RD | G27451-3943 TASK ORDER 0075  |                           | 34,583                                 |                                  | 95,852,391                     |
| Pass-Through From ENSCO Incorporated   | 12.RD | G27451-3943 TO 71  |                           | 27,212                                 |                                  | 95,852,391                     |
| Pass-Through From ENSCO Incorporated   | 12.RD | G27451-3943_TO 85  |                           | 22,307                                 |                                  | 95,852,391                     |
| Pass-Through From Environmental Research Group Limited Liability Corporation       | 12.RD | AXPC6GQF   |                           | 15,987                                 |                                  | 95,852,391                     |
| Pass-Through From Faraday Technology, Incorporated                                 | 12.RD | SC 4027230-440010-46   |                           | 45,002                                 |                                  | 95,852,391                     |
| Pass-Through From Flatter, Incorporated  | 12.RD | NDU18-UVA-01 - Amendment 0601  |                           | 26,333                                 |                                  | 95,852,391                     |
| Pass-Through From Gemini Technical Solutions JV, Limited Liability Company         | 12.RD | FOR-17-021 CLIN 0002/0003  |                           | 83,985                                 |                                  | 95,852,391                     |
| Pass-Through From General Electric Company   | 12.RD | 401169206  |                           | 221,608                                |                                  | 95,852,391                     |
| Pass-Through From Geometric Data Analytics Incorporated                            | 12.RD | HR001122900076   |                           | 125,211                                |                                  | 95,852,391                     |
| Pass-Through From Georgia Institute of Technology                                  | 12.RD | AWD-005206-S1  |                           | 124,009                                |                                  | 95,852,391                     |
| Pass-Through From Gibbs & Cox Incorporated   | 12.RD | P010287987   |                           | 62,862                                 |                                  | 95,852,391                     |
| Pass-Through From Global Engineering and Materials Incorporated                    | 12.RD | ANCM3DTC   |                           | 86,817                                 |                                  | 95,852,391                     |
| Pass-Through From Global Engineering and Materials Incorporated                    | 12.RD | AXUAXCI7   |                           | 5,000                                  |                                  | 95,852,391                     |
| Pass-Through From Global Engineering and Materials Incorporated                    | 12.RD | N68335-22-F-0249   |                           | 110,214                                |                                  | 95,852,391                     |
|  |       | Standardized High Level Data Fusion System Architecture for Counter Unmanned Aerial Systems -N00164-21-9-  |                           |  |                                  |                                |
| Pass-Through From High Side Technology, Limited Liability Company                  | 12.RD | J001-003-205683P   |                           | 80,416                                 |                                  | 95,852,391                     |
| Pass-Through From HRL Laboratories Limited Liability Corporation                   | 12.RD | 22029-231061-HS  |                           | 205,718                                |                                  | 95,852,391                     |
| Pass-Through From Human Resources Research Organization                            | 12.RD | APUXSLPD   |                           | 11,577                                 |                                  | 95,852,391                     |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity | ALN   | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|-------|---|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From Innoveering, Limited Liability Company                           | 12.RD | STTR Contract FA8650-16-C-2715  |                           | 48,634                                 |                                  | 95,852,391                     |
| Pass-Through From Intelligent Fiber-Optic Systems                                  | 12.RD | AO4NWBHQ  |                           | 18,723                                 |                                  | 95,852,391                     |
|  |       | Explainable and Transparent Machine Learning for Autonomous Decision Making (EXTRA)-IFT089-01-  |                           |  |                                  |                                |
| Pass-Through From Intelligent Fusion Technology, Incorporated                      | 12.RD | 205827P   |                           | 9,967                                  |                                  | 95,852,391                     |
| Pass-Through From Iowa State University  | 12.RD | 025808A   |                           | 1,413                                  |                                  | 95,852,391                     |
| Pass-Through From Johns Hopkins University   | 12.RD | SCALE 2023-PO# 2006139971-206342P   |                           | 21,853                                 |                                  | 95,852,391                     |
| Pass-Through From Johns Hopkins University   | 12.RD | W81XWH-19-1-0796  |                           | 2,403                                  |                                  | 95,852,391                     |
| Pass-Through From Karagozian and Case Incorporated                                 | 12.RD | VT210737.000  |                           | 125,424                                |                                  | 95,852,391                     |
| Pass-Through From KBRwyle  | 12.RD | GS35F53AA   |                           | 186,692                                |                                  | 95,852,391                     |
| Pass-Through From KBRwyle  | 12.RD | P000055413  |                           | 138,358                                |                                  | 95,852,391                     |
| Pass-Through From KBRwyle  | 12.RD | P000076472_TO 10  |                           | 40,873                                 |                                  | 95,852,391                     |
| Pass-Through From KBRwyle  | 12.RD | SUBK-008-23_TO 9  |                           | 259,547                                |                                  | 95,852,391                     |
| Pass-Through From Knowledge and Decision Sciences, Limited Liability Company       | 12.RD | Creative Knowledge Management in Complex Adaptive Systems-0038-23-01-206658P  |                           | 1,132                                  |                                  | 95,852,391                     |
|  |       | EPIC SWaPD: Energy-Preserving IoT Cryptography for Small Weight and Power Devices-HR001120C0154-  |                           |  |                                  |                                |
| Pass-Through From Kryptowire Limited Liability Company                             | 12.RD | GMU01-205364P   |                           | 388,429                                |                                  | 95,852,391                     |
| Pass-Through From Kryptowire Limited Liability Corporation                         | 12.RD | HR001124C0424-VT01  |                           | 234,849                                |                                  | 95,852,391                     |
| Pass-Through From LaunchBay Limited Liability Corporation                          | 12.RD | LB-118-1  |                           | 24,173                                 |                                  | 95,852,391                     |
| Pass-Through From Leidos Incorporated  | 12.RD | DI-SC-21-06   |                           | 13,613                                 |                                  | 95,852,391                     |
|  |       | Artificial Intelligence and Advanced Analytics for SAFE-  |                           |  |                                  |                                |
| Pass-Through From LinQuest Corporation   | 12.RD | SIM-10060.2019.036-205545P  |                           | 135,075                                | 66,397                           | 95,852,391                     |
| Pass-Through From Lockheed Martin Corporation                                      | 12.RD | FA8750-20-C-0507/PO#4104600965  |                           | 242,916                                |                                  | 95,852,391                     |
| Pass-Through From Luna Innovations, Incorporated                                   | 12.RD | 3437-ARF-25+VT  |                           | 19,879                                 |                                  | 95,852,391                     |
| Pass-Through From Luna Innovations, Incorporated                                   | 12.RD | 3632-AFR-25/UVA   |                           | 53,625                                 |                                  | 95,852,391                     |
| Pass-Through From Luna Innovations, Incorporated                                   | 12.RD | 3706-NVY-25/UVA   |                           | 74,232                                 |                                  | 95,852,391                     |
| Pass-Through From Luna Labs USA Limited Liability Corporation                      | 12.RD | 3732-NVY-25/VT  |                           | 88,509                                 |                                  | 95,852,391                     |
| Pass-Through From Luna Labs USA Limited Liability Corporation                      | 12.RD | 3799-NVY-2T/VT  |                           | 170,737                                |                                  | 95,852,391                     |
| Pass-Through From Luna Labs USA Limited Liability Corporation                      | 12.RD | 3849-NVY-25/VT  |                           | 91,784                                 |                                  | 95,852,391                     |
| Pass-Through From Luna Labs USA Limited Liability Corporation                      | 12.RD | 7173-NVY-1T/VT  |                           | 50,648                                 |                                  | 95,852,391                     |
| Pass-Through From Luna Labs USA Limited Liability Corporation                      | 12.RD | P000003640  |                           | 3,061                                  |                                  | 95,852,391                     |
| Pass-Through From Luna Labs USA, Limited Liability Company                         | 12.RD | 107136-ARM-25/UVA   |                           | 2,039                                  |                                  | 95,852,391                     |
| Pass-Through From Lynntech Incorporated  | 12.RD | 01172017  |                           | 19,758                                 |                                  | 95,852,391                     |
| Pass-Through From M4 Engineering Incorporated                                      | 12.RD | ACIQIFRG  |                           | 233,410                                |                                  | 95,852,391                     |
| Pass-Through From Marstel-Day Limited Liability Corporation                        | 12.RD | MSA-17-0017-VT_CMI_TO 07  |                           | 11,937                                 |                                  | 95,852,391                     |
| Pass-Through From Marstel-Day Limited Liability Corporation                        | 12.RD | MSA-17-0017-VT_CMI_TO 08  |                           | 33,145                                 |                                  | 95,852,391                     |
| Pass-Through From Marstel-Day Limited Liability Corporation                        | 12.RD | MSA-17-0017-VT_CMI_TO 09  |                           | 9,773                                  |                                  | 95,852,391                     |
| Pass-Through From Marstel-Day Limited Liability Corporation                        | 12.RD | MSA-17-0017-VT_CMI_TO 10  |                           | 1,896                                  |                                  | 95,852,391                     |
| Pass-Through From Massachusetts Institute of Technology                            | 12.RD | 7000568191  |                           | 80,075                                 |                                  | 95,852,391                     |
| Pass-Through From Mercury Systems Incorporated                                     | 12.RD | PO91402714  |                           | 49,904                                 |                                  | 95,852,391                     |
| Pass-Through From Metal Improvement Company, Limited Liability Company             | 12.RD | Finite Element Based Crack Propagation Study for Advanced Alloys Subjected to Laser Shock Peening-260-101-206729P                                       |                           | 12,611                                 |                                  | 95,852,391                     |
| Pass-Through From Metal Improvement Company, Limited Liability Company             | 12.RD | Novel Surface Engineering Process to Improve High Temperature Superalloys Reliability and Performance for Jet Engines Applications-PO NO: 10816-206630P |                           | 3,714                                  |                                  | 95,852,391                     |
| Pass-Through From Metal Improvement Company, Limited Liability Company             | 12.RD | Surface Integrity and Tribological Study of Propulsion Shaft Materials Subjected to Advanced Surface Strengthening Treatments-PO10463-206194P           |                           | 42,188                                 |                                  | 95,852,391                     |
| Pass-Through From Metron Incorporated  | 12.RD | Small Business Technology Transfer Phase II AF 21B-T001 Leveraging an Edge Based Cross-Domain Services Framework to Simplify Planning-6I26-GMU-206276P  |                           | 110,297                                |                                  | 95,852,391                     |
| Pass-Through From Metron Incorporated  | 12.RD | Small Business Technology Transfer Phase II Topic N19A-T017 - Predictive Graph Convolutional Networks-6H43-GMU-205470P                                  |                           | 25,875                                 |                                  | 95,852,391                     |
| Pass-Through From Mission Solutions Group Incorporated                             | 12.RD | SAF/CDM USCYBERCOM Operations and Maintenance Support-02172023-GMU MSG-SUBK-2023-0001-206251P   |                           | 34,856                                 |                                  | 95,852,391                     |
| Pass-Through From Mitre Corporation  | 12.RD | 1165691   |                           | 95,116                                 |                                  | 95,852,391                     |
| Pass-Through From MRIGlobal  | 12.RD | 513-111268-1  |                           | 14,318                                 |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | AR2-0007O   |                           | 5,572                                  |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | AR2-0008  |                           | 148,356                                |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | CB1-0018  |                           | 1,452                                  |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | DA2-0019  |                           | 7                                      |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | DL2-0008  |                           | 724                                    |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | DL2-C0053   |                           | 51,158                                 |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | NV1-0634  |                           | 15,787                                 |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | NV2-0262  |                           | 55,612                                 |                                  | 95,852,391                     |
| Pass-Through From NanoSonic Incorporated   | 12.RD | NV2-0296  |                           | 198,718                                |                                  | 95,852,391                     |
| Pass-Through From National Center for Manufacturing Sciences                       | 12.RD | Integrated Photonics for Sustained Operations PROJECT – PHASE II-2023205-142386-206620P   |                           | 4,649                                  |                                  | 95,852,391                     |
| Pass-Through From National Center for Manufacturing Sciences                       | 12.RD | Integrated Photonics for Sustained Operations-2022141-142232-206240P  |                           | 794,106                                |                                  | 95,852,391                     |
| Pass-Through From National Security Innovations Incorporated                       | 12.RD | Department of Defense-SMA Strategic Outcomes-SMA-AGC-GMU-205290P  |                           | 63,300                                 |                                  | 95,852,391                     |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity | ALN   | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|-------|--|---------------------------|--|----------------------------------|--------------------------------|
|  |       | ARMS: Artificial Intelligence-based Recommender System for Model-Based Systems Engineering-MDA-T002-GMU01-   |                           |  |                                  |                                |
| Pass-Through From Nexcepta, Incorporated   | 12.RD | 206203P  |                           | 8,569                                  |                                  | 95,852,391                     |
| Pass-Through From Northrop Grumman Corporation                                     | 12.RD | 5000326684   |                           | 81,066                                 |                                  | 95,852,391                     |
| Pass-Through From Northrop Grumman Corporation                                     | 12.RD | 5300052933   |                           | 77,489                                 |                                  | 95,852,391                     |
| Pass-Through From Northrop Grumman Corporation                                     | 12.RD | PO 5300031434  |                           | 1,714,684                              |                                  | 95,852,391                     |
| Pass-Through From Northrop Grumman Corporation                                     | 12.RD | 5300062107   |                           | 59,597                                 |                                  | 95,852,391                     |
| Pass-Through From Northrop Grumman Corporation                                     | 12.RD | PO 5300038525  |                           | 23,729                                 |                                  | 95,852,391                     |
| Pass-Through From Norwich University   | 12.RD | 22342-RS015  |                           | 1,928,181                              |                                  | 95,852,391                     |
| Pass-Through From NuGlobal Solutions Limited Liability Corporation                 | 12.RD | A6VQGOMV   |                           | 2,798                                  |                                  | 95,852,391                     |
| Pass-Through From Ozark Integrated Circuits  | 12.RD | W31P4Q-21-C-0012-VT01  |                           | 66,684                                 |                                  | 95,852,391                     |
|  |       | Designing DNA-based cargo nanocarriers for permeation through the Blood-Brain Barrier -  |                           |  |                                  |                                |
| Pass-Through From Parabon NanoLabs Incorporated                                    | 12.RD | 20230327-MASON-051-BBB-SBIRI-001-206353P   |                           | 24,746                                 |                                  | 95,852,391                     |
| Pass-Through From PARTech  | 12.RD | PGSC-SC-111374-20  |                           | 25,096                                 |                                  | 95,852,391                     |
| Pass-Through From Partworks, Limited Liability Company                             | 12.RD | 23-08-28-UVA   |                           | 15,458                                 |                                  | 95,852,391                     |
| Pass-Through From Peraton Incorporated   | 12.RD | PO-0048436   |                           | 92,193                                 |                                  | 95,852,391                     |
| Pass-Through From Peraton Labs   | 12.RD | PO-0023005   |                           | 92,614                                 |                                  | 95,852,391                     |
| Pass-Through From Peraton Labs   | 12.RD | PO-0052183/420454-19B68  |                           | 322,291                                | 59,706                           | 95,852,391                     |
| Pass-Through From Phase Sensitive Innovations, Incorporated                        | 12.RD | N232-098   |                           | 35,000                                 |                                  | 95,852,391                     |
| Pass-Through From Physical Sciences Incorporated                                   | 12.RD | 10-21956-4892-46   |                           | 16,768                                 |                                  | 95,852,391                     |
|  |       | Metadata Overlay for Live-Streaming and Geolocating  |                           |  |                                  |                                |
| Pass-Through From Pluribus, Incorporated   | 12.RD | Security Incident Reporting System-N/A-206631P   |                           | 33,255                                 |                                  | 95,852,391                     |
| Pass-Through From President and Fellows of Harvard College                         | 12.RD | 124292-5116077   |                           | 27,652                                 |                                  | 95,852,391                     |
| Pass-Through From Product Innovation & Engineering                                 | 12.RD | ACF6F7DH   |                           | 1,315                                  |                                  | 95,852,391                     |
| Pass-Through From Purdue University  | 12.RD | 13001408-044   |                           | 32,284                                 |                                  | 95,852,391                     |
| Pass-Through From QCR2, Incorporated   | 12.RD | QC82_Beling_A_EN-ECE-Single Photon   |                           | 239,315                                |                                  | 95,852,391                     |
|  |       | Research, Development, Test, and Evaluation,   |                           |  |                                  |                                |
| Pass-Through From QinetiQ Incorporated   | 12.RD | Army/W15P7T19D0082/58763   |                           | 120,219                                | 50,000                           | 95,852,391                     |
| Pass-Through From Qorvo  | 12.RD | Qorvo_Hopkins.P-Exceptional Thermal Resistance   |                           | 119,611                                |                                  | 95,852,391                     |
| Pass-Through From RCT Systems  | 12.RD | PO#RCTS001-23  |                           | 97,768                                 |                                  | 95,852,391                     |
|  |       | Integrated Multi-Sensor Life Detection System -2021125.-   |                           |  |                                  |                                |
| Pass-Through From Rhein Tech Laboratories Incorporated                             | 12.RD | 205703P  |                           | 5,133                                  |                                  | 95,852,391                     |
| Pass-Through From Rolls Royce North American Technologies Incorporated             | 12.RD | PO 5100003972  |                           | 54,914                                 |                                  | 95,852,391                     |
| Pass-Through From Rolls-Royce Corporation  | 12.RD | PO 5100003579  |                           | 73,923                                 |                                  | 95,852,391                     |
| Pass-Through From Rolls-Royce Corporation  | 12.RD | 21-UVA-36/PO8000-00424013  |                           | 181,154                                |                                  | 95,852,391                     |
| Pass-Through From Roswell Park Cancer Institute                                    | 12.RD | Roswell Park_Dillon_I-19-04120   |                           | 25,170                                 |                                  | 95,852,391                     |
| Pass-Through From Sabre Systems Incorporated                                       | 12.RD | PO24-00004   |                           | 21,182                                 |                                  | 95,852,391                     |
| Pass-Through From Scientific Systems Company Incorporated                          | 12.RD | SC-1752-01   |                           | 2,694                                  |                                  | 95,852,391                     |
| Pass-Through From Semiconductor Research Corporation                               | 12.RD | 2018-JU-2780   |                           | 646,516                                | 144,415                          | 95,852,391                     |
|  |       | ADS-Bsec Distributed Key Management for UAM  |                           |  |                                  |                                |
| Pass-Through From Shared Spectrum Company  | 12.RD | Networks-2022-03-205966P/2022-03   |                           | 11,724                                 |                                  | 95,852,391                     |
|  |       | Coherent Sensing Approaches for Dynamic Spectrum   |                           |  |                                  |                                |
| Pass-Through From Shared Spectrum Company  | 12.RD | Allocation-2023-01-206381P/2023-01   |                           | 27,391                                 |                                  | 95,852,391                     |
| Pass-Through From Sierra Nevada Corporation  | 12.RD | S24FNM035  |                           | 140,952                                |                                  | 95,852,391                     |
| Pass-Through From SNOChip Incorporated   | 12.RD | SACN20230629   |                           | 12,194                                 |                                  | 95,852,391                     |
|  |       | Agreement: CHART2 – FA238423P0009-   |                           |  |                                  |                                |
| Pass-Through From Soar Technology Incorporated                                     | 12.RD | 206441P/FA238423P0009  |                           | 40,655                                 |                                  | 95,852,391                     |
| Pass-Through From Solvus Global  | 12.RD | AWCFRIKC   |                           | 18,386                                 |                                  | 95,852,391                     |
| Pass-Through From Southwest Research Institute                                     | 12.RD | L99044RI   |                           | 199,410                                |                                  | 95,852,391                     |
| Pass-Through From SPEAR Labs Limited Liability Corporation                         | 12.RD | ATT2QMC3   |                           | 68,560                                 |                                  | 95,852,391                     |
| Pass-Through From Spectral Sciences Incorporated                                   | 12.RD | A7W643FY   |                           | 43,962                                 |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103256-01   |                           | 2,070                                  |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103257-14/420312-19B68  |                           | 148,886                                | 68,844                           | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103267-02   |                           | 368,283                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103357-01   |                           | 111,885                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103388-01   |                           | 182,282                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103399-03/420132-19B68 / 420571-19B68   |                           | 982,274                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103399-03/420132-19B68  |                           | 242,846                                | 242,846                          | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103399-03/420571-19B68  |                           | 513,901                                | 513,901                          | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103409-01   |                           | 94,683                                 |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103417-03   |                           | 1,143,415                              |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103434-01   |                           | 8                                      |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | I1JA; 2103519-02   |                           | 211,859                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103540-01   |                           | 22,685                                 |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103541-01   |                           | 85,132                                 |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103549-01   |                           | 115,099                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103592-03   |                           | 26,150                                 |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103596-01   |                           | 83,981                                 |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103630-01   |                           | 253,559                                |                                  | 95,852,391                     |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103643-02   |                           | 20,615                                 |                                  | 95,852,391                     |
|  |       | Advanced Model-Based Tools for Portfolio Management and Analytic: System Architecture and Multi-Attribute Decision Making for Integrating Autonomy Phase 2 (AIRC   |                           |  |                                  |                                |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | RT-1081.07.5)-2103543-03-206570P/2103543-03  |                           | 5,144                                  |                                  | 95,852,391                     |
|  |       | AIRC Game Theory Application to DoD Intellectual Property (IP) Transactions Project-2103257-12-  |                           |  |                                  |                                |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 206122P/2103257  |                           | 51,116                                 |                                  | 95,852,391                     |
|  |       | Digital Engineering Tools for Acquisition Support: A Systematic Approach for Autonomous System Acquisition and Integration into SoS via Data-Driven Trade Studies- |                           |  |                                  |                                |
| Pass-Through From Stevens Institute of Technology                                  | 12.RD | 2103257-05-206492P/2103257-05  |                           | 20,778                                 |                                  | 95,852,391                     |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From Stevens Institute of Technology                                     | 12.RD  | FRIENDLY FORCES ID-2103492-13-206667P/2103492-13  |                              | 1,894                                     |                                     | 95,852,391                        |
| Pass-Through From Stevens Institute of Technology                                     | 12.RD  | PPBE Case Studies and Analysis-2103481-01-  |                              |   |                                     |                                   |
|   |        | 206341P/2103481-01  |                              | 645,317                                   |                                     | 95,852,391                        |
|   |        | WRT-1057 Data Grand Prix: Heat 3 Prize-2103292-07-  |                              |   |                                     |                                   |
| Pass-Through From Stevens Institute of Technology                                     | 12.RD  | 206301P/2103292-07  |                              | 13,581                                    |                                     | 95,852,391                        |
| Pass-Through From Stevens Institute of Technology                                     | 12.RD  | WRT-1080 (TASKS 1, 2, 4)  |                              | 2,294,072                                 |                                     | 95,852,391                        |
| Pass-Through From Systems and Technology Research                                     | 12.RD  | 2022-0012   |                              | 91,148                                    |                                     | 95,852,391                        |
| Pass-Through From Systems and Technology Research                                     | 12.RD  | 2023-0048   |                              | 126,135                                   |                                     | 95,852,391                        |
| Pass-Through From Systems Engineering Incorporated                                    | 12.RD  | SEI-VA-TECH-1280321-6-28-2023   |                              | 134,564                                   |                                     | 95,852,391                        |
| Pass-Through From Tatitlek Technologies, Incorporated                                 | 12.RD  | 24-TTI-SC-1881  |                              | 60,660                                    |                                     | 95,852,391                        |
| Pass-Through From Technology Service Corporation                                      | 12.RD  | PO20230156  |                              | 448,175                                   |                                     | 95,852,391                        |
| Pass-Through From Techsburg Incorporated  | 12.RD  | AHCSXV52  |                              | 31,538                                    |                                     | 95,852,391                        |
| Pass-Through From Techsburg Incorporated  | 12.RD  | ATJCMH48  |                              | 13,003                                    |                                     | 95,852,391                        |
| Pass-Through From Techsburg Incorporated  | 12.RD  | AUSMQ53G  |                              | 8,780                                     |                                     | 95,852,391                        |
| Pass-Through From Teledyne Scientific and Imaging Limited Liability<br>Company        | 12.RD  | Geometries of Learning -PO00168826-   |                              |   |                                     |                                   |
|   |        | 205875P/PO00168826  |                              | 44,951                                    |                                     | 95,852,391                        |
| Pass-Through From Texas A&M Engineering Experiment Station                            | 12.RD  | M2200277  |                              | 529,854                                   | 97,197                              | 95,852,391                        |
| Pass-Through From Texas A&M Engineering Experiment Station                            | 12.RD  | M2201560  |                              | 292,236                                   | 218,339                             | 95,852,391                        |
| Pass-Through From Texas A&M Engineering Experiment Station                            | 12.RD  | M2201832  |                              | 1,078,551                                 | 532,889                             | 95,852,391                        |
| Pass-Through From Texas A&M Engineering Experiment Station                            | 12.RD  | M2302330  |                              | 37,457                                    |                                     | 95,852,391                        |
| Pass-Through From Texas Engineering Experiment Station                                | 12.RD  | M2200590  |                              | 164,319                                   |                                     | 95,852,391                        |
| Pass-Through From The Geneva Foundation   | 12.RD  | S-10757-01  |                              | 131,005                                   |                                     | 95,852,391                        |
| Pass-Through From The Johns Hopkins University Applied Physics<br>Laboratory          | 12.RD  | 172782  |                              | 14,349                                    |                                     | 95,852,391                        |
| Pass-Through From The Johns Hopkins University Applied Physics<br>Laboratory          | 12.RD  | 184695  |                              | 32,136                                    |                                     | 95,852,391                        |
| Pass-Through From The Johns Hopkins University Applied Physics<br>Laboratory          | 12.RD  | 190715  |                              | 8,313                                     |                                     | 95,852,391                        |
| Pass-Through From The Medical College of Wisconsin, Incorporated                      | 12.RD  | Salzar_MTEC_MCW/PO#6225143  |                              | 813,409                                   |                                     | 95,852,391                        |
| Pass-Through From The Research Foundation for the State University<br>of New York     | 12.RD  | 1170861/92514   |                              | 77,981                                    |                                     | 95,852,391                        |
| Pass-Through From The Trustees of the University of Pennsylvania                      | 12.RD  | 574173/PO 4175612   |                              | 10,505                                    |                                     | 95,852,391                        |
|   |        | Design and deliver a 20 high-school student pilot of a<br>summer, hands-on experience leveraging IBM AI Kits to<br>build basic supporting technical skills, knowledge, and<br>abilities in AI and understanding of AI's ethical and social<br>impact. -NA-206242P/NA    |                              |   |                                     |                                   |
| Pass-Through From Trenchant Analytics Limited Liability Company                       | 12.RD  |   |                              | 53,282                                    |                                     | 95,852,391                        |
|   |        | Design and deliver a 20 high-school student pilot of a<br>summer, hands-on experience leveraging STEM Mav Kits<br>to build basic supporting technical skills, knowledge and<br>abilities in AI, and understanding of AI's ethical and social<br>impact. -N/A-206580P/NA |                              | 4,586                                     |                                     | 95,852,391                        |
| Pass-Through From Trenchant Analytics Limited Liability Company                       | 12.RD  |   |                              |   |                                     |                                   |
| Pass-Through From Tulane University   | 12.RD  | TUL-SCC-562199-23/24  |                              | 50,412                                    |                                     | 95,852,391                        |
|   |        | Open environment nuclear quadrupole magnetic<br>resonance detection-2023-04A-206309P/2023-04A   |                              | 201,687                                   |                                     | 95,852,391                        |
| Pass-Through From Twinleaf Limited Liability Company                                  | 12.RD  |   |                              | 242                                       |                                     | 95,852,391                        |
| Pass-Through From UES, Incorporated   | 12.RD  | S-168-1X5-001   |                              | 13,836                                    |                                     | 95,852,391                        |
| Pass-Through From University of California, Berkeley                                  | 12.RD  | 00011406  |                              | 2,263                                     |                                     | 95,852,391                        |
| Pass-Through From University of Florida   | 12.RD  | 201701142/PO#2401177800   |                              | 151,236                                   |                                     | 95,852,391                        |
| Pass-Through From University of Illinois  | 12.RD  | 106009-18701  |                              |   |                                     |                                   |
|   |        | Development of passive sampling methodologies for<br>equilibrium sampling of PFAS compounds in surface and<br>groundwater-DOD00034-01-206644P/DOD00034-01   |                              | 20,885                                    |                                     | 95,852,391                        |
| Pass-Through From University of Maryland  | 12.RD  |   |                              | 3,585                                     |                                     | 95,852,391                        |
| Pass-Through From University of Nevada Reno   | 12.RD  | UNR-22-17   |                              |   |                                     |                                   |
|   |        | Control, Optimization and transmission problems for<br>nonlocal PDEs-2020-003-205296P/2020-003  |                              | 62,490                                    |                                     | 95,852,391                        |
| Pass-Through From University of Puerto Rico   | 12.RD  | Economic Viability, Resilience, and Sustainability of<br>Logistics Systems in Post-Conflict Zones-141252276-  |                              |   |                                     |                                   |
|   |        | 205474P/141252276   |                              | 54,818                                    |                                     | 95,852,391                        |
| Pass-Through From University of Southern California                                   | 12.RD  |   |                              | 33,601                                    |                                     | 95,852,391                        |
| Pass-Through From University of Tennessee   | 12.RD  | A23-0746-Virginia   |                              | 1,665                                     |                                     | 95,852,391                        |
| Pass-Through From University of Washington  | 12.RD  | PO NO. BPO51878   |                              | 262,401                                   |                                     | 95,852,391                        |
| Pass-Through From University Technical Services                                       | 12.RD  | RF-AIDE-8055  |                              | 37,513                                    |                                     | 95,852,391                        |
| Pass-Through From University Technical Services                                       | 12.RD  | UTS-8057-23   |                              | 2,133                                     |                                     | 95,852,391                        |
| Pass-Through From Vanderbilt University   | 12.RD  | UNIV61656   |                              |   |                                     |                                   |
|   |        | Time Series Analysis of Internet of Things-1237-02-242-   |                              |   |                                     |                                   |
| Pass-Through From VECTARE Limited Liability Company                                   | 12.RD  | 206200P/1237-02-242   |                              | 65,663                                    |                                     | 95,852,391                        |
|   |        | Time Series Analysis of Internet of Things-1237-04-255-   |                              |   |                                     |                                   |
| Pass-Through From VECTARE Limited Liability Company                                   | 12.RD  | 206575P/1237-04-255   |                              | 70,160                                    |                                     | 95,852,391                        |
| Pass-Through From Virginia Tech Applied Research Corporation                          | 12.RD  | ACS6QN3W  |                              | 35,021                                    |                                     | 95,852,391                        |
|   |        | Vector Mapping of Ticks and Tick-Bourne Pathogens of<br>Mongolia-SC-N6264518D5058-GMU- 004-206051P/SC-  |                              |   |                                     |                                   |
| Pass-Through From Vysnova Partners Incorporated                                       | 12.RD  | N6264518D5058-GMU- 004  |                              | 6,609                                     |                                     | 95,852,391                        |
| Pass-Through From West Virginia University  | 12.RD  | 23-462-VT   |                              | 20,755                                    |                                     | 95,852,391                        |
| Total Non-Stimulus R&D  |        |   | 126,683,721                  | 54,213,357                                | 51,779,291                          |                                   |
| Stimulus:   |        |   |                              |   |                                     |                                   |
| Basic Scientific Research   | 12.431 | COVID-19  | 294,761                      |   |                                     | 6,421,486                         |
| Air Force Defense Research Sciences Program   | 12.800 |   |                              |   |                                     | 7,163,343                         |
| Pass-Through From University of Illinois  | 12.800 | COVID-19  |                              | 30,633                                    |                                     | 7,163,343                         |
| Total Stimulus R&D  |        |   | 294,761                      | 30,633                                    | -                                   |                                   |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity | ALN    | Additional Award Identification          | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Total Research and Development   |        |  | 126,978,482                  | 54,243,990                                | 51,779,291                          |                                   |
| Total U.S. DEPARTMENT OF DEFENSE   |        |  | 210,842,687                  | 58,970,835                                | 54,799,238                          |                                   |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT                                       |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| Community Development Block Grants/State's program and Non-                            |        |  |                              |   |                                     |                                   |
| Entitlement Grants in Hawaii   | 14.228 |  | 17,481,485                   |   | 16,801,273                          | 17,481,485                        |
| Emergency Solutions Grant Program  | 14.231 |  | 6,887,103                    |   | 6,053,549                           | 6,887,103                         |
| Supportive Housing Program   | 14.235 |  | 148,081                      |   | 90,000                              | 148,081                           |
| Home Investment Partnerships Program   | 14.239 |  | 9,425,078                    |   | 8,370,346                           | 9,425,078                         |
| Housing Opportunities for Persons with AIDS  | 14.241 |  | 1,454,228                    |   | 1,410,459                           | 1,454,228                         |
| Continuum of Care Program  | 14.267 |  | 231,934                      |   | 140,267                             | 231,934                           |
| Housing Trust Fund   | 14.275 |  | 6,853,989                    |   | 6,450,925                           | 6,853,989                         |
| Fair Housing Assistance Program  | 14.401 |  | 459,781                      |   |                                     | 459,781                           |
| General Research and Technology Activity   | 14.506 |  | 36,479                       |   |                                     | 48,294                            |
| Lead Hazard Reduction Grant Program  | 14.900 |  | 1,725,176                    |   | 1,610,089                           | 1,725,176                         |
| Older Adults Home Modification Grant Program   | 14.921 |  | 35,709                       |   |                                     | 35,709                            |
| Total Non-Stimulus   |        |  | 44,739,043                   | -   | 40,926,908                          |                                   |
| Total Excluding Clusters Identified Below:   |        |  | 44,739,043                   | -   | 40,926,908                          |                                   |
| CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster                            |        |  |                              |   |                                     |                                   |
| National Disaster Resilience Competition   | 14.272 |  | 4,408,954                    |   | 4,124,274                           | 4,408,954                         |
| Total CDBG - Disaster Recovery Grants Cluster  |        |  | 4,408,954                    | -   | 4,124,274                           | 4,408,954                         |
| CDBG - Entitlement Grants Cluster  |        |  |                              |   |                                     |                                   |
| Community Development Block Grants/Entitlement Grants                                  | 14.218 |  |                              |   |                                     | 40,379                            |
| Pass-Through From City of Harrisonburg   | 14.218 | 23CDBG07; 24CDBG05                       |                              | 40,379                                    |                                     | 40,379                            |
| Total CDBG - Entitlement/Special Purpose Grants Cluster                                |        |  | -                            | 40,379                                    | -                                   | 40,379                            |
| Research and Development:  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| General Research and Technology Activity   | 14.506 |  |                              |   |                                     | 48,294                            |
| Pass-Through From University of Maryland   | 14.506 | 118009-Q1819301                          |                              | 11,815                                    |                                     | 48,294                            |
| Research, Evaluation, and Demonstrations   | 14.536 |  |                              |   |                                     | 4,663                             |
| Pass-Through From University of Texas at Austin  | 14.536 |  |                              | 4,663                                     |                                     | 4,663                             |
| Healthy Homes Technical Studies Grants   | 14.906 |  | 243,444                      |   |                                     | 243,444                           |
| Total Non-Stimulus R&D   |        |  | 243,444                      | 16,478                                    | -                                   |                                   |
| Total Research and Development   |        |  | 243,444                      | 16,478                                    | -                                   |                                   |
| Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT                                 |        |  | 49,391,441                   | 56,857                                    | 45,051,182                          |                                   |
| U.S. DEPARTMENT OF THE INTERIOR  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| Indian Economic Development  | 15.032 |  | 130,402                      |   |                                     | 130,402                           |
| Regulation of Surface Coal Mining and Surface Effects of Underground                   |        |  |                              |   |                                     |                                   |
| Coal Mining  | 15.250 |  | 3,435,808                    |   | 3,435,808                           | 3,435,808                         |
| Abandoned Mine Land Reclamation (AMLR)   | 15.252 |  | 11,414,849                   |   | 11,414,849                          | 17,256,768                        |
| Abandoned Mine Land Reclamation (AMLR)   | 15.252 | IUA                                      | 5,841,919                    |   | 5,841,919                           | 17,256,768                        |
| Marine Minerals Activities   | 15.424 |  | 49,663                       |   | 49,663                              | 84,370                            |
| Fish and Wildlife Management Assistance  | 15.608 |  | 344,226                      |   | 58,271                              | 466,261                           |
| Clean Vessel Act   | 15.616 |  | 165,139                      |   | 72,135                              | 165,139                           |
| Sportfishing and Boating Safety Act  | 15.622 |  | 164,757                      |   | 157,992                             | 164,757                           |
| Multistate Conservation Grant  | 15.628 |  | 137,764                      |   |                                     | 163,350                           |
| State Wildlife Grants  | 15.634 |  | 734,385                      |   |                                     | 1,445,988                         |
| National Wildlife Refuge System Enhancements   | 15.654 |  | 41,790                       |   |                                     | 49,269                            |
| White-nose Syndrome National Response Implementation                                   | 15.684 |  | 27                           |   |                                     | 44,436                            |
| National Geological and Geophysical Data Preservation                                  | 15.814 |  | 31,108                       |   | 31,108                              | 116,798                           |
| National Geological and Geophysical Data Preservation                                  | 15.814 | IUA                                      | 85,690                       |   | 85,690                              | 116,798                           |
| National Land Remote Sensing Education Outreach and Research                           |        |  |                              |   |                                     |                                   |
| Pass-Through From AmericaView Incorporated   | 15.815 |  |                              | 20,828                                    |                                     | 20,828                            |
| Historic Preservation Fund Grants-In-Aid   | 15.904 |  | 1,372,660                    |   | 105,130                             | 1,372,660                         |
| Outdoor Recreation Acquisition, Development and Planning                               | 15.916 |  | 1,254,093                    |   | 1,227,915                           | 1,254,093                         |
| Battlefield Land Acquisition Grants  | 15.928 |  | 5,035,923                    |   | 5,035,923                           | 5,035,923                         |
| Save America's Treasures   | 15.929 |  | 18,129                       |   |                                     | 18,129                            |
| Preservation of Historic Structures on the Campuses of Historically Black              |        |  |                              |   |                                     |                                   |
| Colleges and Universities (HBCUs).   | 15.932 |  | 2,347                        |   |                                     | 2,347                             |
| Cooperative Research and Training Programs – Resources of the                          |        |  |                              |   |                                     |                                   |
| National Park System   | 15.945 |  |                              |   |                                     | 2,237,875                         |
| Pass-Through From The University of North Carolina at Chapel Hill                      | 15.945 | IUA                                      |                              | 211,823                                   |                                     | 2,237,875                         |
| Cultural Resources Management  | 15.946 |  |                              |   |                                     | 10,479                            |
| Pass-Through From Parliament Limited Liability Corporation                             | 15.946 | Contract 140P2122C0033                   |                              | 10,479                                    |                                     | 10,479                            |
| Emergency Supplemental Historic Preservation Fund                                      | 15.957 |  | 1,104,209                    |   | 626,209                             | 1,104,209                         |
| Other Assistance   |        |  |                              |   |                                     | 11,015                            |
| Pass-Through From Kearns & West, Incorporated  | 15.U01 | Contract #1800-UVA-2020, TO #1800-1146-1 |                              | 11,015                                    |                                     | 11,015                            |
| Total Non-Stimulus   |        |  | 31,364,888                   | 254,145                                   | 28,142,612                          |                                   |
| Total Excluding Clusters Identified Below:   |        |  | 31,364,888                   | 254,145                                   | 28,142,612                          |                                   |
| Fish and Wildlife Cluster:   |        |  |                              |   |                                     |                                   |
| Sport Fish Restoration   | 15.605 |  | 4,692,370                    |   | 27,515                              | 4,692,370                         |
| Wildlife Restoration and Basic Hunter Education and Safety                             | 15.611 |  | 9,330,603                    |   |                                     | 9,361,357                         |
| Pass-Through From Ohio Department of Natural Resources                                 | 15.611 |  |                              | 339                                       |                                     | 9,361,357                         |
| Pass-Through From North Carolina Wildlife Resources Commission                         | 15.611 |  |                              | 30,415                                    |                                     | 9,361,357                         |
| Enhanced Hunter Education and Safety   | 15.626 |  | 88,709                       |   |                                     | 88,709                            |
| Total Fish and Wildlife Cluster  |        |  | 14,111,682                   | 30,754                                    | 27,515                              | 14,142,436                        |
| Research and Development:  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Earth Mapping Resources Initiative   | 15.073 | IJA   | 52,236                       |   | 52,236                              | 52,236                            |
| Joint Fire Science Program   | 15.232 |   | 19,386                       |   |                                     | 19,386                            |
| Science and Technology Projects Related to Coal Mining and<br>Reclamation              | 15.255 |   | 172,496                      |   |                                     | 172,496                           |
| Bureau of Ocean Energy Management (BOEM) Environmental Studies<br>(ES)                 | 15.423 |   | 2,497                        |   |                                     | 2,497                             |
| Marine Minerals Activities   | 15.424 |   |                              |   |                                     | 84,370                            |
| Pass-Through From University of Louisiana  | 15.424 |   |                              | 34,707                                    |                                     | 84,370                            |
| Water Desalination Research and Development  | 15.506 |   | 273,441                      |   | 15,020                              | 273,441                           |
| Fish and Wildlife Management Assistance  | 15.608 |   | 65,126                       |   |                                     | 466,261                           |
| Pass-Through From Maryland Department of Natural Resources                             | 15.608 |   |                              | 50,722                                    |                                     | 466,261                           |
| Pass-Through From University of Maryland   | 15.608 |   |                              | 6,187                                     |                                     | 466,261                           |
| Cooperative Endangered Species Conservation Fund                                       | 15.615 |   | 112,796                      |   | 76,619                              | 136,796                           |
| Cooperative Endangered Species Conservation Fund                                       | 15.615 | 420350-19D18  | 5,000                        |   | 5,000                               | 136,796                           |
| Cooperative Endangered Species Conservation Fund                                       | 15.615 | 467213-19D18  | 9,500                        |   | 9,500                               | 136,796                           |
| Cooperative Endangered Species Conservation Fund                                       | 15.615 | 467215-19D18  | 9,500                        |   | 9,500                               | 136,796                           |
| Multistate Conservation Grant  | 15.628 |   | 25,586                       |   |                                     | 163,350                           |
| State Wildlife Grants  | 15.634 |   | 691,465                      |   | 386,395                             | 1,445,988                         |
| State Wildlife Grants  | 15.634 | F21AP030818-1/EP3372568   | 20,138                       |   | 20,138                              | 1,445,988                         |
| National Wildlife Refuge System Enhancements   | 15.654 |   | 7,479                        |   |                                     | 49,269                            |
| Endangered Species Recovery Implementation   | 15.657 |   | 70,877                       |   |                                     | 122,502                           |
| Pass-Through From Longleaf Alliance  | 15.657 |   |                              | 14,380                                    |                                     | 122,502                           |
| Pass-Through From National Fish and Wildlife Foundation                                | 15.657 |   |                              | 37,245                                    |                                     | 122,502                           |
| Natural Resource Damage Assessment and Restoration                                     | 15.658 |   | 61,250                       |   |                                     | 61,250                            |
| Candidate Species Conservation   | 15.660 |   |                              |   |                                     | 2,107                             |
| Pass-Through From Tangled Bank Conservation  | 15.660 |   |                              | 2,107                                     |                                     | 2,107                             |
| NFWF-USFWS Conservation Partnership  | 15.663 |   |                              |   |                                     | 186,644                           |
| Pass-Through From Manomet, Incorporated  | 15.663 | RH-WH-NFWF-22   |                              | 16,049                                    |                                     | 186,644                           |
| Pass-Through From National Fish and Wildlife Foundation                                | 15.663 | 419630-19E84  |                              | 151,776                                   | 24,287                              | 186,644                           |
| Pass-Through From The Nature Conservancy   | 15.663 | VVCRCCB03012024   |                              | 18,819                                    |                                     | 186,644                           |
| Fish and Wildlife Coordination and Assistance  | 15.664 |   |                              |   |                                     | 102,529                           |
| Pass-Through From The Conservation Fund  | 15.664 |   |                              | 102,529                                   |                                     | 102,529                           |
| Adaptive Science   | 15.670 |   | 40,412                       |   |                                     | 40,412                            |
| Cooperative Ecosystem Studies Units  | 15.678 |   | 1,485,196                    |   |                                     | 1,485,196                         |
| White-nose Syndrome National Response Implementation                                   | 15.684 |   | 31,378                       |   |                                     | 44,436                            |
| Pass-Through From Navajo Nation Natural Heritage Program                               | 15.684 |   |                              | 13,031                                    |                                     | 44,436                            |
| Assistance to State Water Resources Research Institutes                                | 15.805 |   | 378,627                      |   |                                     | 416,448                           |
| Pass-Through From Kansas State University  | 15.805 |   |                              | 32,866                                    |                                     | 416,448                           |
| Pass-Through From Western Carolina University  | 15.805 |   |                              | 4,955                                     |                                     | 416,448                           |
| U.S. Geological Survey Research and Data Collection                                    | 15.808 |   | 581,051                      |   | 61,555                              | 628,573                           |
| U.S. Geological Survey Research and Data Collection                                    | 15.808 | IJA   | 47,522                       |   |                                     | 628,573                           |
| National Cooperative Geologic Mapping  | 15.810 |   | 489,773                      |   | 460,283                             | 489,773                           |
| Cooperative Research Units   | 15.812 |   | 610,227                      |   | 5,301                               | 664,641                           |
| Natural Resource Stewardship   | 15.944 |   | 177,590                      |   |                                     | 177,590                           |
| Cooperative Research and Training Programs – Resources of the<br>National Park System  | 15.945 |   | 2,026,052                    |   | 184,949                             | 2,237,875                         |
| National Park Service Conservation, Protection, Outreach, and<br>Education             | 15.954 |   |                              |   |                                     | 79,640                            |
| Pass-Through From Historical Commission Texas  | 15.954 |   |                              | 79,640                                    |                                     | 79,640                            |
| Other Assistance   | 15.RD  | 140D0421P0126-P00007  | 15,825                       |   |                                     | 1,115,797                         |
| Other Assistance   | 15.RD  | 140G0121P0096   | 13,889                       |   |                                     | 1,115,797                         |
|  |        | Conservation genetics of the endangered Kemp's ridley<br>sea turtle--205604P  | 4,178                        |   |                                     | 1,115,797                         |
| Other Assistance   | 15.RD  | Friedersdorf_IPA_2023   | 367,654                      |   |                                     | 1,115,797                         |
|  |        | HAYSTAC – METROPOL-Authorization to Proceed-<br>206352P/Authorization to Proceed  |                              | 706,691                                   |                                     | 1,115,797                         |
| Pass-Through From L3Harris Technologies, Incorporated                                  | 15.RD  |   |                              |   |                                     | 1,115,797                         |
| Pass-Through From University of Maryland Center for Environmental<br>Science           | 15.RD  | A2X5KU33  |                              | 2,773                                     |                                     | 1,115,797                         |
| Pass-Through From VT Research Contracting Services Limited Liability<br>Corporation    | 15.RD  | TASK ORDER #002- AWKLO6J7   |                              | 4,787                                     |                                     | 1,115,797                         |
| Total Non-Stimulus R&D   |        |   | 7,868,147                    | 1,279,264                                 | 1,310,783                           |                                   |
| Stimulus:  |        |   |                              |   |                                     |                                   |
| Cooperative Research Units   | 15.812 | COVID-19  | 54,414                       |   |                                     | 664,641                           |
| Total Stimulus R&D   |        |   | 54,414                       | -   | -                                   |                                   |
| Total Research and Development   |        |   | 7,922,561                    | 1,279,264                                 | 1,310,783                           |                                   |
| Total U.S. DEPARTMENT OF THE INTERIOR  |        |   | 53,399,131                   | 1,564,163                                 | 29,480,910                          |                                   |
| U.S. DEPARTMENT OF JUSTICE<br>Non-Stimulus:  |        |   |                              |   |                                     |                                   |
| Law Enforcement Assistance Narcotics and Dangerous Drugs Training                      | 16.004 |   | 81,292                       |   |                                     | 81,292                            |
| Sexual Assault Services Formula Program  | 16.017 |   | 58,201                       |   |                                     | 886,579                           |
|  |        | 23-A4121SP22,23-A4122SP22,23-A4123SP22,23-<br>C8614SP22,23-C8618SP22,23-C8620SP22,23-<br>C8621SP22,23-C8622SP22,23-C8623SP22,23-<br>G3442SP22,23-I3123SP22,23-J3124SP22,23-<br>K2218SP22,23-L2211SP22,23-L2213SP22,23-<br>L2631SP22,23-M2215SP22,23-M2329SP22,23-<br>M2330SP22,23-N2205 | 828,378                      |   | 828,378                             | 886,579                           |
| Sexual Assault Services Formula Program  | 16.017 |   | 828,378                      |   |                                     | 886,579                           |
| Office on Violence Against Women Special Projects                                      | 16.029 |   | 14,472                       |   |                                     | 14,472                            |
| Missing and Unidentified Human Remains (MUHR) Program                                  | 16.050 |   | 64                           |   |                                     | 64                                |
| Community-Based Violence Prevention Program  | 16.123 |   | 23,420                       |   |                                     | 23,420                            |
| Services for Trafficking Victims   | 16.320 |   | 241,525                      |   |                                     | 329,113                           |
| Services for Trafficking Victims   | 16.320 | 116744, 120695  | 5,278                        |   | 5,278                               | 329,113                           |
| Services for Trafficking Victims   | 16.320 | 21-A8692MV20  | 82,310                       |   | 82,310                              | 329,113                           |
| Antiterrorism Emergency Reserve  | 16.321 |   | 9,731                        |   |                                     | 577,572                           |
| Antiterrorism Emergency Reserve  | 16.321 | 495451,504190   | 567,841                      |   | 567,841                             | 577,572                           |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity         | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | 16.525 |   | 315,010                   |  |                                  | 315,010                        |
| Juvenile Justice and Delinquency Prevention   | 16.540 |   | 446,220                   |  |                                  | 1,374,216                      |
|   |        | 10189,10706,11926,489868,493291,493313,493422,493463,493483,493595,493599,493648,493659,502677,502985,503473,503947,503966,503985,504159,521564,521841,521913,9041,9177,9310,9450,9657  |                           |  |                                  |                                |
| Juvenile Justice and Delinquency Prevention   | 16.540 |   | 927,996                   |  | 927,996                          | 1,374,216                      |
| Missing Children's Assistance   | 16.543 |   | 593,155                   |  |                                  | 593,155                        |
| State Justice Statistics Program for Statistical Analysis Centers                           | 16.550 |   | 199,771                   |  |                                  | 199,771                        |
| National Criminal History Improvement Program (NCHIP)                                       | 16.554 |   | 1,254,196                 |  |                                  | 1,254,196                      |
| Crime Victim Assistance   | 16.575 |   | 6,367,930                 |  | 3,266,207                        | 42,152,027                     |
|   |        | 22-A8625VP20,22-A8626VP20,22-A8627VP20,22-A8628VP20,22-A8629VP20,22-A8631VP20,22-A8632VP20,22-A8634VP20,22-A8635VP20,22-A8641VP20,22-A8642VP20,22-A8644VP20,22-A8645VP20,22-A8646VP20,22-A8704VP20,22-C2333VP20,22-C2635VP20,22-C2874VP20,22-C3413VP20,22-C3414 |                           |  |                                  |                                |
| Crime Victim Assistance   | 16.575 |   | 35,784,097                |  | 35,784,097                       | 42,152,027                     |
| Crime Victim Compensation   | 16.576 |   | 2,908,000                 |  |                                  | 2,908,000                      |
| Crime Victim Assistance/Discretionary Grants  | 16.582 |   | 199,157                   |  |                                  | 199,157                        |
| Treatment Court Discretionary Grant Program   | 16.585 |   | 55,357                    |  |                                  | 56,135                         |
| Violence Against Women Formula Grants   | 16.588 |   | 729,737                   |  |                                  | 3,450,425                      |
|   |        | 22-M6138VA21,22-Z9239VA21,23-A9202VA21,23-A9205VA21,23-A9206VA21,23-A9211VA21,23-A9214VA21,23-A9215VA21,23-A9223VA21,23-A9228VA21,23-A9239VA21,23-A9333VA21,23-A9334VA21,23-A9336VA21,23-A9338VA21,23-A9342VA21,23-A9346VA21,23-A9349VA21,23-A9360VA21,23-A9365 |                           |  |                                  |                                |
| Violence Against Women Formula Grants   | 16.588 |   | 2,720,688                 |  | 2,720,688                        | 3,450,425                      |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program            | 16.590 |   | 147,947                   |  |                                  | 345,501                        |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program            | 16.590 | 510579,511027,511120  | 197,554                   |  | 197,554                          | 345,501                        |
| Residential Substance Abuse Treatment for State Prisoners                                   | 16.593 |   | 74,631                    |  |                                  | 642,404                        |
|   |        | 494764,496744,496848,496998,497304,509564,510169,510188,511118,511119   |                           |  |                                  |                                |
| Residential Substance Abuse Treatment for State Prisoners                                   | 16.593 |   | 448,911                   |  | 448,911                          | 642,404                        |
| State Criminal Alien Assistance Program   | 16.606 |   | 3,740,121                 |  |                                  | 3,740,121                      |
| Project Safe Neighborhoods  | 16.609 |   | 48,850                    |  |                                  | 300,084                        |
| Project Safe Neighborhoods  | 16.609 | 506195,506214,514082  | 251,234                   |  | 251,234                          | 300,084                        |
| Public Safety Partnership and Community Policing Grants                                     | 16.710 |   | 2,436,796                 |  |                                  | 2,436,796                      |
| Edward Byrne Memorial Justice Assistance Grant Program                                      | 16.738 |   | 781,205                   |  |                                  | 1,744,514                      |
|   |        | 10024,10204,10660,10690,10708,3732,469332,469366,469377,472347,472756,472820,472930,494440,508331,508335,508355,508370,508372,508431,508451,508454,508463,508470,508483,508496,508499,508507,508550,508555,508672,508675,508791,508826,508838,508839,508840,508 |                           |  |                                  |                                |
| Edward Byrne Memorial Justice Assistance Grant Program                                      | 16.738 |   | 899,919                   |  | 899,919                          | 1,744,514                      |
| DNA Backlog Reduction Program   | 16.741 |   | 1,831,145                 |  |                                  | 1,831,145                      |
| Paul Coverdell Forensic Sciences Improvement Grant Program                                  | 16.742 |   | 394,870                   |  |                                  | 394,870                        |
| Congressionally Recommended Awards  | 16.753 |   | 399,880                   |  |                                  | 755,262                        |
| Second Chance Act Reentry Initiative  | 16.812 |   | 227,404                   |  |                                  | 255,796                        |
| NICS Act Record Improvement Program   | 16.813 |   | 660,686                   |  |                                  | 660,686                        |
| Byrne Criminal Justice Innovation Program   | 16.817 |   | 10,250                    |  |                                  | 670,252                        |
| Byrne Criminal Justice Innovation Program   | 16.817 | 114843  | 660,002                   |  | 660,002                          | 670,252                        |
| National Sexual Assault Kit Initiative  | 16.833 |   | 1,465,410                 |  |                                  | 1,465,410                      |
| STOP School Violence  | 16.839 |   | 433,160                   |  |                                  | 530,712                        |
| Pass-Through From The Regents of the University of Michigan                                 | 16.839 |   |                           | 97,552                                 |                                  | 530,712                        |
| Equitable Sharing Program   | 16.922 |   | 14,288,222                |  |                                  | 14,312,842                     |
| Equitable Sharing Program   | 16.922 | 122964, 122965, OAG41507, OAG70006  | 24,620                    |  | 24,620                           | 14,312,842                     |
| Other Assistance  |        |   |                           |  |                                  | 132,564                        |
|   |        | Risk Need Responsivity Project for MBI-205354P/I2207457-E2053541  |                           | 2,442                                  | 1,334                            | 132,564                        |
| Pass-Through From MBI Research Institute Incorporated                                       | 16.U01 |   |                           |  |                                  |                                |
|   |        | Institutionalizing and Sustaining an Evidence-Based and Problem-Oriented Approach in Suffolk County Police Department-0300-POL-3731-4560-206108P/0300-POL-  |                           |  |                                  |                                |
| Pass-Through From Suffolk County Police Department  | 16.U02 | 3731-4560   |                           | 130,122                                |                                  | 132,564                        |
| Total Non-Stimulus  |        |   | 83,836,643                | 230,116                                | 46,666,369                       |                                |
| Stimulus:   |        |   |                           |  |                                  |                                |
|   |        | COVID-19; 10624,10675,520864,521023,521034,521039,521102,521120,521302,521315,521394,521420,521426,521563,521585,521685,521912,522512,522611  |                           |  |                                  |                                |
| Coronavirus Emergency Supplemental Funding Program  | 16.034 |   | 903,044                   |  | 824,025                          | 903,044                        |
| Total Stimulus Non R&D  |        |   | 903,044                   | -                                      | 824,025                          |                                |
| Total Excluding Clusters Identified Below:  |        |   | 84,739,687                | 230,116                                | 47,490,394                       |                                |
| Research and Development:   |        |   |                           |  |                                  |                                |
| Non-Stimulus:   |        |   |                           |  |                                  |                                |
| Forensics Training and Technical Assistance Program   | 16.044 |   | 34,505                    |  |                                  | 34,505                         |
| National Institute of Justice Research, Evaluation, and Development Project Grants          | 16.560 |   | 2,843,917                 |  | 662,171                          | 3,477,195                      |
| National Institute of Justice Research, Evaluation, and Development Project Grants          | 16.560 | 552175  | 47,495                    |  | 47,495                           | 3,477,195                      |
| Pass-Through From Police Foundation   | 16.560 |   |                           | 20,716                                 |                                  | 3,477,195                      |
| Pass-Through From Research Triangle Institute   | 16.560 |   |                           | 414,552                                |                                  | 3,477,195                      |
| Pass-Through From RTI International   | 16.560 |   |                           | 52,021                                 |                                  | 3,477,195                      |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From The Research Foundation of State University of New York          | 16.560 | R1289576  |                           | 98,494                                 |                                  | 3,477,195                      |
| Treatment Court Discretionary Grant Program  | 16.585 |   |                           |  |                                  | 56,135                         |
| Pass-Through From Center for Justice Innovation                                    | 16.585 |   |                           | 778                                    |                                  | 56,135                         |
| Residential Substance Abuse Treatment for State Prisoners                          | 16.593 |   | 118,862                   |  |                                  | 642,404                        |
| Edward Byrne Memorial Justice Assistance Grant Program                             | 16.738 |   |                           |  |                                  | 1,744,514                      |
| Pass-Through From Justice Research and Statistics Association                      | 16.738 |   |                           | 63,390                                 |                                  | 1,744,514                      |
| Congressionally Recommended Awards   | 16.753 |   | 355,382                   |  | 212,400                          | 755,262                        |
| Second Chance Act Reentry Initiative   | 16.812 |   | 28,392                    |  |                                  | 255,796                        |
| Comprehensive Opioid, Stimulant, and other Substances Use Program                  | 16.838 |   | 89,974                    |  |                                  | 89,974                         |
| Other Assistance   | 16.RD  |   |                           |  |                                  | 87,021                         |
|  |        | Alameda Pathways Capacity Enhancement Project-19990-  |                           |  |                                  |                                |
| Pass-Through From Alameda County, California                                       | 16.RD  | 205223P/19990   |                           | 87,021                                 | 9,275                            | 87,021                         |
| Total Non-Stimulus R&D   |        |   | 3,518,527                 | 736,972                                | 931,341                          |                                |
| Total Research and Development   |        |   | 3,518,527                 | 736,972                                | 931,341                          |                                |
| Total U.S. DEPARTMENT OF JUSTICE   |        |   | 88,258,214                | 967,088                                | 48,421,735                       |                                |
| U.S. DEPARTMENT OF LABOR   |        |   |                           |  |                                  |                                |
| Non-Stimulus:  |        |   |                           |  |                                  |                                |
| Labor Force Statistics   | 17.002 |   | 1,467,769                 |  |                                  | 1,467,769                      |
| Compensation and Working Conditions  | 17.005 |   | 159,257                   |  |                                  | 159,257                        |
| Unemployment Insurance   | 17.225 |   | 306,600,134               |  |                                  | 324,414,850                    |
| Senior Community Service Employment Program  | 17.235 |   | 1,821,206                 |  | 1,646,334                        | 1,821,206                      |
| Trade Adjustment Assistance  | 17.245 |   | 2,456,796                 |  |                                  | 2,456,796                      |
| Job Training Partnership Act   | 17.250 |   |                           |  |                                  | 6,021                          |
| Pass-Through From Bay Consortium - Private Industry Council                        | 17.250 |   |                           | 6,021                                  |                                  | 6,021                          |
| WIA Dislocated Workers   | 17.260 |   | 1,241                     |  |                                  | 4,059                          |
| Pass-Through From West Piedmont WIB WIA - Dislocated Workers                       | 17.260 |   |                           | 2,818                                  |                                  | 4,059                          |
| Workforce Data Quality Initiative (WDQI)   | 17.261 |   | 656,256                   |  | 94,014                           | 656,256                        |
| H-1B Job Training Grants   | 17.268 |   | 29,499                    |  |                                  | 421,371                        |
| Pass-Through From Pennsylvania State University                                    | 17.268 |   |                           | 391,872                                |                                  | 421,371                        |
| Reentry Employment Opportunities   | 17.270 |   |                           |  |                                  | 97,782                         |
| Pass-Through From Total Action For Progress  | 17.270 |   |                           | 97,782                                 |                                  | 97,782                         |
| Work Opportunity Tax Credit Program (WOTC)   | 17.271 |   | 518,589                   |  |                                  | 518,589                        |
| Temporary Labor Certification for Foreign Workers                                  | 17.273 |   | 711,912                   |  |                                  | 749,348                        |
| WIOA National Dislocated Worker Grants / WIA National Emergency Grants             | 17.277 |   | 5,445                     |  |                                  | 5,445                          |
| WIOA Dislocated Worker National Reserve Demonstration Grants                       | 17.280 |   | 1,001,965                 |  |                                  | 1,024,245                      |
| Pass-Through From West Virginia University Research Corporation                    | 17.280 |   |                           | 22,280                                 |                                  | 1,024,245                      |
| Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants  | 17.282 |   | 1,557                     |  |                                  | 1,557                          |
| Registered Apprenticeship  | 17.285 |   | 173,492                   |  |                                  | 173,492                        |
| Community Project Funding/Congressionally Directed Spending                        | 17.289 |   | 79,382                    |  |                                  | 117,941                        |
| Pass-Through From Chamber of Commerce-Danville Pittsylvania County                 | 17.289 |   |                           | 38,559                                 |                                  | 117,941                        |
| Occupational Safety and Health Susan Harwood Training Grants                       | 17.502 |   | 118,612                   |  |                                  | 118,612                        |
| Occupational Safety and Health State Program                                       | 17.503 |   | 4,860,252                 |  |                                  | 4,860,252                      |
| Consultation Agreements  | 17.504 |   | 1,048,078                 |  |                                  | 1,048,078                      |
| Mine Health and Safety Grants  | 17.600 |   | 118,221                   |  | 118,221                          | 118,221                        |
| Brookwood-Sago Grant   | 17.603 |   | 41,347                    |  | 41,347                           | 41,347                         |
| Local Veterans' Employment Representative Program                                  | 17.804 |   | 6,520,218                 |  |                                  | 6,520,218                      |
| Other Assistance   | 17.U01 | Equal Opportunity Employment Commission   | 32,871                    |  |                                  | 32,871                         |
| Total Non-Stimulus   |        |   | 328,424,099               | 559,332                                | 1,899,916                        |                                |
| Stimulus:  |        |   |                           |  |                                  |                                |
| Unemployment Insurance   | 17.225 | COVID-19  | 17,814,716                |  |                                  | 324,414,850                    |
| Total Stimulus Non R&D   |        |   | 17,814,716                | -                                      | -                                |                                |
| Total Excluding Clusters Identified Below:   |        |   | 346,238,815               | 559,332                                | 1,899,916                        |                                |
| Employment Service Cluster:  |        |   |                           |  |                                  |                                |
| Employment Service/Wagner-Peyser Funded Activities                                 | 17.207 |   | 18,971,914                |  |                                  | 18,971,914                     |
| Total Employment Service Cluster   |        |   | 18,971,914                | -                                      | -                                | 18,971,914                     |
| WIOA Cluster:  |        |   |                           |  |                                  |                                |
| WIOA Adult Program   | 17.258 |   | 1,691,254                 |  |                                  | 15,890,691                     |
|  |        | LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA 3-18-04/LWDA 3-19-05/LWDA 3-20-04/LWDA 4-19-05/LWDA EEI 04-18-01/LWDA EEI 04-18-02/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA |                           |  |                                  |                                |
| WIOA Adult Program   | 17.258 | 09-19-05/LWDA 9-20-04/LWDA  | 13,823,823                |  | 13,823,823                       | 15,890,691                     |
| Pass-Through From Bay Consortium Workforce Investment Board-Workforce Investment   | 17.258 |   |                           | 325,180                                |                                  | 15,890,691                     |
| Pass-Through From South Central Workforce Investment Board                         | 17.258 |   |                           | 50,434                                 |                                  | 15,890,691                     |
| WIOA Youth Activities  | 17.259 |   | 1,875,915                 |  |                                  | 19,281,933                     |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity       | ALN    | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| WIOA Youth Activities  | 17.259 | LWDA EEI 01-19-02/LWDA EEI 01-19-01/LWDA 01-19-05/LWDA 1-20-04/LWDA 1-18-RR02/PLAN 1-18-01/RR COVID 1-19-01/LWDA 02-19-05/LWDA 2-20-04/LWDA 2-18-RR-01/PLAN 2-18-01/RR COVID 2-19-01/LWDA 3-19-05/LWDA EEI 03-18-02/PLAN 3-18-01/RR COVID 3-19-01/LWDA 4-18-04 | 16,891,329                |  | 16,891,329                       | 19,281,933                     |
| Pass-Through From Bay Consortium Workforce Investment Board- Workforce Investment        | 17.259 |  |                           | 63,476                                 |                                  | 19,281,933                     |
| Pass-Through From Opportunity, Incorporated  | 17.259 |  |                           | 451,213                                |                                  | 19,281,933                     |
| WIOA Dislocated Worker Formula Grants  | 17.278 |  | 6,450,541                 |  | 929,141                          | 15,679,108                     |
| WIOA Dislocated Worker Formula Grants  | 17.278 | LWDA EEI 01-19-02/LWDA EEI 01-19-01/LWDA 01-19-05/LWDA 1-20-04/LWDA 1-18-RR02/PLAN 1-18-01/RR COVID 1-19-01/LWDA 02-19-05/LWDA 2-20-04/LWDA 2-18-RR-01/PLAN 2-18-01/RR COVID 2-19-01/LWDA 3-19-05/LWDA EEI 03-18-02/PLAN 3-18-01/RR COVID 3-19-01/LWDA 4-18-04 | 9,191,914                 |  | 9,191,914                        | 15,679,108                     |
| Pass-Through From Bay Consortium Workforce Investment Board- Workforce Investment        | 17.278 |  |                           | 3,030                                  |                                  | 15,679,108                     |
| Pass-Through From South Central Workforce Investment Board                               | 17.278 |  |                           | 33,623                                 |                                  | 15,679,108                     |
| Total WIOA Cluster   |        |  | 49,924,776                | 926,956                                | 40,836,207                       | 50,851,732                     |
| Research and Development:<br>Non-Stimulus:   |        |  |                           |  |                                  |                                |
| Temporary Labor Certification for Foreign Workers  | 17.273 |  |                           |  |                                  | 749,348                        |
| Pass-Through From Fair Food Standards Council, Incorporated                              | 17.273 |  |                           | 37,436                                 |                                  | 749,348                        |
| Total Non-Stimulus R&D   |        |  | -                         | 37,436                                 | -                                |                                |
| Total Research and Development   |        |  | -                         | 37,436                                 | -                                |                                |
| Total U.S. DEPARTMENT OF LABOR   |        |  | 415,135,505               | 1,523,724                              | 42,736,123                       |                                |
| U.S. DEPARTMENT OF STATE   |        |  |                           |  |                                  |                                |
| Non-Stimulus:  |        |  |                           |  |                                  |                                |
| Academic Exchange Programs - Undergraduate Programs                                      | 19.009 |  | 5,426,202                 |  |                                  | 5,456,038                      |
| Pass-Through From World Learning, Incorporated   | 19.009 | SECAGD21CA3052   |                           | 29,836                                 |                                  | 5,456,038                      |
| Investing in People in The Middle East and North Africa                                  | 19.021 |  | 28,591                    |  |                                  | 359,875                        |
| Pass-Through From World Learning   | 19.021 |  |                           | 71,588                                 |                                  | 359,875                        |
| Public Diplomacy Programs  | 19.040 |  | 31,695                    |  | 9,044                            | 628,550                        |
| Professional and Cultural Exchange Programs - Citizen Exchanges                          | 19.415 |  | 245,501                   |  |                                  | 624,626                        |
| Professional and Cultural Exchange Programs - Citizen Exchanges                          | 19.415 | 084805/085905  | 119,695                   |  | 119,695                          | 624,626                        |
| Pass-Through From Georgetown University  | 19.415 |  |                           | 18,293                                 |                                  | 624,626                        |
| Pass-Through From Legacy International   | 19.415 |  |                           | 211,140                                |                                  | 624,626                        |
| Pass-Through From World Learning   | 19.415 |  |                           | 29,997                                 |                                  | 624,626                        |
| Bureau of Near Eastern Affairs   | 19.600 |  |                           |  |                                  | 479,265                        |
| Pass-Through From Family Health International  | 19.600 |  |                           | 448,259                                |                                  | 479,265                        |
| Pass-Through From The American University of Kurdistan                                   | 19.600 |  |                           | 31,006                                 |                                  | 479,265                        |
| Trans-National Crime   | 19.705 |  | 3,300,029                 |  | 760,178                          | 4,143,109                      |
| Weapons Removal and Abatement  | 19.800 |  | 1,004,532                 |  |                                  | 1,025,226                      |
| Weapons Removal and Abatement  | 19.800 | S22-261-01   | 20,694                    |  | 20,694                           | 1,025,226                      |
| AECEA/ESF PD Programs  | 19.900 |  |                           |  |                                  | 134,484                        |
| Pass-Through From American Councils for International Education                          | 19.900 |  |                           | 10,830                                 |                                  | 134,484                        |
| Other Assistance   |        |  |                           |  |                                  | 25,524                         |
| Pass-Through From Family Health International  | 19.U01 | Spring 2024 TEYL-Ashgabat-PO24000931-206655P   |                           | 11,700                                 |                                  | 25,524                         |
| Pass-Through From Family Health International  | 19.U02 | TEYL MOOC 2024-PO24000982-206640P  |                           | 13,824                                 |                                  | 25,524                         |
| Total Non-Stimulus   |        |  | 10,176,939                | 876,473                                | 909,611                          |                                |
| Total Excluding Clusters Identified Below:   |        |  | 10,176,939                | 876,473                                | 909,611                          |                                |
| Research and Development:<br>Non-Stimulus:   |        |  |                           |  |                                  |                                |
| Academic Exchange Programs - Hubert H. Humphrey Fellowship Program                       | 19.010 |  |                           |  |                                  | 9,277                          |
| Pass-Through From Institute of International Education                                   | 19.010 | 3000224521/3000259165  |                           | 9,277                                  |                                  | 9,277                          |
| Professional and Cultural Exchange Programs - Special Professional and Cultural Programs | 19.012 |  | 275,441                   |  |                                  | 275,441                        |
| Investing in People in The Middle East and North Africa                                  | 19.021 |  | 259,696                   |  | 128,048                          | 359,875                        |
| U.S. Ambassadors Fund for Cultural Preservation  | 19.025 |  | 196,315                   |  |                                  | 196,315                        |
| Public Diplomacy Programs  | 19.040 |  | 596,855                   |  |                                  | 628,550                        |
| Conflict and Stabilization Operations  | 19.121 |  |                           |  |                                  | 87,630                         |
| Pass-Through From The Mitre Corporation  | 19.121 |  |                           | 87,630                                 |                                  | 87,630                         |
| International Programs to Support Democracy, Human Rights and Labor                      | 19.345 |  | 260,847                   |  | 68,896                           | 260,847                        |
| Public Diplomacy Programs for Afghanistan and Pakistan                                   | 19.501 |  | 530,858                   |  |                                  | 530,858                        |
| Trans-National Crime   | 19.705 |  | 843,080                   |  | 11,441                           | 4,143,109                      |
| AECEA/ESF PD Programs  | 19.900 |  | 116,722                   |  |                                  | 134,484                        |
| Pass-Through From University of Nis  | 19.900 |  |                           | 6,932                                  |                                  | 134,484                        |
| Other Assistance   | 19.RD  |  |                           |  |                                  | 751,315                        |
| Pass-Through From Development Services Group Incorporated                                | 19.RD  | Counterterrorism Annual Reporting Project-206517P  |                           | 474,875                                |                                  | 751,315                        |
| Pass-Through From Development Services Group Incorporated                                | 19.RD  | Counterterrorism Annual Reporting Project-ATP  |                           |  |                                  |                                |
| Pass-Through From The MITRE Corporation  | 19.RD  | GS10F0166K-204599P   |                           | 121,268                                |                                  | 751,315                        |
| Total Non-Stimulus R&D   |        | Conflict Observatory - Sudan-MSA 130527 / TO 1168645-206674P   |                           | 155,172                                |                                  | 751,315                        |
| Total Research and Development   |        |  | 3,079,814                 | 855,154                                | 208,385                          |                                |
| Total U.S. DEPARTMENT OF STATE   |        |  | 3,079,814                 | 855,154                                | 208,385                          |                                |
|  |        |  | 13,256,753                | 1,731,627                              | 1,117,996                        |                                |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity                            | ALN    | Additional Award Identification                   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:  |        |   |                              |   |                                     |                                   |
| Airport Improvement Program, COVID-19 Airports Programs, and<br>Infrastructure Investment and Jobs Act Programs  | 20.106 |   | 165,279                      |   |                                     | 242,920                           |
| Highway Research and Development Program   | 20.200 |   | 469,287                      |   |                                     | 5,702,448                         |
| Highway Planning and Construction  | 20.205 |   | 339,229,556                  |   | 125,880,098                         | 1,255,217,318                     |
| Highway Planning and Construction  | 20.205 | IJJA  | 915,901,896                  |   | 71,969,817                          | 1,255,217,318                     |
| Highway Training and Education   | 20.215 |   | 35,946                       |   |                                     | 263,484                           |
| Recreational Trails Program  | 20.219 |   | 2,308,466                    |   | 1,935,063                           | 2,308,466                         |
| Transportation Infrastructure Finance and Innovation Act (TIFIA)<br>Program                                      | 20.223 |   | 14,958,923                   |   |                                     | 14,958,923                        |
| Commercial Driver's License Program Implementation Grant   | 20.232 |   | 147,935                      |   |                                     | 147,935                           |
| Commercial Motor Vehicle Operator Safety Training Grants   | 20.235 |   | 39,883                       |   |                                     | 39,883                            |
| Fuel Tax Evasion-Intergovernmental Enforcement Effort  | 20.240 |   | 34,384                       |   |                                     | 34,384                            |
| Railroad Safety  | 20.301 |   | 226                          |   |                                     | 226                               |
| High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital<br>Assistance Grants                    | 20.319 |   | 255,765                      |   | 441                                 | 255,765                           |
| Metropolitan Transportation Planning and State and Non-Metropolitan<br>Planning and Research                     | 20.505 |   | 4,450,869                    |   | 3,268,678                           | 4,450,869                         |
| Formula Grants for Rural Areas and Tribal Transit Program  | 20.509 |   | 27,334,494                   |   | 26,673,968                          | 32,983,237                        |
| Rail Fixed Guideway Public Transportation System State Safety<br>Oversight Formula Grant Program                 | 20.528 |   | 265,657                      |   |                                     | 265,657                           |
| Alcohol Open Container Requirements  | 20.607 |   | 6,000,551                    |   | 5,375,886                           | 6,000,551                         |
| Incentive Grant Program to Prohibit Racial Profiling   | 20.611 |   | 1,702                        |   |                                     | 1,702                             |
| National Highway Traffic Safety Administration (NHTSA) Discretionary<br>Safety Grants and Cooperative Agreements | 20.614 |   | 98,703                       |   |                                     | 3,659,438                         |
| Pipeline Safety Program State Base Grant   | 20.700 |   | 1,716,292                    |   |                                     | 1,716,292                         |
| Interagency Hazardous Materials Public Sector Training and Planning<br>Grants                                    | 20.703 |   | 282,252                      |   |                                     | 282,252                           |
| Other Assistance   | 20.U01 | 693IJ922D0000026/693IJ922F00203N/693IJ923RQ000901 | 273,096                      |   |                                     | 440,676                           |
| Other Assistance   | 20.U02 | CPE/CWB-Amtrak PELA 0103 S01-209666P              | 612                          |   |                                     | 440,676                           |
| Other Assistance   | 20.U03 | CPE/CWB-Amtrak PELA 0103 S02-209665P              | 52,122                       |   |                                     | 440,676                           |
| Other Assistance   | 20.U04 | CPE/CWB-Amtrak PELA 0103 S03-209664P              | 51,312                       |   |                                     | 440,676                           |
| Other Assistance   | 20.U05 | CPE/CWB-Amtrak PELA 0103 S04-209663P              | 63,534                       |   |                                     | 440,676                           |
| Total Non-Stimulus   |        |   | 1,314,138,742                | -   | 235,103,951                         |                                   |
| Stimulus:  |        |   |                              |   |                                     |                                   |
| Airport Improvement Program, COVID-19 Airports Programs, and<br>Infrastructure Investment and Jobs Act Programs  | 20.106 | COVID-19  | 4,182                        |   |                                     | 242,920                           |
| Formula Grants for Rural Areas and Tribal Transit Program  | 20.509 | COVID-19  | 5,648,743                    |   | 5,628,120                           | 32,983,237                        |
| Total Stimulus Non R&D   |        |   | 5,652,925                    | -   | 5,628,120                           |                                   |
| Total Excluding Clusters Identified Below:   |        |   | 1,319,791,667                | -   | 240,732,071                         |                                   |
| Federal Transit Cluster:   |        |   |                              |   |                                     |                                   |
| Federal Transit Formula Grants   | 20.507 |   | 304                          |   |                                     | 304                               |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions<br>Programs                               | 20.526 |   | 1,122,038                    |   | 1,122,038                           | 1,122,038                         |
| Total Federal Transit Cluster  |        |   | 1,122,342                    | -   | 1,122,038                           | 1,122,342                         |
| FMCSA Cluster:   |        |   |                              |   |                                     |                                   |
| Motor Carrier Safety Assistance  | 20.218 |   | 9,897,519                    |   |                                     | 9,897,519                         |
| Motor Carrier Safety Assistance High Priority Activities Grants and<br>Cooperative Agreements                    | 20.237 |   | 1,584,402                    |   | 280,003                             | 2,942,983                         |
| Motor Carrier Safety Assistance High Priority Activities Grants and<br>Cooperative Agreements                    | 20.237 |   | 1,344,788                    |   | 379,496                             | 2,942,983                         |
| Pass-Through From Delaware Department of Transportation  | 20.237 |   |                              | 13,793                                    |                                     | 2,942,983                         |
| Total FMCSA Cluster  |        |   | 12,826,709                   | 13,793                                    | 659,499                             | 12,840,502                        |
| Highway Safety Cluster:  |        |   |                              |   |                                     |                                   |
| State and Community Highway Safety   | 20.600 |   | 11,252,127                   |   | 4,319,007                           | 12,883,103                        |
| State and Community Highway Safety   | 20.600 |   | 106,736                      |   | 65,086                              | 12,883,103                        |
| Pass-Through From Dunlap and Associates Incorporated   | 20.600 |   |                              | 1,052,615                                 |                                     | 12,883,103                        |
| Pass-Through From National Academy of Sciences   | 20.600 | 419134-19E32                                      |                              | 5,694                                     | 4,235                               | 12,883,103                        |
| Pass-Through From The Pennsylvania State University  | 20.600 |   |                              | 400,269                                   |                                     | 12,883,103                        |
| Pass-Through From TransAnalytics Limited Liability Corporation   | 20.600 |   |                              | 959                                       |                                     | 12,883,103                        |
| Pass-Through From Wake Forest University   | 20.600 |   |                              | 64,703                                    |                                     | 12,883,103                        |
| National Priority Safety Programs  | 20.616 |   | 6,720,853                    |   | 2,926,397                           | 6,720,853                         |
| Total Highway Safety Cluster   |        |   | 18,079,716                   | 1,524,240                                 | 7,314,725                           | 19,603,956                        |
| Transit Services Programs Cluster:   |        |   |                              |   |                                     |                                   |
| Enhanced Mobility of Seniors and Individuals with Disabilities   | 20.513 |   | 7,992,536                    |   | 1,171,297                           | 7,992,536                         |
| Total Transit Services Programs Cluster  |        |   | 7,992,536                    | -   | 1,171,297                           | 7,992,536                         |
| Research and Development:  |        |   |                              |   |                                     |                                   |
| Non-Stimulus:  |        |   |                              |   |                                     |                                   |
| Airport Improvement Program, COVID-19 Airports Programs, and<br>Infrastructure Investment and Jobs Act Programs  | 20.106 |   |                              |   |                                     | 242,920                           |
| Pass-Through From University of Maryland   | 20.106 |   |                              | 73,459                                    |                                     | 242,920                           |
| Aviation Research Grants   | 20.108 |   | 236,192                      |   | 66,000                              | 307,245                           |
| Pass-Through From The Ohio State University  | 20.108 |   |                              | 71,053                                    |                                     | 307,245                           |
| Highway Research and Development Program   | 20.200 |   | 4,221,054                    |   | 1,651,454                           | 5,702,448                         |
| Highway Research and Development Program   | 20.200 | IJJA  | 291,806                      |   | 10,661                              | 5,702,448                         |
| Highway Research and Development Program   | 20.200 | 460810-19E42                                      | 3,436                        |   | 3,436                               | 5,702,448                         |
| Highway Research and Development Program   | 20.200 | 460810-19E48                                      | 4,930                        |   | 4,930                               | 5,702,448                         |
| Pass-Through From Crash Avoidance Metrics Partners Limited<br>Liability Corporation                              | 20.200 |   |                              | 851                                       |                                     | 5,702,448                         |
| Pass-Through From Leidos Incorporated  | 20.200 | IJJA  |                              | 128,739                                   |                                     | 5,702,448                         |
| Pass-Through From Leidos Incorporated  | 20.200 |   |                              | 12,738                                    |                                     | 5,702,448                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity                           | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From National Academy of Sciences   | 20.200 |   |                              | 379,543                                   |                                     | 5,702,448                         |
| Pass-Through From National Cooperative Highway Research Program  | 20.200 |   |                              | 21,980                                    |                                     | 5,702,448                         |
| Pass-Through From North Carolina Agricultural and Technical State<br>University                                  | 20.200 |   |                              | 24,004                                    |                                     | 5,702,448                         |
| Pass-Through From Oregon State University  | 20.200 |   |                              | 13,312                                    |                                     | 5,702,448                         |
| Pass-Through From The National Academies of Sciences   | 20.200 |   |                              | 15,752                                    |                                     | 5,702,448                         |
| Pass-Through From The National Academy of Sciences   | 20.200 |   |                              | 52,925                                    |                                     | 5,702,448                         |
| Pass-Through From Transportation Research Board  | 20.200 | 460810-19E42 / 460810-19E48   |                              | 8,366                                     |                                     | 5,702,448                         |
| Pass-Through From University of Nebraska, Lincoln  | 20.200 |   |                              | 53,725                                    |                                     | 5,702,448                         |
| Highway Planning and Construction  | 20.205 |   |                              |   |                                     | 1,255,217,318                     |
| Pass-Through From University of Illinois   | 20.205 |   |                              | 5,894                                     |                                     | 1,255,217,318                     |
| Pass-Through From University of Maryland   | 20.205 | IJUA  |                              | 79,972                                    |                                     | 1,255,217,318                     |
| Highway Training and Education   | 20.215 |   |                              |   |                                     | 263,484                           |
| Highway Training and Education   | 20.215 | IJUA  | 11,560                       |   |                                     | 263,484                           |
| Pass-Through From ICF Consulting Incorporated  | 20.215 |   |                              | 51,019                                    |                                     | 263,484                           |
| Pass-Through From Inova Health Care Services   | 20.215 |   |                              | 95,266                                    |                                     | 263,484                           |
| Pass-Through From Leidos, Incorporated   | 20.215 |   |                              | 69,693                                    |                                     | 263,484                           |
| National Highway Traffic Safety Administration (NHTSA) Discretionary<br>Safety Grants and Cooperative Agreements | 20.614 |   | 3,344,220                    |   | 551,011                             | 3,659,438                         |
| National Highway Traffic Safety Administration (NHTSA) Discretionary<br>Safety Grants and Cooperative Agreements | 20.614 | IJUA  | 216,515                      |   | 120,147                             | 3,659,438                         |
| University Transportation Centers Program  | 20.701 |   | 528,233                      |   | 335,632                             | 2,635,032                         |
| University Transportation Centers Program  | 20.701 | IJUA  |                              |   |                                     | 2,635,032                         |
| Pass-Through From Illinois Institute of Technology   | 20.701 | IJUA  |                              | 156,746                                   |                                     | 2,635,032                         |
| Pass-Through From Illinois Institute of Technology   | 20.701 |   |                              | 224,088                                   |                                     | 2,635,032                         |
| Pass-Through From Morgan State University  | 20.701 | IJUA  |                              | 200,216                                   |                                     | 2,635,032                         |
| Pass-Through From Morgan State University  | 20.701 |   |                              | 133,423                                   |                                     | 2,635,032                         |
| Pass-Through From North Carolina Agricultural and Technical State<br>University                                  | 20.701 |   |                              | 403,858                                   |                                     | 2,635,032                         |
| Pass-Through From Pennsylvania State University  | 20.701 |   |                              | 357,797                                   |                                     | 2,635,032                         |
| Pass-Through From Purdue University  | 20.701 |   |                              | 64,911                                    |                                     | 2,635,032                         |
| Pass-Through From University of Nevada Las Vegas   | 20.701 |   |                              | 565,760                                   |                                     | 2,635,032                         |
| Pipeline Safety Research Competitive Academic Agreement Program<br>(CAAP)  | 20.724 |   |                              |   |                                     | 45,097                            |
| Pass-Through From North Dakota State University  | 20.724 |   |                              | 45,097                                    |                                     | 45,097                            |
| Safe Streets and Roads for All   | 20.939 |   |                              |   |                                     | 160,616                           |
| Pass-Through From Roanoke City   | 20.939 |   |                              | 160,616                                   |                                     | 160,616                           |
| Other Assistance   | 20.RD  | 00017/693JJ922F00175N   | 454,467                      |   | 148,138                             | 15,968,861                        |
| Other Assistance   | 20.RD  | 23-C-UAS-VTU AMENDMENT 001  | 29,177                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ322D000005693JJ323F00376N  | 119,851                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ322D000005693JJ323F00394N  | 27,190                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ322F00284/693J   | 11,966                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; 693JJ322F00346N/693J  | 57,302                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; 693JJ322F00395N/0005  | 625,861                      |   | 601,613                             | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ324F00009N   | 108,470                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; 693JJ420D000005/693JJ422F000060   | 129,070                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; 693JJ420D000005/693JJ422F000078   | 3,637,492                    |   | 314,868                             | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ618C000007   | 710                          |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ622C000004   | 157,479                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ622C000015   | 230,958                      |   | 98,706                              | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ622C000021   | 34,295                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ622C000024   | 48,917                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ622C000028   | 152,205                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000017/693JJ922  | 272,559                      |   | 219,264                             | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000017693JJ923F000302  | 226,965                      |   | 17,876                              | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000017693JJ923F000316  | 474,832                      |   | 68,299                              | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000022/693JJ921F00018  | 254,118                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000022/693JJ922F00126N   | 72,779                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000023/693JJ924F00042  | 190                          |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921D000043/693JJ922F00091N   | 18,964                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921F000158/693JJ921D000022   | 212,662                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | 693JJ921F000172/D000022   | 48,384                       |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; 693JJ922F00192N/0017  | 2,507,537                    |   | 14,279                              | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; 693JJ922F00193N/0017  | 147,588                      |   | 54,146                              | 15,968,861                        |
| Other Assistance   | 20.RD  | BEV and ICE Vehicle FEA Model Development-<br>693JJ921D000044/693JJ923F000238-206529P   | 338,179                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | DOT IDIQ Crash Testing of NPS Aesthetic Barriers for<br>MASH-693JJ321D000001/693JJ321F00005-205521P   | 180,929                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | DOT IDIQ Roadside Safety Research and Federal Outdoor<br>Impact Laboratory (FOIL) Technical Support Services-<br>693JJ321D000001/693JJ321F00005-205458P | 613,667                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | DTNH2215D00022/639JJ919F000222  | 200,615                      |   | 174,159                             | 15,968,861                        |
| Other Assistance   | 20.RD  | IJUA; IDIQ-D000006/693JJ922F00195N  | 151,784                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | NHTSA Finite Elements Modeling Services IDIQ Limousine<br>Crashworthiness Safety Research -<br>693JJ921D000044/693JJ922F00150N-206099P                  | 252,603                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | Progressive Deformable Barrier Parametric and Fleet<br>Study-693JJ921D000044/693JJ922F00073N-206097P  | 283,754                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | Provide Analysis & Evaluation Research Support for<br>Roadside Safety Team-<br>693JJ321D000001/693JJ321F00005-205549P                                   | 568,148                      |   |                                     | 15,968,861                        |
| Other Assistance   | 20.RD  | Research Assistance to the Department of State (DOS) to<br>Develop & Optimize Effective Anti-Ram Devices-<br>693JJ321D000001/693JJ321F00013-205737P     | 480,866                      |   |                                     | 15,968,861                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Other Assistance   | 20.RD  | THOR-05F Task 6-7 RQ186261; GMU 12244D-DTNH2215D000005/693JJ920F000184-205945P  | 166,435                      |   |                                     | 15,968,861                        |
| Pass-Through From Battelle Memorial Institute  | 20.RD  | IJJA; US001/0000863440  |                              | 70,530                                    |                                     | 15,968,861                        |
| Pass-Through From Illinois Institute of Technology                                     | 20.RD  | A21-0095-001  |                              | 72,541                                    |                                     | 15,968,861                        |
| Pass-Through From KEA Technologies Incorporated  | 20.RD  | Driver Visual Searching Behavior when Navigating through Alternative Intersections-693JJ322D000001GMU-206172P/693JJ322D000001GMU  |                              | 153,825                                   |                                     | 15,968,861                        |
| Pass-Through From Morgan State University  | 20.RD  | P0018240  |                              | 11,748                                    |                                     | 15,968,861                        |
| Pass-Through From Mosaic ATM   | 20.RD  | 4333.01   |                              | 335,138                                   |                                     | 15,968,861                        |
| Pass-Through From NanoSonic Incorporated   | 20.RD  | DT2-0015  |                              | 28,903                                    |                                     | 15,968,861                        |
| Pass-Through From New York City Transit Authority                                      | 20.RD  | NYCT_Shaw_Designed for Impact   |                              | 511,917                                   |                                     | 15,968,861                        |
| Pass-Through From Noblis Incorporated  | 20.RD  | 23T403T3VT  |                              | 104,259                                   |                                     | 15,968,861                        |
| Pass-Through From Oak Ridge Institute for Science and Education                        | 20.RD  | AS6KSL3A  |                              | 112,487                                   |                                     | 15,968,861                        |
| Pass-Through From Texas A&M University-Corpus Christi                                  | 20.RD  | M2304477  |                              | 283,196                                   |                                     | 15,968,861                        |
| Pass-Through From TransAnalytics Limited Liability Corporation                         | 20.RD  | ARBZ6CBT  |                              | 285,492                                   |                                     | 15,968,861                        |
| Pass-Through From University of Maryland   | 20.RD  | 129791-Z9175301   |                              | 220,164                                   |                                     | 15,968,861                        |
| Pass-Through From University of Maryland   | 20.RD  | Artificial Intelligence and Advanced Analytics to Estimate Collision Risk during Departure and Arrival-115788-Z9941201-206105P/115788-Z9941201  |                              | 262,043                                   |                                     | 15,968,861                        |
| Pass-Through From University of Maryland   | 20.RD  | NEXTOR III: DO 05: Airport Infrastructure Needs to Support Aeromedical and Simulation-based Extensions and Operational Support for Integrated Safety Assessment Model-101645-Z9719201-205685P/101645-Z9719201   |                              | 132,798                                   |                                     | 15,968,861                        |
| Pass-Through From University of Maryland   | 20.RD  | Uncertainty Analysis and Common Cause Failures for Integrated Safety Assessment Model-101917-Z9724201-205698P/101917-Z9724201   |                              | 387                                       |                                     | 15,968,861                        |
| Pass-Through From University of Maryland   | 20.RD  | NEXTOR III: DO 21: System Safety Management Transformation (SSMT)-126433-Z9103301-206432P/126433-Z9103301   |                              | 35,348                                    |                                     | 15,968,861                        |
| Pass-Through From University of Maryland, College Park                                 | 20.RD  | 1570-45801-11000001140  |                              | 42,955                                    |                                     | 15,968,861                        |
| Pass-Through From Wake Forest University   | 20.RD  |   |                              | 6,162                                     |                                     | 15,968,861                        |
| Total Non-Stimulus R&D   |        |   | 22,156,914                   | 6,140,696                                 | 4,454,619                           |                                   |
| Total Research and Development   |        |   | 22,156,914                   | 6,140,696                                 | 4,454,619                           |                                   |
| Total U.S. DEPARTMENT OF TRANSPORTATION  |        |   | 1,381,969,884                | 7,678,729                                 | 255,454,249                         |                                   |
| DEPARTMENT OF TREASURY   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:  |        |   |                              |   |                                     |                                   |
| Equitable Sharing  | 21.016 |   | 100,465                      |   |                                     | 100,465                           |
| Other Assistance   |        |   |                              |   |                                     | 10,000                            |
| Pass-Through From City of Fairfax  | 21.U01 | City of Fairfax Parks and Recreation "Everybody Plays" Grant Submission for Center for the Arts schooltime matinee tickets-100-441240-530113-206593P/100-441240-530113  |                              | 10,000                                    |                                     | 10,000                            |
| Total Non-Stimulus   |        |   | 100,465                      | 10,000                                    | -                                   |                                   |
| Stimulus:  |        |   |                              |   |                                     |                                   |
| Emergency Rental Assistance Program  | 21.023 | COVID-19  | 798,680                      |   |                                     | 798,680                           |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS                                      | 21.027 | COVID-19  | 519,017,798                  |   | 368,682,030                         | 572,991,383                       |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS                                      | 21.027 | COVID-19; 10193,10233,10701,11178,11735,11840,11998,22-A2332ARRF,22-A2874ARRF,22-A3413ARRF,22-A3414ARRF,22-A3415ARRF,22-A3416ARRF,22-A3421ARRF,22-A3423ARRF,22-A3425ARRF,22-A3426ARRF,22-A3427ARRF,22-A3430ARRF,22-A3432ARRF,22-A3433ARRF,22-A3434ARRF,22-A3435ARRF,22-A3 | 42,911,732                   |   | 42,911,732                          | 572,991,383                       |
| CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS                                      | 21.027 | COVID-19; 301-22-146/301-22-158/301-23-156/301-22-157/301-23-092/301-23-093/301-23-096/301-23-094   | 10,825,463                   |   | 10,825,463                          | 572,991,383                       |
| Pass-Through From City of Roanoke  | 21.027 | COVID-19  |                              | 108,914                                   |                                     | 572,991,383                       |
| Pass-Through From The Human Services Alliance of Greater Prince William                | 21.027 |   |                              | 127,476                                   |                                     | 572,991,383                       |
| Coronavirus Capital Projects Fund  | 21.029 | COVID-19  | 24,955,482                   |   | 24,823,350                          | 24,955,482                        |
| Total Stimulus Non R&D   |        |   | 598,509,155                  | 236,390                                   | 447,242,575                         |                                   |
| Total Excluding Clusters Identified Below:   |        |   | 598,609,620                  | 246,390                                   | 447,242,575                         |                                   |
| Research and Development:  |        |   |                              |   |                                     |                                   |
| Non-Stimulus:  |        |   |                              |   |                                     |                                   |
| Other Assistance   |        |   |                              |   |                                     | 183,664                           |
| Pass-Through From Prince William County  | 21.RD  | This is an extension of the Life Science Business Mentor Program originally funded through VA Bio-224425P   |                              | 183,664                                   |                                     | 183,664                           |
| Total Non-Stimulus R&D   |        |   | -                            | 183,664                                   | -                                   |                                   |
| Total Research and Development   |        |   | -                            | 183,664                                   | -                                   |                                   |
| Total DEPARTMENT OF TREASURY   |        |   | 598,609,620                  | 430,054                                   | 447,242,575                         |                                   |
| APPALACHIAN REGIONAL COMMISSION  |        |   |                              |   |                                     |                                   |
| Non-Stimulus:  |        |   |                              |   |                                     |                                   |
| Appalachian Regional Development (See individual Appalachian Programs)                 | 23.001 |   | 196,376                      |   |                                     | 196,376                           |
| Appalachian Area Development   | 23.002 |   | 3,790,078                    |   | 3,400,977                           | 4,137,977                         |
| Appalachian Area Development   | 23.002 | IJJA  | 304,082                      |   | 148,925                             | 4,137,977                         |
| Appalachian Research, Technical Assistance, and Demonstration Projects                 | 23.011 |   | 414,100                      |   | 414,100                             | 462,084                           |
| Pass-Through From East Tennessee State University                                      | 23.011 |   |                              | 8,569                                     |                                     | 462,084                           |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification           | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Total Non-Stimulus  |        |   | 4,704,636                    | 8,569                                     | 3,964,002                           |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 4,704,636                    | 8,569                                     | 3,964,002                           |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Appalachian Area Development  | 23.002 |   | 43,817                       |   |                                     | 4,137,977                         |
| Appalachian Research, Technical Assistance, and Demonstration Projects                | 23.011 | IUA                                       | 39,415                       |   |                                     | 462,084                           |
| Total Non-Stimulus R&D  |        |   | 83,232                       | -   | -                                   |                                   |
| Total Research and Development  |        |   | 83,232                       | -   | -                                   |                                   |
| Total APPALACHIAN REGIONAL COMMISSION   |        |   | 4,787,868                    | 8,569                                     | 3,964,002                           |                                   |
| OFFICE OF PERSONNEL MANAGEMENT  |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Intergovernmental Personnel Act (IPA) Mobility Program                                | 27.011 |   | 274,048                      |   |                                     | 274,048                           |
| Total Non-Stimulus  |        |   | 274,048                      | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 274,048                      | -   | -                                   |                                   |
| Total OFFICE OF PERSONNEL MANAGEMENT  |        |   | 274,048                      | -   | -                                   |                                   |
| FEDERAL COMMUNICATIONS COMMISSION   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Affordable Connectivity Outreach Grant Program  | 32.011 | IUA                                       | 9,150                        |   | 9,150                               | 9,150                             |
| Total Non-Stimulus  |        |   | 9,150                        | -   | 9,150                               |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 9,150                        | -   | 9,150                               |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Other Assistance  | 32.RD  | GRA0011217                                | 252,856                      |   |                                     | 252,856                           |
| Total Non-Stimulus R&D  |        |   | 252,856                      | -   | -                                   |                                   |
| Total Research and Development  |        |   | 252,856                      | -   | -                                   |                                   |
| Total FEDERAL COMMUNICATIONS COMMISSION   |        |   | 262,006                      | -   | 9,150                               |                                   |
| GENERAL SERVICES ADMINISTRATION   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Donation of Federal Surplus Personal Property   | 39.003 |   | 640,772                      |   |                                     | 640,772                           |
| Other Assistance  | 39.U01 | CPE/GSA-FY24-FM 0705 S14-209656P          | 5,177                        |   |                                     | 20,708                            |
| Other Assistance  | 39.U02 | CPE/GSA-FY24-FM 0710 S14-209654P          | 5,177                        |   |                                     | 20,708                            |
| Other Assistance  | 39.U03 | CPE/GSA-FY24-FM 0715 S14-209655P          | 5,177                        |   |                                     | 20,708                            |
| Other Assistance  | 39.U04 | CPE/GSA-FY24-FM 0720 S14-209653P          | 5,177                        |   |                                     | 20,708                            |
| Total Non-Stimulus  |        |   | 661,480                      | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 661,480                      | -   | -                                   |                                   |
| Total GENERAL SERVICES ADMINISTRATION   |        |   | 661,480                      | -   | -                                   |                                   |
| LIBRARY OF CONGRESS   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Books for the Blind and Physically Handicapped  | 42.001 |   | 28,104                       |   |                                     | 28,104                            |
| Other Assistance  | 42.U01 | CPE-Lib of Congress-FM 0715 S12-209660P   | 2,146                        |   |                                     | 4,292                             |
| Other Assistance  | 42.U02 | CPE-Lib of Congress-FM 0720 S12-209659P   | 2,146                        |   |                                     | 4,292                             |
| Total Non-Stimulus  |        |   | 32,396                       | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 32,396                       | -   | -                                   |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Other Assistance  | 42.RD  |   |                              |   |                                     | 958                               |
| Pass-Through From Waynesburg University   | 42.RD  | GA08C0016                                 |                              | 958                                       |                                     | 958                               |
| Total Non-Stimulus R&D  |        |   | -                            | 958                                       | -                                   |                                   |
| Total Research and Development  |        |   | -                            | 958                                       | -                                   |                                   |
| Total LIBRARY OF CONGRESS   |        |   | 32,396                       | 958                                       | -                                   |                                   |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Science   | 43.001 |   | 17,487                       |   |                                     | 15,441,610                        |
| Aeronautics   | 43.002 |   | 56,205                       |   |                                     | 2,091,542                         |
| Other Assistance  | 43.U01 | NCCS STC membership-80NSSC21P2373-205669P | 56,585                       |   |                                     | 56,585                            |
| Total Non-Stimulus  |        |   | 130,277                      | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 130,277                      | -   | -                                   |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Science   | 43.001 |   | 12,536,555                   |   | 1,271,066                           | 15,441,610                        |
| Science   | 43.001 | S23-173-01                                | 92,996                       |   | 92,996                              | 15,441,610                        |
| Pass-Through From Arizona State University  | 43.001 |   |                              | 74,773                                    |                                     | 15,441,610                        |
| Pass-Through From Board of Regents, Nevada System of Higher Education                 | 43.001 |   |                              | 147,326                                   |                                     | 15,441,610                        |
| Pass-Through From Catholic University of America                                      | 43.001 |   |                              | 38,830                                    |                                     | 15,441,610                        |
| Pass-Through From Colorado State University   | 43.001 |   |                              | 2,285                                     |                                     | 15,441,610                        |
| Pass-Through From Embry-Riddle Aeronautical University                                | 43.001 |   |                              | 19,098                                    |                                     | 15,441,610                        |
| Pass-Through From Florida Institute of Technology                                     | 43.001 |   |                              | 47,399                                    |                                     | 15,441,610                        |
| Pass-Through From InnoSense Corporation   | 43.001 |   |                              | 15,659                                    |                                     | 15,441,610                        |
| Pass-Through From ITA International Limited Liability Corporation                     | 43.001 |   |                              | 31,042                                    |                                     | 15,441,610                        |
| Pass-Through From Johns Hopkins University  | 43.001 |   |                              | 85,484                                    |                                     | 15,441,610                        |
| Pass-Through From Kansas State University   | 43.001 |   |                              | 26,676                                    |                                     | 15,441,610                        |
| Pass-Through From Michigan State University   | 43.001 |   |                              | 138,709                                   |                                     | 15,441,610                        |
| Pass-Through From National Aeronautics and Space Administration                       | 43.001 |   |                              | 35,283                                    |                                     | 15,441,610                        |
| Pass-Through From National Institute of Aerospace                                     | 43.001 |   |                              | 15,124                                    |                                     | 15,441,610                        |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity              | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From National Space Grant Foundation   | 43.001 |   |                           | 7,056                                  |                                  | 15,441,610                     |
| Pass-Through From New Jersey Institute of Technology  | 43.001 |   |                           | 76,165                                 |                                  | 15,441,610                     |
| Pass-Through From Nexus Photonics, Incorporated   | 43.001 |   |                           | 51,405                                 |                                  | 15,441,610                     |
| Pass-Through From Predictive Science Incorporated   | 43.001 |   |                           | 71,648                                 |                                  | 15,441,610                     |
| Pass-Through From Princeton University  | 43.001 |   |                           | 104,195                                |                                  | 15,441,610                     |
| Pass-Through From Purdue University   | 43.001 |   |                           | 53,563                                 |                                  | 15,441,610                     |
| Pass-Through From Rutgers University  | 43.001 |   |                           | 20,675                                 |                                  | 15,441,610                     |
| Pass-Through From Seti Institute  | 43.001 |   |                           | 25,404                                 |                                  | 15,441,610                     |
| Pass-Through From Southwest Research Institute  | 43.001 |   |                           | 75,903                                 |                                  | 15,441,610                     |
| Pass-Through From Space Science Institute   | 43.001 |   |                           | 86,278                                 |                                  | 15,441,610                     |
| Pass-Through From Space Telescope Science Institute   | 43.001 |   |                           | 35,385                                 |                                  | 15,441,610                     |
| Pass-Through From Texas Engineering Experiment Station  | 43.001 |   |                           | 28,297                                 |                                  | 15,441,610                     |
| Pass-Through From The Johns Hopkins University Applied Physics Laboratory                       | 43.001 |   |                           | 196,815                                |                                  | 15,441,610                     |
| Pass-Through From The Regents of the University of California                                   | 43.001 |   |                           | 56,026                                 |                                  | 15,441,610                     |
| Pass-Through From The Regents of the University of Colorado                                     | 43.001 |   |                           | 30,687                                 |                                  | 15,441,610                     |
| Pass-Through From The Trustees of Columbia University in the City of New York                   | 43.001 |   |                           | 69,617                                 |                                  | 15,441,610                     |
| Pass-Through From Trustees of Dartmouth College   | 43.001 |   |                           | 20,631                                 |                                  | 15,441,610                     |
| Pass-Through From Universities Space Research Association                                       | 43.001 |   |                           | 359,784                                |                                  | 15,441,610                     |
| Pass-Through From University Corporation for Atmospheric Research                               | 43.001 |   |                           | 91,368                                 |                                  | 15,441,610                     |
| Pass-Through From University of Arizona   | 43.001 |   |                           | 61,457                                 |                                  | 15,441,610                     |
| Pass-Through From University of California  | 43.001 |   |                           | 47,778                                 |                                  | 15,441,610                     |
| Pass-Through From University of Colorado  | 43.001 |   |                           | 22,061                                 |                                  | 15,441,610                     |
| Pass-Through From University of Colorado at Boulder   | 43.001 |   |                           | 142,812                                |                                  | 15,441,610                     |
| Pass-Through From University of Colorado Boulder  | 43.001 |   |                           | 17,605                                 |                                  | 15,441,610                     |
| Pass-Through From University of Delaware  | 43.001 |   |                           | 32,985                                 |                                  | 15,441,610                     |
| Pass-Through From University of Florida   | 43.001 |   |                           | 33,881                                 |                                  | 15,441,610                     |
| Pass-Through From University of Maryland  | 43.001 |   |                           | 116,379                                |                                  | 15,441,610                     |
| Pass-Through From University of Maryland, Baltimore   | 43.001 |   |                           | 25,771                                 |                                  | 15,441,610                     |
| Pass-Through From University of Minnesota   | 43.001 |   |                           | 24,844                                 |                                  | 15,441,610                     |
| Pass-Through From University of Nebraska, Lincoln   | 43.001 |   |                           | 12,765                                 |                                  | 15,441,610                     |
| Pass-Through From University of Texas at Arlington  | 43.001 |   |                           | 27,200                                 |                                  | 15,441,610                     |
| Pass-Through From Virginia Space Grant Consortium   | 43.001 |   |                           | 90,444                                 |                                  | 15,441,610                     |
| Aeronautics   | 43.002 |   | 935,939                   |  |                                  | 2,091,542                      |
| Pass-Through From Boston University   | 43.002 |   |                           | 278,353                                |                                  | 2,091,542                      |
| Pass-Through From Georgia Institute of Technology   | 43.002 |   |                           | 171,839                                |                                  | 2,091,542                      |
| Pass-Through From Oklahoma State University   | 43.002 |   |                           | 323,039                                |                                  | 2,091,542                      |
| Pass-Through From Purdue University   | 43.002 |   |                           | 326,167                                |                                  | 2,091,542                      |
| Exploration   | 43.003 |   | 444,560                   |  | 205,820                          | 475,844                        |
| Pass-Through From Baylor University   | 43.003 | 7000001185  |                           | 17,691                                 |                                  | 475,844                        |
| Pass-Through From University of Texas Southwestern Medical Center                               | 43.003 |   |                           | 13,593                                 |                                  | 475,844                        |
| Office of Stem Engagement (OSTEM)   | 43.008 |   | 89,582                    |  | 13,124                           | 130,135                        |
| Pass-Through From Old Dominion University Research Foundation                                   | 43.008 |   |                           | 19,441                                 |                                  | 130,135                        |
| Pass-Through From Old Dominion University Research Foundation                                   | 43.008 | 23-156-100846-010/23-157-100846-010/80NSSC20M005  |                           | 12,087                                 |                                  | 130,135                        |
| Pass-Through From University of Arizona   | 43.008 |   |                           | 9,025                                  |                                  | 130,135                        |
| Space Technology  | 43.012 |   | 374,545                   |  |                                  | 552,404                        |
| Pass-Through From Michigan Technological University   | 43.012 |   |                           | 177,859                                |                                  | 552,404                        |
| Other Assistance  | 43.RD  | 1662522   | 2,640                     |  |                                  | 4,059,287                      |
| Other Assistance  | 43.RD  | 1694001   | 6,811                     |  |                                  | 4,059,287                      |
| Other Assistance  | 43.RD  | DWR-403-2024-0029   | 12,985                    |  |                                  | 4,059,287                      |
| Other Assistance  | 43.RD  | HST-GO-16183.004-A  | 13,232                    |  |                                  | 4,059,287                      |
|   |        | Improving ground-level air quality prediction by integrating spatiotemporal new observation system datasets and numerical simulations-80NSSC23PA960-            |                           |  |                                  |                                |
| Other Assistance  | 43.RD  | 206327P   | 101,805                   |  | 25,000                           | 4,059,287                      |
| Other Assistance  | 43.RD  | JPL #1632390  | 34,976                    |  |                                  | 4,059,287                      |
| Other Assistance  | 43.RD  | JWST-ERS-01334.008-A  | 140                       |  |                                  | 4,059,287                      |
|   |        | The Ionospheric Connection Explorer-418124-20002-   |                           |  |                                  |                                |
| Other Assistance  | 43.RD  | 204233P   | 7,981                     |  |                                  | 4,059,287                      |
| Pass-Through From Analytical Mechanics Associates Incorporated                                  | 43.RD  | RS-00038_0000001  |                           | 50,433                                 |                                  | 4,059,287                      |
| Pass-Through From Analytical Mechanics Associates Incorporated                                  | 43.RD  | RS-00146  |                           | 71,985                                 |                                  | 4,059,287                      |
| Pass-Through From Analytical Mechanics Associates Incorporated                                  | 43.RD  | RS-00166_0000001  |                           | 41,514                                 |                                  | 4,059,287                      |
| Pass-Through From Analytical Mechanics Associates Incorporated                                  | 43.RD  | RSES.C2.09.00108.001  |                           | 6,425                                  |                                  | 4,059,287                      |
|   |        | Evaluating the drivers of international migration from the Northern Triangle of Central America and its implications for land systems in the region-GM0350213B- |                           |  |                                  |                                |
| Pass-Through From Auburn University   | 43.RD  | 206541P/GM0350213B  |                           | 39,852                                 |                                  | 4,059,287                      |
|   |        | Partnership for Heliophysics and Space Environment  |                           |  |                                  |                                |
| Pass-Through From Catholic University of America  | 43.RD  | Research - PHaSER-363992 Sub 1-205600P/363992 Sub 1   |                           | 1,365,751                              |                                  | 4,059,287                      |
| Pass-Through From CFD Research Corporation  | 43.RD  | 20027   |                           | 7,525                                  |                                  | 4,059,287                      |
| Pass-Through From Hampton University  | 43.RD  | 06-001  |                           | 326,413                                |                                  | 4,059,287                      |
| Pass-Through From Heriox  | 43.RD  | ADUZUGY3  |                           | 34,776                                 |                                  | 4,059,287                      |
| Pass-Through From InnoSense Corporation   | 43.RD  | InnoSense_Zhang_AS-CHEM NASA ISRU/80NSSC23PB446   |                           | 28,892                                 |                                  | 4,059,287                      |
| Pass-Through From International Scientific Technologies Incorporated                            | 43.RD  | AEJN4VUG  |                           | 641                                    |                                  | 4,059,287                      |
| Pass-Through From Johns Hopkins University Applied Physics Laboratory Limited Liability Company | 43.RD  | 169214 / CLIN 1 MOD8  |                           | 93,732                                 |                                  | 4,059,287                      |
| Pass-Through From M4 Engineering Incorporated   | 43.RD  | AC6SGMGL  |                           | 32,923                                 |                                  | 4,059,287                      |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity     | ALN    | Additional Award Identification                            | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From M4 Engineering Incorporated  | 43.RD  | AITVPPBN   |                           | 14,259                                 |                                  | 4,059,287                      |
| Pass-Through From M4 Engineering Incorporated  | 43.RD  | AQSOEZKN   |                           | 14,727                                 |                                  | 4,059,287                      |
|  |        | PPS Data System Sustaining Engineering and Support-        |                           |  |                                  |                                |
| Pass-Through From Mitchell Vantage Systems   | 43.RD  | MVS-SES3-GMUN_001-206025P/MVS-SES3-GMUN_001                |                           | 1,041,820                              |                                  | 4,059,287                      |
| Pass-Through From Mosaic ATM   | 43.RD  | 0034252.02   |                           | 1,322                                  |                                  | 4,059,287                      |
|  |        | Nanoengineered Hybrid Gas Sensors for Spacesuit            |                           |  |                                  |                                |
| Pass-Through From N5 Sensors Incorporated  | 43.RD  | Monitoring-N5-NASA_Seq.-205113P/N5-NASA_Seq.               |                           | 38,303                                 |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA1-B109   |                           | 482                                    |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA1-B110   |                           | 18,225                                 |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA1-B111   |                           | 18,571                                 |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA2-A086   |                           | 3,363                                  |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA2-A008   |                           | 33,618                                 |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA2-A085   |                           | 33,875                                 |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA2-A123   |                           | 6,666                                  |                                  | 4,059,287                      |
| Pass-Through From NanoSonic Incorporated   | 43.RD  | NA2-A124   |                           | 2,880                                  |                                  | 4,059,287                      |
| Pass-Through From National Institute of Aerospace                                      | 43.RD  | 302006-VT  |                           | 8,105                                  |                                  | 4,059,287                      |
| Pass-Through From National Institute of Aerospace                                      | 43.RD  | A57JPSNG   |                           | 5,415                                  |                                  | 4,059,287                      |
|  |        | Polarimeter to Unify the Corona and Heliosphere            |                           |  |                                  |                                |
| Pass-Through From Southwest Research Institute   | 43.RD  | (PUNCH)-N99058EH-205160P/N99058EH                          |                           | 34,528                                 |                                  | 4,059,287                      |
| Pass-Through From Space Telescope Science Institute                                    | 43.RD  | HST-AR-16601.001-A   |                           | 9,723                                  |                                  | 4,059,287                      |
| Pass-Through From Space Telescope Science Institute                                    | 43.RD  | JWST-GO-02114.032-A  |                           | 39,625                                 |                                  | 4,059,287                      |
|  |        | National Aeronautics and Space Administration/JWSTGO-      |                           |  |                                  |                                |
| Pass-Through From Space Telescope Science Institute                                    | 43.RD  | 01983.001-A  |                           | 24,961                                 |                                  | 4,059,287                      |
|  |        | Understanding the nature of large radio-optical offsets in |                           |  |                                  |                                |
|  |        | ICRF3 sources and exploring the ability to detect dual and |                           |  |                                  |                                |
|  |        | dislodged AGNs-HST-AR-17046.004-A-206244P/HST-AR-          |                           |  |                                  |                                |
| Pass-Through From Space Telescope Science Institute                                    | 43.RD  | 17046.004-A  |                           | 3,320                                  |                                  | 4,059,287                      |
|  |        | Analytic Standard Operating Procedure Digital Assistant    |                           |  |                                  |                                |
| Pass-Through From SPEC Innovations   | 43.RD  | (ASOPDA)-GMU_CA030-205873P/GMU_CA030                       |                           | 52,183                                 |                                  | 4,059,287                      |
| Pass-Through From Techsburg Incorporated   | 43.RD  | AP43V544   |                           | 25,379                                 |                                  | 4,059,287                      |
| Pass-Through From Universities Space Research Association                              | 43.RD  | 08-0201  |                           | 3,706                                  |                                  | 4,059,287                      |
| Pass-Through From University of Arizona  | 43.RD  | 638782   |                           | 108,093                                |                                  | 4,059,287                      |
| Pass-Through From University of California, Berkeley                                   | 43.RD  | NNG12FA45C / SUBCONTRACT 00009423                          |                           | 154,982                                |                                  | 4,059,287                      |
| Pass-Through From University of Colorado at Boulder                                    | 43.RD  | SUBCONTRACT 1556355  |                           | 75,443                                 |                                  | 4,059,287                      |
| Pass-Through From University of Maryland Baltimore County                              | 43.RD  | NASA0104-02  |                           | 4,281                                  |                                  | 4,059,287                      |
| Total Non-Stimulus R&D   |        |  | 14,654,747                | 8,022,383                              | 1,608,006                        |                                |
| Total Research and Development   |        |  | 14,654,747                | 8,022,383                              | 1,608,006                        |                                |
| Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION                                    |        |  | 14,785,024                | 8,022,383                              | 1,608,006                        |                                |
| NATIONAL ENDOWMENT FOR THE HUMANITIES  |        |  |                           |  |                                  |                                |
| Non-Stimulus:  |        |  |                           |  |                                  |                                |
| Promotion of the Arts Grants to Organizations and Individuals                          | 45.024 |  | 164,540                   |  |                                  | 323,467                        |
| Promotion of the Arts Partnership Agreements   | 45.025 |  | 935,541                   |  | 30,000                           | 974,591                        |
| Pass-Through From Mid Atlantic Arts Foundation   | 45.025 |  |                           | 31,450                                 |                                  | 974,591                        |
| Pass-Through From Mid Atlantic Arts Foundation   | 45.025 | 2024-4380  |                           | 7,600                                  |                                  | 974,591                        |
| Promotion of the Humanities Federal/State Partnership                                  | 45.129 |  | 1,967,677                 |  |                                  | 1,967,677                      |
| Promotion of the Humanities Division of Preservation and Access                        | 45.149 |  | 217,744                   |  |                                  | 493,283                        |
| Promotion of the Humanities Research   | 45.161 |  | 13,685                    |  |                                  | 291,494                        |
| Promotion of the Humanities Teaching and Learning Resources and Curriculum Development | 45.162 |  | 5,304                     |  |                                  | 30,743                         |
| Pass-Through From Teagle Foundation  | 45.162 | 2005514  |                           | 25,439                                 |                                  | 30,743                         |
| Promotion of the Humanities Professional Development                                   | 45.163 |  | 220,007                   |  |                                  | 446,882                        |
| Promotion of the Humanities Public Programs  | 45.164 |  | 364,028                   |  |                                  | 526,810                        |
| Pass-Through From Modern Language Association  | 45.164 |  |                           | 7,779                                  |                                  | 526,810                        |
| Pass-Through From Northwestern University  | 45.164 | 60065080 VCU   |                           | 6,967                                  |                                  | 526,810                        |
| Pass-Through From Social Science Research Council                                      | 45.164 |  |                           | 6,258                                  |                                  | 526,810                        |
| Promotion of the Humanities Office of Digital Humanities                               | 45.169 |  | 47,756                    |  |                                  | 133,990                        |
| Museums for America  | 45.301 |  | 258,591                   |  |                                  | 274,921                        |
| Museum Grants for African American History and Culture                                 | 45.309 |  | 165,968                   |  |                                  | 165,968                        |
| Grants to States   | 45.310 |  | 4,375,434                 |  | 42,220                           | 4,375,434                      |
| National Leadership Grants   | 45.312 |  | 103,080                   |  |                                  | 394,536                        |
| Pass-Through From University of Kentucky Research Foundation                           | 45.312 |  |                           | 9,871                                  |                                  | 394,536                        |
| Laura Bush 21st Century Librarian Program  | 45.313 |  | 10,548                    |  |                                  | 10,548                         |
| Total Non-Stimulus   |        |  | 8,849,903                 | 95,364                                 | 72,220                           |                                |
| Total Excluding Clusters Identified Below:   |        |  | 8,849,903                 | 95,364                                 | 72,220                           |                                |
| Research and Development:  |        |  |                           |  |                                  |                                |
| Non-Stimulus:  |        |  |                           |  |                                  |                                |
| Promotion of the Arts Grants to Organizations and Individuals                          | 45.024 |  | 158,927                   |  | 15,064                           | 323,467                        |
| Promotion of the Humanities Division of Preservation and Access                        | 45.149 |  | 263,695                   |  | 28,493                           | 493,283                        |
| Pass-Through From University of Florida  | 45.149 |  |                           | 11,844                                 |                                  | 493,283                        |
| Promotion of the Humanities Fellowships and Stipends                                   | 45.160 |  | 134,135                   |  |                                  | 134,135                        |
| Promotion of the Humanities Research   | 45.161 |  | 249,793                   |  |                                  | 291,494                        |
| Pass-Through From New College of Florida   | 45.161 |  |                           | 28,016                                 |                                  | 291,494                        |
| Promotion of the Humanities Professional Development                                   | 45.163 |  | 217,121                   |  |                                  | 446,882                        |
| Pass-Through From Baylor University  | 45.163 |  |                           | 2,979                                  |                                  | 446,882                        |
| Pass-Through From Texas A&M University   | 45.163 |  |                           | 6,775                                  |                                  | 446,882                        |
| Promotion of the Humanities Public Programs  | 45.164 |  | 141,778                   |  |                                  | 526,810                        |
| Promotion of the Humanities Office of Digital Humanities                               | 45.169 |  | 86,234                    |  |                                  | 133,990                        |
| Museums for America  | 45.301 |  | 16,330                    |  |                                  | 274,921                        |
| National Leadership Grants   | 45.312 |  | 226,992                   |  | 50,198                           | 394,536                        |
| Pass-Through From Cincinnati Zoo and Botanical Garden                                  | 45.312 |  |                           | 27,917                                 |                                  | 394,536                        |
| Pass-Through From Science Museum of Virginia Foundation                                | 45.312 |  |                           | 14,841                                 |                                  | 394,536                        |
| Pass-Through From Syracuse University  | 45.312 |  |                           | 11,835                                 |                                  | 394,536                        |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---------------------------------|------------------------------|---|-------------------------------------|-----------------------------------|
| Total Non-Stimulus R&D  |        |                                 | 1,495,005                    | 104,207                                   | 93,755                              |                                   |
| Total Research and Development  |        |                                 | 1,495,005                    | 104,207                                   | 93,755                              |                                   |
| Total NATIONAL ENDOWMENT FOR THE HUMANITIES   |        |                                 | 10,344,908                   | 199,571                                   | 165,975                             |                                   |
| NATIONAL SCIENCE FOUNDATION   |        |                                 |                              |   |                                     |                                   |
| Non-Stimulus:   |        |                                 |                              |   |                                     |                                   |
| Research and Development:   |        |                                 |                              |   |                                     |                                   |
| Non-Stimulus:   |        |                                 |                              |   |                                     |                                   |
| Engineering   | 47.041 |                                 | 25,054,646                   |   | 1,536,015                           | 27,401,418                        |
| Pass-Through From American Society for Engineering Education                          | 47.041 |                                 |                              | 275,494                                   |                                     | 27,401,418                        |
| Pass-Through From American Society for Engineering Education                          | 47.041 | FAN 2127509                     |                              | 200,982                                   |                                     | 27,401,418                        |
| Pass-Through From Arizona State University  | 47.041 |                                 |                              | 78,919                                    |                                     | 27,401,418                        |
| Pass-Through From Clemson University  | 47.041 |                                 |                              | 216,271                                   |                                     | 27,401,418                        |
| Pass-Through From Colorado School of Mines  | 47.041 |                                 |                              | 60,853                                    |                                     | 27,401,418                        |
| Pass-Through From Columbia University   | 47.041 |                                 |                              | 736                                       |                                     | 27,401,418                        |
| Pass-Through From Georgia Institute of Technology                                     | 47.041 |                                 |                              | 76,743                                    |                                     | 27,401,418                        |
| Pass-Through From Iowa State University   | 47.041 |                                 |                              | 55,655                                    |                                     | 27,401,418                        |
| Pass-Through From Louisiana State University  | 47.041 |                                 |                              | 47,208                                    |                                     | 27,401,418                        |
| Pass-Through From Old Dominion University Research Foundation                         | 47.041 |                                 |                              | 156,360                                   |                                     | 27,401,418                        |
| Pass-Through From Prairie View A&M University   | 47.041 |                                 |                              | 25,058                                    |                                     | 27,401,418                        |
| Pass-Through From Purdue University   | 47.041 |                                 |                              | 211,375                                   |                                     | 27,401,418                        |
| Pass-Through From Rochester Institute of Technology Incorporated                      | 47.041 |                                 |                              | 6,526                                     |                                     | 27,401,418                        |
| Pass-Through From The George Washington University                                    | 47.041 |                                 |                              | 11,085                                    |                                     | 27,401,418                        |
| Pass-Through From The Tiny Cargo Company  | 47.041 |                                 |                              | 2,927                                     |                                     | 27,401,418                        |
| Pass-Through From University of Central Florida                                       | 47.041 |                                 |                              | 16,691                                    |                                     | 27,401,418                        |
| Pass-Through From University of Chicago   | 47.041 |                                 |                              | 4,937                                     |                                     | 27,401,418                        |
| Pass-Through From University of Colorado at Boulder                                   | 47.041 |                                 |                              | 8,924                                     |                                     | 27,401,418                        |
| Pass-Through From University of Maryland  | 47.041 |                                 |                              | 102,453                                   |                                     | 27,401,418                        |
| Pass-Through From University of Michigan  | 47.041 |                                 |                              | 95,751                                    |                                     | 27,401,418                        |
| Pass-Through From University of Southern Mississippi                                  | 47.041 |                                 |                              | 29,191                                    |                                     | 27,401,418                        |
| Pass-Through From University of Utah  | 47.041 |                                 |                              | 49,653                                    |                                     | 27,401,418                        |
| Pass-Through From University of Washington  | 47.041 |                                 |                              | 20,436                                    |                                     | 27,401,418                        |
| Pass-Through From Utah State University   | 47.041 |                                 |                              | 121,577                                   |                                     | 27,401,418                        |
| Mathematical and Physical Sciences  | 47.049 |                                 | 30,609,720                   |   | 2,903,566                           | 33,030,767                        |
| Mathematical and Physical Sciences  | 47.049 | 1832031/ 1856515                | 16,123                       |   | 16,123                              | 33,030,767                        |
| Mathematical and Physical Sciences  | 47.049 | 190875                          | 30,981                       |   | 30,981                              | 33,030,767                        |
| Mathematical and Physical Sciences  | 47.049 | 2326736                         | 34,554                       |   | 34,554                              | 33,030,767                        |
| Pass-Through From Arizona State University  | 47.049 |                                 |                              | 91,307                                    |                                     | 33,030,767                        |
| Pass-Through From Associated Universities Incorporated                                | 47.049 |                                 |                              | 29,859                                    |                                     | 33,030,767                        |
| Pass-Through From Association of Universities for Research in                         |        |                                 |                              |   |                                     |                                   |
| Astronomy   | 47.049 |                                 |                              | 203,175                                   |                                     | 33,030,767                        |
| Pass-Through From California Institute of Technology                                  | 47.049 | S59107 / 2207475                |                              | 58,395                                    |                                     | 33,030,767                        |
| Pass-Through From California State University Los Angeles                             | 47.049 |                                 |                              | 28,288                                    |                                     | 33,030,767                        |
| Pass-Through From Clemson University  | 47.049 |                                 |                              | 15,251                                    |                                     | 33,030,767                        |
| Pass-Through From Cornell University  | 47.049 |                                 |                              | 283,846                                   |                                     | 33,030,767                        |
| Pass-Through From Curators of the University of Missouri                              | 47.049 |                                 |                              | 15,225                                    |                                     | 33,030,767                        |
| Pass-Through From Florida Agricultural and Mechanical University                      | 47.049 |                                 |                              | 18,566                                    |                                     | 33,030,767                        |
| Pass-Through From Georgia State University  | 47.049 | SP00014905-01                   |                              | 27,878                                    |                                     | 33,030,767                        |
| Pass-Through From Massachusetts Institute of Technology                               | 47.049 |                                 |                              | 17,376                                    |                                     | 33,030,767                        |
| Pass-Through From Oregon State University   | 47.049 |                                 |                              | 99,302                                    |                                     | 33,030,767                        |
| Pass-Through From Penn State University   | 47.049 | S001121-NSF                     |                              | 19,661                                    |                                     | 33,030,767                        |
| Pass-Through From Princeton University  | 47.049 |                                 |                              | 190,263                                   |                                     | 33,030,767                        |
| Pass-Through From Texas A&M University  | 47.049 | M2304625                        |                              | 21,773                                    |                                     | 33,030,767                        |
| Pass-Through From The Pennsylvania State University                                   | 47.049 |                                 |                              | 45,069                                    |                                     | 33,030,767                        |
| Pass-Through From The Trustees of the University of Pennsylvania                      | 47.049 |                                 |                              | 119,673                                   |                                     | 33,030,767                        |
| Pass-Through From University of California, Berkeley                                  | 47.049 |                                 |                              | 156,094                                   |                                     | 33,030,767                        |
| Pass-Through From University of Colorado at Boulder                                   | 47.049 |                                 |                              | 186,402                                   |                                     | 33,030,767                        |
| Pass-Through From University of Massachusetts   | 47.049 |                                 |                              | 20,455                                    |                                     | 33,030,767                        |
| Pass-Through From University of Notre Dame  | 47.049 |                                 |                              | 2,173                                     |                                     | 33,030,767                        |
| Pass-Through From University of Notre Dame Du Lac                                     | 47.049 |                                 |                              | 375,945                                   |                                     | 33,030,767                        |
| Pass-Through From University of Utah  | 47.049 |                                 |                              | 9,927                                     |                                     | 33,030,767                        |
| Pass-Through From University of Wisconsin   | 47.049 | 193405394                       |                              | 174,976                                   |                                     | 33,030,767                        |
| Pass-Through From Washington University   | 47.049 |                                 |                              | 3,178                                     |                                     | 33,030,767                        |
| Geosciences   | 47.050 |                                 | 9,931,676                    |   | 1,014,495                           | 11,218,392                        |
| Geosciences   | 47.050 | 1654374/1657855                 | 47,038                       |   | 47,038                              | 11,218,392                        |
| Geosciences   | 47.050 | 1850837                         | 7,539                        |   | 7,539                               | 11,218,392                        |
| Pass-Through From Brigham Young University  | 47.050 |                                 |                              | 4,922                                     |                                     | 11,218,392                        |
| Pass-Through From Columbia University   | 47.050 |                                 |                              | 40,871                                    |                                     | 11,218,392                        |
| Pass-Through From Computational Physics, Incorporated                                 | 47.050 |                                 |                              | 28,886                                    |                                     | 11,218,392                        |
| Pass-Through From East Carolina University  | 47.050 |                                 |                              | 381,323                                   |                                     | 11,218,392                        |
| Pass-Through From Georgia Institute of Technology                                     | 47.050 | AWD-001034-G1                   |                              | 46,980                                    |                                     | 11,218,392                        |
| Pass-Through From Marine Biological Laboratory  | 47.050 |                                 |                              | 59,652                                    |                                     | 11,218,392                        |
| Pass-Through From National Center for Atmospheric Research                            | 47.050 |                                 |                              | 86,243                                    |                                     | 11,218,392                        |
| Pass-Through From Northeastern University   | 47.050 |                                 |                              | 67,807                                    |                                     | 11,218,392                        |
| Pass-Through From Paleontological Research Institution                                | 47.050 | 1925586                         |                              | 2,013                                     |                                     | 11,218,392                        |
| Pass-Through From Randolph-Macon College  | 47.050 | 1655113 RUI                     |                              | 59,653                                    |                                     | 11,218,392                        |
| Pass-Through From The University of Alabama in Huntsville                             | 47.050 |                                 |                              | 47,403                                    |                                     | 11,218,392                        |
| Pass-Through From University of Arkansas  | 47.050 | UA2021-235                      |                              | 1,346                                     |                                     | 11,218,392                        |
| Pass-Through From University of Houston   | 47.050 |                                 |                              | 121                                       |                                     | 11,218,392                        |
| Pass-Through From University of North Carolina at Chapel Hill                         | 47.050 |                                 |                              | 109,328                                   |                                     | 11,218,392                        |
| Pass-Through From University of Oklahoma  | 47.050 |                                 |                              | 47,424                                    |                                     | 11,218,392                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity | ALN    | Additional Award Identification | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---------------------------------|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From University of Oregon   | 47.050 |                                 |                              | 65,343                                    |                                     | 11,218,392                        |
| Pass-Through From University of Texas at Austin  | 47.050 |                                 |                              | 8,768                                     |                                     | 11,218,392                        |
| Pass-Through From University of Wyoming  | 47.050 |                                 |                              | 15,431                                    |                                     | 11,218,392                        |
| Pass-Through From Woods Hole Oceanographic Institution                                 | 47.050 |                                 |                              | 158,625                                   |                                     | 11,218,392                        |
| Computer and Information Science and Engineering                                       | 47.070 |                                 | 30,513,212                   |   | 908,483                             | 32,464,624                        |
| Computer and Information Science and Engineering                                       | 47.070 | 091355/370435                   | 16,018                       |   | 16,018                              | 32,464,624                        |
| Pass-Through From Arizona State University   | 47.070 |                                 |                              | 53,158                                    |                                     | 32,464,624                        |
| Pass-Through From Auburn University  | 47.070 |                                 |                              | 78,161                                    |                                     | 32,464,624                        |
| Pass-Through From Computing Research Association                                       | 47.070 |                                 |                              | 6,376                                     |                                     | 32,464,624                        |
| Pass-Through From Emory University   | 47.070 |                                 |                              | 72,832                                    |                                     | 32,464,624                        |
| Pass-Through From Florida Institute for Human and Machine<br>Cognition                 | 47.070 |                                 |                              | 127,637                                   |                                     | 32,464,624                        |
| Pass-Through From Purdue University  | 47.070 |                                 |                              | 9,502                                     |                                     | 32,464,624                        |
| Pass-Through From The Board of Regents of University of Wisconsin<br>System            | 47.070 |                                 |                              | 74,459                                    |                                     | 32,464,624                        |
| Pass-Through From The Ohio State University  | 47.070 |                                 |                              | 432,867                                   |                                     | 32,464,624                        |
| Pass-Through From The Pennsylvania State University                                    | 47.070 | 2216540                         |                              | 21,595                                    |                                     | 32,464,624                        |
| Pass-Through From The Regents of the University of Colorado                            | 47.070 |                                 |                              | 75,274                                    |                                     | 32,464,624                        |
| Pass-Through From The State University of New Jersey, Rutgers                          | 47.070 |                                 |                              | 13,058                                    |                                     | 32,464,624                        |
| Pass-Through From The Trustees of Princeton University                                 | 47.070 |                                 |                              | 66,047                                    |                                     | 32,464,624                        |
| Pass-Through From University of California at Santa Barbara                            | 47.070 | KK2369                          |                              | 40,938                                    |                                     | 32,464,624                        |
| Pass-Through From University of California, Berkeley                                   | 47.070 |                                 |                              | 60,644                                    |                                     | 32,464,624                        |
| Pass-Through From University of California, Santa Barbara                              | 47.070 |                                 |                              | 45,538                                    |                                     | 32,464,624                        |
| Pass-Through From University of Cincinnati   | 47.070 |                                 |                              | 315,702                                   |                                     | 32,464,624                        |
| Pass-Through From University of Colorado at Boulder                                    | 47.070 |                                 |                              | 121,686                                   |                                     | 32,464,624                        |
| Pass-Through From University of Florida  | 47.070 |                                 |                              | 353                                       |                                     | 32,464,624                        |
| Pass-Through From University of Maryland   | 47.070 | 137966-24271201                 |                              | 8,922                                     |                                     | 32,464,624                        |
| Pass-Through From University of North Carolina at Chapel Hill                          | 47.070 |                                 |                              | 126,383                                   |                                     | 32,464,624                        |
| Pass-Through From University of North Carolina Wilmington                              | 47.070 |                                 |                              | 4,585                                     |                                     | 32,464,624                        |
| Pass-Through From University of Southern California                                    | 47.070 |                                 |                              | 140,761                                   |                                     | 32,464,624                        |
| Biological Sciences  | 47.074 |                                 | 15,681,167                   |   | 1,262,272                           | 16,491,922                        |
| Biological Sciences  | 47.074 | 180985/181015/181025/660375     | 60,341                       |   | 60,341                              | 16,491,922                        |
| Biological Sciences  | 47.074 | 2003292/1754692                 | 83,425                       |   | 83,425                              | 16,491,922                        |
| Biological Sciences  | 47.074 | S22-1476-01; S22-172-01         | 15,046                       |   | 15,046                              | 16,491,922                        |
| Pass-Through From Board of Regents of the University System of<br>Georgia              | 47.074 |                                 |                              | 79,109                                    |                                     | 16,491,922                        |
| Pass-Through From Cary Institute of Ecosystem Studies Incorporated                     | 47.074 |                                 |                              | 24,499                                    |                                     | 16,491,922                        |
| Pass-Through From Missouri University of Science and Technology                        | 47.074 | 00069942-01                     |                              | 1,385                                     |                                     | 16,491,922                        |
| Pass-Through From Moravian University  | 47.074 | GS-22094-2023                   |                              | 38,538                                    |                                     | 16,491,922                        |
| Pass-Through From New Jersey Institute of Technology                                   | 47.074 |                                 |                              | 97,914                                    |                                     | 16,491,922                        |
| Pass-Through From Oregon State University  | 47.074 |                                 |                              | 3,541                                     |                                     | 16,491,922                        |
| Pass-Through From Rocky Mountain Bird Observatory                                      | 47.074 |                                 |                              | 22,245                                    |                                     | 16,491,922                        |
| Pass-Through From University of Illinois   | 47.074 |                                 |                              | 12,746                                    |                                     | 16,491,922                        |
| Pass-Through From University of Kansas   | 47.074 | NSF 2225013                     |                              | 38,824                                    |                                     | 16,491,922                        |
| Pass-Through From University of Maryland Center for Environmental<br>Science           | 47.074 |                                 |                              | 64  |                                     | 16,491,922                        |
| Pass-Through From University of Michigan   | 47.074 | 220800521 PO108482              |                              | 31,911                                    |                                     | 16,491,922                        |
| Pass-Through From University of Nevada Reno  | 47.074 |                                 |                              | 9,035                                     |                                     | 16,491,922                        |
| Pass-Through From University of Utah   | 47.074 |                                 |                              | 62,697                                    |                                     | 16,491,922                        |
| Pass-Through From Woods Hole Research Center   | 47.074 |                                 |                              | 35,224                                    |                                     | 16,491,922                        |
| Social, Behavioral, and Economic Sciences  | 47.075 |                                 | 4,350,173                    |   | 382,906                             | 4,874,675                         |
| Pass-Through From American Political Science Association                               | 47.075 |                                 |                              | 7,382                                     |                                     | 4,874,675                         |
| Pass-Through From Arizona State University   | 47.075 |                                 |                              | 19,141                                    |                                     | 4,874,675                         |
| Pass-Through From Clemson University   | 47.075 |                                 |                              | 281,238                                   |                                     | 4,874,675                         |
| Pass-Through From Pennsylvania State University  | 47.075 |                                 |                              | 2,309                                     |                                     | 4,874,675                         |
| Pass-Through From Temple University of the Commonwealth                                | 47.075 |                                 |                              | 60,426                                    |                                     | 4,874,675                         |
| Pass-Through From University of Central Florida  | 47.075 |                                 |                              | 48,759                                    |                                     | 4,874,675                         |
| Pass-Through From University of Colorado at Boulder                                    | 47.075 |                                 |                              | 21,976                                    |                                     | 4,874,675                         |
| Pass-Through From University of Kansas Center for Research<br>Incorporated             | 47.075 |                                 |                              | 29,950                                    |                                     | 4,874,675                         |
| Pass-Through From University of Tennessee  | 47.075 |                                 |                              | 50,537                                    |                                     | 4,874,675                         |
| Pass-Through From University of Texas  | 47.075 |                                 |                              | 2,784                                     |                                     | 4,874,675                         |
| STEM Education (formerly Education and Human Resources)                                | 47.076 |                                 | 24,909,223                   |   | 1,478,994                           | 26,441,658                        |
| STEM Education (formerly Education and Human Resources)                                | 47.076 | 1547771                         | 16,282                       |   | 16,282                              | 26,441,658                        |
| STEM Education (formerly Education and Human Resources)                                | 47.076 | 1735301                         | 2,349                        |   | 2,349                               | 26,441,658                        |
| STEM Education (formerly Education and Human Resources)                                | 47.076 | 2102119                         | 60,487                       |   | 60,487                              | 26,441,658                        |
| Pass-Through From American Museum of Natural History                                   | 47.076 | B15-2020-04                     |                              | 31,868                                    |                                     | 26,441,658                        |
| Pass-Through From Bethune Cookman University   | 47.076 |                                 |                              | 12,067                                    |                                     | 26,441,658                        |
| Pass-Through From Brown University   | 47.076 |                                 |                              | 77,675                                    |                                     | 26,441,658                        |
| Pass-Through From California State University East Bay Foundation                      | 47.076 | W1192-320                       |                              | 56,643                                    |                                     | 26,441,658                        |
| Pass-Through From Clemson University   | 47.076 |                                 |                              | 111,997                                   |                                     | 26,441,658                        |
| Pass-Through From CodeVA, Incorporated   | 47.076 |                                 |                              | 88,788                                    |                                     | 26,441,658                        |
| Pass-Through From CodeVirginia   | 47.076 | 2219770                         |                              | 34,868                                    |                                     | 26,441,658                        |
| Pass-Through From Cold Spring Harbor Laboratory  | 47.076 | DUE-1821657                     |                              | 39,075                                    |                                     | 26,441,658                        |
| Pass-Through From Concord Consortium   | 47.076 | DUE-2201154                     |                              | 19,605                                    |                                     | 26,441,658                        |
| Pass-Through From Council on Undergraduate Research                                    | 47.076 |                                 |                              | 123                                       |                                     | 26,441,658                        |
| Pass-Through From District Board of Trustees of Miami Dade College<br>Florida          | 47.076 |                                 |                              | 32,613                                    |                                     | 26,441,658                        |
| Pass-Through From Florida Agricultural and Mechanical University                       | 47.076 |                                 |                              | 104,822                                   |                                     | 26,441,658                        |
| Pass-Through From Howard University  | 47.076 | 008749-1000600114/600115        |                              | 2,900                                     |                                     | 26,441,658                        |
| Pass-Through From Morehouse College  | 47.076 | NSF2010676-MC-VSU001            |                              | 402,745                                   |                                     | 26,441,658                        |
| Pass-Through From Old Dominion University Research Foundation                          | 47.076 |                                 |                              | 139,338                                   |                                     | 26,441,658                        |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From Old Dominion University Research Foundation                          | 47.076 | 22-122100892-010  |                              | 16,993                                    |                                     | 26,441,658                        |
| Pass-Through From Pennsylvania State University  | 47.076 |   |                              | 21,754                                    |                                     | 26,441,658                        |
| Pass-Through From Pierce College   | 47.076 |   |                              | 14,420                                    |                                     | 26,441,658                        |
| Pass-Through From Southern Oregon University   | 47.076 | 2219317-WM  |                              | 2,446                                     |                                     | 26,441,658                        |
| Pass-Through From Texas A&M University   | 47.076 |   |                              | 24,250                                    |                                     | 26,441,658                        |
| Pass-Through From The Regents of the University of California, Irvine                  | 47.076 |   |                              | 24,918                                    |                                     | 26,441,658                        |
| Pass-Through From University of Alabama  | 47.076 |   |                              | 1,552                                     |                                     | 26,441,658                        |
| Pass-Through From University of Delaware   | 47.076 |   |                              | 26,703                                    |                                     | 26,441,658                        |
| Pass-Through From University of Lynchburg  | 47.076 |   |                              | 2,982                                     |                                     | 26,441,658                        |
| Pass-Through From University of Northern Colorado                                      | 47.076 |   |                              | 962                                       |                                     | 26,441,658                        |
| Pass-Through From University of South Florida  | 47.076 |   |                              | 14,063                                    |                                     | 26,441,658                        |
| Pass-Through From University of Washington   | 47.076 |   |                              | 20,690                                    |                                     | 26,441,658                        |
| Pass-Through From Worcester Polytechnic Institute                                      | 47.076 |   |                              | 37,347                                    |                                     | 26,441,658                        |
| Polar Programs   | 47.078 |   | 886,144                      |   |                                     | 1,140,119                         |
| Pass-Through From Rutgers University   | 47.078 |   |                              | 2,582                                     |                                     | 1,140,119                         |
| Pass-Through From The State University of New Jersey, Rutgers                          | 47.078 |   |                              | 107,285                                   |                                     | 1,140,119                         |
| Pass-Through From University of Colorado at Boulder                                    | 47.078 |   |                              | 144,108                                   |                                     | 1,140,119                         |
| Office of International Science and Engineering  | 47.079 |   | 796,412                      |   | 13,060                              | 874,098                           |
| Pass-Through From Fort Lewis College   | 47.079 | P0053380  |                              | 77,686                                    |                                     | 874,098                           |
| Integrative Activities   | 47.083 |   | 107,196                      |   |                                     | 2,635,652                         |
| Integrative Activities   | 47.083 | 419355-19244  | 2,133,205                    |   |                                     | 2,635,652                         |
| Pass-Through From Boise State University   | 47.083 |   |                              | 13,448                                    |                                     | 2,635,652                         |
| Pass-Through From Michigan State University  | 47.083 | 2320400   |                              | 8,935                                     |                                     | 2,635,652                         |
| Pass-Through From Texas A&M University   | 47.083 | 419355-19244  |                              | 192,522                                   | 125,855                             | 2,635,652                         |
| Pass-Through From University of Cincinnati   | 47.083 |   |                              | 101,680                                   |                                     | 2,635,652                         |
| Pass-Through From University of Wisconsin Madison                                      | 47.083 |   |                              | 78,666                                    |                                     | 2,635,652                         |
| NSF Technology, Innovation, and Partnerships   | 47.084 |   | 2,551,740                    |   | 614,249                             | 3,345,887                         |
| Pass-Through From Advanced Growing Resources   | 47.084 |   |                              | 55,346                                    |                                     | 3,345,887                         |
| Pass-Through From CytoRecovery Incorporated  | 47.084 |   |                              | 6,033                                     |                                     | 3,345,887                         |
| Pass-Through From Fermi Energy Incorporated  | 47.084 |   |                              | 83,441                                    |                                     | 3,345,887                         |
| Pass-Through From Florida International University                                     | 47.084 |   |                              | 36,069                                    |                                     | 3,345,887                         |
| Pass-Through From LifeSpan Digital Health  | 47.084 |   |                              | 40,424                                    |                                     | 3,345,887                         |
| Pass-Through From Penn State University  | 47.084 |   |                              | 5,228                                     |                                     | 3,345,887                         |
| Pass-Through From Rapid Forensic Cell Typing Incorporated                              | 47.084 | 2243209   |                              | 28,865                                    |                                     | 3,345,887                         |
| Pass-Through From The Pennsylvania State University                                    | 47.084 |   |                              | 6,810                                     |                                     | 3,345,887                         |
| Pass-Through From The Tiny Cargo Company   | 47.084 |   |                              | 8,823                                     |                                     | 3,345,887                         |
| Pass-Through From The Trustees of Princeton University                                 | 47.084 |   |                              | 7,214                                     |                                     | 3,345,887                         |
| Pass-Through From University of Cincinnati   | 47.084 |   |                              | 4,013                                     |                                     | 3,345,887                         |
| Pass-Through From University of Louisville Research Foundation, Incorporated           | 47.084 |   |                              | 7,714                                     |                                     | 3,345,887                         |
| Pass-Through From University of Rochester  | 47.084 |   |                              | 67,269                                    |                                     | 3,345,887                         |
| Pass-Through From University of Washington   | 47.084 |   |                              | 118,790                                   |                                     | 3,345,887                         |
| Pass-Through From Vanderbilt University  | 47.084 |   |                              | 318,108                                   |                                     | 3,345,887                         |
| Other Assistance   | 47.RD  | 2232115   | 330,954                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | 49100423P0085   | 81,930                       |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | EDU-2415017   | 49,121                       |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | Intergovernmental Personnel Act (IPA) assignment of Dr. Andrian Marcus-2424283-206673P  | 76,160                       |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA for Jill Nelson-2051210-205343P   | 24,276                       |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA for Susan Hirsch-SES-2341018-206404P  | 195,924                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA-BAHEL AT-2141668  | 252,152                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA-BEN-TZVI AT-2242932   | 278,651                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA-LOHANI AT-2013674   | 133,123                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA-MARTIN AT-2314059   | 290,902                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | IPA-SOBRADO AT-2151874  | 48,126                       |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | National Science Foundation IPA Program-2050466-205313P   | 25,461                       |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | NSF IPA - Aurali Dade-2147691-205653P   | 320,578                      |   |                                     | 2,908,465                         |
| Other Assistance   | 47.RD  | NSF IPA 08/19/2019 to 08/18/2020-1948645-204909P  | 86                           |   |                                     | 2,908,465                         |
| Pass-Through From Columbia University  | 47.RD  | BIGDATA: F: Statistical Foundation of Predictivity: A Novel Architecture for Big Data IEARNING-1(GG008694-01) / PO SAPO G17535-206245P/1(GG008694-01)   |                              | 45,090                                    |                                     | 2,908,465                         |
| Pass-Through From Computing Research Association                                       | 47.RD  | 2021CIF-VIRGINIA TECH-69  |                              | 76,868                                    |                                     | 2,908,465                         |
| Pass-Through From CytoRecovery, Incorporated   | 47.RD  | Swami_CytoRecovery_Bioelectrical Cell Enrichment  |                              | 87,744                                    |                                     | 2,908,465                         |
| Pass-Through From Iowa State University  | 47.RD  | CPS: Frontier: Collaborative Research: COALESCE: Context Aware LEarning for Sustainable CybEr-Agricultural Systems-023902A-205551P  |                              | 36,659                                    |                                     | 2,908,465                         |
| Pass-Through From North Carolina State University                                      | 47.RD  | 2020-1832-01  |                              | 59,318                                    |                                     | 2,908,465                         |
| Pass-Through From University of Texas at Austin  | 47.RD  | UTAU-SUB00000553  |                              | 203,104                                   |                                     | 2,908,465                         |
| Pass-Through From University of Washington   | 47.RD  | CyberTraining: Implementation: Medium: GeoSMART: Developing a Machine Learning workforce for earth science studies through training and curriculum development-UWSC13265-205775P                          |                              | 22,895                                    |                                     | 2,908,465                         |
| Pass-Through From Virginia Tech Applied Research Corporation                           | 47.RD  | 0049  |                              | 237,175                                   |                                     | 2,908,465                         |
| Pass-Through From Washington University in St. Louis                                   | 47.RD  | FAI: FairGame: An Audit-Driven Game Theoretic Framework for Development and Certification of Fair AI-WU-23-0049/PO#ST00009463-206026P/WU-23-0049 Zeovation Environmental Applications of Zeolites-205889P |                              | 25,101                                    |                                     | 2,908,465                         |
| Pass-Through From ZeoVation Incorporated   | 47.RD  |   |                              | 7,067                                     |                                     | 2,908,465                         |
| Total Non-Stimulus R&D   |        |   | 150,022,141                  | 11,887,000                                | 10,630,078                          |                                   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Stimulus:  |        |  |                              |   |                                     |                                   |
| Engineering  | 47.041 | COVID-19   | 447,500                      |   |                                     | 27,401,418                        |
| Pass-Through From University of Florida  | 47.041 | COVID-19   |                              | 23,467                                    |                                     | 27,401,418                        |
| Mathematical and Physical Sciences   | 47.049 | COVID-19   | 125,332                      |   |                                     | 33,030,767                        |
| Computer and Information Science and Engineering                                       | 47.070 | COVID-19   | 38,916                       |   |                                     | 32,464,624                        |
| Biological Sciences  | 47.074 | COVID-19   | 194,211                      |   |                                     | 16,491,922                        |
| STEM Education (formerly Education and Human Resources)                                | 47.076 | COVID-19   | 89,110                       |   |                                     | 26,441,658                        |
| Total Stimulus R&D   |        |  | 895,069                      | 23,467                                    | -                                   |                                   |
| Total Research and Development   |        |  | 150,917,210                  | 11,910,467                                | 10,630,078                          |                                   |
| Total NATIONAL SCIENCE FOUNDATION  |        |  | 150,917,210                  | 11,910,467                                | 10,630,078                          |                                   |
|  |        |  |                              |   |                                     |                                   |
| SMALL BUSINESS ADMINISTRATION  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| Small Business Development Centers   | 59.037 |  | 3,911,902                    |   | 733,387                             | 4,157,148                         |
| Pass-Through From Community Business Partnership                                       | 59.037 |  |                              | 242,044                                   |                                     | 4,157,148                         |
| Federal and State Technology Partnership Program                                       | 59.058 |  | 115,982                      |   |                                     | 115,982                           |
| State Trade Expansion  | 59.061 |  | 497,375                      |   |                                     | 497,375                           |
|  |        | Growth Accelerator Fund Competition Stage one-   |                              |   |                                     |                                   |
| Other Assistance   | 59.U01 | 206407P  | 49,045                       |   |                                     | 49,045                            |
| Total Non-Stimulus   |        |  | 4,574,304                    | 242,044                                   | 733,387                             |                                   |
| Total Excluding Clusters Identified Below:   |        |  | 4,574,304                    | 242,044                                   | 733,387                             |                                   |
|  |        |  |                              |   |                                     |                                   |
| Research and Development:  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| Small Business Development Centers   | 59.037 |  | 3,202                        |   |                                     | 4,157,148                         |
| Congressional Grants   | 59.059 |  | 123,217                      |   |                                     | 123,217                           |
| Total Non-Stimulus R&D   |        |  | 126,419                      | -   | -                                   |                                   |
| Total Research and Development   |        |  | 126,419                      | -   | -                                   |                                   |
| Total SMALL BUSINESS ADMINISTRATION  |        |  | 4,700,723                    | 242,044                                   | 733,387                             |                                   |
|  |        |  |                              |   |                                     |                                   |
| U.S. DEPARTMENT OF VETERAN'S AFFAIRS   |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| Grants to States for Construction of State Home Facilities                             | 64.005 |  | 650,601                      |   |                                     | 655,681                           |
| Veterans State Domiciliary Care  | 64.014 |  | 210,258                      |   |                                     | 210,258                           |
| Veterans State Nursing Home Care   | 64.015 |  | 35,539,785                   |   |                                     | 35,539,785                        |
| Burial Expenses Allowance for Veterans   | 64.101 |  | 1,128,719                    |   |                                     | 1,128,719                         |
| Veterans Information and Assistance  | 64.115 |  | 4,336                        |   |                                     | 48,722                            |
| All-Volunteer Force Educational Assistance   | 64.124 |  | 895,937                      |   |                                     | 895,937                           |
| Veterans Cemetery Grants Program   | 64.203 |  | 5,333,406                    |   |                                     | 5,333,406                         |
|  |        | IPA: Low Intensity Focused Ultrasound for Tobacco Use<br>Disorder: High Resolution Targeting of The Human Insula-  |                              |   |                                     |                                   |
| Other Assistance   | 64.U01 | 206195P  | 9,349                        |   |                                     | 11,339                            |
| Other Assistance   | 64.U02 | Reporting Fees to Instituion   | 1,990                        |   |                                     | 11,339                            |
| Total Non-Stimulus   |        |  | 43,774,381                   | -   | -                                   |                                   |
|  |        |  |                              |   |                                     |                                   |
| Stimulus:  |        |  |                              |   |                                     |                                   |
| Grants to States for Construction of State Home Facilities                             | 64.005 | COVID-19   | 5,080                        |   |                                     | 655,681                           |
| Total Stimulus Non R&D   |        |  | 5,080                        | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:   |        |  | 43,779,461                   | -   | -                                   |                                   |
|  |        |  |                              |   |                                     |                                   |
| Research and Development:  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |
| Veterans Information and Assistance  | 64.115 |  | 44,386                       |   |                                     | 48,722                            |
| Other Assistance   | 64.RD  | 36C24621P0513  | 7,288                        |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | 36C24E23C0007  | 356,170                      |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | AM4WNTST   | 6,434                        |   |                                     | 995,186                           |
|  |        | Biomarkers for pressure injury risk following spinal cord<br>injury: Development of a multi-scalar predictive model for<br>personalized preventive health care-36C25021P1081/PO# |                              |   |                                     |                                   |
| Other Assistance   | 64.RD  | 541D15061-205539P  | 21,547                       |   |                                     | 995,186                           |
|  |        | BRAVE: Derivation and Validation Cohorts Richmond Gut  |                              |   |                                     |                                   |
| Other Assistance   | 64.RD  | Brain axis, Phase 2-PO# 652-D25039-206218P   | 73,407                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | Chalfant_IPA_Stephenson  | 9,616                        |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | CVHCS_Chalfant_IPA_MacKnight   | 83,700                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | CVHCS_Xie_IPA Assignment   | 86,630                       |   |                                     | 995,186                           |
|  |        | IPA: Low Intensity Focused Ultrasound for Tobacco Use<br>Disorder: High Resolution Targeting of The Human Insula-  |                              |   |                                     |                                   |
| Other Assistance   | 64.RD  | 206195P  | 36,160                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-FAUBION AT-AMF4VMFN  | 533                          |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-LEE AT-ANFT44C5  | 972                          |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-LEGON AT-AD4XPLU3  | 41,937                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-MURPHY AT-69603  | 68,790                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-NANDA AT-62503   | 2,827                        |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-PETTUS AT-AYM/TPWY   | 1,642                        |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-STRICKLER AT-81428   | 54,366                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | IPA-WANG AT-AEHZGBYX   | 3,253                        |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | Richmond VAMC_Kibbe_IPA_Gillis   | 24,487                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | Richmond VAMC_Kibbe_IPA_Siletsky   | 25,858                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | Richmond VAMC_Kibbe_IPA_Tsirlis  | 40,355                       |   |                                     | 995,186                           |
| Other Assistance   | 64.RD  | Richmond VAMC_Kibbe_IPA_Yu   | 49,214                       |   |                                     | 995,186                           |
| Total Non-Stimulus R&D   |        |  | 1,039,572                    | -   | -                                   |                                   |
| Total Research and Development   |        |  | 1,039,572                    | -   | -                                   |                                   |
| Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS   |        |  | 44,819,033                   | -   | -                                   |                                   |
|  |        |  |                              |   |                                     |                                   |
| ENVIRONMENTAL PROTECTION AGENCY  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:  |        |  |                              |   |                                     |                                   |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity                                      | ALN    | Additional Award Identification                                   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| State Indoor Radon Grants   | 66.032 |   | 142,935                      |   |                                     | 142,935                           |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special<br>Purpose Activities Relating to the Clean Air Act | 66.034 |   | 420,151                      |   |                                     | 420,151                           |
| Diesel Emission Reduction Act (DERA) National Grants  | 66.039 |   | 13,650                       |   |                                     | 761,193                           |
| Diesel Emission Reduction Act (DERA) National Grants  | 66.039 | S19-225-01;S20-001-03   | 747,543                      |   | 747,543                             | 761,193                           |
| Diesel Emissions Reduction Act (DERA) State Grants  | 66.040 |   | 101                          |   |                                     | 101                               |
| Climate Pollution Reduction Grants  | 66.046 |   | 18,055                       |   |                                     | 18,055                            |
| Water Pollution Control State, Interstate, and Tribal Program Support   | 66.419 |   | 328,584                      |   | 328,584                             | 328,584                           |
| State Public Water System Supervision   | 66.432 |   | 1,820,302                    |   |                                     | 1,820,302                         |
| Water Infrastructure Improvements for the Nation Small and<br>Underserved Communities Emerging Contaminants Grant Program   | 66.442 |   | 99,169                       |   | 99,169                              | 99,169                            |
| Voluntary School and Child Care Lead Testing and Reduction Grant<br>Program (SDWA 1464(d))                                  | 66.444 |   | 144,199                      |   |                                     | 144,199                           |
| Water Quality Management Planning   | 66.454 |   | 633,210                      |   |                                     | 687,179                           |
| Water Quality Management Planning   | 66.454 | IJJA  | 53,969                       |   |                                     | 687,179                           |
| Clean Water State Revolving Fund  | 66.458 |   | 15,171,362                   |   | 13,140,689                          | 56,976,202                        |
| Clean Water State Revolving Fund  | 66.458 | IJJA  | 41,804,840                   |   | 41,804,840                          | 56,976,202                        |
| Nonpoint Source Implementation Grants   | 66.460 |   | 2,106,735                    |   | 1,898,347                           | 2,125,810                         |
| Regional Wetland Program Development Grants   | 66.461 |   | 66,508                       |   |                                     | 454,687                           |
| Geographic Programs - Chesapeake Bay Program  | 66.466 |   | 2,532,432                    |   | 817,281                             | 4,060,817                         |
| Pass-Through From Alliance for the Chesapeake Bay   | 66.466 |   |                              | 143,173                                   |                                     | 4,060,817                         |
| Pass-Through From Chesapeake Bay Trust  | 66.466 |   |                              | 8,715                                     |                                     | 4,060,817                         |
|   |        | 549599-19999 / 549599-19A31 / 549599-19E33 / 549599-              |                              |   |                                     |                                   |
| Pass-Through From National Fish and Wildlife Foundation   | 66.466 | 19E35   |                              | 195,148                                   |                                     | 4,060,817                         |
| Pass-Through From National Fish and Wildlife Foundation   | 66.466 | 549599-19999  |                              | 15,585                                    | 15,585                              | 4,060,817                         |
| Pass-Through From National Fish and Wildlife Foundation   | 66.466 | 549599-19A31  |                              | 20,837                                    | 20,837                              | 4,060,817                         |
| Pass-Through From National Fish and Wildlife Foundation   | 66.466 | 549599-19E33  |                              | 6,000                                     | 6,000                               | 4,060,817                         |
| Pass-Through From National Fish and Wildlife Foundation   | 66.466 | 549599-19E35  |                              | 28,990                                    | 28,990                              | 4,060,817                         |
| Drinking Water State Revolving Fund   | 66.468 |   | 14,826,962                   |   | 11,578,977                          | 14,826,962                        |
| Beach Monitoring and Notification Program Implementation Grants   | 66.472 |   | 197,676                      |   |                                     | 197,676                           |
| Geographic Programs – Gulf of Mexico Program  | 66.475 |   |                              |   |                                     | 12,270                            |
| Pass-Through From National Association of State Departments of<br>Agriculture Foundation                                    | 66.475 |   |                              | 12,270                                    |                                     | 12,270                            |
| Performance Partnership Grants  | 66.605 |   | 7,541,343                    |   |                                     | 7,594,618                         |
| Environmental Information Exchange Network Grant Program and<br>Related Assistance  | 66.608 |   | 140,175                      |   |                                     | 140,175                           |
| Pollution Prevention Grants Program   | 66.708 | IJJA  | 13,925                       |   |                                     | 13,925                            |
| Research, Development, Monitoring, Public Education, Outreach,<br>Training, Demonstrations, and Studies                     | 66.716 |   |                              |   |                                     | 6,064                             |
| Pass-Through From Extension Foundation  | 66.716 |   |                              | 6,064                                     |                                     | 6,064                             |
| Superfund State, Political Subdivision, and Indian Tribe Site-Specific<br>Cooperative Agreements                            | 66.802 |   | 231,336                      |   |                                     | 231,336                           |
| Underground Storage Tank (UST) Prevention, Detection, and<br>Compliance Program   | 66.804 |   | 251,994                      |   |                                     | 251,994                           |
| Leaking Underground Storage Tank Trust Fund Corrective Action<br>Program  | 66.805 |   | 1,860,591                    |   |                                     | 1,860,591                         |
| Superfund State and Indian Tribe Core Program Cooperative<br>Agreements   | 66.809 |   | 269,770                      |   |                                     | 269,770                           |
| State and Tribal Response Program Grants  | 66.817 |   | 190,432                      |   |                                     | 302,589                           |
| State and Tribal Response Program Grants  | 66.817 | IJJA  | 112,157                      |   |                                     | 302,589                           |
| Brownfields Multipurpose, Assessment, Revolving Loan Fund, and<br>Cleanup Cooperative Agreements                            | 66.818 | IJJA  | 904,117                      |   |                                     | 904,117                           |
| STATE PROGRAMS FOR CONTROL OF COAL COMBUSTION RESIDUALS   | 66.820 |   | 4,411                        |   |                                     | 4,411                             |
| Solid Waste Infrastructure for Recycling Infrastructure Grants  | 66.920 | IJJA  | 9,577                        |   |                                     | 9,577                             |
| Geographic Programs - Chesapeake Bay Program Implementation,<br>Regulatory/Accountability and Monitoring Grants             | 66.964 |   | 5,272,767                    |   | 275,282                             | 5,284,267                         |
| Total Non-Stimulus  |        |   | 97,930,978                   | 436,782                                   | 70,762,124                          |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 97,930,978                   | 436,782                                   | 70,762,124                          |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Nonpoint Source Implementation Grants   | 66.460 |   | 19,075                       |   |                                     | 2,125,810                         |
| Regional Wetland Program Development Grants   | 66.461 |   | 342,945                      |   |                                     | 454,687                           |
| Pass-Through From University of Maryland Center for Environmental<br>Science  | 66.461 |   |                              | 45,234                                    |                                     | 454,687                           |
| Geographic Programs - Chesapeake Bay Program  | 66.466 |   | 860,566                      |   |                                     | 4,060,817                         |
| Geographic Programs - Chesapeake Bay Program  | 66.466 | 4H-95317201/CB96392201  | 77,210                       |   | 77,210                              | 4,060,817                         |
| Pass-Through From National Fish and Wildlife Foundation   | 66.466 |   |                              | 63,434                                    |                                     | 4,060,817                         |
| Pass-Through From James River Association   | 66.466 |   |                              | 108,727                                   |                                     | 4,060,817                         |
| Senior Environmental Employment Program   | 66.508 |   |                              |   |                                     | 8,325                             |
| Pass-Through From Eastern Research Group, Incorporated  | 66.508 |   |                              | 8,325                                     |                                     | 8,325                             |
| Science To Achieve Results (STAR) Research Program  | 66.509 |   | 446,504                      |   | 147,700                             | 469,849                           |
| Pass-Through From University of Maryland  | 66.509 |   |                              | 23,345                                    |                                     | 469,849                           |
| Office of Research and Development Consolidated<br>Research/Training/Fellowships  | 66.511 |   | 85,558                       |   |                                     | 85,558                            |
| Performance Partnership Grants  | 66.605 |   | 6,041                        |   |                                     | 7,594,618                         |
| Pass-Through From University of Maryland Center for Environmental<br>Science  | 66.605 |   |                              | 47,234                                    |                                     | 7,594,618                         |
| Geographic Programs - Chesapeake Bay Program Implementation,<br>Regulatory/Accountability and Monitoring Grants             | 66.964 |   | 11,500                       |   |                                     | 5,284,267                         |
| Other Assistance  | 66.RD  | Connecting With Hard-to-Reach Audiences-<br>68HERH23P0096-206344P | 196,170                      |   |                                     | 650,707                           |
| Other Assistance  | 66.RD  | IPA Agreement with EPA for Christopher Carr-206273P               | 240,422                      |   |                                     | 650,707                           |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From Appalachian Voices  | 66.RD  | A4RQWCE2  |                              | 22,419                                    |                                     | 650,707                           |
| Pass-Through From Boston University   | 66.RD  | Accounting for the health benefits of air pollution<br>regulations in China, 2008-2020-4500004675-206299P   |                              | 72,300                                    |                                     | 650,707                           |
| Pass-Through From General Dynamics  | 66.RD  | Design Lab-scale Reactor to Simulate Elevated<br>Temperature Landfills-9-312-0217382-67177I-206263P   |                              | 55,100                                    |                                     | 650,707                           |
| Pass-Through From Health Effects Institute  | 66.RD  | Emissions: 2020 NEI Preparation-SUB414650-205523P   |                              | 11,485                                    |                                     | 650,707                           |
| Pass-Through From RTI International   | 66.RD  | Long-term criteria and toxic pollutants trends in air<br>quality and community exposures over the Marcellus<br>Shale region in the U.S-5003RFQE23-1/24-7-206719P                                  |                              | 26,852                                    |                                     | 650,707                           |
| Pass-Through From University of Texas   | 66.RD  | Predictive, source-oriented modeling and measurements<br>to evaluate community exposures to air pollutants and<br>noise from unconventional oil and gas development-<br>UTAU5-SUB00000361-205861P |                              | 25,959                                    |                                     | 650,707                           |
| Total Non-Stimulus R&D  |        |   | 2,285,991                    | 510,414                                   | 224,910                             |                                   |
| Total Research and Development  |        |   | 2,285,991                    | 510,414                                   | 224,910                             |                                   |
| Total ENVIRONMENTAL PROTECTION AGENCY   |        |   | 100,216,969                  | 947,196                                   | 70,987,034                          |                                   |
| NUCLEAR REGULATORY COMMISSION   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| U.S. Nuclear Regulatory Commission Minority Serving Institutions<br>Program (MSIP)    | 77.007 |   | 50,000                       |   |                                     | 50,000                            |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship<br>Program              | 77.008 |   | 167,567                      |   |                                     | 1,278,069                         |
| Total Non-Stimulus  |        |   | 217,567                      | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 217,567                      | -   | -                                   |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship<br>Program              | 77.008 |   | 1,000,775                    |   | 300,579                             | 1,278,069                         |
| Pass-Through From Kansas State University   | 77.008 | A22-0262-S001   |                              | 104,020                                   |                                     | 1,278,069                         |
| Pass-Through From University of Maryland  | 77.008 |   |                              | 5,707                                     |                                     | 1,278,069                         |
| Total Non-Stimulus R&D  |        |   | 1,000,775                    | 109,727                                   | 300,579                             |                                   |
| Total Research and Development  |        |   | 1,000,775                    | 109,727                                   | 300,579                             |                                   |
| Total NUCLEAR REGULATORY COMMISSION   |        |   | 1,218,342                    | 109,727                                   | 300,579                             |                                   |
| U.S. DEPARTMENT OF ENERGY   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| State Energy Program  | 81.041 |   | 2,530,743                    |   | 2,405,306                           | 3,106,505                         |
| State Energy Program  | 81.041 | IJJA  | 78,400                       |   | 78,400                              | 3,106,505                         |
| Weatherization Assistance for Low-Income Persons                                      | 81.042 |   | 12,175,277                   |   | 11,887,818                          | 12,175,277                        |
| Office of Science Financial Assistance Program  | 81.049 |   | 103,961                      |   |                                     | 19,377,097                        |
| Conservation Research and Development   | 81.086 |   | 90,234                       |   |                                     | 3,783,717                         |
| Conservation Research and Development   | 81.086 | S20-001-02; S20-001-03;S20-001-04;S21-001-03  | 75,363                       |   | 75,363                              | 3,783,717                         |
| Pass-Through From CALSTART, Incorporated  | 81.086 | DE-EE0010645  |                              | 4,013                                     |                                     | 3,783,717                         |
| Pass-Through From Forth Mobility  | 81.086 | DE-EE0010612  |                              | 2,947                                     |                                     | 3,783,717                         |
| Pass-Through From Interstate Renewable Energy Council                                 | 81.086 | 10634-007   |                              | 7,099                                     |                                     | 3,783,717                         |
| Pass-Through From Louisiana Clean Fuels   | 81.086 | DE-EE0010629  |                              | 4,040                                     |                                     | 3,783,717                         |
| Renewable Energy Research and Development   | 81.087 |   |                              |   |                                     | 2,074,353                         |
| Pass-Through From Electric Power Research Institute                                   | 81.087 |   |                              | 24,779                                    |                                     | 2,074,353                         |
| Total Non-Stimulus  |        |   | 15,053,978                   | 42,878                                    | 14,446,887                          |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 15,053,978                   | 42,878                                    | 14,446,887                          |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Cybersecurity, Energy Security & Emergency Response (CESER)                           | 81.008 |   | 579,269                      |   | 203,542                             | 579,269                           |
| State Energy Program  | 81.041 |   | 497,362                      |   | 222,661                             | 3,106,505                         |
| Office of Science Financial Assistance Program  | 81.049 |   | 16,481,875                   |   | 1,323,262                           | 19,377,097                        |
| Office of Science Financial Assistance Program  | 81.049 | DE-FG02-96ER41003/DE-SC0022245/DE-SC0024621   | 225,574                      |   | 225,574                             | 19,377,097                        |
| Pass-Through From Applied Nanotech Incorporated                                       | 81.049 |   |                              | 83,583                                    |                                     | 19,377,097                        |
| Pass-Through From California State University East Bay Foundation                     | 81.049 | W1238 A220013 S004  |                              | 25,034                                    |                                     | 19,377,097                        |
| Pass-Through From Cornell University  | 81.049 |   |                              | 170,852                                   |                                     | 19,377,097                        |
| Pass-Through From Emory University  | 81.049 |   |                              | 171,615                                   |                                     | 19,377,097                        |
| Pass-Through From Error Corporation   | 81.049 |   |                              | 90,642                                    |                                     | 19,377,097                        |
| Pass-Through From Florida State University  | 81.049 |   |                              | 168,083                                   |                                     | 19,377,097                        |
| Pass-Through From Glint Photonics Incorporated  | 81.049 |   |                              | 12,386                                    |                                     | 19,377,097                        |
| Pass-Through From Indiana University  | 81.049 | 9650-WM/DE-SC0023598  |                              | 95,310                                    |                                     | 19,377,097                        |
| Pass-Through From Louisiana State University  | 81.049 |   |                              | 120,364                                   |                                     | 19,377,097                        |
| Pass-Through From Michigan State University   | 81.049 |   |                              | 6,204                                     |                                     | 19,377,097                        |
| Pass-Through From NanoSonic Incorporated  | 81.049 |   |                              | 37,562                                    |                                     | 19,377,097                        |
| Pass-Through From NoMIS Power Group Limited Liability<br>Corporation                  | 81.049 |   |                              | 5,601                                     |                                     | 19,377,097                        |
| Pass-Through From Old Dominion University Research Foundation                         | 81.049 | 22-131-300714-010   |                              | 51,191                                    |                                     | 19,377,097                        |
| Pass-Through From Pancopia  | 81.049 |   |                              | 42,807                                    |                                     | 19,377,097                        |
| Pass-Through From Pennsylvania State University                                       | 81.049 |   |                              | 365,444                                   |                                     | 19,377,097                        |
| Pass-Through From Quasar Energy Group Limited Liability<br>Corporation                | 81.049 |   |                              | 12,687                                    |                                     | 19,377,097                        |
| Pass-Through From Radiation Monitoring Devices, Incorporated                          | 81.049 |   |                              | 46,075                                    |                                     | 19,377,097                        |
| Pass-Through From Sentek Instrument Limited Liability Corporation                     | 81.049 |   |                              | 79,616                                    |                                     | 19,377,097                        |
| Pass-Through From Smithsonian Institution   | 81.049 |   |                              | 182,720                                   |                                     | 19,377,097                        |



COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity          | ALN    | Additional Award Identification | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|---------------------------------|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From Solve Technology and Research Incorporated                                   | 81.049 |                                 |                              | 43,025                                    |                                     | 19,377,097                        |
| Pass-Through From Stanford University  | 81.049 |                                 |                              | 170,677                                   |                                     | 19,377,097                        |
| Pass-Through From Triad National Security, Limited Liability<br>Company                        | 81.049 |                                 |                              | 218,160                                   |                                     | 19,377,097                        |
| Pass-Through From University at Buffalo  | 81.049 |                                 |                              | 20,482                                    |                                     | 19,377,097                        |
| Pass-Through From University of California, Los Angeles  | 81.049 |                                 |                              | 29,979                                    |                                     | 19,377,097                        |
| Pass-Through From University of Florida  | 81.049 |                                 |                              | 4,193                                     |                                     | 19,377,097                        |
| Pass-Through From University of Idaho  | 81.049 |                                 |                              | 24,957                                    |                                     | 19,377,097                        |
| Pass-Through From University of Maryland   | 81.049 |                                 |                              | 81,046                                    |                                     | 19,377,097                        |
| Pass-Through From University of Notre Dame Du Lac  | 81.049 |                                 |                              | 46,988                                    |                                     | 19,377,097                        |
| Pass-Through From University of Rochester  | 81.049 |                                 |                              | 1,455                                     |                                     | 19,377,097                        |
| Pass-Through From University of Texas at Dallas  | 81.049 | 2109454                         |                              | 98,536                                    |                                     | 19,377,097                        |
| Pass-Through From Wesleyan University  | 81.049 |                                 |                              | 58,413                                    |                                     | 19,377,097                        |
| Conservation Research and Development  | 81.086 |                                 | 2,357,897                    |   | 305,633                             | 3,783,717                         |
| Conservation Research and Development  | 81.086 | 108225                          | 4,041                        |   | 4,041                               | 3,783,717                         |
| Pass-Through From Auburn University  | 81.086 |                                 |                              | 24,464                                    |                                     | 3,783,717                         |
| Pass-Through From Ceramic Tubular Products, Limited Liability<br>Company                       | 81.086 |                                 |                              | 1,956                                     |                                     | 3,783,717                         |
| Pass-Through From Cummins Incorporated   | 81.086 |                                 |                              | 437,626                                   |                                     | 3,783,717                         |
| Pass-Through From General Motors Limited Liability Company                                     | 81.086 |                                 |                              | 147,110                                   |                                     | 3,783,717                         |
| Pass-Through From Marquette University   | 81.086 |                                 |                              | 159,256                                   |                                     | 3,783,717                         |
| Pass-Through From Montana Fish, Wildlife, and Parks  | 81.086 |                                 |                              | 3,887                                     |                                     | 3,783,717                         |
| Pass-Through From North Carolina State University  | 81.086 |                                 |                              | 22,084                                    |                                     | 3,783,717                         |
| Pass-Through From Pennsylvania State University  | 81.086 |                                 |                              | 8,568                                     |                                     | 3,783,717                         |
| Pass-Through From Texas A&M University   | 81.086 |                                 |                              | 162,330                                   |                                     | 3,783,717                         |
| Pass-Through From University of Florida  | 81.086 |                                 |                              | 35,329                                    |                                     | 3,783,717                         |
| Pass-Through From University of Houston  | 81.086 |                                 |                              | 185,473                                   |                                     | 3,783,717                         |
| Pass-Through From University of Southern California  | 81.086 |                                 |                              | 50,000                                    |                                     | 3,783,717                         |
| Renewable Energy Research and Development  | 81.087 |                                 | 1,545,436                    |   | 279,144                             | 2,074,353                         |
| Pass-Through From South Dakota School of Mines and Technology                                  | 81.087 | SDSMT-VCU-19-07 R1              |                              | 6,190                                     |                                     | 2,074,353                         |
| Pass-Through From University of Alabama  | 81.087 |                                 |                              | 166,891                                   |                                     | 2,074,353                         |
| Pass-Through From University of Central Florida  | 81.087 |                                 |                              | 131,209                                   |                                     | 2,074,353                         |
| Pass-Through From University of Maryland   | 81.087 |                                 |                              | 87,167                                    |                                     | 2,074,353                         |
| Pass-Through From University of Michigan   | 81.087 |                                 |                              | 8,595                                     |                                     | 2,074,353                         |
| Pass-Through From Washington University  | 81.087 |                                 |                              | 104,086                                   |                                     | 2,074,353                         |
| Fossil Energy Research and Development   | 81.089 |                                 | 1,751,624                    |   | 845,473                             | 2,940,344                         |
| Pass-Through From FuelCell Energy Incorporated   | 81.089 |                                 |                              | 140,703                                   |                                     | 2,940,344                         |
| Pass-Through From Minerals Refining Company Limited Liability<br>Corporation                   | 81.089 |                                 |                              | 356                                       |                                     | 2,940,344                         |
| Pass-Through From Raytheon Technologies Research Center  | 81.089 |                                 |                              | 54,195                                    |                                     | 2,940,344                         |
| Pass-Through From Semplastics EHC Limited Liability Corporation                                | 81.089 |                                 |                              | 57,289                                    |                                     | 2,940,344                         |
| Pass-Through From Southern States Energy Board   | 81.089 |                                 |                              | 304,852                                   |                                     | 2,940,344                         |
| Pass-Through From The Pennsylvania State University  | 81.089 |                                 |                              | 1,116                                     |                                     | 2,940,344                         |
| Pass-Through From Touchstone Research Laboratory Limited                                       | 81.089 |                                 |                              | 991                                       |                                     | 2,940,344                         |
| Pass-Through From University of Alabama  | 81.089 |                                 |                              | 65,859                                    |                                     | 2,940,344                         |
| Pass-Through From West Virginia University   | 81.089 |                                 |                              | 563,359                                   |                                     | 2,940,344                         |
| Defense Nuclear Nonproliferation Research  | 81.113 |                                 |                              |   |                                     | 175,489                           |
| Pass-Through From Texas A&M University   | 81.113 | M1900862                        |                              | (16)                                      |                                     | 175,489                           |
| Pass-Through From University of Michigan   | 81.113 |                                 |                              | 175,505                                   |                                     | 175,489                           |
| Nuclear Energy Research, Development and Demonstration   | 81.121 |                                 | 1,320,775                    |   | 295,957                             | 1,691,696                         |
| Nuclear Energy Research, Development and Demonstration   | 81.121 | 159385                          | 47,653                       |   | 47,653                              | 1,691,696                         |
| Pass-Through From Mississippi State University   | 81.121 |                                 |                              | 227,151                                   |                                     | 1,691,696                         |
| Pass-Through From University of Maryland   | 81.121 | 95266-Z7111201                  |                              | 4,938                                     |                                     | 1,691,696                         |
| Pass-Through From University of Michigan   | 81.121 |                                 |                              | 75,927                                    |                                     | 1,691,696                         |
| Pass-Through From University of Wyoming  | 81.121 |                                 |                              | 15,252                                    |                                     | 1,691,696                         |
| National Nuclear Security Administration (NNSA) Minority Serving<br>Institutions (MSI) Program | 81.123 |                                 | 714,999                      |   |                                     | 889,028                           |
| National Nuclear Security Administration (NNSA) Minority Serving<br>Institutions (MSI) Program | 81.123 | DE-NA0004007                    | 174,029                      |   | 174,029                             | 889,028                           |
| Advanced Research Projects Agency - Energy   | 81.135 |                                 | 3,924,694                    |   | 1,202,076                           | 4,502,787                         |
| Pass-Through From Colorado School of Mines   | 81.135 |                                 |                              | 75,264                                    |                                     | 4,502,787                         |
| Pass-Through From Phinix Limited Liability Corporation   | 81.135 |                                 |                              | 19,401                                    |                                     | 4,502,787                         |
| Pass-Through From University of Kentucky Research Foundation                                   | 81.135 |                                 |                              | 274,131                                   |                                     | 4,502,787                         |
| Pass-Through From University of Maryland   | 81.135 |                                 |                              | 139,776                                   |                                     | 4,502,787                         |
| Pass-Through From University of Utah   | 81.135 |                                 |                              | 69,521                                    |                                     | 4,502,787                         |
| Other Assistance   | 81.RD  | 1F-60360/M0004                  | 80,706                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 2348734                         | 32,326                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 23-D0163                        | 30,242                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 2445652                         | 33,935                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 282921                          | 373,189                      |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 391076                          | 300,231                      |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 3F-60055                        | 66,004                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 4000099824                      | 25,210                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 429170                          | 22,159                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 534354                          | 39,520                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 598999                          | 101,386                      |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 657670                          | 1,255                        |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 658596                          | 210,744                      |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 673401-Modification 05          | 146,375                      |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 683639                          | 201,592                      |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 701682                          | 24,939                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 717156                          | 28,999                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 721750                          | 31,448                       |   |                                     | 8,004,823                         |
| Other Assistance   | 81.RD  | 7681366                         | 89,495                       |   |                                     | 8,004,823                         |



COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity            | ALN   | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|-------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Other Assistance  | 81.RD | A24P7GJH   | 6,950                        |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | ASJQ7ROA   | 15,552                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | B652711  | 278,518                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | B653801  | 73,590                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | B655233  | 61,265                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | B655813  | 19,377                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | B655966  | 186,425                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | C3721/CW36760_632428   | 47,055                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW34853  | 1,178                        |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW42077 / PO #4000206193   | 158,334                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW43099  | 79,473                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW48936  | 48,503                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW51518  | 29,318                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW53318  | 29,524                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | CW9160/4000101438/Funding Document 4000194114  | 22,094                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | DOE_Geise_Targeted Extraction<br>Nuclear Physics-JSA 07-C0317101; subcontract #  | 132,653                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | 10C0418300   | 244,736                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | PO #2207841  | 45,396                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | PO# 2428089  | 109,835                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | PO# 2474563  | 114,278                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | PO2550210  | 3,180                        |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | SUB-2022-10071   | 19,504                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | SUB-2022-10417   | 37,478                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | SUB-2023-10113   | 56,703                       |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | SUB-2023-10209   | 111,818                      |   |                                     | 8,004,823                         |
| Other Assistance  | 81.RD | SUB-2024-10187   | 93,793                       |   |                                     | 8,004,823                         |
| Pass-Through From Albemarle Corporation   | 81.RD | ASVQKQCE<br>Development of Li-Air Batteries-2F-60282-206125P/2F-   |                              | 5,419                                     |                                     | 8,004,823                         |
| Pass-Through From Argonne National Laboratory   | 81.RD | 60282<br><br>A study of high-performing and coking resistant<br>electrocatalyst for non-oxidative aromatization of natural<br>gas                                |                              | 60,700                                    |                                     | 8,004,823                         |
| Pass-Through From Battelle Energy Alliance Limited Liability<br>Company                           | 81.RD | aromatization of natural gas-245368-205528P/245368   |                              | 71,853                                    |                                     | 8,004,823                         |
| Pass-Through From Battelle Memorial Institute   | 81.RD | 610796   |                              | 269,445                                   |                                     | 8,004,823                         |
| Pass-Through From Battelle Savannah River Alliance Limited Liability<br>Corporation               | 81.RD | 0000562560   |                              | 20,402                                    |                                     | 8,004,823                         |
| Pass-Through From Battelle Savannah River Alliance Limited Liability<br>Corporation               | 81.RD | TOA0000558607  |                              | 441,703                                   |                                     | 8,004,823                         |
| Pass-Through From Ceramic Tubular Products, Limited Liability<br>Company                          | 81.RD | 4300171933   |                              | 26,702                                    |                                     | 8,004,823                         |
| Pass-Through From Consolidated Nuclear Security, Limited Liability<br>Company                     | 81.RD | 4300177410   |                              | 206,837                                   |                                     | 8,004,823                         |
| Pass-Through From Consolidated Nuclear Security, Limited Liability<br>Company                     | 81.RD | 4300184456   |                              | 42,849                                    |                                     | 8,004,823                         |
| Pass-Through From Consolidated Nuclear Security, Limited Liability<br>Company                     | 81.RD | RFA_Li_Cermic Tubular  |                              | 128,387                                   |                                     | 8,004,823                         |
| Pass-Through From Energy Limited Liability Corporation  | 81.RD | AT-56801   |                              | 288                                       |                                     | 8,004,823                         |
| Pass-Through From Health Effects Institute  | 81.RD | Air pollution source impacts at fine scales for long-term<br>regulatory accountability and environmental justice-4994-<br>RFA20-2/22-1-205929P/4994-RFA20-2/22-1 |                              | 165,575                                   |                                     | 8,004,823                         |
| Pass-Through From Honeywell Federal Manufacturing &<br>Technologies Limited Liability Corporation | 81.RD | N000427904   |                              | 574                                       |                                     | 8,004,823                         |
| Pass-Through From Honeywell Federal Manufacturing &<br>Technologies Limited Liability Corporation | 81.RD | N000479000   |                              | 41,413                                    |                                     | 8,004,823                         |
| Pass-Through From Honeywell Federal Manufacturing &<br>Technologies Limited Liability Corporation | 81.RD | N000479228   |                              | 111,815                                   |                                     | 8,004,823                         |
| Pass-Through From Honeywell Federal Manufacturing &<br>Technologies Limited Liability Corporation | 81.RD | N000508241   |                              | 37,719                                    |                                     | 8,004,823                         |
| Pass-Through From Honeywell Federal Manufacturing &<br>Technologies, Limited Liability Company    | 81.RD |  |                              | 25,317                                    |                                     | 8,004,823                         |
| Pass-Through From Iowa State University   | 81.RD | SC-19-498  |                              | 17,098                                    |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 22-D0054   |                              | 718                                       |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 22-D0312   |                              | 6,615                                     |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 23-D0999   |                              | 38,116                                    |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 23-D1091   |                              | 13,336                                    |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 23-DC0249  |                              | 71,196                                    |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 23-M0908   |                              | 10,475                                    |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 23-P0910   |                              | 28,064                                    |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | 24-D0309   |                              | 8,544                                     |                                     | 8,004,823                         |
| Pass-Through From Jefferson Science Associates, Limited Liability<br>Company                      | 81.RD | JSA-24-C0532<br>Adaptation to hatchery conditions in Westslope cutthroat<br>trout: implications for conservation-24-0015 SRA-                                    |                              | 5,522                                     |                                     | 8,004,823                         |
| Pass-Through From Montana Fish, Wildlife, and Parks   | 81.RD | 206566P/24-0015 SRA  |                              | 107,515                                   |                                     | 8,004,823                         |
| Pass-Through From NanoSonic Incorporated  | 81.RD | EN1-3819/ASN2J322  |                              | 29,476                                    |                                     | 8,004,823                         |
| Pass-Through From NanoSonic Incorporated  | 81.RD | EN1-4813   |                              | 6,750                                     |                                     | 8,004,823                         |
| Pass-Through From North Carolina State University   | 81.RD | PAM21-002520-SA04  |                              | 99,382                                    |                                     | 8,004,823                         |
| Pass-Through From North Carolina State University   | 81.RD | PAM21-002520-SA05  |                              | 4,000                                     |                                     | 8,004,823                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity   | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From Oak Ridge Associated Universities   | 81.RD  | Holistic Human Identity Mapping-STEM-WD-00850-205593P/STEM-WD-00850   |                           | 9,006                                  |                                  | 8,004,823                      |
| Pass-Through From Oak Ridge Institute for Science and Education   | 81.RD  | AXIRY375  |                           | 130,407                                |                                  | 8,004,823                      |
| Pass-Through From Pancopia  | 81.RD  | A35V7QKS  |                           | 1,434                                  |                                  | 8,004,823                      |
| Pass-Through From Raytheon Technologies   | 81.RD  | 1261965   |                           | 173,370                                |                                  | 8,004,823                      |
| Pass-Through From REMADE Institute  | 81.RD  | 20-01-84-4007/419797-19007  |                           | 248,417                                | 66,919                           | 8,004,823                      |
| Pass-Through From The Leland Stanford Junior University   | 81.RD  | 207616  |                           | 20,328                                 |                                  | 8,004,823                      |
| Pass-Through From Triad National Security Limited Liability Corporation   | 81.RD  | 632572  |                           | 2,450                                  |                                  | 8,004,823                      |
| Pass-Through From UChicago Argonne Limited Liability Corporation  | 81.RD  | 2F-60018  |                           | 72,009                                 |                                  | 8,004,823                      |
| Pass-Through From UChicago Argonne Limited Liability Corporation  | 81.RD  | 3F-60068  |                           | 81,398                                 |                                  | 8,004,823                      |
| Pass-Through From UChicago Argonne Limited Liability Corporation  | 81.RD  | 3F-60085  |                           | 99,858                                 |                                  | 8,004,823                      |
| Pass-Through From UChicago Argonne Limited Liability Corporation  | 81.RD  | 3F-60103  |                           | 30,949                                 |                                  | 8,004,823                      |
| Pass-Through From University of Chicago Argonne, Limited Liability Company  | 81.RD  | Development Support for POLARIS Transportation System Model-7F-30006-204042P/7F-30006                             |                           | 29,887                                 |                                  | 8,004,823                      |
| Pass-Through From University of Chicago Argonne, Limited Liability Company  | 81.RD  | In-situ Characterization of Electrode/Electrolyte Interface-NO. 2F-60105-205831P/NO. 2F-60105                     |                           | 37,872                                 |                                  | 8,004,823                      |
| Pass-Through From University of Chicago Argonne, Limited Liability Company  | 81.RD  | Large-scale Simulation-based Optimization and Machine Learning for Resilient Power Grid-1F-60250-205386P/1F-60250 |                           | 5,112                                  |                                  | 8,004,823                      |
| Pass-Through From University of Texas   | 81.RD  | CyManII-205390P   |                           | 321,063                                |                                  | 8,004,823                      |
| Pass-Through From UT-Battelle, Limited Liability Company  | 81.RD  | 4000133430/4000192745   |                           | 91,796                                 |                                  | 8,004,823                      |
| Pass-Through From UT-Battelle, Limited Liability Company  | 81.RD  | CW32792   |                           | 263,884                                |                                  | 8,004,823                      |
| Pass-Through From Westinghouse Electric Company, Limited Liability Company  | 81.RD  | PO 4500834238   |                           | 415,493                                |                                  | 8,004,823                      |
| Total Non-Stimulus R&D  |        |   | 33,491,513                | 10,712,016                             | 5,195,964                        |                                |
| Total Research and Development  |        |   | 33,491,513                | 10,712,016                             | 5,195,964                        |                                |
| Total U.S. DEPARTMENT OF ENERGY   |        |   | 48,545,491                | 10,754,894                             | 19,642,851                       |                                |
| U.S. DEPARTMENT OF EDUCATION  |        |   |                           |  |                                  |                                |
| Non-Stimulus:   |        |   |                           |  |                                  |                                |
| Adult Education - Basic Grants to States  | 84.002 |   | 15,361,575                |  | 10,664,037                       | 15,361,575                     |
| Title I Grants to Local Educational Agencies  | 84.010 |   | 359,599,819               |  | 355,316,637                      | 359,599,819                    |
| Migrant Education State Grant Program   | 84.011 |   | 826,653                   |  | 553,449                          | 826,653                        |
| Title I State Agency Program for Neglected and Delinquent Children and Youth  | 84.013 |   | 1,219,892                 |  | 1,075,584                        | 1,219,892                      |
| Overseas Programs - Group Projects Abroad   | 84.021 |   | 6,784                     |  | 48,468                           | 6,784                          |
| Higher Education Institutional Aid  | 84.031 |   | 21,399,019                |  |                                  | 21,399,019                     |
| Career and Technical Education -- Basic Grants to States  | 84.048 |   | 31,616,398                |  | 23,243,937                       | 31,653,522                     |
| Fund for the Improvement of Postsecondary Education   | 84.116 |   | 4,986,298                 |  | 560,377                          | 5,078,968                      |
| Rehabilitation Services Vocational Rehabilitation Grants to States  | 84.126 |   | 98,852,410                |  | 826,070                          | 98,852,410                     |
| Rehabilitation Long-Term Training   | 84.129 |   | 417,099                   |  |                                  | 417,099                        |
| Migrant Education Coordination Program  | 84.144 |   | 114,125                   |  | 52,361                           | 114,125                        |
| Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind   | 84.160 |   | 2,700                     |  |                                  | 2,700                          |
| Rehabilitation Services Independent Living Services for Older Individuals Who are Blind   | 84.177 |   | 1,106,760                 |  |                                  | 1,106,760                      |
| Special Education-Grants for Infants and Families   | 84.181 |   | 12,660,381                |  | 9,902,383                        | 13,287,667                     |
| School Safety National Activities   | 84.184 |   | 4,862,044                 |  | 3,099,395                        | 5,159,213                      |
| Supported Employment Services for Individuals with the Most Significant Disabilities  | 84.187 |   | 1,043,027                 |  |                                  | 1,043,027                      |
| Education for Homeless Children and Youth   | 84.196 |   | 390,606                   |  |                                  | 1,878,875                      |
| Education for Homeless Children and Youth   | 84.196 | 885-86606-S196A220048   | 1,158,911                 |  | 1,158,911                        | 1,878,875                      |
| Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects |        |   |                           |  |                                  |                                |
| Pass-Through From Virginia Foundation for Community College Education   | 84.215 |   | 855,399                   |  |                                  | 872,395                        |
| Innovative Rehabilitation Training  | 84.263 |   |                           | 16,996                                 |                                  | 872,395                        |
| Pass-Through From Griffin Hammis Associates Limited Liability Company   | 84.263 | GRIFFIN HAMMIS FP00013758   |                           | 139,038                                |                                  | 139,038                        |
| Rehabilitation Training Technical Assistance Centers  | 84.264 |   |                           |  |                                  | 440,765                        |
| Pass-Through From University of Wisconsin-Madison   | 84.264 | 1168/AGREEMENT# 000001062/500765  |                           | 440,765                                | 22,164                           | 440,765                        |
| Twenty-First Century Community Learning Centers   | 84.287 |   | 23,463,222                |  | 20,998,970                       | 23,463,222                     |
| Special Education - State Personnel Development   | 84.323 |   | 856,824                   |  | 112,915                          | 856,824                        |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities  | 84.325 |   | 2,311,025                 |  | 21,209                           | 2,734,742                      |
| Pass-Through From East Carolina University  | 84.325 |   |                           | 63,613                                 |                                  | 2,734,742                      |
| Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities   | 84.326 |   | 235,781                   |  |                                  | 235,781                        |
| Gaining Early Awareness and Readiness for Undergraduate Programs  | 84.334 |   | 3,879,231                 |  | 3,780,980                        | 3,879,231                      |
| Child Care Access Means Parents in School   | 84.335 |   | 1,794,610                 |  |                                  | 1,948,440                      |
| Rural Education   | 84.358 |   | 2,982,286                 |  | 2,871,704                        | 2,982,286                      |
| English Language Acquisition State Grants   | 84.365 |   | 19,768,473                |  | 18,835,903                       | 20,364,344                     |
| Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)   | 84.367 |   | 46,791,079                |  | 45,989,127                       | 46,791,079                     |
| Grants for State Assessments and Related Activities   | 84.369 |   | 14,930,541                |  |                                  | 14,930,541                     |
| Statewide Longitudinal Data Systems   | 84.372 |   | 1,040,322                 |  |                                  | 1,040,322                      |
| Strengthening Minority-Serving Institutions   | 84.382 |   | 1,281,888                 |  |                                  | 1,281,888                      |
| Transition Programs for Students with Intellectual Disabilities into Higher Education   | 84.407 |   |                           |  |                                  | 99,023                         |
| Pass-Through From University of Massachusetts Boston  | 84.407 | UMBOS-11909   |                           | 99,023                                 |                                  | 99,023                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity  | ALN     | Additional Award Identification                                   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|---------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Education Innovation and Research (formerly Investing in Innovation (I3) Fund)   | 84.411  |   |                              |   |                                     | 810,473                           |
| Pass-Through From National Writing Project   | 84.411  |   |                              | 8,398                                     |                                     | 810,473                           |
| Disability Innovation Fund (DIF)   | 84.421  |   | 4,062,145                    |   | 1,350,141                           | 4,062,145                         |
| Supporting Effective Educator Development Program  | 84.423  |   | 1,408,650                    |   |                                     | 1,535,462                         |
| Pass-Through From University of Buffalo  | 84.423  | R1332406  |                              | 126,812                                   |                                     | 1,535,462                         |
| Student Support and Academic Enrichment Program  | 84.424  |   | 27,409,375                   |   | 26,925,915                          | 27,409,375                        |
| Augustus F. Hawkins Centers of Excellence—Teacher Preparation and Development  | 84.428  |   | 138,699                      |   |                                     | 138,699                           |
| Other Assistance   | 84.U01  | Campus Visit Pilot Program for Grades 6-8-206252P                 | 4,965                        |   |                                     | 629,831                           |
| Other Assistance   | 84.U02  | Literacy Engagement Action Program (LEAP)-<br>S215K220011-205900P | 611,474                      |   |                                     | 629,831                           |
| Collaboration for Effective Educator Development   |         |   |                              |   |                                     |                                   |
| Accountability and Reform (CEEDAR Center)-<br>PO#2301022081-206095P/PO#2301022081  | 84.U03  |   |                              | 13,392                                    |                                     | 629,831                           |
| Pass-Through From University of Florida  |         |   |                              |   |                                     |                                   |
| Total Non-Stimulus   |         |   | 709,450,490                  | 908,037                                   | 527,362,169                         |                                   |
| Stimulus:  |         |   |                              |   |                                     |                                   |
| Special Education-Grants for Infants and Families  | 84.181  | COVID-19  | 627,286                      |   | 627,286                             | 13,287,667                        |
| Governor's Emergency Education Relief Fund   | 84.425C | COVID-19  | 18,392,737                   |   | 252,966                             | 1,093,364,555                     |
| Elementary and Secondary School Emergency Relief Fund  | 84.425D | COVID-19  | 212,452,372                  |   | 202,418,646                         | 1,093,364,555                     |
| HEERF Student Aid Portion  | 84.425E | COVID-19  | 3,018,157                    |   |                                     | 1,093,364,555                     |
| HEERF Institutional Portion  | 84.425F | COVID-19  | 19,594,805                   |   |                                     | 1,093,364,555                     |
| HEERF Historically Black Colleges and Universities (HBCUs)   | 84.425J | COVID-19  | 3,003,870                    |   |                                     | 1,093,364,555                     |
| HEERF Strengthening Institutions Program (SIP)   | 84.425M | COVID-19  | 599,760                      |   |                                     | 1,093,364,555                     |
| Institutional Resilience and Expanded Postsecondary Opportunity  | 84.425P | COVID-19  | 320,157                      |   |                                     | 1,093,364,555                     |
| Coronavirus Response and Relief Supplemental Appropriations Act, 2021—Emergency Assistance for Non-Public Schools (CRRSA EANS) | 84.425R | COVID-19  | 27,561,151                   |   | 7,352                               | 1,093,364,555                     |
| HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) Program  | 84.425S | COVID-19  | 21,963,816                   |   |                                     | 1,093,364,555                     |
| American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)  | 84.425U | COVID-19  | 739,040,393                  |   | 703,209,501                         | 1,093,364,555                     |
| American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)  | 84.425U | COVID-19; S425U210008; DOE 86834                                  | 395,687                      |   | 395,687                             | 1,093,364,555                     |
| American Rescue Plan – Emergency Assistance for Non-Public Schools (ARP EANS)  | 84.425V | COVID-19  | 42,079,781                   |   |                                     | 1,093,364,555                     |
| American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth                          | 84.425W | COVID-19  | 673,167                      |   |                                     | 1,093,364,555                     |
| American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth                          | 84.425W | COVID-19; 885-86714-S425W210048                                   | 4,235,318                    |   | 4,235,318                           | 1,093,364,555                     |
| Total Stimulus Non R&D   |         |   | 1,093,958,457                | -   | 911,146,756                         |                                   |
| Total Excluding Clusters Identified Below:   |         |   | 1,803,408,947                | 908,037                                   | 1,438,508,925                       |                                   |
| Special Education Cluster (IDEA):  |         |   |                              |   |                                     |                                   |
| Special Education Grants to States   | 84.027  |   | 407,461,169                  |   | 368,880,732                         | 407,461,169                       |
| Special Education Preschool Grants   | 84.173  |   | 12,843,689                   |   | 10,605,352                          | 12,843,689                        |
| Total Special Education Cluster (IDEA)   |         |   | 420,304,858                  | -   | 379,486,084                         | 420,304,858                       |
| Student Financial Assistance Cluster:  |         |   |                              |   |                                     |                                   |
| Federal Supplemental Educational Opportunity Grants  | 84.007  |   | 15,409,227                   |   |                                     | 15,409,227                        |
| Federal Work-Study Program   | 84.033  |   | 10,535,168                   |   |                                     | 10,535,168                        |
| Federal Perkins Loan - Federal Capital Contributions   | 84.038  |   | 3,792,902                    |   |                                     | 3,792,902                         |
| Federal Pell Grant Program   | 84.063  |   | 458,604,268                  |   |                                     | 458,604,268                       |
| Federal Direct Student Loans   | 84.268  |   | 1,098,977,173                |   |                                     | 1,098,977,173                     |
| Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)  | 84.379  |   | 360,577                      |   |                                     | 360,577                           |
| Postsecondary Education Scholarships for Veteran's Dependents  | 84.408  |   | 34,786                       |   |                                     | 34,786                            |
| Total Student Financial Assistance Cluster   |         |   | 1,587,714,101                | -   | -                                   | 1,587,714,101                     |
| TRIO Cluster:  |         |   |                              |   |                                     |                                   |
| TRIO Student Support Services  | 84.042  |   | 7,406,053                    |   | 365,438                             | 7,406,053                         |
| TRIO Talent Search   | 84.044  |   | 2,628,560                    |   |                                     | 2,628,560                         |
| TRIO Upward Bound  | 84.047  |   | 5,999,209                    |   | 408,693                             | 5,999,209                         |
| TRIO Educational Opportunity Centers   | 84.066  |   | 663,187                      |   |                                     | 663,187                           |
| TRIO McNair Post-Baccalaureate Achievement   | 84.217  |   | 495,707                      |   | 267,369                             | 495,707                           |
| Total TRIO Cluster   |         |   | 17,192,716                   | -   | 1,041,500                           | 17,192,716                        |
| Research and Development:  |         |   |                              |   |                                     |                                   |
| Non-Stimulus:  |         |   |                              |   |                                     |                                   |
| Overseas Programs - Group Projects Abroad  | 84.021  |   | 41,684                       |   |                                     | 48,468                            |
| Overseas Programs - Doctoral Dissertation Research Abroad  | 84.022  |   | 35,568                       |   |                                     | 35,568                            |
| Career and Technical Education – Basic Grants to States  | 84.048  |   | 37,124                       |   |                                     | 31,653,522                        |
| Career and Technical Education – National Programs   | 84.051  |   | 24,842                       |   |                                     | 24,842                            |
| Fund for the Improvement of Postsecondary Education  | 84.116  |   | 92,670                       |   |                                     | 5,078,968                         |
| School Safety National Activities  | 84.184  |   | 257,169                      |   |                                     | 5,159,213                         |
| Pass-Through From Portsmouth Public Schools  | 84.184  | 0001  |                              | 40,000                                    |                                     | 5,159,213                         |
| Education for Homeless Children and Youth  | 84.196  |   | 227,213                      |   |                                     | 1,878,875                         |
| Education for Homeless Children and Youth  | 84.196  | 885-86606-S196A210048   | 102,145                      |   | 102,145                             | 1,878,875                         |
| Graduate Assistance in Areas of National Need  | 84.200  |   | 206,958                      |   |                                     | 206,958                           |
| Javits Gifted and Talented Students Education  | 84.206  |   | 589,943                      |   |                                     | 687,663                           |
| Pass-Through From Eastern Michigan University  | 84.206  | RG0005-3213   |                              | 34,735                                    |                                     | 687,663                           |
| Pass-Through From University of Connecticut  | 84.206  | 374654  |                              | 62,985                                    |                                     | 687,663                           |
| Comprehensive Centers  | 84.283  |   |                              |   |                                     | 16,990                            |
| Pass-Through From Trustees of Boston University  | 84.283  |   |                              | 16,990                                    |                                     | 16,990                            |
| Education Research, Development and Dissemination  | 84.305  |   | 6,207,036                    |   | 1,106,110                           | 7,438,343                         |
| Education Research, Development and Dissemination  | 84.305  | 022705/022715/043375/052075/148705/554345                         | 364,218                      |   | 364,218                             | 7,438,343                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity                       | ALN     | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|---------|---|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From American Institutes for Research (AIR)   | 84.305  |   |                           | 172,223                                |                                  | 7,438,343                      |
| Pass-Through From Curators of the University of Missouri   | 84.305  |   |                           | 232,519                                |                                  | 7,438,343                      |
| Pass-Through From Johns Hopkins University   | 84.305  |   |                           | 114,286                                |                                  | 7,438,343                      |
| Pass-Through From Teachers College, Columbia University  | 84.305  |   |                           | 5,698                                  |                                  | 7,438,343                      |
| Pass-Through From The Regents of the University of California  | 84.305  |   |                           | 49,808                                 |                                  | 7,438,343                      |
| Pass-Through From University of Maryland College Park  | 84.305  | 38670-Z2110001/R305A160280  |                           | 16,082                                 |                                  | 7,438,343                      |
| Pass-Through From University of Missouri   | 84.305  |   |                           | 140,529                                |                                  | 7,438,343                      |
| Pass-Through From University of Nebraska-Lincoln   | 84.305  | SUBAWARD: 24-1714-0182-003  |                           | (7,415)                                |                                  | 7,438,343                      |
| Pass-Through From University of North Carolina, Chapel Hill  | 84.305  |   |                           | 13,835                                 |                                  | 7,438,343                      |
| Pass-Through From University of Texas Health Science Center at Houston                                   | 84.305  |   |                           | 10,197                                 |                                  | 7,438,343                      |
| Pass-Through From University of Wisconsin, Madison   | 84.305  |   |                           | 119,327                                |                                  | 7,438,343                      |
| Research in Special Education  | 84.324  |   | 1,601,255                 |  | 615,376                          | 1,965,033                      |
| Research in Special Education  | 84.324  | 05121S/66042S   | 144,363                   |  | 144,363                          | 1,965,033                      |
| Pass-Through From Boston University  | 84.324  |   |                           | 19,289                                 |                                  | 1,965,033                      |
| Pass-Through From Purdue University  | 84.324  |   |                           | 4,414                                  |                                  | 1,965,033                      |
| Pass-Through From SRI International  | 84.324  | PO61836   |                           | 177,023                                |                                  | 1,965,033                      |
| Pass-Through From Vanderbilt University  | 84.324  | OSA0000222 AMEND 1  |                           | 18,689                                 |                                  | 1,965,033                      |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325  |   | 2,641                     |  |                                  | 2,734,742                      |
| Pass-Through From East Carolina University   | 84.325  |   |                           | 62,106                                 |                                  | 2,734,742                      |
| Pass-Through From Temple University of the Commonwealth System of Higher Education                       | 84.325  |   |                           | 295,357                                |                                  | 2,734,742                      |
| Special Education Educational Technology Media, and Materials for Individuals with Disabilities          | 84.327  |   | 2,139,473                 |  | 127,398                          | 2,139,473                      |
| Child Care Access Means Parents in School  | 84.335  |   | 153,830                   |  | 109,838                          | 1,948,440                      |
| Teacher Quality Partnership Grants   | 84.336  |   |                           |  |                                  | 53,940                         |
| Pass-Through From University of Illinois   | 84.336  |   |                           | 53,940                                 |                                  | 53,940                         |
| English Language Acquisition State Grants  | 84.365  |   | 595,871                   |  |                                  | 20,364,344                     |
| Education Innovation and Research (formerly Investing in Innovation (i3) Fund)                           | 84.411  |   | 635,337                   |  |                                  | 810,473                        |
| Pass-Through From Human Restoration Project  | 84.411  |   |                           | 23,302                                 |                                  | 810,473                        |
| Pass-Through From Old Dominion University Research Foundation  | 84.411  |   |                           | 120,526                                |                                  | 810,473                        |
| Pass-Through From Virginia Ed Strategies   | 84.411  | Project Choice: Professional Learning Choice Community  |                           | 22,910                                 |                                  | 810,473                        |
| Other Assistance   |         |   |                           |  |                                  | 98,043                         |
|  |         | Effectiveness Replication of the Self-Regulated Strategy Development (SRSD) Instructional Model for Writing in the General Curriculum-5125400-206096P/5125400 |                           | 98,043                                 |                                  | 98,043                         |
| Pass-Through From University of North Carolina, Chapel Hill  | 84.RD   |   |                           |  |                                  |                                |
| Total Non-Stimulus R&D   |         |   | 13,459,340                | 1,917,398                              | 2,569,448                        |                                |
| Stimulus:  |         |   |                           |  |                                  |                                |
| American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)                      | 84.425U | COVID-19  |                           | 33,384                                 |                                  | 1,093,364,555                  |
| Total Stimulus R&D   |         |   |                           | 33,384                                 | -                                | -                              |
| Total Research and Development   |         |   |                           | 13,492,724                             | 1,917,398                        | 2,569,448                      |
| Total U.S. DEPARTMENT OF EDUCATION   |         |   | 3,842,113,346             | 2,825,435                              | 1,821,605,957                    |                                |
| BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND   |         |   |                           |  |                                  |                                |
| Non-Stimulus:  |         |   |                           |  |                                  |                                |
| Other Assistance   | 85.U01  | Historically Black Colleges and Universities: History and Culture Coalition-21-PO-680-0000455344-205654P  | 88,173                    |  |                                  | 311,652                        |
| Other Assistance   | 85.U02  | Smithsonian-Mason Conservation Education Program Faculty Funding-19-PO-353-0000419673-204970P   | 197,069                   |  |                                  | 311,652                        |
| Other Assistance   | 85.U03  | Smithsonian-Mason Conservation Education Program Faculty Start Up-19-PO-353-0000424917-204971P  | 26,410                    |  |                                  | 311,652                        |
| Total Non-Stimulus   |         |   | 311,652                   | -                                      | -                                |                                |
| Total Excluding Clusters Identified Below:   |         |   | 311,652                   | -                                      | -                                |                                |
| Research and Development:  |         |   |                           |  |                                  |                                |
| Non-Stimulus:  |         |   |                           |  |                                  |                                |
| MCC Foreign Assistance for Overseas Programs   | 85.002  |   | 9,699                     |  |                                  | 9,699                          |
| Other Assistance   | 85.RD   | GMU SI CHEM METABOLOMICS FACILITY Student Research Support-22-PO-353-0000476163-205950P   | 6,930                     |  |                                  | 60,617                         |
| Other Assistance   | 85.RD   | SCBI Smithsonian Conservation Biology Institute Fellowship for AY23-24-23-PO-353-0000494419-206446P   | 35,286                    |  |                                  | 60,617                         |
| Other Assistance   | 85.RD   | Smithsonian Conservation Biology Institute Graduate Student Support for Jennifer Jordan-23-PO-353-0000494224-206447P  | 18,401                    |  |                                  | 60,617                         |
| Total Non-Stimulus R&D   |         |   | 70,316                    | -                                      | -                                |                                |
| Total Research and Development   |         |   | 70,316                    | -                                      | -                                |                                |
| Total BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND                                       |         |   | 381,968                   | -                                      | -                                |                                |
| CONSUMER PRODUCT SAFETY COMMISSION   |         |   |                           |  |                                  |                                |
| Non-Stimulus:  |         |   |                           |  |                                  |                                |
| Virginia Graeme Baker Pool and Spa Safety  | 87.002  |   | 1,488                     |  |                                  | 19,376                         |
| Pass-Through From Richmond City  | 87.002  |   |                           | 17,888                                 |                                  | 19,376                         |
| Total Non-Stimulus   |         |   | 1,488                     | 17,888                                 | -                                |                                |
| Total Excluding Clusters Identified Below:   |         |   | 1,488                     | 17,888                                 | -                                |                                |
| Total CONSUMER PRODUCT SAFETY COMMISSION   |         |   | 1,488                     | 17,888                                 | -                                |                                |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity                                     | ALN    | Additional Award Identification | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---------------------------------|------------------------------|---|-------------------------------------|-----------------------------------|
| NATIONAL ARCHIVES AND RECORDS ADMINISTRATION  |        |                                 |                              |   |                                     |                                   |
| Non-Stimulus:   |        |                                 |                              |   |                                     |                                   |
| National Historical Publications and Records Grants   | 89.003 |                                 | 166,650                      |   |                                     | 1,279,293                         |
| Total Non-Stimulus  |        |                                 | 166,650                      | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |                                 | 166,650                      | -   | -                                   |                                   |
| Research and Development:   |        |                                 |                              |   |                                     |                                   |
| Non-Stimulus:   |        |                                 |                              |   |                                     |                                   |
| National Historical Publications and Records Grants   | 89.003 |                                 | 1,046,133                    |   |                                     | 1,279,293                         |
| Pass-Through From Cumberland University   | 89.003 |                                 |                              | 43,898                                    |                                     | 1,279,293                         |
| Pass-Through From State University of New York at Old Westbury  | 89.003 |                                 |                              | 22,612                                    |                                     | 1,279,293                         |
| Total Non-Stimulus R&D  |        |                                 | 1,046,133                    | 66,510                                    | -                                   |                                   |
| Total Research and Development  |        |                                 | 1,046,133                    | 66,510                                    | -                                   |                                   |
| Total NATIONAL ARCHIVES AND RECORDS ADMINISTRATION  |        |                                 | 1,212,783                    | 66,510                                    | -                                   |                                   |
| ELECTION ASSISTANCE COMMISSION  |        |                                 |                              |   |                                     |                                   |
| Non-Stimulus:   |        |                                 |                              |   |                                     |                                   |
| HAVA Election Security Grants   | 90.404 |                                 | 7,545,885                    |   |                                     | 7,545,885                         |
| Southeast Crescent Regional Commission - Economic and Infrastructure Development Grants                                   | 90.705 |                                 | 21,218                       |   |                                     | 21,218                            |
| Total Non-Stimulus  |        |                                 | 7,567,103                    | -   | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |                                 | 7,567,103                    | -   | -                                   |                                   |
| Total ELECTION ASSISTANCE COMMISSION  |        |                                 | 7,567,103                    | -   | -                                   |                                   |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  |        |                                 |                              |   |                                     |                                   |
| Medical Reserve Corps Small Grant Program   | 93.008 |                                 | 337,447                      |   | 3,900                               | 742,106                           |
| Pass-Through From National Association of County and City Health Officials  | 93.008 |                                 |                              | 404,659                                   |                                     | 742,106                           |
| Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation   | 93.041 |                                 | 93,462                       |   | 93,462                              | 93,462                            |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals             | 93.042 |                                 | 532,747                      |   | 517,832                             | 682,048                           |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services                       | 93.043 |                                 | 630,434                      |   | 630,434                             | 1,260,749                         |
| Alzheimer's Disease Demonstration Grants to States  | 93.051 |                                 | 32,306                       |   |                                     | 32,306                            |
| National Family Caregiver Support, Title III, Part E  | 93.052 |                                 | 4,379,768                    |   | 3,995,385                           | 6,417,621                         |
| Training in General, Pediatric, and Public Health Dentistry   | 93.059 |                                 | 28,223                       |   |                                     | 28,223                            |
| Public Health Emergency Preparedness  | 93.069 |                                 | 14,891,827                   |   | 593,708                             | 14,891,827                        |
| Environmental Public Health and Emergency Response  | 93.070 |                                 | 547,305                      |   | 20,446                              | 547,305                           |
| Medicare Enrollment Assistance Program  | 93.071 |                                 | 881,630                      |   | 838,148                             | 881,630                           |
| Lifespan Respite Care Program   | 93.072 |                                 | 318,585                      |   |                                     | 318,585                           |
| Birth Defects and Developmental Disabilities - Prevention and Surveillance  | 93.073 |                                 | 98,608                       |   |                                     | 103,445                           |
| Pass-Through From American Academy of Pediatrics  | 93.073 | PO# 101607                      |                              | 4,837                                     |                                     | 103,445                           |
| Strengthening Emergency Care Delivery in the United States Healthcare System through Health Information and Promotion     | 93.078 |                                 | 159,728                      |   |                                     | 159,728                           |
| Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | 93.079 |                                 | 71,066                       |   |                                     | 71,066                            |
| Blood Disorder Program: Prevention, Surveillance, and Research  | 93.080 |                                 | 54,479                       |   | 8,685                               | 113,298                           |
| Prevention of Disease, Disability, and Death by Infectious Diseases   | 93.084 |                                 | 6,527                        |   |                                     | 3,296,008                         |
| Pass-Through From City of New Orleans Mosquito Termite and Rodent Control Board   | 93.084 |                                 |                              | 86,983                                    |                                     | 3,296,008                         |
| Advancing System Improvements for Key Issues in Women's Health  | 93.088 |                                 | 1,113,696                    |   | 40,324                              | 1,878,317                         |
| Guardianship Assistance   | 93.090 |                                 | 560,653                      |   | 559,519                             | 560,653                           |
| Affordable Care Act (ACA) Personal Responsibility Education Program   | 93.092 |                                 | 658,570                      |   |                                     | 658,570                           |
| Food and Drug Administration Research   | 93.103 |                                 | 2,174,691                    |   |                                     | 4,043,260                         |
| Pass-Through From National Environmental Health Association   | 93.103 |                                 |                              | 209,494                                   |                                     | 4,043,260                         |
| Area Health Education Centers   | 93.107 |                                 | 1,594,843                    |   | 385,489                             | 1,594,843                         |
| Maternal and Child Health Federal Consolidated Programs   | 93.110 |                                 | 1,136,729                    |   | 544,397                             | 15,279,938                        |
| Maternal and Child Health Federal Consolidated Programs   | 93.110 | 710675                          | 546,798                      |   | 546,798                             | 15,279,938                        |
| Pass-Through From American College of Obstetricians and Gynecologists   | 93.110 | AIM                             |                              | 22,589                                    |                                     | 15,279,938                        |
| Pass-Through From Lehigh Valley Health Network  | 93.110 |                                 |                              | 12,086,569                                |                                     | 15,279,938                        |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs   | 93.116 |                                 | 2,072,739                    |   | 468,666                             | 2,072,739                         |
| Emergency Medical Services for Children   | 93.127 |                                 | 66,201                       |   |                                     | 66,201                            |
| Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices                 | 93.130 |                                 | 198,510                      |   |                                     | 198,510                           |
| Centers for Research and Demonstration for Health Promotion and Disease Prevention  | 93.135 |                                 |                              |   |                                     | 26,923                            |
| Pass-Through From Jeffrey Modell Foundation   | 93.135 |                                 |                              | 26,923                                    |                                     | 26,923                            |
| Injury Prevention and Control Research and State and Community Based Programs   | 93.136 |                                 | 9,441,212                    |   | 1,361,878                           | 10,638,478                        |
| Injury Prevention and Control Research and State and Community Based Programs   | 93.136 | 051345/082595                   | 73,707                       |   | 73,707                              | 10,638,478                        |
| Injury Prevention and Control Research and State and Community Based Programs   | 93.136 | NUF2CE002487                    | 20,514                       |   | 20,514                              | 10,638,478                        |
| Community Programs to Improve Minority Health Grant Program   | 93.137 |                                 |                              |   |                                     | 226,754                           |
| Pass-Through From Fairfax County  | 93.137 |                                 |                              | 226,754                                   |                                     | 226,754                           |
| AIDS Education and Training Centers   | 93.145 |                                 |                              |   |                                     | 634,524                           |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity | ALN    | Additional Award Identification       | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|---------------------------------------|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From University of Pittsburgh   | 93.145 | CNVA00050178 (136319-5)               |                           | 9,918                                  |                                  | 634,524                        |
| Projects for Assistance in Transition from Homelessness (PATH)                     | 93.150 |                                       | 1,299,975                 |  | 1,191,720                        | 1,299,975                      |
| Rural Health Research Centers  | 93.155 |                                       |                           |  | 8,880                            | 8,880                          |
| Pass-Through From University of Arkansas for Medical Sciences                      | 93.155 | 54570                                 |                           | 8,880                                  |                                  | 8,880                          |
| Grants to States for Loan Repayment  | 93.165 |                                       | 749,425                   |  |                                  | 749,425                        |
| Graduate Psychology Education  | 93.191 |                                       | 452,423                   |  |                                  | 452,423                        |
| Childhood Lead Poisoning Prevention Projects, State and Local                      |        |                                       |                           |  |                                  |                                |
| Childhood Lead Poisoning Prevention and Surveillance of Blood Lead                 |        |                                       |                           |  |                                  |                                |
| Levels in Children   | 93.197 |                                       | 353,685                   |  |                                  | 353,685                        |
| Family Planning Services   | 93.217 |                                       | 3,715,045                 |  | 927,443                          | 3,715,045                      |
| Traumatic Brain Injury State Demonstration Grant Program                           | 93.234 |                                       | 184,935                   |  | 25,989                           | 184,935                        |
| Title V State Sexual Risk Avoidance Education (Title V State SRAE)                 |        |                                       |                           |  |                                  |                                |
| Program  | 93.235 |                                       | 2,142,799                 |  | 350,845                          | 2,142,799                      |
| Grants to States to Support Oral Health Workforce Activities                       | 93.236 |                                       | 328,698                   |  | 219,317                          | 328,698                        |
| State Capacity Building  | 93.240 |                                       | 178,856                   |  |                                  | 178,856                        |
| State Rural Health Flexibility Program   | 93.241 |                                       | 374,187                   |  | 232,900                          | 374,187                        |
| Substance Abuse and Mental Health Services Projects of Regional and                |        |                                       |                           |  |                                  |                                |
| National Significance  | 93.243 |                                       | 3,656,447                 |  | 2,401,916                        | 3,889,563                      |
| Pass-Through From Hampton Newport News Community Services                          |        |                                       |                           |  |                                  |                                |
| Board  | 93.243 | 1H79TI084290-01/GRANT 1H79SM085599-01 |                           | 120,196                                |                                  | 3,889,563                      |
| Pass-Through From Piedmont Community Services                                      | 93.243 |                                       |                           | 31,009                                 |                                  | 3,889,563                      |
| Pass-Through From The Pennsylvania State University                                | 93.243 |                                       |                           | 81,870                                 |                                  | 3,889,563                      |
| Universal Newborn Hearing and Screening  | 93.251 |                                       | 190,441                   |  | 446                              | 190,441                        |
| Immunization Cooperative Agreements  | 93.268 |                                       | 128,599,389               |  |                                  | 149,620,239                    |
| Viral Hepatitis Prevention and Control   | 93.270 |                                       | 344,317                   |  | 13,470                           | 344,317                        |
| Drug-Free Communities Support Program Grants                                       | 93.276 |                                       | 38,906                    |  |                                  | 45,451                         |
| Pass-Through From Piedmont Community Services                                      | 93.276 |                                       |                           | 6,545                                  |                                  | 45,451                         |
| Centers for Disease Control and Prevention Investigations and Technical            |        |                                       |                           |  |                                  |                                |
| Assistance   | 93.283 |                                       | 114,340                   |  |                                  | 133,750                        |
| Discovery and Applied Research for Technological Innovations to                    |        |                                       |                           |  |                                  |                                |
| Improve Human Health   | 93.286 |                                       | 49,401                    |  |                                  | 8,058,551                      |
| Teenage Pregnancy Prevention Program   | 93.297 |                                       | 227,756                   |  |                                  | 262,259                        |
| Teenage Pregnancy Prevention Program   | 93.297 | 11                                    | 34,503                    |  | 34,503                           | 262,259                        |
| Small Rural Hospital Improvement Grant Program                                     | 93.301 |                                       | 254,127                   |  | 219,881                          | 254,127                        |
| Early Hearing Detection and Intervention Information System (EHDI-IS)              |        |                                       |                           |  |                                  |                                |
| Surveillance Program   | 93.314 |                                       | 122,637                   |  |                                  | 122,637                        |
| Outreach Programs to Reduce the Prevalence of Obesity in High Risk                 |        |                                       |                           |  |                                  |                                |
| Rural Areas  | 93.319 |                                       | 168,629                   |  | 12,500                           | 168,629                        |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)                 | 93.323 |                                       | 4,764,330                 |  |                                  | 127,845,173                    |
| State Health Insurance Assistance Program  | 93.324 |                                       | 1,067,835                 |  | 815,374                          | 1,067,835                      |
| The Healthy Brain Initiative: Technical Assistance to Implement Public             |        |                                       |                           |  |                                  |                                |
| Health Actions related to Cognitive Health, Cognitive Impairment, and              |        |                                       |                           |  |                                  |                                |
| Caregiving at the State and Local Levels   | 93.334 |                                       | 461,182                   |  | 85,608                           | 461,182                        |
| Behavioral Risk Factor Surveillance System   | 93.336 |                                       | 510,008                   |  | 365,220                          | 510,008                        |
| Public Health Emergency Response: Cooperative Agreement for                        |        |                                       |                           |  |                                  |                                |
| Emergency Response: Public Health Crisis Response                                  | 93.354 |                                       | 11,775,209                |  | 304,401                          | 12,604,212                     |
| Public Health Informatics & Technology Workforce Development                       |        |                                       |                           |  |                                  |                                |
| Program (The PHIT Workforce Development Program)                                   | 93.355 |                                       | 1,043,404                 |  |                                  | 1,043,404                      |
| Nurse Education, Practice, Quality and Retention Grants                            | 93.359 |                                       | 22,886                    |  |                                  | 905,090                        |
| State Actions to Improve Oral Health Outcomes and Partner Actions to               |        |                                       |                           |  |                                  |                                |
| Improve Oral Health Outcomes   | 93.366 |                                       | 570,857                   |  | 287,779                          | 570,857                        |
| Flexible Funding Model - Infrastructure Development and Maintenance                |        |                                       |                           |  |                                  |                                |
| for State Manufactured Food Regulatory Programs                                    | 93.367 |                                       | 22,981                    |  |                                  | 22,981                         |
| ACL Independent Living State Grants  | 93.369 |                                       | 472,000                   |  | 472,000                          | 771,908                        |
| National and State Tobacco Control Program   | 93.387 |                                       | 1,870,039                 |  | 692,316                          | 1,870,039                      |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health           |        |                                       |                           |  |                                  |                                |
| Department Response to Public Health or Healthcare Crises                          | 93.391 |                                       | 164,200                   |  |                                  | 13,622,657                     |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health           |        |                                       |                           |  |                                  |                                |
| Department Response to Public Health or Healthcare Crises                          | 93.391 | 544308-19G63                          | 49,605                    |  | 49,605                           | 13,622,657                     |
| The State Flexibility to Stabilize the Market Grant Program                        | 93.413 |                                       | 22,751                    |  |                                  | 22,751                         |
| Strengthening Public Health Systems and Services through National                  |        |                                       |                           |  |                                  |                                |
| Partnerships to Improve and Protect the Nation's Health                            | 93.421 |                                       | 544,262                   |  | 97,680                           | 1,661,795                      |
| Pass-Through From National Association of Chronic Disease Directors                | 93.421 |                                       |                           | 575,258                                |                                  | 1,661,795                      |
| The National Cardiovascular Health Program   | 93.426 |                                       | 1,533,082                 |  | 853,192                          | 1,541,692                      |
| ACL National Institute on Disability, Independent Living, and                      |        |                                       |                           |  |                                  |                                |
| Rehabilitation Research  | 93.433 |                                       | 94,712                    |  |                                  | 3,708,118                      |
| Every Student Succeeds Act/Preschool Development Grants                            | 93.434 |                                       | 9,237,261                 |  | 6,109,806                        | 9,237,261                      |
| The Innovative Cardiovascular Health Program                                       | 93.435 |                                       | 977,332                   |  | 251,732                          | 977,332                        |
| ACL Assistive Technology   | 93.464 |                                       | 666,889                   |  | 235,750                          | 666,889                        |
| Assistive Technology Alternative Financing Program                                 | 93.469 |                                       | 1,556,238                 |  |                                  | 1,556,238                      |
| Title IV-E Prevention Program  | 93.472 |                                       | 2,523,992                 |  | 2,021,122                        | 2,523,992                      |
| Congressional Directives   | 93.493 |                                       | 929,493                   |  |                                  | 2,455,925                      |
| Community Health Workers for Public Health Response and Resilient                  | 93.495 |                                       |                           |  |                                  | 616,161                        |
| Pass-Through From Institute for Public Health Innovation                           | 93.495 | NU58DP007034-NSU01                    |                           | 56,510                                 |                                  | 616,161                        |
| Pass-Through From Institute for Public Health Innovation                           | 93.495 |                                       |                           | 302,264                                |                                  | 616,161                        |
| Family-to-Family Health Information Centers  | 93.504 |                                       | 42,418                    |  |                                  | 42,418                         |
| Public Health Training Centers Program   | 93.516 |                                       | 1,606,489                 |  | 1,404,804                        | 1,606,489                      |
| MaryLee Allen Promoting Safe and Stable Families Program                           | 93.556 |                                       | 8,231,585                 |  | 6,784,246                        | 8,231,585                      |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity  | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Temporary Assistance for Needy Families  | 93.558 |  | 154,486,520                  |   | 104,743,263                         | 154,506,871                       |
| Child Support Services   | 93.563 |  | 69,433,254                   |   | 325,031                             | 69,433,254                        |
| Child Support Services Research  | 93.564 |  | 145,059                      |   | 78,229                              | 145,059                           |
| Refugee and Entrant Assistance State/Replacement Designee<br>Administered Programs   | 93.566 |  | 34,891,150                   |   | 32,219,470                          | 34,891,150                        |
| Low-Income Home Energy Assistance  | 93.568 |  | 140,143,552                  |   | 19,677,622                          | 140,152,574                       |
| Community Services Block Grant   | 93.569 |  | 13,027,918                   |   | 12,284,452                          | 13,027,918                        |
| State Court Improvement Program  | 93.586 |  | 346,047                      |   |                                     | 346,047                           |
| Community-Based Child Abuse Prevention Grants  | 93.590 |  | 988,553                      |   | 852,777                             | 2,747,016                         |
| Grants to States for Access and Visitation Programs  | 93.597 |  | 118,171                      |   | 78,448                              | 118,171                           |
| Chafee Education and Training Vouchers Program (ETV)   | 93.599 |  | 349,918                      |   | 326,923                             | 349,918                           |
| Adoption and Legal Guardianship Incentive Payments Program   | 93.603 |  | 542,196                      |   | 348,617                             | 542,196                           |
| Assistance for Torture Victims   | 93.604 |  |                              |   | 20,761                              | 20,761                            |
| Pass-Through From Northern Virginia Family Service   | 93.604 |  |                              | 20,761                                    |                                     | 20,761                            |
| Developmental Disabilities Basic Support and Advocacy Grants   | 93.630 |  | 1,990,986                    |   | 41,494                              | 2,055,728                         |
| Developmental Disabilities Projects of National Significance   | 93.631 |  | 195,768                      |   |                                     | 494,531                           |
| Developmental Disabilities Projects of National Significance   | 93.631 | 063125/063145/063155   | 88,650                       |   | 88,650                              | 494,531                           |
| University Centers for Excellence in Developmental Disabilities  |        |  |                              |   |                                     |                                   |
| Education, Research, and Service   | 93.632 |  | 3,070,149                    |   |                                     | 3,070,149                         |
| Children's Justice Grants to States  | 93.643 |  | 310,305                      |   |                                     | 318,532                           |
|  |        | PO04483976,PO04483978,PO04485019,PO04486198,PO<br>04486213,PO04490630,PO04490634,PO04490926,PO045<br>00167,PO04510880,PO04519736,PO04531504,PO045358<br>05 |                              |   |                                     |                                   |
| Children's Justice Grants to States  | 93.643 |  | 8,227                        |   | 8,227                               | 318,532                           |
| Stephanie Tubbs Jones Child Welfare Services Program   | 93.645 |  | 4,979,772                    |   | 4,894,169                           | 4,979,772                         |
| Foster Care Title IV-E   | 93.658 |  | 59,921,171                   |   | 55,931,816                          | 59,921,171                        |
| Adoption Assistance  | 93.659 |  | 85,114,861                   |   | 82,744,710                          | 85,114,861                        |
| Substance Use-Disorder Prevention that Promotes Opioid Recovery and<br>Treatment (SUPPORT) for Patients and Communities Act  | 93.664 |  | 44                           |   |                                     | 44                                |
| Social Services Block Grant  | 93.667 |  | 61,907,776                   |   | 54,293,100                          | 61,907,776                        |
| Child Abuse and Neglect State Grants   | 93.669 |  | 2,207,125                    |   | 249,582                             | 2,230,375                         |
| Family Violence Prevention and Services/Domestic Violence Shelter and<br>Supportive Services   | 93.671 |  | 3,187,651                    |   | 2,861,772                           | 3,508,667                         |
| John H. Chafee Foster Care Program for Successful Transition to<br>Adulthood   | 93.674 |  | 2,118,102                    |   | 1,948,822                           | 2,118,102                         |
| Mental and Behavioral Health Education and Training Grants   | 93.732 |  | 2,252,174                    |   |                                     | 3,713,364                         |
| Elder Abuse Prevention Interventions Program   | 93.747 |  | 992,814                      |   | 84,667                              | 2,788,410                         |
| Evidence-Based Falls Prevention Programs Financed Solely by<br>Prevention and Public Health Funds (PPHF)   | 93.761 |  | 85,272                       |   | 21,780                              | 85,272                            |
| Children's Health Insurance Program  | 93.767 |  | 431,792,053                  |   | 1,410,315                           | 436,172,516                       |
| Pass-Through From City of Norfolk  | 93.767 |  |                              | 101,162                                   |                                     | 436,172,516                       |
| Opioid STR   | 93.788 |  | 22,170,769                   |   | 17,702,759                          | 22,216,276                        |
| Opioid STR   | 93.788 | 373415/373425  | 45,507                       |   | 45,507                              | 22,216,276                        |
| National Organizations for Chronic Disease Prevention and Health<br>Promotion  | 93.809 |  | 257                          |   |                                     | 257                               |
| Paul Coverdell National Acute Stroke Program National Center for<br>Chronic Disease Prevention and Health Promotion  | 93.810 |  | 839,013                      |   | 400,124                             | 839,013                           |
| Cardiovascular Diseases Research   | 93.837 |  | 65,251                       |   |                                     | 40,850,903                        |
| Maternal, Infant and Early Childhood Homevisiting Grant Program  | 93.870 |  | 7,312,472                    |   | 7,197,050                           | 8,755,117                         |
| National Bioterrorism Hospital Preparedness Program  | 93.889 |  | 7,951,788                    |   | 7,503,299                           | 7,951,788                         |
| Cancer Prevention and Control Programs for State, Territorial and Tribal<br>Organizations  | 93.898 |  | 3,800,192                    |   | 1,892,522                           | 3,800,192                         |
| Rural Health Care Services Outreach, Rural Health Network<br>Development and Small Health Care Provider Quality Improvement  | 93.912 |  | 434,125                      |   |                                     | 933,489                           |
| Grants to States for Operation of Offices of Rural Health  | 93.913 |  | 145,067                      |   |                                     | 145,067                           |
| HIV Care Formula Grants  | 93.917 |  | 19,873,156                   |   | 8,178,732                           | 19,873,156                        |
| Healthy Start Initiative   | 93.926 |  | 837,016                      |   | 670,629                             | 837,016                           |
| HIV Prevention Activities Health Department Based  | 93.940 |  | 7,911,561                    |   | 2,497,185                           | 7,911,561                         |
| Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus<br>Syndrome (AIDS) Surveillance   | 93.944 |  | 980,405                      |   | 274,118                             | 980,405                           |
| Assistance Programs for Chronic Disease Prevention and Control<br>Cooperative Agreements to Support State-Based Safe Motherhood and<br>Infant Health Initiative Programs | 93.946 |  | 426,992                      |   | 36,579                              | 426,992                           |
| Block Grants for Community Mental Health Services  | 93.958 |  | 1,090,218                    |   | 123,110                             | 1,090,218                         |
| Block Grants for Prevention and Treatment of Substance Abuse<br>Centers for Disease Control and Prevention Collaboration with<br>Academia to Strengthen Public Health    | 93.959 |  | 15,698,797                   |   | 13,548,727                          | 22,255,294                        |
| PPHF Geriatric Education Centers   | 93.967 |  | 37,003,885                   |   | 32,484,020                          | 47,291,980                        |
|  | 93.967 |  | 4,828,711                    |   | 245,900                             | 4,828,711                         |
|  | 93.969 |  | 793,449                      |   |                                     | 975,514                           |
|  |        | 563755/563805/563815/564345/565035/565185/565295   |                              |   |                                     |                                   |
| PPHF Geriatric Education Centers   | 93.969 | /565315  | 182,065                      |   | 182,065                             | 975,514                           |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants  | 93.977 |  | 5,865,894                    |   | 432,796                             | 5,865,894                         |
| Cooperative Agreements for Diabetes Control Programs   | 93.988 |  | 346,990                      |   | 151,217                             | 422,652                           |
| International Research and Research Training   | 93.989 |  |                              |   |                                     | 1,593,172                         |
| Pass-Through From The Aga Khan University  | 93.989 |  |                              | 51,529                                    |                                     | 1,593,172                         |
| Preventive Health and Health Services Block Grant  | 93.991 |  | 2,738,275                    |   | 1,184,379                           | 2,738,275                         |
| Maternal and Child Health Services Block Grant to the States   | 93.994 |  | 12,783,312                   |   | 2,289,044                           | 12,783,312                        |
| Other Assistance   | 93.U01 | 75F40123C00135   | 145,367                      |   |                                     | 215,719                           |
| Other Assistance   | 93.U02 | CPE/CWB-HRSA PELA 0440 E03-209651P   | 7,062                        |   |                                     | 215,719                           |
| Other Assistance   | 93.U03 | IPA-LEE AT-2313011   | 63,290                       |   |                                     | 215,719                           |
| Total Non-Stimulus   |        |  | 1,466,101,090                | 14,434,710                                | 509,718,555                         |                                   |
| Stimulus:  |        |  |                              |   |                                     |                                   |
| Special Programs for the Aging, Title VII, Chapter 2, Long Term Care<br>Ombudsman Services for Older Individuals   | 93.042 | COVID-19   | 149,301                      |   | 138,485                             | 682,048                           |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity   | ALN    | Additional Award Identification        | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services                                | 93.043 | COVID-19                               | 630,315                   |  | 630,315                          | 1,260,749                      |
| Special Programs for the Aging, Title IV, and Title II, Discretionary Projects   | 93.048 | COVID-19                               | 169,642                   |  | 37,743                           | 191,514                        |
| National Family Caregiver Support, Title III, Part E   | 93.052 | COVID-19                               | 2,037,853                 |  | 1,881,494                        | 6,417,621                      |
| Immunization Cooperative Agreements  | 93.268 | COVID-19                               | 21,020,850                |  | 2,558,693                        | 149,620,239                    |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   | 93.323 | COVID-19                               | 123,046,312               |  | 11,235,914                       | 127,845,173                    |
| Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)   | 93.323 | COVID-19; 553995/554535                | 34,531                    |  | 34,531                           | 127,845,173                    |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response                      | 93.354 | COVID-19                               | 740,819                   |  | 22,524                           | 12,604,212                     |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | COVID-19                               | 13,408,852                |  | 5,387,377                        | 13,622,657                     |
| Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports  | 93.497 | COVID-19                               | 528,484                   |  | 528,484                          | 528,484                        |
| Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution   | 93.498 | COVID-19                               | 7,560,503                 |  |                                  | 7,560,503                      |
| Low Income Household Water Assistance Program  | 93.499 | COVID-19                               | 5,345,686                 |  |                                  | 5,345,686                      |
| Low-Income Home Energy Assistance  | 93.568 | COVID-19                               | 9,022                     |  | 289                              | 140,152,574                    |
| Community-Based Child Abuse Prevention Grants  | 93.590 | COVID-19                               | 1,660,548                 |  | 1,594,475                        | 2,747,016                      |
| Developmental Disabilities Basic Support and Advocacy Grants   | 93.630 | COVID-19                               | 64,742                    |  |                                  | 2,055,728                      |
| Emergency Grants to Address Mental and Substance Use Disorders During COVID-19   | 93.665 | COVID-19                               | 17,825                    |  |                                  | 17,825                         |
| Child Abuse and Neglect State Grants   | 93.669 | COVID-19                               | 23,250                    |  | 23,250                           | 2,230,375                      |
| Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services  | 93.671 | COVID-19                               | 321,016                   |  | 321,016                          | 3,508,667                      |
| Mental and Behavioral Health Education and Training Grants   | 93.732 | COVID-19                               | 433,745                   |  |                                  | 3,713,364                      |
| Elder Abuse Prevention Interventions Program   | 93.747 | COVID-19                               | 1,795,596                 |  | 1,349,279                        | 2,788,410                      |
| Children's Health Insurance Program  | 93.767 | COVID-19                               | 4,279,301                 |  |                                  | 436,172,516                    |
| Maternal, Infant and Early Childhood Homevisiting Grant Program  | 93.870 | COVID-19                               | 1,091,223                 |  |                                  | 8,755,117                      |
| Maternal, Infant and Early Childhood Homevisiting Grant Program  | 93.870 | COVID-19; S23-216-01                   | 351,422                   |  | 351,422                          | 8,755,117                      |
| Block Grants for Community Mental Health Services  | 93.958 | COVID-19                               | 6,527,166                 |  | 4,837,338                        | 22,255,294                     |
| Block Grants for Prevention and Treatment of Substance Abuse   | 93.959 | COVID-19                               | 10,288,095                |  | 3,671,710                        | 47,291,980                     |
| Total Stimulus Non R&D   |        |  | 201,536,099               | -                                      | 34,604,339                       |                                |
| Total Excluding Clusters Identified Below:   |        |  | 1,667,637,189             | 14,434,710                             | 544,322,894                      |                                |
| Aging Cluster:   |        |  |                           |  |                                  |                                |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers                               | 93.044 |  | 19,907,456                |  | 17,859,861                       | 19,907,456                     |
| Special Programs for the Aging, Title III, Part C, Nutrition Services  | 93.045 |  | 25,294,851                |  | 25,294,851                       | 25,294,851                     |
| Nutrition Services Incentive Program   | 93.053 |  | 2,018,067                 |  | 2,018,067                        | 2,018,067                      |
| Total Aging Cluster  |        |  | 47,220,374                | -                                      | 45,172,779                       | 47,220,374                     |
| CCDF Cluster:  |        |  |                           |  |                                  |                                |
| Child Care and Development Block Grant   | 93.575 |  | 382,461,403               |  | 54,099,075                       | 383,149,241                    |
| Pass-Through From United Way of Greater Charlottesville  | 93.575 | 23 UWGC RRBR JMU                       |                           | 13,194                                 |                                  | 383,149,241                    |
| Pass-Through From United Way of Greater Charlottesville  | 93.575 | 24 UWGC RRBR MD; 24 UWGC RRBR VQB5 JMU |                           | 328,446                                |                                  | 383,149,241                    |
| Pass-Through From Virginia Early Childhood Foundation  | 93.575 |  |                           | 62,069                                 |                                  | 383,149,241                    |
| Pass-Through From Virginia Early Childhood Foundation  | 93.575 | 2102VACD6                              |                           | 241,453                                |                                  | 383,149,241                    |
| Pass-Through From Virginia Early Childhood Foundation  | 93.575 | ARP03636                               |                           | 42,676                                 |                                  | 383,149,241                    |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund   | 93.596 |  | 160,661,894               |  | 11,449,540                       | 160,661,894                    |
| Total CCDF Cluster   |        |  | 543,123,297               | 687,838                                | 65,548,615                       | 543,811,135                    |
| Head Start Cluster:  |        |  |                           |  |                                  |                                |
| Head Start   | 93.600 |  | 757,705                   |  | 78,911                           | 757,705                        |
| Total Head Start Cluster   |        |  | 757,705                   | -                                      | 78,911                           | 757,705                        |
| Health Center Program Cluster:   |        |  |                           |  |                                  |                                |
| Community Health Centers   | 93.224 |  |                           |  |                                  | 65,551                         |
| Pass-Through From Central Virginia Health Services   | 93.224 |  |                           | 32,821                                 |                                  | 65,551                         |
| Pass-Through From St Charles Health Council Incorporated   | 93.224 |  |                           | 32,730                                 |                                  | 65,551                         |
| Total Health Center Program Cluster  |        |  | -                         | 65,551                                 | -                                | 65,551                         |
| Medicaid Cluster:  |        |  |                           |  |                                  |                                |
| State Medicaid Fraud Control Units   | 93.775 |  | 11,134,969                |  |                                  | 11,134,969                     |
| State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare                                       | 93.777 |  | 5,865,894                 |  |                                  | 5,865,894                      |
| Medical Assistance Program   | 93.778 |  | 14,308,543,115            |  | 116,592,908                      | 14,308,543,115                 |
| Total Medicaid Cluster   |        |  | 14,325,543,978            | -                                      | 116,592,908                      | 14,325,543,978                 |
| Student Financial Assistance Cluster:  |        |  |                           |  |                                  |                                |
| Nurse Faculty Loan Program (NFLP)  | 93.264 |  | 327,853                   |  |                                  | 327,853                        |
| Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students                                    | 93.342 |  | 674,290                   |  |                                  | 674,290                        |
| Nursing Student Loans  | 93.364 |  | 1,733,882                 |  |                                  | 1,733,882                      |
| Total Student Financial Assistance Cluster   |        |  | 2,736,025                 | -                                      | -                                | 2,736,025                      |
| Research and Development:  |        |  |                           |  |                                  |                                |
| Non-Stimulus:  |        |  |                           |  |                                  |                                |
| Special Programs for the Aging, Title IV, and Title II, Discretionary Projects   | 93.048 |  |                           |  |                                  | 191,514                        |
| Pass-Through From Georgia State University   | 93.048 |  |                           | 21,872                                 |                                  | 191,514                        |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity  | ALN    | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Family Smoking Prevention and Tobacco Control Act Regulatory Research               | 93.077 | 023975/023995/024025/024035/024055/024135/024145/024185/024195/024265/024445/024455/553655/55474 | 3,075,944                 |  | 1,166,241                        | 3,080,174                      |
| Pass-Through From Augusta University  | 93.077 | S/554755<br>37044-1  |                           | 4,230                                  |                                  | 3,080,174                      |
| Blood Disorder Program: Prevention, Surveillance, and Research                      | 93.080 |  |                           |  |                                  | 113,298                        |
| Pass-Through From Lehigh Valley Health Network                                      | 93.080 |  |                           | 28,930                                 |                                  | 113,298                        |
| Pass-Through From Lehigh Valley Hospital  | 93.080 | ATHN_22_23_014   |                           | 29,889                                 |                                  | 113,298                        |
| Prevention of Disease, Disability, and Death by Infectious Diseases                 | 93.084 |  | 2,876,347                 |  | 32,869                           | 3,296,008                      |
| Pass-Through From Center for Disease Dynamics, Economics & Policy                   | 93.084 |  |                           | 326,151                                |                                  | 3,296,008                      |
| Advancing System Improvements for Key Issues in Women's Health                      | 93.088 |  | 764,621                   |  |                                  | 1,878,317                      |
| Food and Drug Administration Research   | 93.103 |  | 1,497,006                 |  | 118,779                          | 4,043,260                      |
| Food and Drug Administration Research   | 93.103 | 181935/181945/181985/182005/182015/183025  | 102,932                   |  | 102,932                          | 4,043,260                      |
| Pass-Through From Hava Technologies, Limited Liability Company                      | 93.103 |  |                           | 46,294                                 |                                  | 4,043,260                      |
| Pass-Through From University of Minnesota   | 93.103 | N009958005   |                           | 12,011                                 |                                  | 4,043,260                      |
| Pass-Through From Vanderbilt University Medical Center                              | 93.103 | VUMC105945   |                           | 832                                    |                                  | 4,043,260                      |
| Maternal and Child Health Federal Consolidated Programs                             | 93.110 |  | 1,434,870                 |  |                                  | 15,279,938                     |
| Pass-Through From Ferre Institute, Incorporated                                     | 93.110 |  |                           | 362                                    |                                  | 15,279,938                     |
| Pass-Through From Lehigh Valley Health Network                                      | 93.110 |  |                           | 22,903                                 |                                  | 15,279,938                     |
| Pass-Through From Lehigh Valley Health Network                                      | 93.110 | HRSA-22-23-014   |                           | 22,174                                 |                                  | 15,279,938                     |
| Pass-Through From The Childrens Hospital Los Angeles                                | 93.110 |  |                           | 6,942                                  |                                  | 15,279,938                     |
| Pass-Through From The Children's Hospital of Philadelphia                           | 93.110 |  |                           | 2                                      |                                  | 15,279,938                     |
| Environmental Health  | 93.113 |  | 786,616                   |  | 108,927                          | 1,055,687                      |
| Pass-Through From New York University   | 93.113 |  |                           | 69,902                                 |                                  | 1,055,687                      |
| Pass-Through From Pennsylvania State University                                     | 93.113 |  |                           | 72,728                                 |                                  | 1,055,687                      |
| Pass-Through From University of New Mexico  | 93.113 | 3RGN4 AMENDMENT 5  |                           | 83,668                                 |                                  | 1,055,687                      |
| Pass-Through From University of North Carolina, Chapel Hill                         | 93.113 |  |                           | 26,271                                 |                                  | 1,055,687                      |
| Pass-Through From University of Utah  | 93.113 |  |                           | 16,502                                 |                                  | 1,055,687                      |
| Oral Diseases and Disorders Research  | 93.121 |  | 4,926,839                 |  |                                  | 5,819,451                      |
| Oral Diseases and Disorders Research  | 93.121 | 043545/108595/109505/409005/500655/563675/563685/563695/563705/563715/650335/650345              | 650,893                   |  | 650,893                          | 5,819,451                      |
| Pass-Through From Kennesaw State University   | 93.121 | 1R15DE031428-01/A23-0040-0001/A23-0041-0001  |                           | 125,868                                |                                  | 5,819,451                      |
| Pass-Through From The Regents of the University of California                       | 93.121 |  |                           | 58,609                                 |                                  | 5,819,451                      |
| Pass-Through From The University of Iowa  | 93.121 | S01438 01  |                           | 41,873                                 |                                  | 5,819,451                      |
| Pass-Through From University of Texas Rio Grande Valley                             | 93.121 |  |                           | 15,369                                 |                                  | 5,819,451                      |
| Nurse Anesthetist Traineeship   | 93.124 |  | 144,312                   |  |                                  | 144,312                        |
| Injury Prevention and Control Research and State and Community Based Programs       | 93.136 |  | 1,103,045                 |  |                                  | 10,638,478                     |
| NIEHS Superfund Hazardous Substances_Basic Research and Education                   | 93.143 |  |                           |  |                                  | 20,836                         |
| Pass-Through From Johns Hopkins University  | 93.143 |  |                           | 20,836                                 |                                  | 20,836                         |
| AIDS Education and Training Centers   | 93.145 |  |                           |  |                                  | 634,524                        |
| Pass-Through From University of Massachusetts Chan Medical School                   | 93.145 |  |                           | 62,672                                 |                                  | 634,524                        |
| Pass-Through From University of Pittsburgh  | 93.145 | MAAETC   |                           | 561,934                                |                                  | 634,524                        |
| Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 93.153 |  | 436,521                   |  |                                  | 436,521                        |
| Human Genome Research   | 93.172 |  | 681,576                   |  |                                  | 1,148,189                      |
| Pass-Through From Pennsylvania State University                                     | 93.172 |  |                           | 33,480                                 |                                  | 1,148,189                      |
| Pass-Through From The Broad Institute, Incorporated                                 | 93.172 |  |                           | 13,267                                 |                                  | 1,148,189                      |
| Pass-Through From The State University of New Jersey, Rutgers                       | 93.172 |  |                           | 795                                    |                                  | 1,148,189                      |
| Pass-Through From University of California, San Diego                               | 93.172 |  |                           | 419,071                                |                                  | 1,148,189                      |
| Research Related to Deafness and Communication Disorders                            | 93.173 |  | 3,006,403                 |  | 49,081                           | 3,079,876                      |
| Research Related to Deafness and Communication Disorders                            | 93.173 | S23-104-01   | 10,541                    |  | 10,541                           | 3,079,876                      |
| Pass-Through From Arizona State University  | 93.173 | ASUB00001092   |                           | 35,568                                 |                                  | 3,079,876                      |
| Pass-Through From Duke University   | 93.173 | 303002297  |                           | 13,309                                 |                                  | 3,079,876                      |
| Pass-Through From The Regents of the University of Colorado                         | 93.173 |  |                           | 14,055                                 |                                  | 3,079,876                      |
| Rural Telemedicine Grants   | 93.211 |  | 404,280                   |  | 8,611                            | 426,280                        |
| Pass-Through From Virginia Health Catalyst, Incorporated                            | 93.211 |  |                           | 22,000                                 |                                  | 426,280                        |
| Research and Training in Complementary and Integrative Health                       | 93.213 |  | 1,376,885                 |  | 198,582                          | 1,636,375                      |
| Pass-Through From Cincinnati Children's Hospital                                    | 93.213 |  |                           | 10,301                                 |                                  | 1,636,375                      |
| Pass-Through From Drexel University   | 93.213 |  |                           | 15,210                                 |                                  | 1,636,375                      |
| Pass-Through From Edward Via College of Osteopathic Medicine                        | 93.213 |  |                           | 60,892                                 |                                  | 1,636,375                      |
| Pass-Through From Johns Hopkins University  | 93.213 |  |                           | 111,527                                |                                  | 1,636,375                      |
| Pass-Through From Old Dominion University Research Foundation                       | 93.213 | 22-126-100881-020  |                           | 14,025                                 |                                  | 1,636,375                      |
| Pass-Through From The Regents of the University of California                       | 93.213 |  |                           | 47,535                                 |                                  | 1,636,375                      |
| Research on Healthcare Costs, Quality and Outcomes                                  | 93.226 |  | 1,093,918                 |  |                                  | 1,538,671                      |
| Research on Healthcare Costs, Quality and Outcomes                                  | 93.226 | 031585/149815  | 19,062                    |  | 19,062                           | 1,538,671                      |
| Pass-Through From Children's National Research Institute                            | 93.226 |  |                           | 138,079                                |                                  | 1,538,671                      |
| Pass-Through From Cincinnati Children's Hospital                                    | 93.226 | FP00019079   |                           | 9,205                                  |                                  | 1,538,671                      |
| Pass-Through From The Children's Hospital of Philadelphia                           | 93.226 |  |                           | 2,081                                  |                                  | 1,538,671                      |
| Pass-Through From The Regents of the University of Michigan                         | 93.226 |  |                           | 19,986                                 |                                  | 1,538,671                      |
| Pass-Through From The Trustees of the University of Pennsylvania                    | 93.226 |  |                           | 18,343                                 |                                  | 1,538,671                      |
| Pass-Through From University of Pennsylvania  | 93.226 | 584975   |                           | 148,294                                |                                  | 1,538,671                      |
| Pass-Through From University of Washington  | 93.226 | UWSC15121  |                           | 89,703                                 |                                  | 1,538,671                      |
| National Center on Sleep Disorders Research   | 93.233 |  | 464,686                   |  |                                  | 583,709                        |
| Pass-Through From Johns Hopkins University  | 93.233 |  |                           | 103,188                                |                                  | 583,709                        |
| Pass-Through From University of Arizona   | 93.233 |  |                           | 15,835                                 |                                  | 583,709                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity       | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Mental Health Research Grants  | 93.242 | 031375/033005/040385/041805/042765/043145/043155<br>/139745/139755/370915/371215/500175/620885/62097 | 19,830,356                   |   | 4,943,557                           | 22,659,062                        |
| Mental Health Research Grants  | 93.242 | S  | 774,928                      |   | 774,928                             | 22,659,062                        |
| Pass-Through From Arche VR   | 93.242 | 10-530-446   |                              | 50,027                                    |                                     | 22,659,062                        |
| Pass-Through From Case Western Reserve University  | 93.242 |  |                              | 8,670                                     |                                     | 22,659,062                        |
| Pass-Through From Columbia University  | 93.242 |  |                              | 25,869                                    |                                     | 22,659,062                        |
| Pass-Through From Dartmouth College  | 93.242 |  |                              | 91,594                                    |                                     | 22,659,062                        |
| Pass-Through From George Washington University   | 93.242 |  |                              | 129,151                                   |                                     | 22,659,062                        |
| Pass-Through From Karolinska Institutet  | 93.242 | KAROLINSKA INSTITUTE   |                              | 36,875                                    |                                     | 22,659,062                        |
| Pass-Through From Massachusetts General Hospital   | 93.242 |  |                              | 24,968                                    |                                     | 22,659,062                        |
| Pass-Through From Michigan State University  | 93.242 |  |                              | 34,222                                    |                                     | 22,659,062                        |
| Pass-Through From New York University  | 93.242 | NEW YORK UNIVERSITY  |                              | 49,577                                    |                                     | 22,659,062                        |
| Pass-Through From NuRelm Incorporated  | 93.242 |  |                              | 19,988                                    |                                     | 22,659,062                        |
| Pass-Through From Oregon Research Institute  | 93.242 |  |                              | 124,612                                   |                                     | 22,659,062                        |
| Pass-Through From Research Triangle Institute  | 93.242 |  |                              | 130,977                                   |                                     | 22,659,062                        |
| Pass-Through From Research Triangle Institute  | 93.242 | 1312021804366531L  |                              | 56,761                                    |                                     | 22,659,062                        |
| Pass-Through From Rhode Island Hospital  | 93.242 |  |                              | 546                                       |                                     | 22,659,062                        |
| Pass-Through From Texas Biomedical Research Institute  | 93.242 | 23-05010.201 AMEND 1   |                              | 251,857                                   |                                     | 22,659,062                        |
| Pass-Through From The George Washington University   | 93.242 |  |                              | 246,890                                   |                                     | 22,659,062                        |
| Pass-Through From The Regents of the University of California                                | 93.242 |  |                              | 44,158                                    |                                     | 22,659,062                        |
| Pass-Through From The Research Foundation of State University of<br>New York                 | 93.242 | 100-1181791-97169  |                              | 47,071                                    |                                     | 22,659,062                        |
| Pass-Through From University of Arizona  | 93.242 | 717278   |                              | 46,233                                    |                                     | 22,659,062                        |
| Pass-Through From University of California   | 93.242 |  |                              | 87,067                                    |                                     | 22,659,062                        |
| Pass-Through From University of California Los Angeles                                       | 93.242 | 2000 G ZC061/2000 G ZM833  |                              | 129,824                                   |                                     | 22,659,062                        |
| Pass-Through From University of Iowa   | 93.242 |  |                              | 53,779                                    |                                     | 22,659,062                        |
| Pass-Through From University of Massachusetts Medical Center                                 | 93.242 |  |                              | 16,964                                    |                                     | 22,659,062                        |
| Pass-Through From University of North Carolina at Chapel Hill                                | 93.242 | 5126088  |                              | 44,196                                    |                                     | 22,659,062                        |
| Pass-Through From University of Pittsburgh   | 93.242 |  |                              | 17,933                                    |                                     | 22,659,062                        |
| Pass-Through From University of Texas Health Science Center of San<br>Antonio                | 93.242 |  |                              | 16,784                                    |                                     | 22,659,062                        |
| Pass-Through From University of Texas Southwestern Medical Center<br>at Dallas               | 93.242 |  |                              | 4,586                                     |                                     | 22,659,062                        |
| Pass-Through From Vanderbilt University Medical Center                                       | 93.242 |  |                              | 27,550                                    |                                     | 22,659,062                        |
| Pass-Through From Washington State University  | 93.242 |  |                              | 200,499                                   |                                     | 22,659,062                        |
| Pass-Through From Washington University  | 93.242 |  |                              | 34,550                                    |                                     | 22,659,062                        |
| Substance Abuse and Mental Health Services Projects of Regional and<br>National Significance | 93.243 |  | 41                           |   |                                     | 3,889,563                         |
| Geriatric Academic Career Awards Programs  | 93.250 |  | 8,626                        |   |                                     | 8,626                             |
| Poison Control Stabilization and Enhancement Grants  | 93.253 |  | 373,270                      |   |                                     | 373,270                           |
| Occupational Safety and Health Program   | 93.262 |  | 1,420,547                    |   | 5,625                               | 1,983,936                         |
| Pass-Through From Center for Construction Research and Training                              | 93.262 |  |                              | 297,527                                   |                                     | 1,983,936                         |
| Pass-Through From Florida State University   | 93.262 |  |                              | 15,315                                    |                                     | 1,983,936                         |
| Pass-Through From Johns Hopkins University   | 93.262 |  |                              | 9,016                                     |                                     | 1,983,936                         |
| Pass-Through From Mary Imogene Bassett Hospital  | 93.262 |  |                              | 9,716                                     |                                     | 1,983,936                         |
| Pass-Through From University of California, San Francisco                                    | 93.262 |  |                              | 87,541                                    |                                     | 1,983,936                         |
| Pass-Through From University of Iowa   | 93.262 |  |                              | 113,849                                   |                                     | 1,983,936                         |
| Pass-Through From University of Kentucky   | 93.262 |  |                              | 13,601                                    |                                     | 1,983,936                         |
| Pass-Through From University of North Carolina at Chapel Hill                                | 93.262 |  |                              | 16,824                                    |                                     | 1,983,936                         |
| HIV Demonstration, Research, Public and Professional Education<br>Projects                   | 93.266 |  |                              |   |                                     | 90,082                            |
| Pass-Through From University of Georgia  | 93.266 |  |                              | 90,082                                    |                                     | 90,082                            |
| Alcohol Research Programs  | 93.273 | 012905/020445/020775/032955/043715/084695/085115   | 11,263,980                   |   | 216,644                             | 12,815,687                        |
| Alcohol Research Programs  | 93.273 | /085125/085495/085525/139175   | 855,431                      |   | 855,431                             | 12,815,687                        |
| Pass-Through From Rutgers The State University   | 93.273 | 2120   |                              | 800                                       |                                     | 12,815,687                        |
| Pass-Through From Texas A&M University   | 93.273 | M2300443   |                              | 479,005                                   |                                     | 12,815,687                        |
| Pass-Through From The Regents of the University of Michigan                                  | 93.273 |  |                              | 35,114                                    |                                     | 12,815,687                        |
| Pass-Through From The Research Foundation of State University of<br>New York                 | 93.273 | 100-1177113-95213  |                              | 92,141                                    |                                     | 12,815,687                        |
| Pass-Through From University of California, Irvine   | 93.273 |  |                              | 43,043                                    |                                     | 12,815,687                        |
| Pass-Through From University of Florida  | 93.273 |  |                              | 29,739                                    |                                     | 12,815,687                        |
| Pass-Through From Washington State University  | 93.273 | WSU 138325 SPC002588   |                              | 16,434                                    |                                     | 12,815,687                        |
| Drug Abuse and Addiction Research Programs   | 93.279 | 014185/022185/023145/023155/023165/023375/023455<br>/023655/030985/032525/033085/033095/083875/08423 | 26,232,903                   |   | 4,184,763                           | 29,211,156                        |
| Drug Abuse and Addiction Research Programs   | 93.279 | S/08431S/08462S/08465S/19090S  | 1,940,719                    |   | 1,940,719                           | 29,211,156                        |
| Pass-Through From Arizona State University   | 93.279 |  |                              | 6,817                                     |                                     | 29,211,156                        |
| Pass-Through From Beam Diagnostics, Incorporated   | 93.279 |  |                              | 1,886                                     |                                     | 29,211,156                        |
| Pass-Through From East Tennessee State University  | 93.279 |  |                              | 213,100                                   |                                     | 29,211,156                        |
| Pass-Through From Eastern Virginia Medical School  | 93.279 | S110661-01   |                              | 18,198                                    |                                     | 29,211,156                        |
| Pass-Through From Fordham University   | 93.279 | FORD0078-30290   |                              | 3,557                                     |                                     | 29,211,156                        |
| Pass-Through From Georgia State University   | 93.279 |  |                              | 71,509                                    |                                     | 29,211,156                        |
| Pass-Through From H. Lee Moffitt Cancer Center and Research<br>Institute, Incorporated       | 93.279 |  |                              | 5,761                                     |                                     | 29,211,156                        |
| Pass-Through From Johns Hopkins University   | 93.279 |  |                              | 190,072                                   |                                     | 29,211,156                        |
| Pass-Through From Miriam Hospital  | 93.279 | 710-7147113  |                              | 44,142                                    |                                     | 29,211,156                        |
| Pass-Through From Q2i  | 93.279 |  |                              | 86,138                                    |                                     | 29,211,156                        |
| Pass-Through From Research Foundation of the City University of<br>New York                  | 93.279 |  |                              | 53,300                                    |                                     | 29,211,156                        |
| Pass-Through From Scripps Research Institute   | 93.279 | 5-54979  |                              | 9,288                                     |                                     | 29,211,156                        |
| Pass-Through From Stanford University  | 93.279 |  |                              | 34,071                                    |                                     | 29,211,156                        |
| Pass-Through From Syracuse University  | 93.279 | 32568-06057-S01  |                              | (2,381)                                   |                                     | 29,211,156                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity                            | ALN    | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From The Research Foundation of State University of New York                                     | 93.279 | 100-1187335-99511  |                           | 52,237                                 |                                  | 29,211,156                     |
| Pass-Through From University of California San Diego  | 93.279 | 703930/KR 705718   |                           | 36,800                                 |                                  | 29,211,156                     |
| Pass-Through From University of California, San Diego   | 93.279 |  |                           | 69,369                                 |                                  | 29,211,156                     |
| Pass-Through From University of Pittsburgh  | 93.279 | AWD00006300  |                           | 108,520                                |                                  | 29,211,156                     |
| Pass-Through From University of Texas Medical Branch Galveston  | 93.279 | 21-85260-01  |                           | 992                                    |                                  | 29,211,156                     |
| Pass-Through From Wake Forest University  | 93.279 | 952-32491-11000000084  |                           | 649                                    |                                  | 29,211,156                     |
| Pass-Through From Washington University   | 93.279 |  |                           | 23,764                                 |                                  | 29,211,156                     |
| Pass-Through From Yale University   | 93.279 |  |                           | 9,745                                  |                                  | 29,211,156                     |
| Centers for Disease Control and Prevention Investigations and Technical Assistance                            | 93.283 |  |                           |  |                                  | 133,750                        |
| Pass-Through From Mississippi State Department of Health  | 93.283 |  |                           | 19,410                                 |                                  | 133,750                        |
| Discovery and Applied Research for Technological Innovations to Improve Human Health                          | 93.286 |  | 7,328,263                 |  | 1,550,480                        | 8,058,551                      |
| Pass-Through From Brigham Young University  | 93.286 |  |                           | 273,805                                |                                  | 8,058,551                      |
| Pass-Through From Johns Hopkins University  | 93.286 |  |                           | 74,853                                 |                                  | 8,058,551                      |
| Pass-Through From Michigan Technological University   | 93.286 |  |                           | 20,667                                 |                                  | 8,058,551                      |
| Pass-Through From St. Jude Children's Research Hospital Incorporated  | 93.286 |  |                           | 18,780                                 |                                  | 8,058,551                      |
| Pass-Through From The Trustees of the University of Pennsylvania  | 93.286 |  |                           | 150,667                                |                                  | 8,058,551                      |
| Pass-Through From University of Michigan  | 93.286 |  |                           | 71,375                                 |                                  | 8,058,551                      |
| Pass-Through From University of Pittsburgh  | 93.286 |  |                           | 70,740                                 |                                  | 8,058,551                      |
| Minority Health and Health Disparities Research   | 93.307 |  | 3,909,407                 |  | 1,092,994                        | 4,474,056                      |
| Minority Health and Health Disparities Research   | 93.307 | 680535   | 12,100                    |  | 12,100                           | 4,474,056                      |
| Pass-Through From New York University Long Island School of Medicine  | 93.307 |  |                           | 23,246                                 |                                  | 4,474,056                      |
| Pass-Through From Northern Arizona University   | 93.307 | 1005192-01   |                           | 21,792                                 |                                  | 4,474,056                      |
| Pass-Through From University of Arkansas for Medical Sciences   | 93.307 | 55110/55540-VCU  |                           | 252,666                                |                                  | 4,474,056                      |
| Pass-Through From University of Illinois  | 93.307 | 18758  |                           | 7,196                                  |                                  | 4,474,056                      |
| Pass-Through From University of North Carolina at Chapel Hill   | 93.307 | 5128617  |                           | 43,148                                 |                                  | 4,474,056                      |
| Pass-Through From University of Utah  | 93.307 | 10068440-01-VCU  |                           | 132,067                                |                                  | 4,474,056                      |
| Trans-NIH Research Support  | 93.310 |  | 374,970                   |  |                                  | 2,623,063                      |
| Pass-Through From Gallaudet University  | 93.310 |  |                           | 44,295                                 |                                  | 2,623,063                      |
| Pass-Through From Icahn School of Medicine at Mount Sinai   | 93.310 |  |                           | 1,862,133                              |                                  | 2,623,063                      |
| Pass-Through From Johns Hopkins University  | 93.310 |  |                           | 34,886                                 |                                  | 2,623,063                      |
| Pass-Through From Massachusetts General Hospital  | 93.310 | SEELOS SLS-005   |                           | 74,390                                 |                                  | 2,623,063                      |
| Pass-Through From Medical University of South Carolina  | 93.310 |  |                           | 35,109                                 |                                  | 2,623,063                      |
| Pass-Through From The Regents of the University of Colorado   | 93.310 |  |                           | 7,657                                  |                                  | 2,623,063                      |
| Pass-Through From University of Chicago   | 93.310 |  |                           | 14,181                                 |                                  | 2,623,063                      |
| Pass-Through From Vanderbilt University Medical Center  | 93.310 | VUMC 109974  |                           | 85,261                                 |                                  | 2,623,063                      |
| Pass-Through From Yale University   | 93.310 |  |                           | 90,181                                 |                                  | 2,623,063                      |
| Rare Disorders: Research, Surveillance, Health Promotion, and Education                                       | 93.315 |  | 327,216                   |  |                                  | 344,658                        |
| Rare Disorders: Research, Surveillance, Health Promotion, and Education                                       | 93.315 | 061205/062645/063245/064005  | 17,442                    |  | 17,442                           | 344,658                        |
| Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention    | 93.326 |  | 411,445                   |  | 191,428                          | 411,445                        |
| National Center for Advancing Translational Sciences  | 93.350 |  | 7,389,306                 |  | 397,936                          | 8,499,555                      |
| National Center for Advancing Translational Sciences  | 93.350 | 014445/024635/024645/083555/083565/372735  | 587,955                   |  | 587,955                          | 8,499,555                      |
| National Center for Advancing Translational Sciences  | 93.350 | 418996-19858   | 148,975                   |  | 148,975                          | 8,499,555                      |
| National Center for Advancing Translational Sciences  | 93.350 | 418998-19858   | 7,896                     |  | 7,896                            | 8,499,555                      |
| National Center for Advancing Translational Sciences  | 93.350 | 418999-19858   | 27,974                    |  | 27,974                           | 8,499,555                      |
| National Center for Advancing Translational Sciences  | 93.350 | 419001-19858   | 39,070                    |  | 39,070                           | 8,499,555                      |
| Pass-Through From Axle Informatics, Limited Liability Company   | 93.350 |  |                           | 50,612                                 |                                  | 8,499,555                      |
| Pass-Through From Carilion Medical Center   | 93.350 |  |                           | 20,390                                 |                                  | 8,499,555                      |
| Pass-Through From Duke Clinical Research Institute  | 93.350 |  |                           | 78,099                                 |                                  | 8,499,555                      |
| Pass-Through From Duke University   | 93.350 |  |                           | 102,292                                |                                  | 8,499,555                      |
| Pass-Through From Phase Incorporated  | 93.350 |  |                           | 28,395                                 |                                  | 8,499,555                      |
| Pass-Through From University of Colorado Denver   | 93.350 | FY22.1126.064  |                           | (1,271)                                |                                  | 8,499,555                      |
| Pass-Through From Vanderbilt University   | 93.350 |  |                           | 19,862                                 |                                  | 8,499,555                      |
| Research Infrastructure Programs  | 93.351 |  | 1,304,870                 |  |                                  | 1,304,870                      |
| 21st Century Cures Act - Beau Biden Cancer Moonshot   | 93.353 |  |                           |  |                                  | 132,068                        |
| Pass-Through From Dana-Farber Cancer Institute, Incorporated  | 93.353 |  |                           | 132,068                                |                                  | 132,068                        |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354 |  | 88,184                    |  |                                  | 12,604,212                     |
| Nurse Education, Practice, Quality and Retention Grants   | 93.359 |  | 882,204                   |  |                                  | 905,090                        |
| Nursing Research  | 93.361 |  | 1,746,879                 |  | 36,123                           | 1,844,303                      |
| Nursing Research  | 93.361 | 032325   | 12,288                    |  | 12,288                           | 1,844,303                      |
| Pass-Through From Barron Associates, Incorporated   | 93.361 |  |                           | 23,635                                 |                                  | 1,844,303                      |
| Pass-Through From Children's Hospital Medical Center  | 93.361 |  |                           | 47,088                                 |                                  | 1,844,303                      |
| Pass-Through From The University of Tennessee   | 93.361 | 21-4808 UNIV. OF TENNESSEE   |                           | 2,363                                  |                                  | 1,844,303                      |
| Pass-Through From University of North Carolina at Chapel Hill   | 93.361 |  |                           | 12,050                                 |                                  | 1,844,303                      |
| ACL Independent Living State Grants   | 93.369 | 373255   | 299,908                   |  | 3,848                            | 771,908                        |
| Cancer Cause and Prevention Research  | 93.393 |  | 7,847,938                 |  | 932,571                          | 10,730,359                     |
|   |        | 015645/015655/032105/371245/371265/373115/530115/530125/552045/554405/563535/564695/620825/62083 |                           |  |                                  |                                |
|   |        | S  |                           |  |                                  |                                |
| Cancer Cause and Prevention Research  | 93.393 |  | 1,247,545                 |  | 1,247,545                        | 10,730,359                     |
| Pass-Through From Cairnsurgical, Incorporated   | 93.393 |  |                           | 12,004                                 |                                  | 10,730,359                     |
| Pass-Through From Fred Hutchinson Cancer Center   | 93.393 |  |                           | 66,181                                 |                                  | 10,730,359                     |
| Pass-Through From Georgetown University   | 93.393 | 424855_GR424471-VCU  |                           | 104,977                                |                                  | 10,730,359                     |
| Pass-Through From Medical University of South Carolina  | 93.393 |  |                           | 211,101                                |                                  | 10,730,359                     |
| Pass-Through From Nemours Children's Hospital, Delaware   | 93.393 |  |                           | 91,575                                 |                                  | 10,730,359                     |
| Pass-Through From NRG Oncology Foundation, Incorporated   | 93.393 |  |                           | 9,312                                  |                                  | 10,730,359                     |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity | ALN    | Additional Award Identification  | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|--|---------------------------|--|----------------------------------|--------------------------------|
| Pass-Through From Research Foundation of the City University of New York           | 93.393 |  |                           | 95,225                                 |                                  | 10,730,359                     |
| Pass-Through From The Ohio State University  | 93.393 |  |                           | 256,498                                |                                  | 10,730,359                     |
| Pass-Through From The Regents of the University of Michigan                        | 93.393 |  |                           | 27,454                                 |                                  | 10,730,359                     |
| Pass-Through From Tufts Medical Center Incorporated                                | 93.393 |  |                           | 5,746                                  |                                  | 10,730,359                     |
| Pass-Through From University of Arizona  | 93.393 |  |                           | 113,221                                |                                  | 10,730,359                     |
| Pass-Through From University of Florida  | 93.393 |  |                           | 84,231                                 |                                  | 10,730,359                     |
| Pass-Through From University of Florida  | 93.393 | SUB00003736  |                           | (44)                                   |                                  | 10,730,359                     |
| Pass-Through From University of Minnesota  | 93.393 |  |                           | 1,979                                  |                                  | 10,730,359                     |
| Pass-Through From University of North Carolina at Chapel Hill                      | 93.393 | 5128248  |                           | 188,224                                |                                  | 10,730,359                     |
| Pass-Through From University of Pittsburgh   | 93.393 |  |                           | 36,990                                 |                                  | 10,730,359                     |
| Pass-Through From University of Texas at Austin                                    | 93.393 | UT AUS-SUB00000651   |                           | 164,547                                |                                  | 10,730,359                     |
| Pass-Through From University of Washington   | 93.393 |  |                           | 11,731                                 |                                  | 10,730,359                     |
| Pass-Through From Vanderbilt University Medical Center                             | 93.393 |  |                           | 133,821                                |                                  | 10,730,359                     |
| Pass-Through From Wake Forest University   | 93.393 | 2167-45104-11000002236/WF97415 - UPBEAT  |                           | 20,103                                 |                                  | 10,730,359                     |
| Cancer Detection and Diagnosis Research  | 93.394 |  | 2,471,678                 |  | 309,445                          | 4,035,868                      |
| Cancer Detection and Diagnosis Research  | 93.394 | 501945   | 20,548                    |  | 20,548                           | 4,035,868                      |
| Pass-Through From Arizona State University   | 93.394 |  |                           | 12,876                                 |                                  | 4,035,868                      |
| Pass-Through From Johns Hopkins University   | 93.394 |  |                           | 67,524                                 |                                  | 4,035,868                      |
| Pass-Through From St. Jude Children's Research Hospital Incorporated               | 93.394 |  |                           | 259,611                                |                                  | 4,035,868                      |
| Pass-Through From University of Arizona  | 93.394 |  |                           | 405,174                                |                                  | 4,035,868                      |
| Pass-Through From University of California   | 93.394 |  |                           | 129,033                                |                                  | 4,035,868                      |
| Pass-Through From University of Illinois   | 93.394 |  |                           | 91,258                                 |                                  | 4,035,868                      |
| Pass-Through From University of Washington   | 93.394 |  |                           | 74,426                                 |                                  | 4,035,868                      |
| Pass-Through From University of Wisconsin Madison                                  | 93.394 |  |                           | 315,519                                |                                  | 4,035,868                      |
| Pass-Through From Washington University  | 93.394 |  |                           | 188,221                                |                                  | 4,035,868                      |
| Cancer Treatment Research  | 93.395 |  | 13,193,354                |  | 1,773,951                        | 15,414,057                     |
|  |        | 031705/031715/031725/033295/084475/139545/191415/191425/191435/553915/630135/630145/671025/71054 |                           |  |                                  |                                |
| Cancer Treatment Research  | 93.395 | S/710555   | 731,857                   |  | 731,857                          | 15,414,057                     |
| Pass-Through From Alliance for Clinical Trials in Oncology Foundation              | 93.395 |  |                           | 378                                    |                                  | 15,414,057                     |
| Pass-Through From Baylor College of Medicine                                       | 93.395 |  |                           | 21,922                                 |                                  | 15,414,057                     |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                 | 93.395 |  |                           | 146,508                                |                                  | 15,414,057                     |
| Pass-Through From Hobart and William Smith Colleges                                | 93.395 | R15CA274493  |                           | 7,116                                  |                                  | 15,414,057                     |
| Pass-Through From Johns Hopkins University   | 93.395 |  |                           | 15,969                                 |                                  | 15,414,057                     |
| Pass-Through From Light Switch Bio Limited Liability Company                       | 93.395 | R41CA281440  |                           | 73,946                                 |                                  | 15,414,057                     |
| Pass-Through From Michigan State University  | 93.395 |  |                           | 27,974                                 |                                  | 15,414,057                     |
| Pass-Through From NRG Oncology Foundation, Incorporated                            | 93.395 |  |                           | 15,262                                 |                                  | 15,414,057                     |
| Pass-Through From NRG Oncology Foundation, Incorporated                            | 93.395 | NRG ONCOLOGY NSABP-B-52/NRG-BEAR-GY10  |                           | 61,626                                 |                                  | 15,414,057                     |
| Pass-Through From Parabon NanoLabs, Incorporated                                   | 93.395 |  |                           | 83,995                                 |                                  | 15,414,057                     |
| Pass-Through From Public Health Institute  | 93.395 |  |                           | 12,460                                 |                                  | 15,414,057                     |
| Pass-Through From Saint Louis University   | 93.395 | A01750-15580   |                           | 12,975                                 |                                  | 15,414,057                     |
| Pass-Through From The State University of New Jersey, Rutgers                      | 93.395 |  |                           | 42,458                                 |                                  | 15,414,057                     |
| Pass-Through From The Tiny Cargo Company   | 93.395 |  |                           | 67,754                                 |                                  | 15,414,057                     |
| Pass-Through From The University of Texas  | 93.395 | UNIV OF TEXAS 3001325283   |                           | 4,506                                  |                                  | 15,414,057                     |
| Pass-Through From The University of Vermont  | 93.395 | AWD00000526SUB00000229   |                           | 124,561                                |                                  | 15,414,057                     |
| Pass-Through From University of Central Florida                                    | 93.395 | 69016060-01  |                           | 50,043                                 |                                  | 15,414,057                     |
| Pass-Through From University of Florida  | 93.395 | SUB00002574 UNIV OF FLORIDA  |                           | 106,166                                |                                  | 15,414,057                     |
| Pass-Through From University of Michigan   | 93.395 | SUBK00020266   |                           | 26,547                                 |                                  | 15,414,057                     |
| Pass-Through From University of Tennessee  | 93.395 |  |                           | 7,709                                  |                                  | 15,414,057                     |
| Pass-Through From University of Texas Southwestern Medical Center                  | 93.395 |  |                           | 20,928                                 |                                  | 15,414,057                     |
| Pass-Through From University of Washington   | 93.395 |  |                           | 71,615                                 |                                  | 15,414,057                     |
| Pass-Through From Wake Forest University   | 93.395 |  |                           | 84,027                                 |                                  | 15,414,057                     |
| Pass-Through From Wake Forest University   | 93.395 | 1624-32058-11000001228   |                           | 110,244                                |                                  | 15,414,057                     |
| Pass-Through From Wake Forest University Health Sciences                           | 93.395 |  |                           | 292,157                                |                                  | 15,414,057                     |
| Cancer Biology Research  | 93.396 |  | 9,918,411                 |  | 375,657                          | 11,018,338                     |
| Cancer Biology Research  | 93.396 | 013335/062195/062205/085915/138425/191095/650925   | 115,240                   |  | 115,240                          | 11,018,338                     |
| Pass-Through From Children's Hospital of Philadelphia                              | 93.396 |  |                           | 6,903                                  |                                  | 11,018,338                     |
| Pass-Through From Fox Chase Cancer Center  | 93.396 |  |                           | 1,274                                  |                                  | 11,018,338                     |
| Pass-Through From Georgetown University  | 93.396 |  |                           | 387,317                                |                                  | 11,018,338                     |
| Pass-Through From Mt. Sinai School of Medicine                                     | 93.396 | 0255 I661 4609   |                           | 53,976                                 |                                  | 11,018,338                     |
| Pass-Through From The Ohio State University  | 93.396 |  |                           | 22,146                                 |                                  | 11,018,338                     |
| Pass-Through From The Pennsylvania State University                                | 93.396 |  |                           | 61                                     |                                  | 11,018,338                     |
| Pass-Through From University of North Carolina at Chapel Hill                      | 93.396 |  |                           | 269,275                                |                                  | 11,018,338                     |
| Pass-Through From University of North Carolina, Chapel Hill                        | 93.396 |  |                           | 24,389                                 |                                  | 11,018,338                     |
| Pass-Through From University of Texas  | 93.396 |  |                           | 9,576                                  |                                  | 11,018,338                     |
| Pass-Through From University of Texas M. D. Anderson Cancer Center                 | 93.396 |  |                           | 94,995                                 |                                  | 11,018,338                     |
| Pass-Through From Washington University  | 93.396 | WU-22-0496   |                           | 114,775                                |                                  | 11,018,338                     |
| Cancer Centers Support Grants  | 93.397 |  | 8,812,626                 |  | 62,177                           | 8,973,460                      |
| Cancer Centers Support Grants  | 93.397 | 092915   | 39,392                    |  | 39,392                           | 8,973,460                      |
| Pass-Through From Medical University of South Carolina                             | 93.397 | A00-3431-S003/A00-3431-S004  |                           | 23,374                                 |                                  | 8,973,460                      |
| Pass-Through From Trustees of Indiana University                                   | 93.397 |  |                           | 91,097                                 |                                  | 8,973,460                      |
|  |        | 3210001349-20-078/3210001349-23-101/3210001349-23-103/PO7800006635                               |                           | 6,971                                  |                                  | 8,973,460                      |
| Pass-Through From University of Kentucky   | 93.397 |  |                           |  |                                  | 8,973,460                      |
| Cancer Research Manpower   | 93.398 |  | 2,680,955                 |  |                                  | 2,680,955                      |
| Cancer Control   | 93.399 |  | 1,950,003                 |  |                                  | 2,347,021                      |
| Cancer Control   | 93.399 | 023415/023465/023675/025055/025135/025145  | 323,672                   |  | 323,672                          | 2,347,021                      |
| Pass-Through From Baylor College of Medicine                                       | 93.399 |  |                           | 69,035                                 |                                  | 2,347,021                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                 | 93.399 |  |                           | 3,471                                  |                                  | 2,347,021                      |
| Pass-Through From NRG Oncology Foundation, Incorporated                            | 93.399 | NCORP-GY10/NCORP-LOUGHAN-GY7   |                           | 840                                    |                                  | 2,347,021                      |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity                                    | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 93.421 |  |                              |   |                                     | 1,661,795                         |
| Pass-Through From American College of Preventive Medicine   | 93.421 | ACPM_Wolf_Natl DPP Coach   |                              | 8,396                                     |                                     | 1,661,795                         |
| Pass-Through From Council of State and Territorial Epidemiologists, Incorporated  | 93.421 |  |                              | 211,086                                   |                                     | 1,661,795                         |
| Pass-Through From National Association of Chronic Disease Directors   | 93.421 |  |                              | 120,334                                   |                                     | 1,661,795                         |
| Pass-Through From The National Association of Chronic Disease Directors   | 93.421 |  |                              | 202,459                                   |                                     | 1,661,795                         |
| The National Cardiovascular Health Program  | 93.426 |  | 8,610                        |   |                                     | 1,541,692                         |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research                                     | 93.433 |  | 2,559,952                    |   |                                     | 3,708,118                         |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research                                     | 93.433 | 05166S/05167S/05168S/05170S/05171S/05172S/05173S/05216S/05217S/05218S/05220S/05221S/05223S/18166 |                              |   |                                     |                                   |
| Pass-Through From Indiana University  | 93.433 | S/18167S/18278S/56423S/56451S/56488S   | 968,031                      |   | 968,031                             | 3,708,118                         |
| Pass-Through From The Ohio State University   | 93.433 | 8700 PO0573999   |                              | 17,913                                    |                                     | 3,708,118                         |
| Pass-Through From The Ohio State University   | 93.433 |  |                              | 6,200                                     |                                     | 3,708,118                         |
| Pass-Through From The Ohio State University   | 93.433 | GR125031   |                              | 31,578                                    |                                     | 3,708,118                         |
| Pass-Through From University of Montana   | 93.433 |  |                              | 29,732                                    |                                     | 3,708,118                         |
| Alzheimer's Disease Program Initiative (ADPI)   | 93.470 |  | 245,999                      |   |                                     | 298,161                           |
| Alzheimer's Disease Program Initiative (ADPI)   | 93.470 | 56278S/56405S  |                              |   | 52,162                              | 298,161                           |
| Congressional Directives  | 93.493 |  | 1,526,432                    |   |                                     | 2,455,925                         |
| Community Health Workers for Public Health Response and Resilient   | 93.495 |  |                              |   |                                     | 616,161                           |
| Pass-Through From Institute for Public Health Innovation  | 93.495 |  |                              | 257,387                                   |                                     | 616,161                           |
| Temporary Assistance for Needy Families   | 93.558 |  |                              |   |                                     | 154,506,871                       |
| Pass-Through From Families Forward Virginia   | 93.558 | 2001VABCC6   |                              | 20,351                                    |                                     | 154,506,871                       |
| Community-Based Child Abuse Prevention Grants   | 93.590 |  | 9,304                        |   |                                     | 2,747,016                         |
| Pass-Through From Families Forward Virginia   | 93.590 | 2001VABCC6   |                              | 88,611                                    |                                     | 2,747,016                         |
| Developmental Disabilities Projects of National Significance  | 93.631 |  | 194,913                      |   |                                     | 494,531                           |
| Developmental Disabilities Projects of National Significance  | 93.631 | 05181S/05234S  | 15,200                       |   | 15,200                              | 494,531                           |
| Certified Community Behavioral Health Clinic Expansion Grants   | 93.696 |  |                              |   |                                     | 189,071                           |
| Pass-Through From Mount Rogers Community Services Board   | 93.696 |  |                              | 99,690                                    |                                     | 189,071                           |
| Pass-Through From New River Valley Community Services   | 93.696 |  |                              | 89,381                                    |                                     | 189,071                           |
| Mental and Behavioral Health Education and Training Grants  | 93.732 |  | 220,258                      |   |                                     | 3,713,364                         |
| Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations                                 | 93.779 |  | 894,095                      |   | 482,712                             | 894,095                           |
| Cardiovascular Diseases Research  | 93.837 |  | 36,660,803                   |   | 4,416,712                           | 40,850,903                        |
| Cardiovascular Diseases Research  | 93.837 | 08271S/12981S/56442S/62096S  | 164,087                      |   | 164,087                             | 40,850,903                        |
| Cardiovascular Diseases Research  | 93.837 | 1R15HL45530-01A1   | 18,951                       |   | 18,951                              | 40,850,903                        |
| Pass-Through From Augusta University  | 93.837 |  |                              | 1,066,751                                 |                                     | 40,850,903                        |
| Pass-Through From Baylor College of Medicine  | 93.837 |  |                              | 58,760                                    |                                     | 40,850,903                        |
| Pass-Through From Beth Israel Deaconess Medical Center, Incorporated  | 93.837 |  |                              | 1,233                                     |                                     | 40,850,903                        |
| Pass-Through From Board of Regents of the University of Nebraska  | 93.837 |  |                              | 40,944                                    |                                     | 40,850,903                        |
| Pass-Through From Children's Hospital of Philadelphia   | 93.837 |  |                              | 78,597                                    |                                     | 40,850,903                        |
| Pass-Through From Fred Hutchinson Cancer Center   | 93.837 |  |                              | 27,124                                    |                                     | 40,850,903                        |
| Pass-Through From Harvard Pilgrim Health Care Incorporated  | 93.837 |  |                              | 72,202                                    |                                     | 40,850,903                        |
| Pass-Through From Icahn School of Medicine at Mount Sinai   | 93.837 |  |                              | 6,001                                     |                                     | 40,850,903                        |
| Pass-Through From Massachusetts General Hospital  | 93.837 |  |                              | 50,091                                    |                                     | 40,850,903                        |
| Pass-Through From Massachusetts General Hospital  | 93.837 | REPRIEVE A5332   |                              | 632                                       |                                     | 40,850,903                        |
| Pass-Through From National Marrow Donor Program   | 93.837 |  |                              | 677                                       |                                     | 40,850,903                        |
| Pass-Through From Northwestern University   | 93.837 |  |                              | 99,136                                    |                                     | 40,850,903                        |
| Pass-Through From Northwestern University   | 93.837 | 6006643S VCU REACT-AF  |                              | 68,393                                    |                                     | 40,850,903                        |
| Pass-Through From NovoMedix Limited Liability Company   | 93.837 | NOVOMEDIX  |                              | 347,775                                   |                                     | 40,850,903                        |
| Pass-Through From Pennsylvania State University   | 93.837 |  |                              | 8,203                                     |                                     | 40,850,903                        |
| Pass-Through From Research Triangle Institute   | 93.837 |  |                              | 41,386                                    |                                     | 40,850,903                        |
| Pass-Through From Selsym Biotech, Incorporated  | 93.837 |  |                              | 75,635                                    |                                     | 40,850,903                        |
| Pass-Through From The George Washington University  | 93.837 |  |                              | 49,719                                    |                                     | 40,850,903                        |
| Pass-Through From The Ohio State University   | 93.837 |  |                              | 21,126                                    |                                     | 40,850,903                        |
| Pass-Through From The Regents of the University of Michigan   | 93.837 |  |                              | 60,149                                    |                                     | 40,850,903                        |
| Pass-Through From Trustees of Boston University   | 93.837 |  |                              | 216,242                                   |                                     | 40,850,903                        |
| Pass-Through From Trustees of Indiana University  | 93.837 |  |                              | 41,776                                    |                                     | 40,850,903                        |
| Pass-Through From University of Alabama   | 93.837 | 000533801-SP002-SC002  |                              | 1,290                                     |                                     | 40,850,903                        |
| Pass-Through From University of Connecticut   | 93.837 |  |                              | 292,231                                   |                                     | 40,850,903                        |
| Pass-Through From University of Houston   | 93.837 | R-22-0107  |                              | 140                                       |                                     | 40,850,903                        |
| Pass-Through From University of Houston System  | 93.837 | R220000041 AMENDMENT 2   |                              | 160,334                                   |                                     | 40,850,903                        |
| Pass-Through From University of Maryland  | 93.837 |  |                              | 19,663                                    |                                     | 40,850,903                        |
| Pass-Through From University of Michigan  | 93.837 | SUBK00012878   |                              | 86,210                                    |                                     | 40,850,903                        |
| Pass-Through From University of North Carolina at Chapel Hill   | 93.837 |  |                              | 290,630                                   |                                     | 40,850,903                        |
| Pass-Through From University of Pittsburgh  | 93.837 |  |                              | 67,370                                    |                                     | 40,850,903                        |
| Pass-Through From University of Rochester   | 93.837 |  |                              | 24,171                                    |                                     | 40,850,903                        |
| Pass-Through From University of Rochester   | 93.837 | HIS-CRT  |                              | 20,788                                    |                                     | 40,850,903                        |
| Pass-Through From University of Texas   | 93.837 |  |                              | 5,636                                     |                                     | 40,850,903                        |
| Pass-Through From University of Utah  | 93.837 |  |                              | 88,287                                    |                                     | 40,850,903                        |
| Pass-Through From University of Vermont and State Agricultural College  | 93.837 |  |                              | 121,873                                   |                                     | 40,850,903                        |
| Pass-Through From University of Washington  | 93.837 |  |                              | 40,200                                    |                                     | 40,850,903                        |
| Pass-Through From Vanderbilt University Medical Center  | 93.837 |  |                              | 38,143                                    |                                     | 40,850,903                        |
| Pass-Through From Wake Forest University  | 93.837 |  |                              | 23,818                                    |                                     | 40,850,903                        |
| Pass-Through From Wake Forest University  | 93.837 | 1384-32491-11000000760   |                              | 81,545                                    |                                     | 40,850,903                        |
| Pass-Through From Wake Forest University Health Sciences  | 93.837 |  |                              | 145,842                                   |                                     | 40,850,903                        |
| Pass-Through From Washington University   | 93.837 | WU-2-0121  |                              | 1,088                                     |                                     | 40,850,903                        |
| Lung Diseases Research  | 93.838 |  | 7,961,311                    |   | 1,226,729                           | 13,722,801                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity                | ALN    | Additional Award Identification                  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Lung Diseases Research   | 93.838 | 191145/373565/373585/501735/501755               | 659,744                      |   | 659,744                             | 13,722,801                        |
| Pass-Through From Ann & Robert H. Lurie Children's Hospital of Chicago                               | 93.838 |  |                              | 123,339                                   |                                     | 13,722,801                        |
| Pass-Through From Barron Associates, Incorporated  | 93.838 |  |                              | 82,758                                    |                                     | 13,722,801                        |
| Pass-Through From Cornell University   | 93.838 |  |                              | 938,575                                   |                                     | 13,722,801                        |
| Pass-Through From Covenant Therapeutics, Limited Liability Company                                   | 93.838 |  |                              | 29,972                                    |                                     | 13,722,801                        |
| Pass-Through From Duke University  | 93.838 |  |                              | 2,116                                     |                                     | 13,722,801                        |
| Pass-Through From Health In Color, Incorporated  | 93.838 |  |                              | 14,210                                    |                                     | 13,722,801                        |
| Pass-Through From Icahn School of Medicine at Mount Sinai  | 93.838 |  |                              | 260,245                                   |                                     | 13,722,801                        |
| Pass-Through From Massachusetts General Hospital   | 93.838 | 239080   |                              | 13,695                                    |                                     | 13,722,801                        |
| Pass-Through From New York University  | 93.838 | OT2HL161847-01/PATHO-PH2-SUB_26_23/PED-10-22     |                              | 2,709,569                                 |                                     | 13,722,801                        |
| Pass-Through From The Regents of the University of Colorado  | 93.838 |  |                              | 413,224                                   |                                     | 13,722,801                        |
| Pass-Through From The Regents of the University of Michigan  | 93.838 |  |                              | 173,850                                   |                                     | 13,722,801                        |
| Pass-Through From The Trustees of Columbia University in the City of New York                        | 93.838 |  |                              | 108,149                                   |                                     | 13,722,801                        |
| Pass-Through From Trustees of Indiana University   | 93.838 |  |                              | 114                                       |                                     | 13,722,801                        |
| Pass-Through From University of California at San Francisco  | 93.838 |  |                              | 20,125                                    |                                     | 13,722,801                        |
| Pass-Through From University of California San Diego   | 93.838 | KR 705113  |                              | 176,713                                   |                                     | 13,722,801                        |
| Pass-Through From University of Rhode Island   | 93.838 |  |                              | 25,255                                    |                                     | 13,722,801                        |
| Pass-Through From Vanderbilt University Medical Center   | 93.838 |  |                              | 2,528                                     |                                     | 13,722,801                        |
| Pass-Through From Wake Forest University   | 93.838 | ASTER PROTOCOL                                   |                              | (19,145)                                  |                                     | 13,722,801                        |
| Pass-Through From Wake Forest University Health Sciences   | 93.838 |  |                              | 26,454                                    |                                     | 13,722,801                        |
| Blood Diseases and Resources Research  | 93.839 |  | 4,559,668                    |   |                                     | 6,570,825                         |
| Blood Diseases and Resources Research  | 93.839 | 500625   | 319,181                      |   | 446,914                             | 6,570,825                         |
| Pass-Through From Augusta University   | 93.839 | 33737-35   |                              | 14,961                                    |                                     | 6,570,825                         |
| Pass-Through From Blood Center of Wisconsin  | 93.839 | 1001414_VCU/FP19601 VERSITI                      |                              | 277,309                                   |                                     | 6,570,825                         |
| Pass-Through From Coriell Institute for Medical Research   | 93.839 | A22-0003-S002                                    |                              | 20,707                                    |                                     | 6,570,825                         |
| Pass-Through From Covenant Therapeutics, Limited Liability Company                                   | 93.839 |  |                              | 18,123                                    |                                     | 6,570,825                         |
| Pass-Through From North Carolina State University  | 93.839 |  |                              | 132,991                                   |                                     | 6,570,825                         |
| Pass-Through From The Regents of the University of Colorado  | 93.839 |  |                              | 278,062                                   |                                     | 6,570,825                         |
| Pass-Through From The Scripps Research Institute   | 93.839 |  |                              | 73,052                                    |                                     | 6,570,825                         |
| Pass-Through From The Trustees of Columbia University in the City of New York                        | 93.839 |  |                              | 250,391                                   |                                     | 6,570,825                         |
| Pass-Through From University of California, San Diego  | 93.839 |  |                              | 4,549                                     |                                     | 6,570,825                         |
| Pass-Through From University of Colorado   | 93.839 |  |                              | 169,510                                   |                                     | 6,570,825                         |
| Pass-Through From University of Maryland   | 93.839 | 20795  |                              | 140,315                                   |                                     | 6,570,825                         |
| Pass-Through From University of Pittsburgh   | 93.839 | AWD00007978 139537-3                             |                              | 22,296                                    |                                     | 6,570,825                         |
| Pass-Through From Versiti Wisconsin, Incorporated  | 93.839 | VERSITI BLOOD CENTER WISCONSIN                   |                              | 286,683                                   |                                     | 6,570,825                         |
| Pass-Through From Washington University  | 93.839 |  |                              | 3,027                                     |                                     | 6,570,825                         |
| Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders | 93.840 |  |                              |   |                                     | 521,319                           |
| Pass-Through From Duke University  | 93.840 |  |                              | 1,769                                     |                                     | 521,319                           |
| Pass-Through From University of California at San Francisco  | 93.840 |  |                              | 2,001                                     |                                     | 521,319                           |
| Pass-Through From Vanderbilt University  | 93.840 | VUMC102448                                       |                              | 122,832                                   |                                     | 521,319                           |
| Pass-Through From Vanderbilt University Medical Center   | 93.840 |  |                              | 287,298                                   |                                     | 521,319                           |
| Pass-Through From Vanderbilt University Medical Center   | 93.840 | VUMC97235  |                              | 107,419                                   |                                     | 521,319                           |
| Arthritis, Musculoskeletal and Skin Diseases Research  | 93.846 |  | 6,435,198                    |   | 716,466                             | 8,182,833                         |
| Arthritis, Musculoskeletal and Skin Diseases Research  | 93.846 | 157605/502545/710805                             | 162,179                      |   | 162,179                             | 8,182,833                         |
| Pass-Through From Baylor College of Medicine   | 93.846 |  |                              | 198,214                                   |                                     | 8,182,833                         |
| Pass-Through From Indiana University   | 93.846 | 9277_VCU   |                              | 91,530                                    |                                     | 8,182,833                         |
| Pass-Through From Johns Hopkins University   | 93.846 |  |                              | 18,194                                    |                                     | 8,182,833                         |
| Pass-Through From Mayo Clinic Rochester  | 93.846 |  |                              | 14,782                                    |                                     | 8,182,833                         |
| Pass-Through From Miami University   | 93.846 | G03860   |                              | 118,418                                   |                                     | 8,182,833                         |
| Pass-Through From Northwestern University  | 93.846 | 60058648 VCU/60059122 VCU                        |                              | 29,879                                    |                                     | 8,182,833                         |
| Pass-Through From Springbok, Incorporated  | 93.846 |  |                              | 78,482                                    |                                     | 8,182,833                         |
| Pass-Through From Trustees of Boston University  | 93.846 |  |                              | 8,081                                     |                                     | 8,182,833                         |
| Pass-Through From Tybr Health, Incorporated  | 93.846 |  |                              | 75,380                                    |                                     | 8,182,833                         |
| Pass-Through From University of Colorado   | 93.846 |  |                              | 555,812                                   |                                     | 8,182,833                         |
| Pass-Through From University of Pittsburgh   | 93.846 |  |                              | 648                                       |                                     | 8,182,833                         |
| Pass-Through From University of Rochester  | 93.846 | SUB00000487/ UR FAO GRS33127/SUB00000488 / UR    |                              |   |                                     |                                   |
| Pass-Through From University of Rochester  | 93.846 | FAO GRS33125                                     |                              | 296,710                                   |                                     | 8,182,833                         |
| Pass-Through From University of Texas Health at Houston  | 93.846 | SA0001656  |                              | 88,374                                    |                                     | 8,182,833                         |
| Pass-Through From Wake Forest University Health Sciences   | 93.846 |  |                              | 4,650                                     |                                     | 8,182,833                         |
| Pass-Through From Washington University  | 93.846 |  |                              | 6,302                                     |                                     | 8,182,833                         |
| Diabetes, Digestive, and Kidney Diseases Extramural Research   | 93.847 |  | 25,918,978                   |   | 3,104,181                           | 29,009,865                        |
| Diabetes, Digestive, and Kidney Diseases Extramural Research   | 93.847 | 012405/015475/024215/024295/032125/032925/043495 |                              |   |                                     |                                   |
| Pass-Through From Baylor College of Medicine   | 93.847 | /043515/043525/137995                            | 585,011                      |   | 585,011                             | 29,009,865                        |
| Pass-Through From Beth Israel Deaconess Medical Center, Incorporated                                 | 93.847 |  |                              | 19,902                                    |                                     | 29,009,865                        |
| Pass-Through From City of Hope   | 93.847 |  |                              | 46,366                                    |                                     | 29,009,865                        |
| Pass-Through From Drexel University  | 93.847 | 63443.2009937.6693XX                             |                              | 4,651                                     |                                     | 29,009,865                        |
| Pass-Through From Duke University  | 93.847 |  |                              | 63,489                                    |                                     | 29,009,865                        |
| Pass-Through From Emocha Mobile Health Incorporated  | 93.847 |  |                              | 81,494                                    |                                     | 29,009,865                        |
| Pass-Through From Indiana University   | 93.847 | 8431-VCU PO 0468449/8898-VCU                     |                              | 120,687                                   |                                     | 29,009,865                        |
| Pass-Through From Johns Hopkins University   | 93.847 | 2005768635                                       |                              | 89,222                                    |                                     | 29,009,865                        |
| Pass-Through From Joslin Diabetes Center Incorporated  | 93.847 |  |                              | 142,830                                   |                                     | 29,009,865                        |
| Pass-Through From Massachusetts General Hospital   | 93.847 |  |                              | 8,588                                     |                                     | 29,009,865                        |
| Pass-Through From Oregon Health & Science University   | 93.847 |  |                              | 45,252                                    |                                     | 29,009,865                        |
| Pass-Through From Research Institute at Nationwide Children's Hospital                               | 93.847 |  |                              | 4,798                                     |                                     | 29,009,865                        |
| Pass-Through From S1P Therapeutics Incorporated  | 93.847 |  |                              | 5,227                                     |                                     | 29,009,865                        |
| Pass-Through From The Children's Hospital Corporation  | 93.847 |  |                              | 66,092                                    |                                     | 29,009,865                        |
| Pass-Through From The Children's Hospital of Philadelphia  | 93.847 |  |                              | 247,220                                   |                                     | 29,009,865                        |
| Pass-Through From The Children's Hospital of Philadelphia  | 93.847 |  |                              | 7,997                                     |                                     | 29,009,865                        |
| Pass-Through From The Regents of the University of Colorado  | 93.847 |  |                              | 131,174                                   |                                     | 29,009,865                        |
| Pass-Through From The Regents of the University of Michigan  | 93.847 |  |                              | 84,653                                    |                                     | 29,009,865                        |



