

COMMONWEALTH OF VIRGINIA
SINGLE AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2009



EXECUTIVE SUMMARY

The results of our single audit of the Commonwealth of Virginia for the year ended June 30, 2009, are summarized below:

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

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

- TABLE OF CONTENTS -

	<u>Page</u>
EXECUTIVE SUMMARY	
INTRODUCTION LETTER	1
INDEPENDENT AUDITOR’S REPORTS:	
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	2-3
Report on Compliance with Requirements Applicable to Each Major Program, on Internal Control over Compliance in Accordance with OMB Circular A-133, and on the Schedule of Expenditures of Federal Awards	4-6
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	
Summary of Auditor’s Results	7-8
Financial Statement Findings	9-42
Federal Award Findings and Questioned Costs:	
U.S. Department of Education	43-49
U.S. Department of Energy	49-50
U.S. Department of Health and Human Services	50-59
Risk Alerts	59-63
AUDITOR’S COMMENTS ON RESOLUTION OF PRIOR YEAR AUDIT FINDINGS	64-70
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	
Schedule of Expenditures of Federal Awards	71-121
Notes to the Schedule of Expenditures of Federal Awards	122-132
APPENDIX:	
Acronyms of Agencies and Institutions	133
State Agency Contact List for Audit Findings	134



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

February 2, 2010

The Honorable Robert F. McDonnell
Governor of Virginia

The Honorable M. Kirkland Cox
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Single Audit Report of the Commonwealth of Virginia** for the fiscal year ended June 30, 2009.

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

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

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

AUDITOR OF PUBLIC ACCOUNTS

DBC/wdh



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

INDEPENDENT AUDITOR'S REPORT

ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER

MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE

WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia, as of and for the year ended June 30, 2009, which collectively comprise the Commonwealth's basic financial statements and have issued our report thereon dated December 14, 2009. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Other auditors audited the financial statements of certain component units of the Commonwealth as described in our report on the Commonwealth's financial statements and Note 1.B. to 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. The financial statements of the Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Virginia Museum of Fine Arts Foundation, Library of Virginia Foundation, Danville Science Center, Inc., and Virginia Sesquicentennial of the American Civil War Commission, which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commonwealth's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiencies described in the accompanying "Schedule of Findings and Questioned Costs" as items 09-01 through 09-40 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control over financial reporting that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As a 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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" as items 09-05, 09-06, 09-15 through 09-18, 09-21, 09-25, 09-33, 09-34, 09-37, 09-38, 09-40, 09-41 through 09-58.

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.

The Commonwealth's response to the findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." We did not audit the Commonwealth's response and, accordingly, we express no opinion on it.

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

AUDITOR OF PUBLIC ACCOUNTS
December 14, 2009



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH

MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE

IN ACCORDANCE WITH OMB CIRCULAR A-133, AND

ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Compliance

We have audited the compliance of the Commonwealth of Virginia with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The Commonwealth's major federal programs are identified in the "Summary of Auditor's Results" section of the accompanying "Schedule of Findings and Questioned Costs." Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on the Commonwealth's compliance based on our audit. This report relates only to the Commonwealth and not to the agencies and component units that were audited by other auditors discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Commonwealth's compliance with those requirements.

In our opinion, the Commonwealth complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying "Schedule of Findings and Questions Costs" as items 09-41 through 09-58.

Internal Control Over Compliance

The management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commonwealth's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying "Schedule of Findings and Questioned Costs" as items 09-41 through 09-58 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying "Schedule of Findings and Questioned Costs" to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2009, and have issued our report thereon dated December 14, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Commonwealth's basic financial statements. The accompanying "Schedule of Expenditures of Federal Awards" is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Commonwealth's responses to the findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." We did not audit the Commonwealth's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through agencies, and is not intended to be and

should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution should not be limited.

AUDITOR OF PUBLIC ACCOUNTS

February 2, 2010 (except as related to the Report on
the Schedule of Expenditures of Federal Awards,
as to which the date is December 14, 2009)

SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2009

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over major programs:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes

The Commonwealth's major programs are as follows:

CFDA Number(s)	Name of Federal Program or Cluster
10.551 10.561	SNAP (formerly Food Stamp) Cluster
10.553, 10.555, 10.556 10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
17.225	Unemployment Insurance (includes ARRA funds)
17.258, 17.259, 17.260	Workforce Investment Act (WIA) Cluster (includes ARRA funds)
81.042	Weatherization Assistance for Low Income Persons (includes ARRA funds)
84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 84.375, 84.376, 93.342, 93.364, 93.925	Student Financial Assistance Programs Cluster
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173, 84.391, 84.392	Special Education (IDEA) Cluster
84.048	Career and Technical Education-Basic Grants to States
84.181	Special Education-Grants for Infants and Families
84.367	Improving Teacher Quality State Grants
84.397	State Fiscal Stabilization Fund - Government Services, Recovery Act (includes ARRA funds)
93.558	Temporary Assistance for Needy Families
93.658	Foster Care-Title IV-E
93.767	Children's Health Insurance Program (CHIP)

93.775, 93.777, 93.778	Medicaid Cluster (includes ARRA funds)
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.039	Hazard Mitigation Grant
97.073	State Homeland Security Program (SHSP)
Footnote 2A	Research and Development Cluster (includes ARRA funds)

Dollar threshold used to distinguish between programs:

Type A programs	\$ 29,446,544
Type B programs	\$ 2,944,654

Commonwealth qualified as low-risk auditee? No

FINANCIAL STATEMENT FINDINGS

ACCOUNTS RECEIVABLE

09-01 Improve Accounts Receivable Reporting

Applicable to: State Corporation Commission

Each division manages and reports their own accounts receivable and the State Corporation Commission (Commission) Comptroller has provided only basic guidance for reporting these receivables for financial reporting purposes. In addition, many of the division's revenue systems are not capable of providing readily available accounts receivable data.

As a result, divisions have established their own processes for determining accounts receivable for reporting purposes and accounts receivable balances are not consistently and readily available for review throughout the year. One division transitioned to a new revenue system during the year and as a result, obtained an estimate for the accounts receivable year-end balance from the revenue system's vendor. We later noted that this amount was not a receivable at year-end and therefore caused the Commission to overstate their accounts receivable balance by approximately \$13 million.

The Commission Comptroller should provide additional guidance and oversight over accounts receivable managing and reporting. This includes providing specific direction on how to properly report accounts receivable balances.

Management Plan for Corrective Action for the State Corporation Commission

The Comptroller's Office developed the following plan to address the audit finding:

- *Meet with OCC to ascertain their current needs for the AR process and what they currently receive from the divisions.*
- *Meet with the divisions as to how they collect AR information and what they currently report to OCC.*
- *Evaluate the information collected. Determine where, if at all, process improvements can be made.*
- *Review done by Comptroller/Asst. Comptroller.*
- *Present findings to the CAO.*
- *Document the process as approved.*
- *Present the document to the relevant stakeholders.*

Responsible Parties: Amy Gilmour, Principal Public Utility Accountant, Leo Padis, Commission Comptroller, Chanel Hobbs, Assistant Comptroller

Estimated Completion Date: 3/31/2010

CAPITAL ASSETS

09-02 Continue to Improve Controls and Processes Surrounding Construction in Progress

Applicable to: Department of Corrections

The Department of Corrections (Corrections) has made significant improvement in its ability to properly record capital assets and capital outlay. Corrections transferred the responsibility for recording Construction in Progress and related capital assets in the fixed asset system to the Budget Office, along with coordination from the Architectural and Engineering Services division. This was the first fiscal year in which these changes took effect, and it greatly streamlined the process and reduced errors.

However, when communicating Construction in Progress (CIP) amounts to the Department of Accounts (Accounts) at fiscal year-end on Attachment 14, Corrections did not include \$11.6 million in expenditures related to energy performance contracts as CIP increases. Additionally, Corrections understated CIP decreases by \$2.3 million by not reporting decreases in energy performance contracts. Corrections also did not decrease CIP for amounts expensed and not capitalized in other asset categories (land, building, infrastructure, or equipment). This understated the CIP decreases by an additional \$5.9 million. This resulted in a \$3.4 million understatement of non-depreciable capital assets.

Corrections should develop and implement processes to ensure energy performance contracts are included in CIP on the Attachment 14 and to ensure CIP reasonably reflects the activity that is actually occurring for capitalized and expensed items. Corrections should also continue to seek advice from the Department of Accounts on any related areas they are uncertain. Such processes will save Corrections time in communicating the information at year-end and prevent misstatement of CIP amounts in the Commonwealth's financial statements.

Management Plan for Corrective Action for Department of Corrections

The Department of Corrections (DOC) appreciates the acknowledgement by the Auditor of Public Accounts (APA) of its more streamlined process which has significantly improved the Department's ability to properly record capital assets and capital outlay and which has resulted in the reduction of errors.