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From The Trustees of the University of Pennsylvania                      | 93.847 |  |                              | 72,241                                    |                                     | 29,009,865                        |
| Pass-Through From University of Alabama at Birmingham                                 | 93.847 |  |                              | 5,049                                     |                                     | 29,009,865                        |
| Pass-Through From University of Cincinnati  | 93.847 |  |                              | 10,969                                    |                                     | 29,009,865                        |
| Pass-Through From University of Connecticut   | 93.847 | 378741   |                              | 1,730                                     |                                     | 29,009,865                        |
| Pass-Through From University of Florida   | 93.847 |  |                              | 7,344                                     |                                     | 29,009,865                        |
| Pass-Through From University of Kentucky Research Foundation                          | 93.847 | 3200003508-22-148  |                              | 34,387                                    |                                     | 29,009,865                        |
| Pass-Through From University of North Carolina at Chapel Hill                         | 93.847 |  |                              | 65,750                                    |                                     | 29,009,865                        |
| Pass-Through From University of North Carolina at Chapel Hill                         | 93.847 | 5117456/5120535/5124229  |                              | (15,171)                                  |                                     | 29,009,865                        |
| Pass-Through From University of Rochester   | 93.847 |  |                              | 296,885                                   |                                     | 29,009,865                        |
| Pass-Through From University of South Carolina  | 93.847 |  |                              | 239,742                                   |                                     | 29,009,865                        |
| Pass-Through From University of South Florida   | 93.847 |  |                              | 104,202                                   |                                     | 29,009,865                        |
| Pass-Through From University of South Florida   | 93.847 | 6163-1082-31   |                              | 9,532                                     |                                     | 29,009,865                        |
| Pass-Through From University of Texas Southwestern Medical Center                     |        |  |                              |   |                                     |                                   |
| at Dallas   | 93.847 | 161116-REGISTRY  |                              | 9,865                                     |                                     | 29,009,865                        |
| Pass-Through From University of Washington  | 93.847 |  |                              | 86,471                                    |                                     | 29,009,865                        |
| Pass-Through From Vanderbilt University   | 93.847 | VUMC96194/VUMC96459  |                              | 61,316                                    |                                     | 29,009,865                        |
| Pass-Through From Wake Forest University  | 93.847 | 2042-32841-11000002181   |                              | 12,237                                    |                                     | 29,009,865                        |
| Pass-Through From Washington University   | 93.847 |  |                              | 98,192                                    |                                     | 29,009,865                        |
| Pass-Through From Yale University   | 93.847 |  |                              | 235,493                                   |                                     | 29,009,865                        |
| Extramural Research Programs in the Neurosciences and Neurological Disorders          | 93.853 |  | 29,383,023                   |   | 3,835,304                           | 33,914,069                        |
|   |        | 024515/024525/024535/024545/024555/025185/025195/032235/073075/073475/181585/181595/182335/56298S/660455/660605/660615/660625/660645/660655/6606 |                              |   |                                     |                                   |
| Extramural Research Programs in the Neurosciences and Neurological Disorders          | 93.853 | 65/660705/661045/661055  | 630,831                      |   | 630,831                             | 33,914,069                        |
| Pass-Through From Barron Associates, Incorporated                                     | 93.853 |  |                              | 378                                       |                                     | 33,914,069                        |
| Pass-Through From Carina Medical Limited Liability Company                            | 93.853 |  |                              | 43,040                                    |                                     | 33,914,069                        |
| Pass-Through From Case Western Reserve University                                     | 93.853 |  |                              | 61,055                                    |                                     | 33,914,069                        |
| Pass-Through From Children's Research Institute                                       | 93.853 |  |                              | 206,465                                   |                                     | 33,914,069                        |
| Pass-Through From Columbia University   | 93.853 | IUA  |                              | 99,491                                    |                                     | 33,914,069                        |
| Pass-Through From Cornell University  | 93.853 |  |                              | 1,158                                     |                                     | 33,914,069                        |
| Pass-Through From Duke University   | 93.853 | DUKE UNIVERSITY A032632  |                              | 15,375                                    |                                     | 33,914,069                        |
| Pass-Through From Georgetown University   | 93.853 |  |                              | 111,669                                   |                                     | 33,914,069                        |
| Pass-Through From Georgia State University  | 93.853 |  |                              | 149,155                                   |                                     | 33,914,069                        |
| Pass-Through From Johns Hopkins University  | 93.853 |  |                              | 73,542                                    |                                     | 33,914,069                        |
| Pass-Through From Massachusetts General Hospital                                      | 93.853 |  |                              | 167,350                                   |                                     | 33,914,069                        |
| Pass-Through From Massachusetts General Hospital                                      | 93.853 | ALL ALS EAST/EN21-01   |                              | 88,367                                    |                                     | 33,914,069                        |
| Pass-Through From Mayo Clinic   | 93.853 |  |                              | 140,610                                   |                                     | 33,914,069                        |
| Pass-Through From Mayo Clinic Jacksonville  | 93.853 |  |                              | 21,253                                    |                                     | 33,914,069                        |
| Pass-Through From Northwestern University   | 93.853 |  |                              | 34,319                                    |                                     | 33,914,069                        |
| Pass-Through From Research Institute at Nationwide Children's Hospital                | 93.853 |  |                              | 15,956                                    |                                     | 33,914,069                        |
| Pass-Through From Rivanna Medical Limited Liability Company                           | 93.853 |  |                              | 33,616                                    |                                     | 33,914,069                        |
| Pass-Through From Salk Institute for Biological Studies                               | 93.853 |  |                              | 499,351                                   |                                     | 33,914,069                        |
| Pass-Through From The Medical University of South Carolina                            | 93.853 |  |                              | 58,128                                    |                                     | 33,914,069                        |
| Pass-Through From The Ohio State University   | 93.853 | GR129027 SPC-1000007023/SPC-1000006287/GR126637  |                              | 513,815                                   |                                     | 33,914,069                        |
| Pass-Through From The University of Alabama at Birmingham                             | 93.853 |  |                              | 256,932                                   |                                     | 33,914,069                        |
| Pass-Through From University of Cincinnati  | 93.853 |  |                              | 303,899                                   |                                     | 33,914,069                        |
| Pass-Through From University of Cincinnati  | 93.853 | 012043-138778 ASPIRE/012765-138778 FASTEST   |                              | 45,092                                    |                                     | 33,914,069                        |
| Pass-Through From University of Iowa  | 93.853 |  |                              | 13,189                                    |                                     | 33,914,069                        |
| Pass-Through From University of Maryland, Baltimore                                   | 93.853 |  |                              | 153,905                                   |                                     | 33,914,069                        |
| Pass-Through From University of Miami   | 93.853 |  |                              | 849                                       |                                     | 33,914,069                        |
| Pass-Through From University of Michigan  | 93.853 | SUBK00018166/SUBK00018745  |                              | 154,149                                   |                                     | 33,914,069                        |
| Pass-Through From University of Pittsburgh  | 93.853 |  |                              | 162,167                                   |                                     | 33,914,069                        |
| Pass-Through From University of Southern California                                   | 93.853 |  |                              | 75,499                                    |                                     | 33,914,069                        |
| Pass-Through From University of Texas - San Antonio                                   | 93.853 | 1000003959   |                              | 14,307                                    |                                     | 33,914,069                        |
| Pass-Through From University of Texas at Arlington                                    | 93.853 |  |                              | 202,572                                   |                                     | 33,914,069                        |
| Pass-Through From University of Utah  | 93.853 |  |                              | 91,194                                    |                                     | 33,914,069                        |
| Pass-Through From University of Wisconsin Milwaukee                                   | 93.853 |  |                              | 5,386                                     |                                     | 33,914,069                        |
| Pass-Through From Washington University   | 93.853 | WU-23-0629-MOD-1   |                              | 6,654                                     |                                     | 33,914,069                        |
| Pass-Through From Yale University   | 93.853 |  |                              | 80,328                                    |                                     | 33,914,069                        |
| Allergy and Infectious Diseases Research  | 93.855 |  | 42,018,531                   |   | 3,079,228                           | 48,049,674                        |
| Allergy and Infectious Diseases Research  | 93.855 | 190375/191055/191065/700555  | 331,960                      |   | 331,960                             | 48,049,674                        |
| Pass-Through From AbVacc, Incorporated  | 93.855 |  |                              | 18,305                                    |                                     | 48,049,674                        |
| Pass-Through From Albert Einstein College of Medicine BronxCreed                      | 93.855 | RFA-A1-20-023  |                              | 35,196                                    |                                     | 48,049,674                        |
| Pass-Through From Arizona State University  | 93.855 |  |                              | 9,349                                     |                                     | 48,049,674                        |
| Pass-Through From Benaroya Research Institute   | 93.855 | FY24ITN349   |                              | 190,191                                   |                                     | 48,049,674                        |
| Pass-Through From Boston University   | 93.855 |  |                              | 139,062                                   |                                     | 48,049,674                        |
| Pass-Through From Cedars-Sinai Medical Center   | 93.855 |  |                              | 112,647                                   |                                     | 48,049,674                        |
| Pass-Through From Children's Research Institute                                       | 93.855 |  |                              | 41,017                                    |                                     | 48,049,674                        |
| Pass-Through From Cornell University  | 93.855 | 92710-20631  |                              | 205,198                                   |                                     | 48,049,674                        |
| Pass-Through From Emory University  | 93.855 | A872234  |                              | 18,726                                    |                                     | 48,049,674                        |
| Pass-Through From Florida Atlantic University   | 93.855 |  |                              | 20,877                                    |                                     | 48,049,674                        |
| Pass-Through From Fred Hutchinson Cancer Center                                       | 93.855 |  |                              | 500,002                                   |                                     | 48,049,674                        |
| Pass-Through From Georgia State University  | 93.855 |  |                              | 287,997                                   |                                     | 48,049,674                        |
| Pass-Through From Hackensack Meridian Health Incorporated                             | 93.855 |  |                              | 95,542                                    |                                     | 48,049,674                        |
| Pass-Through From Indiana University IUPUI  | 93.855 |  |                              | 40,171                                    |                                     | 48,049,674                        |
| Pass-Through From Indoor Biotechnologies, Incorporated                                | 93.855 |  |                              | 75,347                                    |                                     | 48,049,674                        |
| Pass-Through From Jackson State University  | 93.855 |  |                              | 163,313                                   |                                     | 48,049,674                        |
| Pass-Through From Johns Hopkins University  | 93.855 |  |                              | 118,519                                   |                                     | 48,049,674                        |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification   | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Pass-Through From Johns Hopkins University  | 93.855 | 2005496803/PREVENT-HCV  |                              | 123,734                                   |                                     | 48,049,674                        |
| Pass-Through From Los Alamos National Security, Limited Liability<br>Company          | 93.855 |   |                              | 121,236                                   |                                     | 48,049,674                        |
| Pass-Through From Mayo Clinic Rochester   | 93.855 |   |                              | 8,130                                     |                                     | 48,049,674                        |
| Pass-Through From Michigan State University   | 93.855 | RC115474VCU   |                              | 14,892                                    |                                     | 48,049,674                        |
| Pass-Through From Nectagen Incorporated   | 93.855 |   |                              | 123,810                                   |                                     | 48,049,674                        |
| Pass-Through From Purdue University   | 93.855 |   |                              | 428,243                                   |                                     | 48,049,674                        |
| Pass-Through From Rational Vaccines Incorporated                                      | 93.855 |   |                              | 29,352                                    |                                     | 48,049,674                        |
| Pass-Through From Sanaria Incorporated  | 93.855 |   |                              | 3,036                                     |                                     | 48,049,674                        |
| Pass-Through From Scaled Microbiomics Limited Liability Corporation                   | 93.855 |   |                              | 26,998                                    |                                     | 48,049,674                        |
| Pass-Through From The Administrators of the Tulane Educational<br>Fund                | 93.855 |   |                              | 14,661                                    |                                     | 48,049,674                        |
| Pass-Through From The Children's Hospital Corporation                                 | 93.855 |   |                              | 5,396                                     |                                     | 48,049,674                        |
| Pass-Through From The George Washington University                                    | 93.855 |   |                              | 17,223                                    |                                     | 48,049,674                        |
| Pass-Through From The Henry M. Jackson Foundation                                     | 93.855 |   |                              | 149,042                                   |                                     | 48,049,674                        |
| Pass-Through From The Regents of the University of Michigan                           | 93.855 |   |                              | 4   |                                     | 48,049,674                        |
| Pass-Through From Trustees of Tufts College   | 93.855 |   |                              | 78,218                                    |                                     | 48,049,674                        |
| Pass-Through From University of Chicago   | 93.855 |   |                              | 247,813                                   |                                     | 48,049,674                        |
| Pass-Through From University of Cincinnati  | 93.855 |   |                              | 75,225                                    |                                     | 48,049,674                        |
| Pass-Through From University of Louisiana at Lafayette                                | 93.855 |   |                              | 21,708                                    |                                     | 48,049,674                        |
| Pass-Through From University of Maryland  | 93.855 |   |                              | 484,541                                   |                                     | 48,049,674                        |
| Pass-Through From University of Maryland Baltimore                                    | 93.855 |   |                              | 265,396                                   |                                     | 48,049,674                        |
| Pass-Through From University of Maryland, Baltimore                                   | 93.855 |   |                              | 266,686                                   |                                     | 48,049,674                        |
| Pass-Through From University of Minnesota   | 93.855 | N007639102  |                              | 110,473                                   |                                     | 48,049,674                        |
| Pass-Through From University of New Mexico  | 93.855 |   |                              | 129,848                                   |                                     | 48,049,674                        |
| Pass-Through From University of North Carolina at Chapel Hill                         | 93.855 |   |                              | 55,942                                    |                                     | 48,049,674                        |
| Pass-Through From University of Pittsburgh  | 93.855 | AWD00002826 (135002-02)/AWD00008287-139598-4  |                              | 52,145                                    |                                     | 48,049,674                        |
| Pass-Through From University of Texas Health Science Center at<br>Houston             | 93.855 |   |                              | 7,619                                     |                                     | 48,049,674                        |
| Pass-Through From University of Texas Health Science Center at Tyler                  | 93.855 |   |                              | 5,742                                     |                                     | 48,049,674                        |
| Pass-Through From University of Texas Medical Branch At Galveston                     | 93.855 |   |                              | 487,170                                   |                                     | 48,049,674                        |
| Pass-Through From University of Utah  | 93.855 |   |                              | 18,935                                    |                                     | 48,049,674                        |
| Pass-Through From University of Vermont and State Agricultural<br>College             | 93.855 |   |                              | 54,195                                    |                                     | 48,049,674                        |
| Pass-Through From University of Washington  | 93.855 |   |                              | 200,311                                   |                                     | 48,049,674                        |
| Biomedical Research and Research Training   | 93.859 |   | 39,341,748                   |   | 1,184,491                           | 40,064,033                        |
| Biomedical Research and Research Training   | 93.859 | 032695/409725   | 21,420                       |   | 21,420                              | 40,064,033                        |
| Biomedical Research and Research Training   | 93.859 | 1R15GM126527-01A1   | 917                          |   | 917                                 | 40,064,033                        |
| Pass-Through From Clemson University  | 93.859 |   |                              | 8,811                                     |                                     | 40,064,033                        |
| Pass-Through From Feinstein Institute for Medical Research                            | 93.859 |   |                              | 12,402                                    |                                     | 40,064,033                        |
| Pass-Through From Lehigh University   | 93.859 |   |                              | 129,257                                   |                                     | 40,064,033                        |
| Pass-Through From Michigan Technological University                                   | 93.859 |   |                              | 34,008                                    |                                     | 40,064,033                        |
| Pass-Through From Research Foundation of the City University of<br>New York           | 93.859 |   |                              | 12,608                                    |                                     | 40,064,033                        |
| Pass-Through From Rowan University  | 93.859 |   |                              | 17,150                                    |                                     | 40,064,033                        |
| Pass-Through From The Leland Stanford Junior University                               | 93.859 |   |                              | 194,691                                   |                                     | 40,064,033                        |
| Pass-Through From Tufts University  | 93.859 |   |                              | 39,287                                    |                                     | 40,064,033                        |
| Pass-Through From University of Alabama   | 93.859 |   |                              | 15,751                                    |                                     | 40,064,033                        |
| Pass-Through From University of Alaska Fairbanks                                      | 93.859 | UAF-24-0050   |                              | 4,288                                     |                                     | 40,064,033                        |
| Pass-Through From University of Colorado at Boulder                                   | 93.859 |   |                              | 54,982                                    |                                     | 40,064,033                        |
| Pass-Through From University of Connecticut Health Center                             | 93.859 |   |                              | 79,422                                    |                                     | 40,064,033                        |
| Pass-Through From University of Delaware  | 93.859 |   |                              | 8,683                                     |                                     | 40,064,033                        |
| Pass-Through From University of Florida   | 93.859 | SUB00001974/SUB00002252   |                              | 12,496                                    |                                     | 40,064,033                        |
| Pass-Through From University of Texas at El Paso                                      | 93.859 |   |                              | 26,956                                    |                                     | 40,064,033                        |
| Pass-Through From Vanderbilt University   | 93.859 |   |                              | 49,156                                    |                                     | 40,064,033                        |
| Child Health and Human Development Extramural Research                                | 93.865 |   | 15,646,478                   |   | 1,884,079                           | 18,703,537                        |
| Child Health and Human Development Extramural Research                                | 93.865 | 090225/090235/119945/157915/157965/372255/372275<br>/409935/500805/501695/501775/630205 | 744,821                      |   | 744,821                             | 18,703,537                        |
| Pass-Through From Albert Einstein College of Medicine BronxCreed                      | 93.865 | AECM 311446 P0919130  |                              | 30,715                                    |                                     | 18,703,537                        |
| Pass-Through From Barron Associates, Incorporated                                     | 93.865 |   |                              | 18,065                                    |                                     | 18,703,537                        |
| Pass-Through From Baylor College of Medicine  | 93.865 |   |                              | 112,570                                   |                                     | 18,703,537                        |
| Pass-Through From Children's Hospital Colorado  | 93.865 | FY24.798.001  |                              | 19,971                                    |                                     | 18,703,537                        |
| Pass-Through From Children's Hospital of Philadelphia                                 | 93.865 |   |                              | 275,049                                   |                                     | 18,703,537                        |
| Pass-Through From FHI 360   | 93.865 | PO19001908  |                              | 520,405                                   |                                     | 18,703,537                        |
| Pass-Through From Florida International University                                    | 93.865 |   |                              | 3,536                                     |                                     | 18,703,537                        |
| Pass-Through From Florida State University  | 93.865 |   |                              | 159,777                                   |                                     | 18,703,537                        |
| Pass-Through From Johns Hopkins University  | 93.865 |   |                              | 84,457                                    |                                     | 18,703,537                        |
| Pass-Through From Kaiser Foundation Research Institute                                | 93.865 | PA-18-484/RHD0924068  |                              | 46,460                                    |                                     | 18,703,537                        |
| Pass-Through From Massachusetts General Hospital                                      | 93.865 |   |                              | 71,152                                    |                                     | 18,703,537                        |
| Pass-Through From National Bureau of Economic Research                                | 93.865 |   |                              | 27,453                                    |                                     | 18,703,537                        |
| Pass-Through From Nationwide Children's Hospital                                      | 93.865 | RINCH 700196-0420-00  |                              | 356                                       |                                     | 18,703,537                        |
| Pass-Through From Purdue University   | 93.865 |   |                              | 190,219                                   |                                     | 18,703,537                        |
| Pass-Through From Seattle Children's Hospital   | 93.865 |   |                              | 48,731                                    |                                     | 18,703,537                        |
| Pass-Through From Shirley Ryan Ability Lab  | 93.865 | C-STAR PILOT PROJECT PROGRAM  |                              | 10,726                                    |                                     | 18,703,537                        |
| Pass-Through From The Regents of the University of Colorado                           | 93.865 |   |                              | 14,858                                    |                                     | 18,703,537                        |
| Pass-Through From Theranova, Limited Liability Company                                | 93.865 |   |                              | 7,471                                     |                                     | 18,703,537                        |
| Pass-Through From Trustees of Boston University                                       | 93.865 |   |                              | 487,268                                   |                                     | 18,703,537                        |
| Pass-Through From University of Arizona   | 93.865 |   |                              | 27,604                                    |                                     | 18,703,537                        |
| Pass-Through From University of Southern California                                   | 93.865 |   |                              | 11,591                                    |                                     | 18,703,537                        |
| Pass-Through From University of Texas Health Science Center at Tyler                  | 93.865 |   |                              | 20,936                                    |                                     | 18,703,537                        |
| Pass-Through From University of Utah  | 93.865 | 10058860-16-CHOR  |                              | 18,914                                    |                                     | 18,703,537                        |
| Pass-Through From University of Wisconsin-Milwaukee                                   | 93.865 | UWM 203405429   |                              | 103,954                                   |                                     | 18,703,537                        |
| Aging Research  | 93.866 |   | 21,185,386                   |   | 1,373,669                           | 24,728,941                        |



COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass -Through Entity   | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|--|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| Aging Research   | 93.866 | 191325/191395/562375/565225/630285/630295/650265<br>/651435/660175                         | 919,878                      |   | 919,878                             | 24,728,941                        |
| Pass-Through From Ball State University  | 93.866 |  |                              | 10  |                                     | 24,728,941                        |
| Pass-Through From Barron Associates, Incorporated  | 93.866 |  |                              | 54,976                                    |                                     | 24,728,941                        |
| Pass-Through From Baylor College of Medicine   | 93.866 |  |                              | 117,249                                   |                                     | 24,728,941                        |
| Pass-Through From Brigham and Women's Hospital   | 93.866 | 126054   |                              | (20)                                      |                                     | 24,728,941                        |
| Pass-Through From Case Western Reserve University  | 93.866 | RESS16693  |                              | 49,314                                    |                                     | 24,728,941                        |
| Pass-Through From Emory University   | 93.866 | A702851  |                              | (3,840)                                   |                                     | 24,728,941                        |
| Pass-Through From HealthPartners Institute   | 93.866 | X2027400VCU  |                              | 16,158                                    |                                     | 24,728,941                        |
| Pass-Through From Iowa State University  | 93.866 |  |                              | 15,227                                    |                                     | 24,728,941                        |
| Pass-Through From Johns Hopkins University   | 93.866 |  |                              | 45,462                                    |                                     | 24,728,941                        |
| Pass-Through From Massachusetts General Hospital   | 93.866 | 300425 MASS GEN HOSP   |                              | 32,833                                    |                                     | 24,728,941                        |
| Pass-Through From Mayo Clinic Rochester  | 93.866 |  |                              | 10,807                                    |                                     | 24,728,941                        |
| Pass-Through From Miami University   | 93.866 |  |                              | 6,423                                     |                                     | 24,728,941                        |
| Pass-Through From Northwestern University  | 93.866 |  |                              | 110,109                                   |                                     | 24,728,941                        |
| Pass-Through From Parabon NanoLabs, Incorporated   | 93.866 |  |                              | 179,519                                   |                                     | 24,728,941                        |
| Pass-Through From Purdue University  | 93.866 |  |                              | 39,084                                    |                                     | 24,728,941                        |
| Pass-Through From Research Incorporated  | 93.866 |  |                              | 98,379                                    |                                     | 24,728,941                        |
| Pass-Through From Syracuse University  | 93.866 | 33457-06655-S01  |                              | 25,496                                    |                                     | 24,728,941                        |
| Pass-Through From The Pennsylvania State University  | 93.866 |  |                              | 5,144                                     |                                     | 24,728,941                        |
| Pass-Through From The Trustees of Columbia University in the City of<br>New York   | 93.866 |  |                              | 197,748                                   |                                     | 24,728,941                        |
| Pass-Through From The Trustees of the University of Pennsylvania   | 93.866 |  |                              | 31,368                                    |                                     | 24,728,941                        |
| Pass-Through From The University of Chicago  | 93.866 | NIA P30 CHABLUS  |                              | 7,452                                     |                                     | 24,728,941                        |
| Pass-Through From The University of Vermont  | 93.866 | AWD000004795UB00000211   |                              | 31,151                                    |                                     | 24,728,941                        |
| Pass-Through From The Winifred Masterson Burke Medical Research<br>Institute, Incorporated   | 93.866 |  |                              | 30,197                                    |                                     | 24,728,941                        |
| Pass-Through From University of California San Diego   | 93.866 | KR 703680/KR 704859/KR 705489  |                              | 151,045                                   |                                     | 24,728,941                        |
| Pass-Through From University of Cincinnati   | 93.866 |  |                              | 63,641                                    |                                     | 24,728,941                        |
| Pass-Through From University of Florida  | 93.866 |  |                              | 79,212                                    |                                     | 24,728,941                        |
| Pass-Through From University of Maryland, Baltimore County   | 93.866 |  |                              | 28,972                                    |                                     | 24,728,941                        |
| Pass-Through From University of Missouri Columbia  | 93.866 |  |                              | 54,932                                    |                                     | 24,728,941                        |
| Pass-Through From University of New Mexico   | 93.866 | 3RMC9  |                              | 256,519                                   |                                     | 24,728,941                        |
| Pass-Through From University of Pennsylvania   | 93.866 |  |                              | 15,097                                    |                                     | 24,728,941                        |
| Pass-Through From University of Pennsylvania   | 93.866 | 587764   |                              | 146,334                                   |                                     | 24,728,941                        |
| Pass-Through From University of South Carolina Medical School  | 93.866 | 23-5035 2RF1AG050518-06A1  |                              | 52,963                                    |                                     | 24,728,941                        |
| Pass-Through From University of Southern California  | 93.866 |  |                              | 79,795                                    |                                     | 24,728,941                        |
| Pass-Through From University of Washington   | 93.866 |  |                              | 326,649                                   |                                     | 24,728,941                        |
| Pass-Through From Washington University  | 93.866 |  |                              | 268,272                                   |                                     | 24,728,941                        |
| Vision Research  | 93.867 |  | 4,741,144                    |   | 518,114                             | 5,855,948                         |
| Vision Research  | 93.867 | 502245   | 268,520                      |   | 268,520                             | 5,855,948                         |
| Vision Research  | 93.867 | S22-189-01   | 18,496                       |   | 18,496                              | 5,855,948                         |
| Pass-Through From Curators of the University of Missouri   | 93.867 |  |                              | 230,389                                   |                                     | 5,855,948                         |
| Pass-Through From Northwestern University  | 93.867 |  |                              | 141,794                                   |                                     | 5,855,948                         |
| Pass-Through From The Ohio State University  | 93.867 |  |                              | 307,290                                   |                                     | 5,855,948                         |
| Pass-Through From The Regents of the University of California  | 93.867 |  |                              | 121,497                                   |                                     | 5,855,948                         |
| Pass-Through From University of Nebraska, Lincoln  | 93.867 |  |                              | 26,818                                    |                                     | 5,855,948                         |
| Medical Library Assistance   | 93.879 |  | 400,824                      |   | 84,574                              | 498,746                           |
| Pass-Through From Worcester Polytechnic Institute  | 93.879 |  |                              | 97,922                                    |                                     | 498,746                           |
| Rural Health Care Services Outreach, Rural Health Network<br>Development and Small Health Care Provider Quality Improvement<br>Grants to Provide Outpatient Early Intervention Services with Respect to<br>HIV Disease | 93.912 |  | 499,364                      |   |                                     | 933,489                           |
| HIV Demonstration, Research, Public and Professional Education<br>Projects   | 93.918 |  | 957,635                      |   |                                     | 957,635                           |
| Block Grants for Community Mental Health Services  | 93.941 |  | 518,188                      |   |                                     | 518,188                           |
| Pass-Through From Mount Rogers Community Services Board  | 93.958 |  | 8,263                        |   |                                     | 22,255,294                        |
| Cooperative Agreements for Diabetes Control Programs   | 93.958 |  |                              | 21,068                                    |                                     | 22,255,294                        |
| Pass-Through From Health Quality Innovators  | 93.988 |  | 9,336                        |   |                                     | 422,652                           |
| International Research and Research Training   | 93.988 |  |                              | 66,326                                    |                                     | 422,652                           |
| Pass-Through From The Trustees of the University of Pennsylvania   | 93.989 |  | 1,513,119                    |   | 647,212                             | 1,593,172                         |
| 2023 National Institute on Drug Abuse (NIDA)<br>International Visiting Scientists and Technical Exchange<br>Program (INVEST) Prevention Drug Use and Addiction<br>Research Fellowship                                  | 93.989 |  |                              | 28,524                                    |                                     | 1,593,172                         |
| Other Assistance   | 93.RD  | 75D30118C02439   | 28,313                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30119C05529   | 12,340                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30120C08385   | 335,652                      |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30122C14433   | 81,249                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30122C14707   | 160,964                      |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30122P14026   | 112,298                      |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30123P16767   | 2,221                        |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75D30123P17617   | 43,942                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  |  | 25,490                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75N94021D00010/75N94021F00001/P00002/PO6600634   | 36,922                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75N94022P00412   | 12                           |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75N95019C00055   | 5,614                        |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 75N95023C00038 PO 6636376  | 8,201                        |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | Borrelia derived, sequence-specific novel diagnostic<br>peptides-206271P                   | 84,799                       |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | HEAL Accelerator: Leveraging Partnerships and Targeted<br>Dissemination to Advance Uptake- |                              |   |                                     | 8,521,690                         |
| Other Assistance   | 93.RD  | 206046P/OT2OD034479  | 3,261,190                    |   | 2,423,559                           | 8,521,690                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|---|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Other Assistance  | 93.RD  | HHS/FDA/Center for Tobacco Products/Office of Health Communication and Education IPA Consultant-IP1279937-206324P                                       | 124,255                   |  |                                  | 8,521,690                      |
| Other Assistance  | 93.RD  | Latent Tuberculosis Infection (LTBI) Screening, Intervention and Education for High-Risk Populations-   |                           |  |                                  |                                |
| Other Assistance  | 93.RD  | GMUT8603-GY23-206247P   | 3,681                     |  |                                  | 8,521,690                      |
| Other Assistance  | 93.RD  | NCI_LeBaron_IPA   | 5,896                     |  |                                  | 8,521,690                      |
| Other Assistance  | 93.RD  | Salem_Yan_CKD Surveillance Y4   | 34,614                    |  |                                  | 8,521,690                      |
| Other Assistance  | 93.RD  | SalemVA_Wei_CKD Surveillance  | 16,237                    |  |                                  | 8,521,690                      |
| Pass-Through From Alliance for Clinical Trials in Oncology Foundation               | 93.RD  | A021502   |                           | 626                                    |                                  | 8,521,690                      |
| Pass-Through From American Psychological Association                                | 93.RD  | APA Fellowship - APA Minority Fellowship Program (MFP)-206563P  |                           | 20,358                                 |                                  | 8,521,690                      |
| Pass-Through From American Society of Nephrology                                    | 93.RD  | AJT7HIWO/420389-19858   |                           | 85,990                                 | 60,063                           | 8,521,690                      |
| Pass-Through From Boeing Company  | 93.RD  | 2022-259  |                           | 27,567                                 |                                  | 8,521,690                      |
| Pass-Through From Boston College  | 93.RD  | The Impact of Losing Childhood Supplementary Security Income Benefits on Long-term Outcomes-5107174-BC22-S1-206000P/5107174-BC22-S1                     |                           | 16,904                                 |                                  | 8,521,690                      |
| Pass-Through From Brigham & Women's Hospital, Incorporated                          | 93.RD  | A071401   |                           | 57                                     |                                  | 8,521,690                      |
| Pass-Through From Brigham & Women's Hospital, Incorporated                          | 93.RD  | NRG A041202   |                           | 11                                     |                                  | 8,521,690                      |
| Pass-Through From Brigham & Women's Hospital, Incorporated                          | 93.RD  | VA009   |                           | 1,516                                  |                                  | 8,521,690                      |
| Pass-Through From Broad Axe Care Coordination Limited Liability Company             | 93.RD  | Borad Axe_Barnes_L_Cancer Navigation Platform   |                           | 13,249                                 |                                  | 8,521,690                      |
| Pass-Through From Cerus Corporation   | 93.RD  | CLI 00125   |                           | 113,417                                |                                  | 8,521,690                      |
| Pass-Through From Cicatelli Associates, Incorporated                                | 93.RD  | Cicatelli_Guterbock_Data collection for Project BAT   |                           | 174,157                                |                                  | 8,521,690                      |
| Pass-Through From Council of State and Territorial Epidemiologists, Incorporated    | 93.RD  | PO 8240   |                           | 82,883                                 |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | EA1151 TMIST  |                           | 84,124                                 |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | EA5162  |                           | 272                                    |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | EA9161  |                           | 327                                    |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Gro                                    | 93.RD  | ECOG-ACRIN Cancer Research Gro  |                           | 9,467                                  |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | MASTER AGREEMENT  |                           | 88                                     |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | PROTOCOL EA4151   |                           | 19                                     |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | S2015   |                           | 26,819                                 |                                  | 8,521,690                      |
| Pass-Through From ECOG-ACRIN Cancer Research Group                                  | 93.RD  | Study ID: EAA173  |                           | 53,890                                 |                                  | 8,521,690                      |
| Pass-Through From Fast-Track Drugs and Biologics, Limited Liability Company         | 93.RD  | HHSN27500008-NCIG7R-UVA   |                           | 482,020                                |                                  | 8,521,690                      |
| Pass-Through From FZata Incorporated  | 93.RD  | AX6D5R6A  |                           | 77,359                                 |                                  | 8,521,690                      |
| Pass-Through From Icahn School of Medicine at Mount Sinai                           | 93.RD  | CTSN Tricuspid Trial/0255-A348-4605   |                           | 14,243                                 |                                  | 8,521,690                      |
| Pass-Through From Infectious Disease Research Institute                             | 93.RD  | CF1097-UVA-Option2  |                           | 1,801                                  |                                  | 8,521,690                      |
| Pass-Through From Infectious Disease Research Institute                             | 93.RD  | CF1097-UVA-Option3  |                           | 21,990                                 |                                  | 8,521,690                      |
| Pass-Through From Institute for Clinical Research Incorporated                      | 93.RD  | 1UG3DA059407  |                           | 2,330                                  |                                  | 8,521,690                      |
| Pass-Through From Johns Hopkins University  | 93.RD  | 2005604290  |                           | 77,503                                 |                                  | 8,521,690                      |
| Pass-Through From Leidos Biomedical Research Incorporated                           | 93.RD  | 21X099F TO#0001   |                           | 24,402                                 |                                  | 8,521,690                      |
| Pass-Through From Luna Labs USA, Limited Liability Company                          | 93.RD  | 7138-NIH-15/UVA   |                           | 43,208                                 |                                  | 8,521,690                      |
| Pass-Through From Lynntech, Incorporated  | 93.RD  | NIH-021 II  |                           | 667                                    |                                  | 8,521,690                      |
| Pass-Through From Massachusetts General Hospital                                    | 93.RD  | 241802  |                           | 400,007                                |                                  | 8,521,690                      |
| Pass-Through From Meharry Medical College   | 93.RD  | 210625SMH064-01   |                           | 1,484                                  |                                  | 8,521,690                      |
| Pass-Through From National Marrow Donor Program                                     | 93.RD  | 1902  |                           | 34,132                                 |                                  | 8,521,690                      |
| Pass-Through From New River Valley Community Services                               | 93.RD  | VT IPG AT-72624   |                           | 10,295                                 |                                  | 8,521,690                      |
| Pass-Through From NRG Oncology Foundation, Incorporated                             | 93.RD  | NRG-CC008   |                           | 13,349                                 |                                  | 8,521,690                      |
| Pass-Through From NRG Oncology Foundation, Incorporated                             | 93.RD  | NRG-GI005   |                           | 1,402                                  |                                  | 8,521,690                      |
| Pass-Through From NRG Oncology Foundation, Incorporated                             | 93.RD  | NRG-GY005   |                           | 208                                    |                                  | 8,521,690                      |
| Pass-Through From NRG Oncology Foundation, Incorporated                             | 93.RD  | NRG-GY019   |                           | 9,093                                  |                                  | 8,521,690                      |
| Pass-Through From NRG Oncology Foundation, Incorporated                             | 93.RD  | NRG-HN004   |                           | 133                                    |                                  | 8,521,690                      |
| Pass-Through From Pathodynamics Limited Liability Company                           | 93.RD  | Prediction of Cancer Drug Resistance to Aid in Clinical Decision Making-206121P   |                           | 51,894                                 |                                  | 8,521,690                      |
| Pass-Through From Rivanna Medical Limited Liability Company                         | 93.RD  | 75A50121C00035-SUB001   |                           | 163,341                                |                                  | 8,521,690                      |
| Pass-Through From Stanford University   | 93.RD  | Advancing the development of a novel approach for treating pan-coronavirus infections-62888308-192397-205932P   |                           | 76,824                                 |                                  | 8,521,690                      |
| Pass-Through From The Children's Hospital of Philadelphia                           | 93.RD  | 1UG1CA189955  |                           | 1,428                                  |                                  | 8,521,690                      |
| Pass-Through From The Regents of the University of Colorado                         | 93.RD  | FY23.1126.034   |                           | 206,125                                |                                  | 8,521,690                      |
| Pass-Through From University of California  | 93.RD  | Bridging the Gap from Hemodynamic Stress to Intracranial Aneurysm Instability: An Integrated Multimodal Approach-1685 G ZB615-205795P                   |                           | 70,064                                 |                                  | 8,521,690                      |
| Pass-Through From University of Chicago   | 93.RD  | AWD0100477-SUB00000129/Amendment 4  |                           | 1,118,592                              |                                  | 8,521,690                      |
| Pass-Through From University of Iowa  | 93.RD  | S01033-01   |                           | 112,884                                |                                  | 8,521,690                      |
| Pass-Through From University of North Texas   | 93.RD  | Enhancing Depression Health Screening for Racial/Ethnic Minorities with Behavioral Comorbidities Through Machine Learning-1OT2OD032581-1-31-401-206476P |                           | 37,500                                 |                                  | 8,521,690                      |
| Pass-Through From University of South Florida                                       | 93.RD  | Site #3309/PO #P000018855   |                           | 3,352                                  |                                  | 8,521,690                      |
| Pass-Through From University of Washington  | 93.RD  | UWSC14999/PO-O100039351   |                           | 273,696                                |                                  | 8,521,690                      |
| Total Non-Stimulus R&D  |        |   | 415,511,508               | 54,117,817                             | 56,812,145                       |                                |
| Stimulus:   |        |   |                           |  |                                  |                                |
| Minority Health and Health Disparities Research                                     | 93.307 |   |                           |  |                                  | 4,474,056                      |
| Pass-Through From Case Western Reserve University                                   | 93.307 | COVID-19; RES600480 AMENDMENT 1   |                           | 72,434                                 |                                  | 4,474,056                      |
| Mental and Behavioral Health Education and Training Grants                          | 93.732 | COVID-19  | 807,187                   |  | 6,968                            | 3,713,364                      |
| Other Assistance  | 93.RD  | COVID-19; 75D30122C14707  | 94,733                    |  |                                  | 8,521,690                      |
| Total Stimulus R&D  |        |   | 901,920                   | 72,434                                 | 6,968                            |                                |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification                                 | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|---|------------------------------|---|-------------------------------------|-----------------------------------|
| Total Research and Development  |        |   | 416,413,428                  | 54,190,251                                | 56,819,113                          |                                   |
| Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES                                    |        |   | 17,003,431,996               | 69,378,350                                | 828,535,220                         |                                   |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE  |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| AmeriCorps State Commissions Support Grant  | 94.003 |   | 419,342                      |   |                                     | 689,521                           |
| AmeriCorps State and National 94.006  | 94.006 |   | 3,341,558                    |   | 3,010,789                           | 5,368,995                         |
| AmeriCorps Commission Investment Fund 94.008  | 94.008 |   | 230,115                      |   |                                     | 230,115                           |
| AmeriCorps Volunteers In Service to America 94.013                                    | 94.013 |   | 20,171                       |   | 4,824                               | 20,171                            |
| Total Non-Stimulus  |        |   | 4,011,186                    | -   | 3,015,613                           |                                   |
| Stimulus:   |        |   |                              |   |                                     |                                   |
| AmeriCorps State Commissions Support Grant  | 94.003 | COVID-19  | 270,179                      |   |                                     | 689,521                           |
| AmeriCorps State and National 94.006  | 94.006 | COVID-19  | 2,027,437                    |   | 2,016,436                           | 5,368,995                         |
| Total Stimulus Non R&D  |        |   | 2,297,616                    | -   | 2,016,436                           |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 6,308,802                    | -   | 5,032,049                           |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| AmeriCorps National Service and Civic Engagement Research<br>Competition 94.026       | 94.026 |   | 386,136                      |   |                                     | 386,136                           |
| Total Non-Stimulus R&D  |        |   | 386,136                      | -   | -                                   |                                   |
| Total Research and Development  |        |   | 386,136                      | -   | -                                   |                                   |
| Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE                                  |        |   | 6,694,938                    | -   | 5,032,049                           |                                   |
| EXECUTIVE OFFICE OF THE PRESIDENT   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| High Intensity Drug Trafficking Areas Program   | 95.001 |   | 3,877,657                    |   |                                     | 3,877,657                         |
| Research and Data Analysis  | 95.007 |   |                              |   |                                     | 202,012                           |
| Pass-Through From University of Baltimore   | 95.007 |   |                              | 2,421                                     |                                     | 202,012                           |
| Total Non-Stimulus  |        |   | 3,877,657                    | 2,421                                     | -                                   |                                   |
| Total Excluding Clusters Identified Below:  |        |   | 3,877,657                    | 2,421                                     | -                                   |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Research and Data Analysis  | 95.007 |   |                              |   |                                     | 202,012                           |
| Pass-Through From University of Baltimore   | 95.007 | 420192-19F20 / 420192-19F72                                     |                              | 72,243                                    |                                     | 202,012                           |
| Pass-Through From University of Baltimore   | 95.007 | 420192-19F20  |                              | 49,048                                    | 49,048                              | 202,012                           |
| Pass-Through From University of Baltimore   | 95.007 | 420192-19F72  |                              | 78,300                                    | 78,300                              | 202,012                           |
| Total Non-Stimulus R&D  |        |   | -                            | 199,591                                   | 127,348                             |                                   |
| Total Research and Development  |        |   | -                            | 199,591                                   | 127,348                             |                                   |
| Total EXECUTIVE OFFICE OF THE PRESIDENT   |        |   | 3,877,657                    | 202,012                                   | 127,348                             |                                   |
| SOCIAL SECURITY ADMINISTRATION  |        |   |                              |   |                                     |                                   |
| Disability Insurance/SSI Cluster:   |        |   |                              |   |                                     |                                   |
| Social Security Disability Insurance  | 96.001 |   | 68,105,317                   |   |                                     | 68,105,317                        |
| Total Disability Insurance/SSI Cluster  |        |   | 68,105,317                   | -   | -                                   |                                   |
| Research and Development:   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Social Security Research and Demonstration  | 96.007 |   |                              |   |                                     | 67,454                            |
| Pass-Through From The Regents of the University of Michigan                           | 96.007 |   |                              | 67,454                                    |                                     | 67,454                            |
| Total Non-Stimulus R&D  |        |   | -                            | 67,454                                    | -                                   |                                   |
| Total Research and Development  |        |   | -                            | 67,454                                    | -                                   |                                   |
| Total SOCIAL SECURITY ADMINISTRATION  |        |   | 68,105,317                   | 67,454                                    | -                                   |                                   |
| DEPARTMENT OF HOMELAND SECURITY   |        |   |                              |   |                                     |                                   |
| Non-Stimulus:   |        |   |                              |   |                                     |                                   |
| Non-Profit Security Program   | 97.008 |   | 128,347                      |   |                                     | 2,714,579                         |
| Non-Profit Security Program   | 97.008 | EMW-2021-UA-00032 - Non-Profit Security Grant 2021              | 1,714,843                    |   | 1,714,843                           | 2,714,579                         |
| Non-Profit Security Program   | 97.008 | EMW-2022-UA-00064 - Non-Profit Security Grant 2022              | 860,289                      |   | 860,289                             | 2,714,579                         |
| Non-Profit Security Program   | 97.008 | EMW-2023-UA-00082 - Non-Profit Security Grant 2023              | 11,100                       |   | 11,100                              | 2,714,579                         |
| Boating Safety Financial Assistance   | 97.012 |   | 2,503,939                    |   |                                     | 2,503,939                         |
| Community Assistance Program State Support Services Element (CAP-SSSE)                | 97.023 |   | 281,007                      |   |                                     | 281,007                           |
| Flood Mitigation Assistance   | 97.029 |   | 520,367                      |   | 98,419                              | 3,248,929                         |
| Flood Mitigation Assistance   | 97.029 | EMP-2014-FM-E001 - FMA 2013                                     | 61,270                       |   | 61,270                              | 3,248,929                         |
| Flood Mitigation Assistance   | 97.029 | EMP-2017-FM-E002 - FMA 2016                                     | 214,375                      |   | 214,375                             | 3,248,929                         |
| Flood Mitigation Assistance   | 97.029 | EMP-2018-FM-E003 - FMA 2017                                     | 4,777                        |   | 4,777                               | 3,248,929                         |
| Flood Mitigation Assistance   | 97.029 | EMP-2019-FM-E004 - FMA 2018                                     | 546,267                      |   | 546,267                             | 3,248,929                         |
| Flood Mitigation Assistance   | 97.029 | EMP-2020-FM-030 - FMA 2020                                      | 636,021                      |   | 636,021                             | 3,248,929                         |
| Flood Mitigation Assistance   | 97.029 | EMP-2020-FM-E004 - FMA 2019                                     | 1,265,852                    |   | 1,265,852                           | 3,248,929                         |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)               | 97.036 |   | 7,280,415                    |   |                                     | 179,002,932                       |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)               | 97.036 | 4411DRVAP1SVA500 - PA Hurricane Michael Disaster                | 4,304,909                    |   | 4,304,909                           | 179,002,932                       |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)               | 97.036 | 4602DRVAP1SVA500 - PA Feb 2021 Winter Storm                     | 12,092,857                   |   | 12,092,857                          | 179,002,932                       |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)               | 97.036 | 4628DRVAP1SVA500 - PA Buchanan County Flood 2021                | 531,446                      |   | 531,446                             | 179,002,932                       |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)               | 97.036 | 4644DRVAP1SVA500 - PA Jan 2022 Winter Snowstorm                 | 1,648,759                    |   | 1,648,759                           | 179,002,932                       |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)               | 97.036 | 4674DRVAP1SVA500 - PA Buchanan County Flooding & Mudslides 2022 | 848,147                      |   | 848,147                             | 179,002,932                       |
| Hazard Mitigation Grant   | 97.039 |   | 400,685                      |   |                                     | 2,639,229                         |
| Hazard Mitigation Grant   | 97.039 | 4262DRVAPSSVA500 - HMGP Snowstorm Jonas 2016 Disaster           | 448,961                      |   | 448,961                             | 2,639,229                         |

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity  | ALN    | Additional Award Identification   | Direct Award Expenditures | Pass Through Entity Award Expenditures | Amount Provided to Subrecipients | Program Total or Cluster Total |
|--|--------|---|---------------------------|--|----------------------------------|--------------------------------|
| Hazard Mitigation Grant  | 97.039 | 4291DRVAPSSVA500 - HMGP Hurricane Matthew Disaster  | 423,464                   |  | 423,464                          | 2,639,229                      |
| Hazard Mitigation Grant  | 97.039 | 4401DRVAPSSVA500 - HMGP Hurricane Florance Disaster   | 417,120                   |  | 417,120                          | 2,639,229                      |
| Hazard Mitigation Grant  | 97.039 | 4411DRVAPSSVA500 - HMGP Hurricane Michael Disaster  | 206,708                   |  | 206,708                          | 2,639,229                      |
| Hazard Mitigation Grant  | 97.039 | 4602DRVAPSSVA500 - HMGP Feb 2021 Winter Storm Disaster                                      | 30,226                    |  | 30,226                           | 2,639,229                      |
| Hazard Mitigation Grant  | 97.039 | 4644DRVAPSSVA500 - HMGP Jan 2022 Winter Snowstorm   | 1,093                     |  | 1,093                            | 2,639,229                      |
| National Dam Safety Program  | 97.041 |   | 394,895                   |  |                                  | 394,895                        |
| Emergency Management Performance Grants  | 97.042 |   | 6,380,535                 |  |                                  | 9,279,734                      |
| Emergency Management Performance Grants  | 97.042 | EMP-2021-EP-00004 - EMPG 2021   | 93,731                    |  | 93,731                           | 9,279,734                      |
| Emergency Management Performance Grants  | 97.042 | EMP-2022-EP-00006 - EMPG 2022   | 2,051,220                 |  | 2,051,220                        | 9,279,734                      |
| Emergency Management Performance Grants  | 97.042 | EMP-2023-EP-00006 - EMPG 2023   | 754,248                   |  | 754,248                          | 9,279,734                      |
| Assistance to Firefighters Grant   | 97.044 |   | 295,750                   |  |                                  | 295,750                        |
| Cooperating Technical Partners   | 97.045 |   | 490,580                   |  |                                  | 490,580                        |
| BRIC: Building Resilient Infrastructure and Communities  | 97.047 |   | 772,744                   |  | 64,204                           | 4,020,826                      |
| BRIC: Building Resilient Infrastructure and Communities  | 97.047 | EMP-2019-PC-0003 - PDM 2018   | 1,153,785                 |  | 1,153,785                        | 4,020,826                      |
| BRIC: Building Resilient Infrastructure and Communities  | 97.047 | EMP-2020-BR-036 - BRIC 2020   | 157,191                   |  | 157,191                          | 4,020,826                      |
| BRIC: Building Resilient Infrastructure and Communities  | 97.047 | EMP-2020-PC-0004 - PDM 2019   | 1,503,143                 |  | 1,503,143                        | 4,020,826                      |
| BRIC: Building Resilient Infrastructure and Communities  | 97.047 | EMP-2021-BR-051 - BRIC 2021   | 433,963                   |  | 433,963                          | 4,020,826                      |
| Port Security Grant Program  | 97.056 |   | 340,750                   |  |                                  | 340,750                        |
| Homeland Security Grant Program  | 97.067 |   | 4,774,595                 |  |                                  | 15,518,632                     |
| Homeland Security Grant Program  | 97.067 | EMW-2020-SS-00096 - SHSP/HRUASI 2020  | 533,211                   |  | 533,211                          | 15,518,632                     |
| Homeland Security Grant Program  | 97.067 | EMW-2021-SS-00034 - SHSP/HRUASI 2021  | 3,874,957                 |  | 3,874,957                        | 15,518,632                     |
| Homeland Security Grant Program  | 97.067 | EMW-2022-SS-00082 - SHSP/HRUASI 2022  | 3,670,777                 |  | 3,670,777                        | 15,518,632                     |
| Homeland Security Grant Program  | 97.067 | EMW-2023-SS-00109 - SHSP/HRUASI 2023  | 484,688                   |  | 484,688                          | 15,518,632                     |
| Pass-Through From District of Columbia   | 97.067 |   |                           | 5,982                                  |                                  | 15,518,632                     |
| Pass-Through From Office of the Deputy Mayor for Public Safety   | 97.067 | UASI791   |                           | 2,174,422                              |                                  | 15,518,632                     |
| Regional Catastrophic Preparedness Grant Program (RCGP)  | 97.111 |   | 10,296                    |  |                                  | 10,296                         |
| Financial Assistance for Targeted Violence and Terrorism Prevention State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program | 97.132 |   | 458,869                   |  |                                  | 458,869                        |
| Other Assistance   | 97.137 |   | 74,146                    |  |                                  | 74,146                         |
| Other Assistance   | 97.U01 | CPE/CWB-Coast Guard PELA 0301 E03-209652P   | 12,570                    |  |                                  | 754,770                        |
| Other Assistance   | 97.U02 | CPE/CWB-TSA PELA 0101 E04-209658P   | 54,933                    |  |                                  | 754,770                        |
| Other Assistance   | 97.U03 | CPE/CWB-TSA PELA 0101 E05-209657P   | 54,542                    |  |                                  | 754,770                        |
| Other Assistance   | 97.U04 | Criminal Investigations and Network Analysis Center (CINA) BOA Task Order-                  |                           |  |                                  |                                |
| Total Non-Stimulus   |        | 70RSAT18G00000001/70RSAT21FR00-205722P  | 632,725                   |  | 632,726                          | 754,770                        |
|  |        |   | 66,842,088                | 2,180,404                              | 41,774,747                       |                                |
| Stimulus:  |        |   |                           |  |                                  |                                |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)  | 97.036 | COVID-19  | 32,421,730                |  |                                  | 179,002,932                    |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)  | 97.036 | COVID-19; 4512DRVAP1SVA500 - PA COVID-19 Disaster   | 119,874,669               |  | 119,874,669                      | 179,002,932                    |
| Hazard Mitigation Grant  | 97.039 | COVID-19  | 490,263                   |  |                                  | 2,639,229                      |
| Hazard Mitigation Grant  | 97.039 | COVID-19; 4512DRVAPSSVA500 - HMGP COVID-19  |                           |  |                                  |                                |
| Total Stimulus Non R&D   |        |   | 220,709                   |  | 220,709                          | 2,639,229                      |
| Total Excluding Clusters Identified Below:   |        |   | 153,007,371               | -                                      | 120,095,378                      |                                |
|  |        |   | 219,849,459               | 2,180,404                              | 161,870,125                      |                                |
| Research and Development:  |        |   |                           |  |                                  |                                |
| Non-Stimulus:  |        |   |                           |  |                                  |                                |
| Centers for Homeland Security  | 97.061 |   | 3,451,499                 |  | 2,132,347                        | 3,451,499                      |
| CyberTipline   | 97.076 |   |                           |  |                                  | 17,692                         |
| Pass-Through From Oak Ridge Institute for Science & Education  | 97.076 | DHS-SRTMSI-2021   |                           | 17,692                                 |                                  | 17,692                         |
| Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction   | 97.077 |   | 355,284                   |  |                                  | 355,284                        |
| Other Assistance   | 97.RD  | Detecting Criminal Disruption of Supply Chains Study-205707P/70RSAT18G00000001/70RSAT21FR00 | 348,769                   |  | 209,136                          | 707,372                        |
| Other Assistance   | 97.RD  | IPA for James Baldo, 05/04/2022-05/03/2023-205953P  | 250,995                   |  |                                  | 707,372                        |
| Pass-Through From Bluehalo Labs  | 97.RD  | 2467-002-2  |                           | 2,589                                  |                                  | 707,372                        |
| Pass-Through From The MITRE Corporation  | 97.RD  | CRCL Support-MSA 130527/TO 1168191-206609P/MSA 130527/TO 1168191                            |                           | 15,542                                 |                                  | 707,372                        |
| Pass-Through From The MITRE Corporation  | 97.RD  | DHS SIMEX FY22/23-Task Order No. 1163830-   |                           |  | 89,477                           | 707,372                        |
| Total Non-Stimulus R&D   |        | 206177P/Task Order No. 1163830  | 4,406,547                 |  | 2,341,483                        |                                |
| Total Research and Development   |        |   | 4,406,547                 | 125,300                                | 2,341,483                        |                                |
| Total DEPARTMENT OF HOMELAND SECURITY  |        |   | 224,256,006               | 2,305,704                              | 164,211,608                      |                                |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT  |        |   |                           |  |                                  |                                |
| Non-Stimulus:  |        |   |                           |  |                                  |                                |
| USAID Foreign Assistance for Programs Overseas   | 98.001 |   | 1,755,489                 |  | 632,627                          | 2,424,362                      |
| Pass-Through From International Research & Exchanges Board Incorporated  | 98.001 |   |                           | 318,899                                |                                  | 2,424,362                      |
| Pass-Through From National Academy of Sciences   | 98.001 | SCON-10000859   |                           | 34,887                                 |                                  | 2,424,362                      |
| Other Assistance   | 98.U01 | 72038624CA00003   | 15,819                    |  |                                  | 15,819                         |
| Total Non-Stimulus   |        |   | 1,771,308                 | 353,786                                | 632,627                          |                                |
| Total Excluding Clusters Identified Below:   |        |   | 1,771,308                 | 353,786                                | 632,627                          |                                |
| Research and Development:  |        |   |                           |  |                                  |                                |
| Non-Stimulus:  |        |   |                           |  |                                  |                                |