As cited in the management letter, this was the first year that the Budget Office was responsible for recording Construction in Progress and related capital assets, and by extension preparation of Attachment 14 as part of the Comprehensive Annual Financial Report (CAFR). As required the Department submitted its Attachment 14 on August 13, 2009. Once submitted, the Budget Office (specifically Elaine Cline) was in almost daily contact with Chris DiRienzo of the Department of Accounts (DOA) to ensure that the information had been submitted properly. While the discrepancies noted in the memorandum were part of the Department's initial submission, they were resolved and corrected for inclusion in the final version, submitted on September 9, 2009, thus preventing a misstatement of CIP amounts in the Commonwealth's financial statements.

The progress in CIP has largely been the result of the outstanding coordination and cooperation between the Budget Office and Architectural and Engineering staff and level of guidance sought by DOC and provided by DOA. Among the outcomes of the Department's submission of Attachment 14 has been the development of a spreadsheet that will track increases and decreases that will reduce the amount of time required to compile the information in the future and reduce the likelihood of error in reporting CIP amounts. The Budget Office will continue to seek the guidance of DOA as necessary on CIP as well as FAACS issues.

Responsible Parties: DOC, Budget Manager, Financial Management & Reporting

Estimated Completion Date: June 30, 2011

PAYROLL

09-03 Improve Controls over the Payroll Process

Applicable to: State Corporation Commission

During our review of payroll, we noted a lack of proper controls in the payroll process. Specifically, we noted that a payroll employee shared their payroll login system credentials with another payroll employee in training. As a result, management could not readily determine which individual entered or modified payroll. Management had not provided the new payroll employee with her own payroll system login credentials.

In addition, one Commission employee enters and reviews payroll data and management does not perform the required, detailed precertification review to ensure the accuracy of the payroll information. Therefore, the Commission does not have sufficient review or separation of duties over the precertification process. This increases the risk that unauthorized payroll transactions could occur and go undetected. To reduce this risk, the Commission should strengthen its controls over the payroll process to ensure that there are adequate controls, including separation of duties, management review, and audit trails.

Management Plan for Corrective Action for the State Corporation Commission

Management obtained a new log-on ID for the employee in training on CIPPS and will ensure that the employees are properly trained on password controls. The Comptroller implemented a new and detailed pre-certification process so that the Payroll Manager and the Comptroller review and approve all pre-certification reports.

Responsible Party: Leo Padis, Commission Comptroller

Estimated Completion Date: Completed

09-04 Improve Processes over Wage Employees

Applicable to: State Corporation Commission

The Commission does not have adequate controls over processing and tracking wage employees. Specifically, we have concerns about the following.

- The Commission does not have an adequate formal notification process to ensure that divisions notify Human Resources and Payroll of employee terminations. This increases the likelihood of an employee having access to the Commission's assets, including information systems, after termination.
- The Commission does not have a policy prohibiting employees from submitting their own timesheets after a supervisor approves it. This process increases the risk that an employee could change their timesheet after approval.
- Payroll does not have a listing of supervisors who can approve timesheets so it is unclear who has approval authority for the various divisions within the Commission.

The Commission should include wage employees in the human resources information system and follow the same process that management uses for salary employees terminating. In addition, management should ensure payroll only receives and processes properly approved timesheets.

Management Plan for Corrective Action for the State Corporation Commission

- *The SCC is currently completing a project to enhance the HR system (eSCC). The scope of the project includes adding wage employees to the system and automatic notifications. Termination notifications will be automatically sent to the proper divisions such as HR and payroll.*
- *HR changed its current policy to ensure that controls are in place for submitting time sheets. Additionally, the eSCC enhancement project will include automating timesheets for wage employees. Completed timesheets will be electronically forwarded to the manager for approval and then to HR.*
- *Division directors submitted a list of supervisors authorized to approve timesheets. The list is maintained in HR records.*

Responsible Party: Chester Roberts, Director of Human Resources

Estimated Completion Date: March 1, 2010

09-05 Properly Complete Employment Eligibility Verification Forms

Applicable to: State Corporation Commission

The Commission personnel are not timely completing Eligibility Verification Forms (I-9) in accordance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security. Specifically, we noted that employees did not consistently complete Section 1 of the form at the time their employment began; The Commission should continue to improve the procedures it implemented in response to the prior year finding to ensure compliance with Federal regulations.

Management Plan for Corrective Action for the State Corporation Commission

HR changed process at the time of audit to ensure that new employees complete Section 1 of Form I-9 on the first day of work, the time their employment begins. HR will monitor new hires and continue to improve its procedures for processing the Form I-9 to ensure compliance with Federal regulations.