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

| Federal Agency, Federal Program Name, Cluster Name,<br>or Name of Pass-Through Entity | ALN    | Additional Award Identification  | Direct Award<br>Expenditures | Pass Through Entity<br>Award Expenditures | Amount Provided to<br>Subrecipients | Program Total or<br>Cluster Total |
|---|--------|--|------------------------------|---|-------------------------------------|-----------------------------------|
| USAID Foreign Assistance for Programs Overseas  | 98.001 | 2022-041   | 16,806                       |   | 16,806                              | 2,424,362                         |
| Pass-Through From Institute of International Education                                | 98.001 |  |                              | 81,175                                    |                                     | 2,424,362                         |
|   |        | 418765-19830 / 418765-19897 / 418765-19807 / 418887-   |                              |   |                                     |                                   |
| Pass-Through From University of Georgia   | 98.001 | 19802 / 418887-19802A  |                              | 147,131                                   |                                     | 2,424,362                         |
| Pass-Through From University of Georgia   | 98.001 | 418765-19830   |                              | 6,000                                     | 6,000                               | 2,424,362                         |
| Pass-Through From University of Georgia   | 98.001 | 418765-19897   |                              | 13,600                                    | 13,600                              | 2,424,362                         |
| Pass-Through From University of Georgia   | 98.001 | 418765-19807   |                              | 13,250                                    | 13,250                              | 2,424,362                         |
| Pass-Through From University of Georgia   | 98.001 | 418887-19802   |                              | 4,675                                     | 4,675                               | 2,424,362                         |
| Pass-Through From University of Georgia   | 98.001 | 418887-19802A  |                              | 32,450                                    | 32,450                              | 2,424,362                         |
| Global Development Alliance   | 98.011 |  |                              |   |                                     | 697,973                           |
| Pass-Through From Tibetan Buddhist Resource Center                                    | 98.011 |  |                              | 697,973                                   |                                     | 697,973                           |
| Total Non-Stimulus R&D  |        |  | 16,806                       | 996,254                                   | 86,781                              |                                   |
| Total Research and Development  |        |  | 16,806                       | 996,254                                   | 86,781                              |                                   |
| Total U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT                                       |        |  | 1,788,114                    | 1,350,040                                 | 719,408                             |                                   |
| OTHER FEDERAL ASSISTANCE  |        |  |                              |   |                                     |                                   |
| Non-Stimulus:   |        |  |                              |   |                                     |                                   |
| Other Assistance  | 99.U01 | Counterfeit Component Detection and Counterfeit Digital Component Detection Curriculum Development-206103P   | 952,686                      |   | 706,485                             | 3,083,184                         |
| Other Assistance  | 99.U02 | Malware Reverse Engineering Curriculum Development US Criminal Investigations and Network Analysis Center BOA Incident Response-206102P NCFI Network Incident Response Framework Development-70RSAT18G00000001 / | 849,902                      |   | 619,457                             | 3,083,184                         |
| Other Assistance  | 99.U03 | 70US0922F1DHS2249-206101P  | 499,759                      |   | 339,390                             | 3,083,184                         |
| Other Assistance  | 99.U04 | Virtual Video Series Development and Hosting-70RSAT18G00000001/ 70US0922F1DHS2211-206100P  | 780,837                      |   |                                     | 3,083,184                         |
| Total Non-Stimulus  |        |  | 3,083,184                    | -   | 1,665,332                           |                                   |
| Total Excluding Clusters Identified Below:  |        |  | 3,083,184                    | -   | 1,665,332                           |                                   |
| Research and Development:   |        |  |                              |   |                                     |                                   |
| Non-Stimulus:   |        |  |                              |   |                                     |                                   |
| Other Assistance  | 99.RD  | A Performance Monitoring Strategy to Enhance Human Consistency in Risk-Informed Decision-Making-31310023P0036-206525P  | 21,679                       |   |                                     | 371,114                           |
| Other Assistance  | 99.RD  | Automatic Fake News Detection-2023-23062900001-206494P   | 23,558                       |   |                                     | 371,114                           |
| Other Assistance  | 99.RD  | Primary Sources and Pre-Service Teachers-GA21C0076-205720P   | 46,496                       |   |                                     | 371,114                           |
| Other Assistance  | 99.RD  | ULTRABACK (Chaoticgood BAA Ninja)-2022-22052700001 -   |                              |   |                                     | 371,114                           |
| Other Assistance  | 99.RD  | 206135P  | 564                          |   |                                     | 371,114                           |
| Pass-Through From DEFENSEWERX Incorporated  | 99.RD  | DEFENSEWERX INC_Calhoun_Miniature AC/DC Convert  |                              | 148,301                                   |                                     | 371,114                           |
| Pass-Through From Deloitte and Touche   | 99.RD  | HAYSTAC-113657-1-206294P/113657-1  |                              | 30,528                                    |                                     | 371,114                           |
| Pass-Through From University of Maryland  | 99.RD  | ARLIS Support for IARPA's STG AI-ML Solutions Program-117630-Z9914201-206250P/117630-Z9914201  |                              | 99,988                                    |                                     | 371,114                           |
| Total Non-Stimulus R&D  |        |  | 92,297                       | 278,817                                   | -                                   |                                   |
| Total Research and Development  |        |  | 92,297                       | 278,817                                   | -                                   |                                   |
| Total OTHER FEDERAL ASSISTANCE  |        |  | 3,175,481                    | 278,817                                   | 1,665,332                           |                                   |
| Grand Total   |        |  | 27,335,533,155               | 195,908,825                               | 4,736,221,943                       |                                   |
| Grand Total of Federal Expenditures   |        |  | 27,531,441,980               |   |                                     |                                   |
| Total Research and Development Cluster for All Federal Agencies                       |        |  | 846,805,022                  | 163,705,243                               | 143,556,104                         | 1,010,510,265                     |
| Total for Student Financial Assistance Cluster  |        |  | 1,590,450,126                | -   | -                                   | 1,590,450,126                     |

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, 2024

**PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB) requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified by the Assistance Listing Number (ALN).

As instructed by the 2024 Compliance Supplement, issued by the U.S. Office of Management and Budget, the fiscal year 2024 SEFA reports expenditures and lost revenues for ALN 93.498 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution for fiscal year 2023; there were no PRF expenditures and lost revenues for fiscal year 2024 to be reported in the subsequent year, and the PRF expenditure for fiscal year 2023 have been included and reported in 2024 SEFA. The amounts distributed to Non-Entitlement Units of Local Government (NEUs), ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds, have been excluded.

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: A.L. Philpott Manufacturing Extension Partnership, Commission on the Virginia Alcohol Safety Action Program, Division of Capitol Police, Fort Monroe Authority, Hampton Roads Sanitation District Commission, Hampton Roads Transportation Accountability Commission, Institute for Advanced Learning and Research, Library of Virginia Foundation, Science Museum of Virginia Foundation, Virginia Commonwealth University Health System Authority, Virginia Housing Development Authority, Virginia Outdoors Foundation, Virginia Port Authority Including Virginia International Terminals, and Virginia Resources Authority.

**1. SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and ALN. For purposes of uploading to the Federal Audit Clearinghouse (FAC), stimulus Funds for COVID-19 related expenditures are designated as "COVID-19" in the column labeled Additional\_Award\_Identification.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance 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 contractor 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 Award Assistance – Assistance received directly from the Federal government or received as a disbursement from other State entities is classified as direct award expenditures on the “Schedule of Expenditures of Federal Awards”.

Pass-Through Entity Federal Assistance – Assistance received in a pass-through relationship from another non-federal entity is classified as pass-through entity award expenditures on the “Schedule of Expenditures of Federal Awards”.

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the “Schedule of Expenditures of Federal Awards”.

Major Programs – The Single Audit Act Amendments of 1996 and the Uniform Guidance 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 the Uniform Guidance.

Assistance Listing Number – The Assistance Listing Number (ALN) is a government-wide compendium of individual federal programs. Each program included in the compendium is assigned a five-digit program identification number (ALN) and program name. The accompanying schedule and footnotes reflect the program names and ALN assigned by the <https://sam.gov> website. Programs without an ALN are labeled as Other Assistance and presented using the federal agency’s two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency’s two-digit prefix followed by RD is presented. The ALNs used in this audit period were retrieved on July 8, 2024.

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, as required in the 2024 Compliance Supplement:

|   |                                  |
|---|----------------------------------|
| Aging Cluster                           | Forest Service Schools and Roads |
| CCDF Cluster                            | Cluster                          |
| CDBG - Disaster Recovery Grants Cluster | Head Start Cluster               |
| CDBG – Entitlement/Special Purpose      | Health Center Program Cluster    |
| Grants Cluster                          | Highway Safety Cluster           |

Child Nutrition Cluster  
 Disability Insurance/SSI Cluster  
 Economic Development Cluster  
 Employment Service Cluster  
 Federal Transit Cluster  
 Fish and Wildlife Cluster  
 FMCSA Cluster  
 Food Distribution Cluster

Medicaid Cluster  
 Research and Development  
 SNAP Cluster  
 Special Education Cluster (IDEA)  
 Student Financial Assistance Cluster  
 Transit Services Programs Cluster  
 TRIO Cluster  
 WIOA Cluster

The total amount expended, distributed from U.S. Department of Health and Human Services, for the CCDF Cluster are presented as follows:

|  | <u>Amount Expended</u> |
|--|------------------------|
| CCDBG (Child Care Development Block Grant)                                   | \$ 245,295,921         |
| CCDF ARP Supplemental  | 119,232,794            |
| CCDF ARP Child Care Stabilization Fund                                       | 18,018,556             |
| CCDF Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act | (85,868)               |
| CCDF Mandatory and Matching  | <u>160,661,894</u>     |
| Total  | <u>\$ 543,123,297</u>  |

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was \$1,590,450,126 consisting of the following federal departments:

| <u>Federal Department</u>                    | <u>Amount Expended</u>  |
|--|-------------------------|
| U.S. Department of Education                 | \$ 1,587,714,101        |
| U.S. Department of Health and Human Services | <u>2,736,025</u>        |
| Total  | <u>\$ 1,590,450,126</u> |



The total direct award expenditures for Research and Development were \$846,805,022 consisting of the following federal departments:

| <u>Federal Department</u>                                    | <u>Amount Expended</u> |
|--|------------------------|
| U.S. Department of Health and Human Services                 | \$ 416,413,428         |
| National Science Foundation                                  | 150,917,210            |
| U.S. Department of Defense                                   | 126,978,482            |
| U.S. Department of Energy                                    | 33,491,513             |
| U.S. Department of Agriculture                               | 27,496,198             |
| U.S. Department of Transportation                            | 22,156,914             |
| National Aeronautics and Space Administration                | 14,654,747             |
| U.S. Department of Commerce                                  | 14,137,375             |
| U.S. Department of Education                                 | 13,492,724             |
| U.S. Department of the Interior                              | 7,922,561              |
| Department of Homeland Security                              | 4,406,547              |
| U.S. Department of Justice                                   | 3,518,527              |
| U.S. Department of State                                     | 3,079,814              |
| Environmental Protection Agency                              | 2,285,991              |
| National Endowment for the Humanities                        | 1,495,005              |
| National Archives and Records Administration                 | 1,046,133              |
| U.S. Department of Veteran's Affairs                         | 1,039,572              |
| Nuclear Regulatory Commission                                | 1,000,775              |
| Corporation for National and Community Service               | 386,136                |
| Federal Communications Commission                            | 252,856                |
| U.S. Department of Housing and Urban Development             | 243,444                |
| Small Business Administration                                | 126,419                |
| Other Federal Assistance                                     | 92,297                 |
| Appalachian Regional Commission                              | 83,232                 |
| Barry Goldwater Scholarship and Excellence in Education Fund | 70,316                 |
| U.S. Agency for International Development                    | 16,806                 |
| Total  | <u>\$ 846,805,022</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 cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

When a federal program is not part of a cluster, the Commonwealth has separated COVID-19 from Non-COVID-19 expenditures on the SEFA using “Stimulus” and added “COVID-19” within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the SEFA, with the exception of the Research and Development Cluster. In accordance with the 2024 Compliance Supplement, the Commonwealth has determined that all federal programs have been established and funding has been added to existing federal programs from the following Acts, and are considered COVID-19 funding: Coronavirus Preparedness and Response Supplemental Appropriations Act, Families First Coronavirus Response Act, Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), American Rescue Plan Act (ARP).

### 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 (ALNs 10.555, 10.558, 10.559, 10.565, 10.568, 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>ALN</u> | <u>Non-COVID-19<br/>Related Amount</u> | <u>COVID-19<br/>Related Amount</u> |
|------------|--|------------------------------------|
| 10.555     | 40,305,039                             | 0                                  |
| 10.558     | 1,458                                  | 0                                  |
| 10.559     | 106,666                                | 0                                  |
| 10.565     | 4,414,521                              | 0                                  |
| 10.568     | 16,633,337                             | 0                                  |
| 10.569     | 23,242,496                             | 0                                  |

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

| <u>ALN</u> | <u>Amount</u> |
|------------|---------------|
| 10.555     | 21,475        |
| 10.569     | 8,550         |

Donation of Federal Surplus Personal Property (ALN 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 distributions to other governmental entities during the year ended June 30, 2024. Administrative expenditures of \$130,995 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2024, totaled \$166,035.

Childhood Immunization Grants (ALN 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians, and other providers. The amount presented in the accompanying schedule reflects the non-COVID-19 cost of immunizations to the federal government of \$111,010,513. The remaining amount of \$38,583,343 consists of \$17,562,493 non-COVID-19 and \$21,020,850 COVID-19 related expenditures, and are the administrative costs incurred by the Department of Health. The value of inventory on hand at June 30, 2024, was \$4,317,397 held by local health departments and \$25,688,043 held by other providers.

#### **D. Loan/Loan Guarantee Programs**

Federal Perkins Loans - Federal Capital Contributions (ALN 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, 2024. Balances outstanding at the end of the audit period were \$6,260,077.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (ALN 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, 2024. Balances outstanding at the end of the audit period were \$11,985,806.

Nurse Faculty Loan Program (ALN 93.264) – 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, 2024. Balances outstanding at the end of the audit period were \$633,566.

Nursing Student Loans (ALN 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, 2024. Balances outstanding at the end of the audit period were \$2,171,029.

Assistive Technology Alternative Financing Program (ALN 93.469) – 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, 2024. Balances outstanding at the end of the audit period were \$3,817,756.

Child Care and Development Block Grant (ALN 93.575) – 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, 2024. Balances outstanding at the end of the audit period were \$4,106,672.

Transportation Infrastructure Finance and Innovation Act (TIFIA) Program (ALN 20.223) – 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, 2024. Balances outstanding at the end of the audit period were \$14,958,923.

## **E. Emergency Unemployment Benefits**

The amount included in the accompanying schedule for Unemployment Insurance (ALN 17.225) includes \$43,260,182 non-COVID-19 related, and \$12,583,577 COVID-19 related administrative costs; \$ 4,105,815 non-COVID-19 related federal unemployment benefits paid to federal employees; \$259,233,104 non-COVID-19 related benefits paid to non-federal employees, and \$5,231,139 in COVID-19 related benefits paid to non-federal employees; and \$1,033 in federal benefits paid to Trade Act impacted workers.

## **F. Disaster Grants – Public Assistance**

After a Presidentially-Declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities; and costs associated with Commonwealth's response to the COVID-19 public health emergency. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended June 30, 2024, the amount included in the accompanying schedules for Disaster Grants - Public Assistance (ALN 97.036) includes \$211,117 of approved eligible expenditures that were included in a prior year.

## **G. Program Expenditures**

Certain transactions 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 distributed to another state agency (i.e., a transfer of funds by the primary recipient state agency to a secondary state agency), the federal financial assistance will be reflected as expenditures by the secondary 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.

## **2. DE MINIMIS INDIRECT COST RATE**

For the year ended June 30, 2024, only the Virginia Museum of Fine Arts, Department of Forensic Science, Department of Historic Resources, Department of Wildlife Resources, Richard Bland College, Southern Virginia Higher Education Center, Virginia Biotechnology Research Partnership Authority, Virginia Economic Development Partnership, and Virginia Museum of Natural History have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

# APPENDICES

## LISTING OF FINDINGS GROUPED BY TOPIC

| Finding Topic/Report Header  |   |  |
|--|---|--|
| Finding Number   | Finding Title   | Applicable To  |
| <b>Financial Accounting and Reporting</b>  |   |  |
| 2024-001   | Strengthen Controls Over Financial Reporting  | Department of Human Resource Management                    |
| 2024-002   | Improve Controls Over Health Insurance Premium Revenue Reconciliations                                | Department of Human Resource Management                    |
| 2024-003   | Improve Controls Over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets             | Virginia Information Technologies Agency                   |
| 2024-004   | Strengthen Controls Over Financial Reporting  | Department of Health                                       |
| 2024-005   | Strengthen Controls over System Reconciliations   | Department of Health                                       |
| 2024-006   | Improve Governance Structure and Resources Surrounding Financial Reporting Process                    | University of Virginia                                     |
| 2024-007   | Improve Internal Controls over Financial Reporting of Leased Assets                                   | Department of General Services                             |
| 2024-008   | Improve Internal Controls over Financial Reporting for Capital Assets                                 | Virginia Commonwealth University                           |
| 2024-009   | Continue to Improve Controls over the Calculation of Contractual Commitments                          | Department of Behavioral Health and Developmental Services |
| <b>Third-Party Service Providers (Non-Information Systems)</b>                             |   |  |
| 2024-010   | Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers | Department of Social Services                              |
| 2024-011   | Improve Fiscal Agent Oversight  | Department of Medical Assistance Services                  |
| 2024-012   | Improve Oversight of Third-Party Service Providers  | Department of Behavioral Health and Developmental Services |
| 2024-013   | Improve Third-Party Service Provider Oversight  | Department of Human Resource Management                    |
| 2024-014   | Improve Oversight of Administrative Service Providers   | University of Virginia-Medical Center                      |
| <b>Information System Security - Third-Party Service Providers (Information Systems)</b>   |   |  |
| 2024-015   | Improve Oversight of Third-Party IT Service Providers   | Virginia Information Technologies Agency                   |
| 2024-016   | Develop and Implement a Third-Party Service Provider Oversight Process                                | Department of Taxation                                     |
| 2024-017   | Improve IT Third-Party Oversight Process  | Department of Medical Assistance Services                  |
| 2024-018   | Continue Improving Oversight of Third-Party Service Providers   | Virginia Alcoholic Beverage Control Authority              |
| 2024-019   | Improve Procedures and Process for Oversight of Third-Party IT Service Providers                      | Virginia Lottery   |
| 2024-020   | Improve IT Service Provider Oversight   | University of Virginia-Medical Center                      |
| 2024-021   | Improve IT Service Provider Oversight   | Virginia College Savings Plan                              |
| <b>Information System Security - Multiple Information System Security Control Families</b> |   |  |
| 2024-022   | Improve Information Security Program and Controls   | Department of Medical Assistance Services                  |
| 2024-023   | Improve Database Security   | Department of Medical Assistance Services                  |
| 2024-024   | Continue Improving IT Risk Management Program   | Department of Social Services                              |
| 2024-025   | Improve Web Application Security  | Department of Social Services                              |
| 2024-026   | Continue to Improve Database Security   | Department of Behavioral Health and Developmental Services |
| 2024-027   | Conduct IT Risk Assessments and Update System Security Plans  | Department of Transportation                               |
| 2024-028   | Review and Update Information Security Policies and Procedures  | Virginia Lottery   |
| 2024-029   | Improve IT Risk Management and Contingency Planning   | Virginia Alcoholic Beverage Control Authority              |
| 2024-030   | Improve IT Risk Management and Contingency Planning Program   | Virginia Employment Commission                             |
| 2024-031   | Document Database Audit Logging and Monitoring Procedures   | Virginia Employment Commission                             |
| 2024-032   | Improve Database Security   | Department of Education - Direct Aid to Public Education   |
| 2024-033   | Improve Firewall Security   | University of Virginia - Academic Division                 |
| 2024-034   | Develop Required Information System Policies and Procedures   | Department of Health                                       |
| <b>Information System Security - Information Security Roles and Responsibilities</b>       |   |  |
| 2024-035   | Improve Information Security Program and IT Governance  | Department of Social Services                              |
| 2024-036   | Continue Dedicating Resources to Support Information Security Program                                 | Department of Behavioral Health and Developmental Services |
| <b>Information System Security - Access Control</b>  |   |  |
| 2024-037   | Continue Strengthening the System Access Removal Process  | Department of Health                                       |
| 2024-038   | Improve System Access Procedures  | Department of Health                                       |
| 2024-039   | Continue to Implement Compliant Application Access Management Procedures                              | Department of Behavioral Health and Developmental Services |
| 2024-040   | Improve Documentation for Separation of Duty Conflicts  | Department of Social Services                              |
| 2024-041   | Evaluate Separation of Duty Conflicts within the Case Management System                               | Department of Social Services                              |
| 2024-042   | Perform Annual Review of Case Management System Access  | Department of Social Services                              |
| 2024-043   | Implement a Process to Annually Review User Access  | Department of Motor Vehicles                               |
| 2024-044   | Revoke Systems Access for Separated Employees in a Timely Manner                                      | Department of Taxation                                     |

## LISTING OF FINDINGS GROUPED BY TOPIC

| Finding Topic/Report Header  |   |  |
|--|---|--|
| Finding Number   | Finding Title   | Applicable To  |
| <b>Information System Security - Configuration Management</b>              |   |  |
| 2024-045   | Develop Baseline Configurations for Information Systems   | Department of Behavioral Health and Developmental Services |
| 2024-046   | Improve Change Management Process for Information Technology Environment                                | Department of Behavioral Health and Developmental Services |
| 2024-047   | Continue Improving IT Change and Configuration Management Process                                       | Department of Social Services                              |
| 2024-048   | Improve IT Change Control and Configuration Management Process  | Virginia Retirement System                                 |
| 2024-049   | Improve Change Control and Configuration Management Procedures  | Virginia College Savings Plan                              |
| 2024-050   | Improve Change Control Process  | Virginia Employment Commission                             |
| 2024-051   | Improve Database Security   | Department of Transportation                               |
| <b>Information System Security - Risk Assessment</b>                       |   |  |
| 2024-052   | Continue to Improve Risk Assessment Process   | Department of Behavioral Health and Developmental Services |
| 2024-053   | Improve Vulnerability Remediation Efforts   | Department of Medical Assistance Services                  |
| 2024-054   | Improve Vulnerability Management  | Department of Health                                       |
| 2024-055   | Improve Vulnerability Management  | Virginia Employment Commission                             |
| 2024-056   | Improve Vulnerability Management  | Department of Motor Vehicles                               |
| 2024-057   | Improve Vulnerability Management Process  | Department of the Treasury                                 |
| <b>Information System Security - Audit and Accountability</b>              |   |  |
| 2024-058   | Conduct Information Technology Security Audits  | Department of Social Services                              |
| 2024-059   | Conduct Information Technology Security Audits  | Department of Health                                       |
| 2024-060   | Conduct Timely IT Security Audits   | Department of Motor Vehicles                               |
| <b>Information System Security - Awareness and Training</b>                |   |  |
| 2024-061   | Develop and Provide Role-Based Security Awareness Training to System Administrators and Data Custodians | Department of Social Services                              |
| 2024-062   | Improve Security Awareness Training Program   | Department of Behavioral Health and Developmental Services |
| 2024-063   | Improve Security Awareness Training Program   | Virginia Employment Commission                             |
| <b>Information System Security - System and Information Integrity</b>      |   |  |
| 2024-064   | Upgrade End-of-Life Technology  | Department of Social Services                              |
| 2024-065   | Improve Database Security   | Department of Motor Vehicles                               |
| <b>Information System Security - Contingency Planning</b>                  |   |  |
| 2024-066   | Improve IT Contingency Management Program   | Department of Behavioral Health and Developmental Services |
| 2024-067   | Continue Developing Record Retention Requirements and Processes for Electronic Records                  | Department of Social Services                              |
| <b>Information System Security - Personnel Security</b>                    |   |  |
| 2024-068   | Monitor Internal Controls to Ensure Timely Removal of System Access                                     | Department of Social Services                              |
| <b>Information System Security - Media Protection</b>                      |   |  |
| 2024-069   | Improve IT Asset Management Documentation and Process   | Virginia Lottery   |
| <b>Information System Security - Physical and Environmental Protection</b> |   |  |
| 2024-070   | Improve Physical and Environmental Security Policy and Processes  | Virginia Alcoholic Beverage Control Authority              |
| <b>Procurement and Contract Management</b>                                 |   |  |
| 2024-071   | Continue to Ensure ITISP Suppliers Meet All Contractual Requirements                                    | Virginia Information Technologies Agency                   |
| 2024-072   | Strengthen Controls over Procurement  | Department of Health                                       |
| <b>Human Resources and Payroll</b>   |   |  |
| 2024-073   | Improve Controls over Employee Offboarding Process  | Department of Health                                       |
| 2024-074   | Continue to Improve Off-Boarding Procedures   | Department of Behavioral Health and Developmental Services |
| 2024-075   | Improve Offboarding Process   | Department of Transportation                               |
| 2024-076   | Improve Internal Controls over Employee Termination Process   | Department of Corrections-Central Administration           |
| 2024-077   | Improve Internal Controls Over Employee Separation Process  | Virginia Alcoholic Beverage Control Authority              |
| 2024-078   | Strengthen Interdepartmental Communications Related to Terminated Employees                             | University of Virginia-Medical Center                      |
| 2024-079   | Reconcile the Commonwealth's Retirement Benefits System   | Department of Social Services                              |
| <b>Inventory</b>   |   |  |
| 2024-080   | Ensure Follow-Up Inventories are Performed  | Virginia Alcoholic Beverage Control Authority              |
| <b>Conflict of Interests Act</b>   |   |  |
| 2024-081   | Ensure Compliance with the Conflict of Interests Act  | Department of Behavioral Health and Developmental Services |



## LISTING OF FINDINGS GROUPED BY TOPIC

| Finding Topic/Report Header                        |  |  |
|--|--|--|
| Finding Number                                     | Finding Title  | Applicable To  |
| <b>Grants Management</b>                           |  |  |
| 2024-082   | Perform Responsibilities Outlined in the Agency Monitoring Plan  | Department of Social Services  |
| 2024-083   | Ensure Subaward Agreements Meet Federal Regulations  | Department of Social Services  |
| 2024-084   | Review Non-Locality Subrecipient Single Audit Reports  | Department of Social Services  |
| 2024-085   | Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations   | Department of Social Services  |
| 2024-086   | Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan   | Department of Social Services  |
| 2024-087   | Review Subrecipient Audit Reports  | Department of Health   |
| <b>Federal Award Findings and Questioned Costs</b> |  |  |
| 2024-088   | Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act   | Northern Virginia Community College  |
| 2024-089   | Perform an Evaluation of Student Information System Access Roles   | Northern Virginia Community College  |
| 2024-090   | Improve Reporting to the National Student Loan Data System   | George Mason University; Norfolk State University; Northern Virginia Community College; Old Dominion University; Radford University; University of Virginia - Academic Division; Virginia State University |
| 2024-091   | Properly Identify Title IV Withdrawals   | George Mason University; Norfolk State University; Northern Virginia Community College   |
| 2024-092   | Properly Perform Return of Title IV Calculations   | Norfolk State University; Northern Virginia Community College  |
| 2024-093   | Promptly Return Unearned Title IV Funds to Department of Education   | Norfolk State University; Northern Virginia Community College; Old Dominion University   |
| 2024-094   | Properly Complete Federal Verification Prior to Disbursing Title IV Aid  | George Mason University; Norfolk State University; Old Dominion University; Virginia Polytechnic Inst. and State University  |
| 2024-095   | Promptly Return Unclaimed Aid to the Department of Education   | Northern Virginia Community College; Old Dominion University; Radford University   |
| 2024-096   | Improve Reporting to the Common Origination and Disbursement System  | James Madison University   |
| 2024-097   | Improve Notification Process for Federal Direct Loan Awards to Students  | Norfolk State University   |
| 2024-098   | Promptly Disburse Credit Balances to Students  | Norfolk State University; Old Dominion University  |
| 2024-099   | Reconcile Federal Assistance Programs  | Northern Virginia Community College  |
| 2024-100   | Ensure an Accurate Fiscal Operations Report and Application to Participate (FISAP) is Submitted to the Department of Education | Northern Virginia Community College  |
| 2024-101   | Implement Internal Controls over TANF Federal Performance Reporting  | Department of Social Services  |
| 2024-102   | Implement Internal Controls over TANF Federal Special Reporting  | Department of Social Services  |
| 2024-103   | Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements                                 | Department of Social Services  |
| 2024-104   | Implement Internal Controls over LIHEAP Federal Special Reporting  | Department of Social Services  |
| 2024-105   | Monitor Case Management System Records to Ensure Compliance with LIHEAP Eligibility Requirements                               | Department of Social Services  |
| 2024-106   | Strengthen Internal Controls over FFATA Reporting  | Department of Social Services  |
| 2024-107   | Strengthen Controls over FFATA Reporting   | Department of Health   |

## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To   |  |   |
|---|--|---|
| Finding Number  | Finding Title  | Finding Topic/Report Header   |
| <b>Department of Behavioral Health and Developmental Services</b> |  |   |
| 2024-009  | Continue to Improve Controls over the Calculation of Contractual Commitments | Financial Accounting and Reporting  |
| 2024-012  | Improve Oversight of Third-Party Service Providers                           | Third-Party Service Providers (Non-Information Systems)                             |
| 2024-026  | Continue to Improve Database Security  | Information System Security - Multiple Information System Security Control Families |
| 2024-036  | Continue Dedicating Resources to Support Information Security Program        | Information System Security - Information Security Roles and Responsibilities       |
| 2024-039  | Continue to Implement Compliant Application Access Management Procedures     | Information System Security - Access Control  |
| 2024-045  | Develop Baseline Configurations for Information Systems                      | Information System Security - Configuration Management                              |
| 2024-046  | Improve Change Management Process for Information Technology Environment     | Information System Security - Configuration Management                              |
| 2024-052  | Continue to Improve Risk Assessment Process                                  | Information System Security - Risk Assessment                                       |
| 2024-062  | Improve Security Awareness Training Program                                  | Information System Security - Awareness and Training                                |
| 2024-066  | Improve IT Contingency Management Program                                    | Information System Security - Contingency Planning                                  |
| 2024-074  | Continue to Improve Off-Boarding Procedures                                  | Human Resources and Payroll   |
| 2024-081  | Ensure Compliance with the Conflict of Interests Act                         | Conflict of Interests Act   |
| <b>Department of Corrections-Central Administration</b>           |  |   |
| 2024-076  | Improve Internal Controls over Employee Termination Process                  | Human Resources and Payroll   |
| <b>Department of Education - Direct Aid to Public Education</b>   |  |   |
| 2024-032  | Improve Database Security  | Information System Security - Multiple Information System Security Control Families |
| <b>Department of General Services</b>                             |  |   |
| 2024-007  | Improve Internal Controls over Financial Reporting of Leased Assets          | Financial Accounting and Reporting  |
| <b>Department of Health</b>                                       |  |   |
| 2024-004  | Strengthen Controls Over Financial Reporting                                 | Financial Accounting and Reporting  |
| 2024-005  | Strengthen Controls over System Reconciliations                              | Financial Accounting and Reporting  |
| 2024-034  | Develop Required Information System Policies and Procedures                  | Information System Security - Multiple Information System Security Control Families |
| 2024-037  | Continue Strengthening the System Access Removal Process                     | Information System Security - Access Control  |
| 2024-038  | Improve System Access Procedures   | Information System Security - Access Control  |
| 2024-054  | Improve Vulnerability Management   | Information System Security - Risk Assessment                                       |
| 2024-059  | Conduct Information Technology Security Audits                               | Information System Security - Audit and Accountability                              |
| 2024-072  | Strengthen Controls over Procurement   | Procurement and Contract Management   |
| 2024-073  | Improve Controls over Employee Offboarding Process                           | Human Resources and Payroll   |
| 2024-087  | Review Subrecipient Audit Reports  | Grants Management   |
| 2024-107  | Strengthen Controls over FFATA Reporting                                     | Federal Award Findings and Questioned Costs   |
| <b>Department of Human Resource Management</b>                    |  |   |
| 2024-001  | Strengthen Controls Over Financial Reporting                                 | Financial Accounting and Reporting  |
| 2024-002  | Improve Controls Over Health Insurance Premium Revenue Reconciliations       | Financial Accounting and Reporting  |
| 2024-013  | Improve Third-Party Service Provider Oversight                               | Third-Party Service Providers (Non-Information Systems)                             |
| <b>Department of Medical Assistance Services</b>                  |  |   |
| 2024-011  | Improve Fiscal Agent Oversight   | Third-Party Service Providers (Non-Information Systems)                             |
| 2024-017  | Improve IT Third-Party Oversight Process                                     | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-022  | Improve Information Security Program and Controls                            | Information System Security - Multiple Information System Security Control Families |
| 2024-023  | Improve Database Security  | Information System Security - Multiple Information System Security Control Families |
| 2024-053  | Improve Vulnerability Remediation Efforts                                    | Information System Security - Risk Assessment                                       |
| <b>Department of Motor Vehicles</b>                               |  |   |
| 2024-043  | Implement a Process to Annually Review User Access                           | Information System Security - Access Control  |
| 2024-056  | Improve Vulnerability Management   | Information System Security - Risk Assessment                                       |
| 2024-060  | Conduct Timely IT Security Audits  | Information System Security - Audit and Accountability                              |
| 2024-065  | Improve Database Security  | Information System Security - System and Information Integrity                      |

## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To                        |   |   |
|--------------------------------------|---|---|
| Finding Number                       | Finding Title   | Finding Topic/Report Header   |
| <b>Department of Social Services</b> |   |   |
| 2024-010                             | Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers   | Third-Party Service Providers (Non-Information Systems)                             |
| 2024-024                             | Continue Improving IT Risk Management Program   | Information System Security - Multiple Information System Security Control Families |
| 2024-025                             | Improve Web Application Security  | Information System Security - Multiple Information System Security Control Families |
| 2024-035                             | Improve Information Security Program and IT Governance  | Information System Security - Information Security Roles and Responsibilities       |
| 2024-040                             | Improve Documentation for Separation of Duty Conflicts  | Information System Security - Access Control  |
| 2024-041                             | Evaluate Separation of Duty Conflicts within the Case Management System                                 | Information System Security - Access Control  |
| 2024-042                             | Perform Annual Review of Case Management System Access  | Information System Security - Access Control  |
| 2024-047                             | Continue Improving IT Change and Configuration Management Process                                       | Information System Security - Configuration Management                              |
| 2024-058                             | Conduct Information Technology Security Audits  | Information System Security - Audit and Accountability                              |
| 2024-061                             | Develop and Provide Role-Based Security Awareness Training to System Administrators and Data Custodians | Information System Security - Awareness and Training                                |
| 2024-064                             | Upgrade End-of-Life Technology  | Information System Security - System and Information Integrity                      |
| 2024-067                             | Continue Developing Record Retention Requirements and Processes for Electronic Records                  | Information System Security - Contingency Planning                                  |
| 2024-068                             | Monitor Internal Controls to Ensure Timely Removal of System Access                                     | Information System Security - Personnel Security                                    |
| 2024-079                             | Reconcile the Commonwealth's Retirement Benefits System   | Human Resources and Payroll   |
| 2024-082                             | Perform Responsibilities Outlined in the Agency Monitoring Plan   | Grants Management   |
| 2024-083                             | Ensure Subaward Agreements Meet Federal Regulations   | Grants Management   |
| 2024-084                             | Review Non-Locality Subrecipient Single Audit Reports   | Grants Management   |
| 2024-085                             | Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations                    | Grants Management   |
| 2024-086                             | Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan                      | Grants Management   |
| 2024-101                             | Implement Internal Controls over TANF Federal Performance Reporting                                     | Federal Award Findings and Questioned Costs   |
| 2024-102                             | Implement Internal Controls over TANF Federal Special Reporting   | Federal Award Findings and Questioned Costs   |
| 2024-103                             | Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements          | Federal Award Findings and Questioned Costs   |
| 2024-104                             | Implement Internal Controls over LIHEAP Federal Special Reporting                                       | Federal Award Findings and Questioned Costs   |
| 2024-105                             | Monitor Case Management System Records to Ensure Compliance with LIHEAP Eligibility Requirements        | Federal Award Findings and Questioned Costs   |
| 2024-106                             | Strengthen Internal Controls over FFATA Reporting   | Federal Award Findings and Questioned Costs   |
| <b>Department of Taxation</b>        |   |   |
| 2024-016                             | Develop and Implement a Third-Party Service Provider Oversight Process                                  | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-044                             | Revoke Systems Access for Separated Employees in a Timely Manner  | Information System Security - Access Control  |
| <b>Department of Transportation</b>  |   |   |
| 2024-027                             | Conduct IT Risk Assessments and Update System Security Plans  | Information System Security - Multiple Information System Security Control Families |
| 2024-051                             | Improve Database Security   | Information System Security - Configuration Management                              |
| 2024-075                             | Improve Offboarding Process   | Human Resources and Payroll   |
| <b>Department of the Treasury</b>    |   |   |
| 2024-057                             | Improve Vulnerability Management Process  | Information System Security - Risk Assessment                                       |
| <b>George Mason University</b>       |   |   |
| 2024-090                             | Improve Reporting to the National Student Loan Data System  | Federal Award Findings and Questioned Costs   |
| 2024-091                             | Properly Identify Title IV Withdrawals  | Federal Award Findings and Questioned Costs   |
| 2024-094                             | Properly Complete Federal Verification Prior to Disbursing Title IV Aid                                 | Federal Award Findings and Questioned Costs   |
| <b>James Madison University</b>      |   |   |
| 2024-096                             | Improve Reporting to the Common Origination and Disbursement System                                     | Federal Award Findings and Questioned Costs   |
| <b>Norfolk State University</b>      |   |   |
| 2024-090                             | Improve Reporting to the National Student Loan Data System  | Federal Award Findings and Questioned Costs   |
| 2024-091                             | Properly Identify Title IV Withdrawals  | Federal Award Findings and Questioned Costs   |
| 2024-092                             | Properly Perform Return of Title IV Calculations  | Federal Award Findings and Questioned Costs   |
| 2024-093                             | Promptly Return Unearned Title IV Funds to Department of Education                                      | Federal Award Findings and Questioned Costs   |
| 2024-094                             | Properly Complete Federal Verification Prior to Disbursing Title IV Aid                                 | Federal Award Findings and Questioned Costs   |
| 2024-097                             | Improve Notification Process for Federal Direct Loan Awards to Students                                 | Federal Award Findings and Questioned Costs   |
| 2024-098                             | Promptly Disburse Credit Balances to Students   | Federal Award Findings and Questioned Costs   |

## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To  |  |   |
|--|--|---|
| Finding Number                                       | Finding Title  | Finding Topic/Report Header   |
| <b>Northern Virginia Community College</b>           |  |   |
| 2024-088   | Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act   | Federal Award Findings and Questioned Costs   |
| 2024-089   | Perform an Evaluation of Student Information System Access Roles   | Federal Award Findings and Questioned Costs   |
| 2024-090   | Improve Reporting to the National Student Loan Data System   | Federal Award Findings and Questioned Costs   |
| 2024-091   | Properly Identify Title IV Withdrawals   | Federal Award Findings and Questioned Costs   |
| 2024-092   | Properly Perform Return of Title IV Calculations   | Federal Award Findings and Questioned Costs   |
| 2024-093   | Promptly Return Unearned Title IV Funds to Department of Education   | Federal Award Findings and Questioned Costs   |
| 2024-095   | Promptly Return Unclaimed Aid to the Department of Education   | Federal Award Findings and Questioned Costs   |
| 2024-099   | Reconcile Federal Assistance Programs  | Federal Award Findings and Questioned Costs   |
| 2024-100   | Ensure an Accurate Fiscal Operations Report and Application to Participate (FISAP) is Submitted to the Department of Education | Federal Award Findings and Questioned Costs   |
| <b>Old Dominion University</b>                       |  |   |
| 2024-090   | Improve Reporting to the National Student Loan Data System   | Federal Award Findings and Questioned Costs   |
| 2024-093   | Promptly Return Unearned Title IV Funds to Department of Education   | Federal Award Findings and Questioned Costs   |
| 2024-094   | Properly Complete Federal Verification Prior to Disbursing Title IV Aid  | Federal Award Findings and Questioned Costs   |
| 2024-095   | Promptly Return Unclaimed Aid to the Department of Education   | Federal Award Findings and Questioned Costs   |
| 2024-098   | Promptly Disburse Credit Balances to Students  | Federal Award Findings and Questioned Costs   |
| <b>Radford University</b>                            |  |   |
| 2024-090   | Improve Reporting to the National Student Loan Data System   | Federal Award Findings and Questioned Costs   |
| 2024-095   | Promptly Return Unclaimed Aid to the Department of Education   | Federal Award Findings and Questioned Costs   |
| <b>University of Virginia</b>                        |  |   |
| 2024-006   | Improve Governance Structure and Resources Surrounding Financial Reporting Process   | Financial Accounting and Reporting  |
| <b>University of Virginia - Academic Division</b>    |  |   |
| 2024-033   | Improve Firewall Security  | Information System Security - Multiple Information System Security Control Families |
| 2024-090   | Improve Reporting to the National Student Loan Data System   | Federal Award Findings and Questioned Costs   |
| <b>University of Virginia-Medical Center</b>         |  |   |
| 2024-014   | Improve Oversight of Administrative Service Providers  | Third-Party Service Providers (Non-Information Systems)                             |
| 2024-020   | Improve IT Service Provider Oversight  | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-078   | Strengthen Interdepartmental Communications Related to Terminated Employees  | Human Resources and Payroll   |
| <b>Virginia Alcoholic Beverage Control Authority</b> |  |   |
| 2024-018   | Continue Improving Oversight of Third-Party Service Providers  | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-029   | Improve IT Risk Management and Contingency Planning  | Information System Security - Multiple Information System Security Control Families |
| 2024-070   | Improve Physical and Environmental Security Policy and Processes   | Information System Security - Physical and Environmental Protection                 |
| 2024-077   | Improve Internal Controls Over Employee Separation Process   | Human Resources and Payroll   |
| 2024-080   | Ensure Follow-Up Inventories are Performed   | Inventory   |
| <b>Virginia College Savings Plan</b>                 |  |   |
| 2024-021   | Improve IT Service Provider Oversight  | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-049   | Improve Change Control and Configuration Management Procedures   | Information System Security - Configuration Management                              |
| <b>Virginia Commonwealth University</b>              |  |   |
| 2024-008   | Improve Internal Controls over Financial Reporting for Capital Assets  | Financial Accounting and Reporting  |
| <b>Virginia Employment Commission</b>                |  |   |
| 2024-030   | Improve IT Risk Management and Contingency Planning Program  | Information System Security - Multiple Information System Security Control Families |
| 2024-031   | Document Database Audit Logging and Monitoring Procedures  | Information System Security - Multiple Information System Security Control Families |
| 2024-050   | Improve Change Control Process   | Information System Security - Configuration Management                              |
| 2024-055   | Improve Vulnerability Management   | Information System Security - Risk Assessment                                       |
| 2024-063   | Improve Security Awareness Training Program  | Information System Security - Awareness and Training                                |

## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

| Applicable To  |   |   |
|--|---|---|
| Finding Number   | Finding Title   | Finding Topic/Report Header   |
| <b>Virginia Information Technologies Agency</b>        |   |   |
| 2024-003   | Improve Controls Over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets | Financial Accounting and Reporting  |
| 2024-015   | Improve Oversight of Third-Party IT Service Providers                                     | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-071   | Continue to Ensure ITISP Suppliers Meet All Contractual Requirements                      | Procurement and Contract Management   |
| <b>Virginia Lottery</b>                                |   |   |
| 2024-019   | Improve Procedures and Process for Oversight of Third-Party IT Service Providers          | Information System Security - Third-Party Service Providers (Information Systems)   |
| 2024-028   | Review and Update Information Security Policies and Procedures                            | Information System Security - Multiple Information System Security Control Families |
| 2024-069   | Improve IT Asset Management Documentation and Process                                     | Information System Security - Media Protection                                      |
| <b>Virginia Polytechnic Inst. and State University</b> |   |   |
| 2024-094   | Properly Complete Federal Verification Prior to Disbursing Title IV Aid                   | Federal Award Findings and Questioned Costs   |
| <b>Virginia Retirement System</b>                      |   |   |
| 2024-048   | Improve IT Change Control and Configuration Management Process                            | Information System Security - Configuration Management                              |
| <b>Virginia State University</b>                       |   |   |
| 2024-090   | Improve Reporting to the National Student Loan Data System                                | Federal Award Findings and Questioned Costs   |

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## ACRONYMS FOR AUDITOR'S SECTION

| Acronym                                | Definition  |
|--|---|
| <b>Academic Division</b>               | University of Virginia - Academic Division  |
| <b>Accounts</b>                        | Department of Accounts  |
| <b>ACF</b>                             | Administration for Children and Families  |
| <b>ACF-204</b>                         | ACF's Annual Report on State Maintenance of Effort Programs                       |
| <b>ACFR</b>                            | Annual Comprehensive Financial Report   |
| <b>Acquisition Policy</b>              | Virginia529 System and Services Acquisition Policy                                |
| <b>ALN</b>                             | Assistance Listing Number   |
| <b>ALPT</b>                            | Assistance Listing Program Title  |
| <b>APSPM</b>                           | Department of General Services Agency Procurement and Surplus Property Manual     |
| <b>Authority</b>                       | Virginia Alcoholic Beverage Control Authority                                     |
| <b>Benefit Programs</b>                | Department of Social Services Division of Benefit Programs                        |
| <b>BIA</b>                             | Business Impact Analysis  |
| <b>CAPP</b>                            | Commonwealth Accounting Policies and Procedures                                   |
| <b>CCDF</b>                            | Child Care and Development Fund   |
| <b>CFR</b>                             | U.S. Code of Federal Regulations  |
| <b>CIS Benchmark</b>                   | Center for Internet Security Benchmarks   |
| <b>CISO</b>                            | Chief Information Security Officer  |
| <b>Classification Policy</b>           | Information Classification Policy   |
| <b>Clearinghouse</b>                   | Federal Audit Clearinghouse   |
| <b>Cloud Terms Agreement</b>           | Cloud Terms and Conditions Agreement template                                     |
| <b>COD</b>                             | Common Origination and Disbursement System  |
| <b>COIA</b>                            | Conflict of Interests Act   |
| <b>Commission</b>                      | Virginia Employment Commission  |
| <b>Commonwealth</b>                    | Commonwealth of Virginia  |
| <b>Configuration Policy</b>            | Virginia Employment Commission's Configuration Management Policy and Procedures   |
| <b>CONUS</b>                           | Continental United States   |
| <b>Conversion</b>                      | Internal Service Funds - Conversion to Government-wide Statement of Activities    |
| <b>COOP</b>                            | Continuity of Operations Plan   |
| <b>Corrections</b>                     | Department of Corrections   |
| <b>CSRM</b>                            | Commonwealth Security Risk Management   |
| <b>CUEC</b>                            | Complementary User Entity Controls  |
| <b>CVE</b>                             | Vulnerabilities and Exposures   |
| <b>Data Removal Standard</b>           | Commonwealth's Removal of Commonwealth Data and Electronic Media Standard, SEC514 |
| <b>Data Sensitivity Classification</b> | IT System and Data Sensitivity Classifications                                    |
| <b>DBHDS</b>                           | Department of Behavioral Health and Developmental Services                        |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym                              | Definition   |
|--------------------------------------|--|
| <b>DRP</b>                           | Disaster Recovery Plan   |
| <b>EBT</b>                           | Electronic Benefit Transfer  |
| <b>ED</b>                            | U.S. Department of Education   |
| <b>Education</b>                     | Department of Education – Direct Aid to Public Education                             |
| <b>EFT</b>                           | Electronic Funds Transfer  |
| <b>ELC</b>                           | Epidemiology and Laboratory Capacity for Infectious Diseases                         |
| <b>Enterprise</b>                    | Enterprise Fund  |
| <b>EOL</b>                           | End-of-Life  |
| <b>Epidemiology</b>                  | Health's Office of Epidemiology  |
| <b>F.R.</b>                          | Federal Register   |
| <b>FAFSA</b>                         | Free Application for Federal Student Aid   |
| <b>FAIN</b>                          | Federal Award Identification Number  |
| <b>Federal Attachment</b>            | Federal Schedules Attachment   |
| <b>FFATA</b>                         | Federal Funding Accountability and Transparency Act                                  |
| <b>Finance</b>                       | Social Services' Division of Finance   |
| <b>Finance and Administration</b>    | Department of Human Resource Management's Finance and Administration Division        |
| <b>Finance Department</b>            | Virginia Information Technologies Agency's Finance Department                        |
| <b>FISAP</b>                         | Fiscal Operations Report and Application to Participate                              |
| <b>Fiscal Services</b>               | General Services' Office of Fiscal Services  |
| <b>FOIAE</b>                         | Freedom of Information Act Exempt  |
| <b>FSRS</b>                          | FFATA Subaward Reporting System  |
| <b>GAAS</b>                          | Auditing standards generally accepted in the United States of America                |
| <b>GASB</b>                          | Governmental Accounting Standards Board  |
| <b>General Services</b>              | Department of General Services   |
| <b>GLBA</b>                          | Gramm-Leach Bliley Act   |
| <b>GMU</b>                           | George Mason University  |
| <b>Government Auditing Standards</b> | Government Auditing Standards issued by the Comptroller General of the United States |
| <b>Health</b>                        | Department of Health   |
| <b>Health's system</b>               | Health's accounting and financial reporting system                                   |
| <b>HIPAA</b>                         | Health Insurance Portability and Accountability Act                                  |
| <b>Human Resource Management</b>     | Department of Human Resource Management  |
| <b>Human Resources</b>               | Department of Corrections' Human Resources Department                                |
| <b>Human Resources</b>               | Department of Health's Office of Human Resources                                     |
| <b>Human Resources</b>               | Department of Social Services' Division of Human Resources                           |
| <b>Internal Service</b>              | Internal Service Fund  |
| <b>ISO</b>                           | Information Security Officer   |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym                            | Definition  |
|------------------------------------|---|
| <b>ISO Standard</b>                | International Organization for Standardization and the International Electrotechnical Commission Standard ISO/IEC 27002 |
| <b>ISRM</b>                        | Division of Information Security and Risk Management  |
| <b>IT</b>                          | Information Technology  |
| <b>IT Audit Standard</b>           | Commonwealth's IT Security Audit Standard, SEC502   |
| <b>IT Risk Management Standard</b> | Commonwealth's IT Risk Management Standard, SEC520  |
| <b>ITISP</b>                       | Information Technology Infrastructure Services Program  |
| <b>JMU</b>                         | James Madison University  |
| <b>LHD</b>                         | Local Health Districts  |
| <b>LIHEAP</b>                      | Low-Income Home Energy Assistance Program   |
| <b>Lottery</b>                     | Virginia Lottery  |
| <b>MDR</b>                         | Managed Detection and Response  |
| <b>Medical Assistance Services</b> | Department of Medical Assistance Services   |
| <b>Medical Center</b>              | University of Virginia Medical Center   |
| <b>MEF</b>                         | Mission-Essential Functions   |
| <b>MELP</b>                        | Master Equipment Lease Program  |
| <b>MOE</b>                         | Maintenance of Effort   |
| <b>Motor Vehicles</b>              | Department of Motor Vehicles  |
| <b>MSI</b>                         | Multisource Service Integration   |
| <b>NIST Standard</b>               | National Institute of Standards and Technology Standard, 800-53   |
| <b>NSLDS</b>                       | National Student Loan Data System   |
| <b>NSU</b>                         | Norfolk State University  |
| <b>NVCC</b>                        | Northern Virginia Community College   |
| <b>ODU</b>                         | Old Dominion University   |
| <b>OFM</b>                         | Office of Financial Management  |
| <b>OHE</b>                         | Office of Health Equity   |
| <b>OIA</b>                         | Office of Internal Audit  |
| <b>OIA Procedures</b>              | Office of Internal Audit Administrative Procedures  |
| <b>OIM</b>                         | Office of Information Management  |
| <b>OMB</b>                         | U.S. Office of Management and Budget  |
| <b>Operating Procedure</b>         | Virginia Retirement System Change Management Standard Operating Procedure   |
| <b>PAN</b>                         | Payroll Action Notice   |
| <b>PBF</b>                         | Primary Business Functions  |
| <b>POAM</b>                        | Plan of Actions and Milestones  |
| <b>Policy</b>                      | Virginia Alcoholic Beverage Control Authority Employee Separation Policy  |
| <b>Providers</b>                   | External Service Providers  |
| <b>RA</b>                          | IT System Risk Assessments  |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym                                     | Definition   |
|---|--|
| <b>Real Estate Services</b>                 | Division of Real Estate Services   |
| <b>Receivables Attachment</b>               | Receivables as of June 30 Attachment   |
| <b>Risk Management Policy</b>               | Information Security Risk Management Policy  |
| <b>Risk Standard</b>                        | Risk Management Standard   |
| <b>RU</b>                                   | Radford University   |
| <b>SAT</b>                                  | Security Awareness and Training  |
| <b>SBITA</b>                                | Subscription-Based Information Technology Assets   |
| <b>SCHEV</b>                                | State Council of Higher Education for Virginia   |
| <b>Security and Risk Management Policy</b>  | Department of Motor Vehicles' Security and Risk Management Standard  |
| <b>Security Awareness Policy</b>            | IT Security Awareness and Training Policy  |
| <b>Security Awareness Training Standard</b> | Commonwealth's Security Awareness Training Standard, SEC527  |
| <b>Security Office</b>                      | IT Information Security Office   |
| <b>Security Policy</b>                      | Information Security Policy  |
| <b>Security Standard</b>                    | Commonwealth's Information Security Standard, SEC530   |
| <b>SEFA</b>                                 | Schedule of Expenditures of Federal Awards   |
| <b>SIEM</b>                                 | Security and Event Management  |
| <b>SNAP</b>                                 | Supplemental Nutrition Assistance Program  |
| <b>SOC</b>                                  | System and Organization Controls   |
| <b>SOC 1</b>                                | Service Organization Control Report Type 1   |
| <b>SOC 2</b>                                | Service Organization Control Report Type 2   |
| <b>SOC Review Procedure</b>                 | IT SOC Review Procedure  |
| <b>Social Services</b>                      | Department of Social Services  |
| <b>SSP</b>                                  | System Security Plan   |
| <b>STLT</b>                                 | Activities to Support State, Tribal, Local, and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises                |
| <b>System</b>                               | Virginia Retirement System   |
| <b>TANF</b>                                 | Temporary Assistance for Needy Families  |
| <b>Taxation</b>                             | Department of Taxation   |
| <b>Training Policy</b>                      | Information Security Awareness and Training Policy and Procedures  |
| <b>Transportation</b>                       | Virginia Department of Transportation  |
| <b>Treasury</b>                             | Department of the Treasury   |
| <b>TSD</b>                                  | Technology Services Division   |
| <b>Uniform Guidance</b>                     | Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards |
| <b>University</b>                           | Virginia Commonwealth University   |

## ACRONYMS FOR AUDITOR'S SECTION

| Acronym              | Definition  |
|----------------------|---|
| <b>University</b>    | University of Virginia                              |
| <b>USC</b>           | United States Code                                  |
| <b>Virginia Tech</b> | Virginia Polytechnic Institute and State University |
| <b>Virginia529</b>   | Virginia College Savings Plan                       |
| <b>VITA</b>          | Virginia Information Technologies Agency            |
| <b>VSU</b>           | Virginia State University                           |
| <b>WIC</b>           | Women, Infants and Children                         |