Responsible Parties: Chester Roberts, Director of Human Resources, Marie Easley, Human Resource Analyst

Estimated Completion Date: Completed

09-06 Properly Complete Employment Eligibility Verification Forms

Applicable to: Virginia Employment Commission

The Virginia Employment Commission (Employment Commission) should properly complete the Employment Eligibility Verification Forms (I-9) in accordance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security in its Handbook for Employers. The guidance requires the employee to complete, sign, and date Section 1 of the I-9 form on or before the first day of employment. We followed up on this issue from our previous audit and found that six of the twenty-four I-9 forms reviewed did not have the new employee signature on the first day of employment.

U.S. Department of Homeland Security regulates the process for completing I-9 forms and failure to complete the forms properly can result in significant penalties to both the employee and employer. Because of the potential sanctions, we recommend that the Employment Commission continue to work to improve documentation so that they comply with the guidelines set out by the Department of Homeland Security.

Management Plan for Corrective Action for the Virginia Employment Commission

1. *Beginning November 1, 2009, hiring managers have been instructed to have new hires complete form I-9 after the official offer is made, but prior to the designated start date. Forms completed by our field offices should be scanned and e-mailed to HRMS for review. Early completion of the form will provide additional time to correct any errors that may be detected. Completed -11/30/2009.*
2. *A course on the proper completion of I-9's is available in the VEC Knowledge Center. It has been recommended that anyone responsible for the completion of I-9's take this course. Completed/Ongoing.*
3. *During a meeting in early December with field operations managers, the completion of Form I-9 was discussed as well as the penalties. It was suggested that each field office designate one or two employees who will be responsible for completing the forms for the office. These employees should take and pass the I-9 course in the Knowledge Center. Completed 12/01/2009.*
4. *During the coming year, HR will investigate the possibility of automating the I-9 form. Estimated completion date: 6/30/2010.*

Responsible Party: Cindy O'Conner, HRMS Director

Estimated Completion Date: June 30, 2010

09-07 Develop Internal Controls for Leave Liability and Time Tracking System

Applicable to: Department of Corrections

As indicated in the prior year audit report, Corrections time and leave system (DOCXL) used at their facilities continues to have inadequate internal controls resulting in unreliable data. Best practices such as audit trails, controls to prevent changes to formulas and computations, and the capture of all transactional activity, do not exist in DOCXL.

DOCXL is an Excel spreadsheet application that uses a spreadsheet template for each employee. Individual employees' DOCXL files are located on a network drive. The files are password protected and only certain individuals, most of them Human Resource employees, have passwords to the files.

We noted the following issues.

1. Employees had write access that do not need it to perform job responsibilities.
2. Once a person has write access to the files with the employee spreadsheets, users can enter, change, and delete data and formulas in any or all of the spreadsheets with no trail to indicate what they did.
3. Human Resource enters hours worked and leave information each pay cycle and Corrections relies on supervisor and employee reviews and sign-offs to verify the accuracy of that cycle's information. However, the system does not prevent changes to a previous activity after the sign off occurs and as stated earlier there is no audit trail. As a result, someone could change information previously approved as correct by the supervisor without the supervisor detecting the alteration.
4. DOCXL system does not protect computational formulas, which could result in intentional or unintentional formula changes that result in errors in the amount of leave and/or time reported.
5. When converting leave balances from DOCXL to the leave liability spreadsheets, numerous errors resulted from manual and/or programmatic input codes.

Corrections would be an ideal candidate to implement the Commonwealth's enterprise time and effort system being considered by the Virginia Enterprise Applications Project Office. However, the timeframe for implementing this enterprise solution is uncertain at this time. As an interim solution we recommend that Corrections consider purchasing or developing a more robust time and effort system that provides adequate internal controls. Using Excel to manage the time and effort for an organization with more than 11,500 employees and numerous facilities is not adequate. Excel does not provide adequate security, an audit trail of transactions, or control changes to ensure the accuracy of how the system performs the calculations. Until DOCXL is replaced, the accuracy of time and leave data at Corrections is questionable and identifying that someone inaccurately reported or modified recorded time or leave is also questionable.

Management Plan for Corrective Action for Department of Corrections

The DOCXL system continues to prompt a finding for what is deemed "inadequate internal controls resulting in unreliable data." While unconventional and certainly not perfect, DOCXL has provided the DOC with significant efficiencies in time and leave liability management over the past several years. This system has been a significant improvement over CIPPS, for our agency, by providing crucial time management realized dramatic improvement in reliability of leave data and timeliness of leave data from the implementation of DOCXL. The generated efficiencies have proven beneficial to the Commonwealth as well during the annual reporting of agency total leave liabilities; the DOCXL system improves both the accuracy and timeliness of information collection and reporting.

Significant improvements have been made in the system in 2007, 2008 and, to date, in 2009. While we have been unable to meet all the internal control issues/findings that have been raised in the past, we have designed modifications which we believe address the intent of the issue/finding and provide a reasonable remedy. The DOC continues to pursue remedies and solutions that will meet all the expectations of the APA. While DOCXL is a temporary, workable solution for the needs of the DOC, the reality is the system's capabilities for stringent internal controls are limited.

The DOC was an enthusiastic participant in the Commonwealth's enterprise time and effort system that kicked off in early 2009, gathering data, conducting research and offering to pilot any system that was being considered that would meet our needs. As you are aware, in April 2009, this project was suspended, due to budgetary constraints and concerns expressed by the Information Technology Investment Board (ITIB).

Following the suspension of this effort, the DOC formally notified DHRM (in June 2009) that we considered implementation of an effective time and leave management system a necessity. We opined that the Commonwealth needed to pursue an automated time and leave management system to meet its "preeminent fiscal stewardship requirements and for effective and efficient operation of the agencies." We also committed to continuing pursuit of a system that would meet the needs of our agency.

Resultantly, the DOC convened a task force of several prior DOCXL committee members and IT professionals that are reviewing time and leave keeping systems and developing a proposal regarding feasibility of same to present to the Executive Committee in early 2010. Realistically, however, cost prohibitions may hinder any significant effort at resolution.

In response to the following issues noted in your CAFR findings:

1. *Employees had write access that do not need it to perform job responsibilities:*
Excluding local and central IT employees, we are not aware of any locations that have write access open to those who do not perform time and leave keeping responsibilities or do not have back-up responsibility for same. The actual granting of access and access levels is now a function of VITA/NG. DOC Solution---Review levels of access and limit accordingly. December 2009.
2. *...users can enter, change, and delete data and formulas in any or all of the spreadsheets with no trail to indicate what they did.*
Write access has been limited to a very few HR/Timekeeping staff members in each facility. These individuals are responsible for both the data accuracy and authorization and for maintenance of an audit (paper) trail. Employees entering data must stamp/initial the duty roster indicating what was entered into DOCXL and when it was entered. If a change to any data is necessary, HR requires a revised cycle sheet signed by both the employee and the supervisor authorizing/approving the requested change. These are also date stamped/initialed which indicates revised information has been entered into DOCXL and provides an audit trail. DOC Solution---Limit levels of access and require paper trail of "corrected copy" to be attached to original in the event a correction is needed. In place now.
3. *The system does not prevent changes to previous activity after the sign off occurs:*
Limiting the write capability to specifically assigned staff allows a tighter control and a more directed accountability for any unauthorized entries or for tracing errors. In addition, an employees' signature on the 28-day cycle sheet confirms the accuracy of not only their time, but also their listed leave balances (updated on every cycle sheet). This acts as a secondary check on the accuracy of the leave data. Supervisors have view capability and should be reviewing records; any changes made should be noticeable because modifications in leave balances carry forward to the next cycle sheet. Non-routine changes in leave balances should prompt investigation. Additionally, as mentioned in #2 above, an audit trail for any corrections now exists. DOC Solution---Limit levels of access and require paper trail of "corrected copy" to be attached to original in the event a correction is needed. In place now.

4. DOCXL does not protect computational formulas: Currently, we do not have an ability to protect all computational formulas in the DOCXL sheets. Adding a protection feature to individual cells made the system almost useless and protection added by sheet, will disable a new linking feature that has been built in for 2009 to minimize the possibility of random error. The linking feature reduces the need for manual data keying and therefore reduces the risk of input errors or an error that might modify a cell's computation. DOC chose to utilize the linking feature instead of a computation protection feature and as a more efficient and effective manner of ensuring data accuracy. DOC Solution---Continue use of linking feature that limits need for manual input. In place now.
5. When converting leave balances from DOCXL to the leave liability spreadsheets, numerous errors resulted from manual and/or programmatic input codes. While some errors were detected and corrected prior to submission it appears that any errors were the result of employees improperly using conversion formulas or their failure to implement instructions. DOC Solution---Send out more detailed instructions, highlighting those changes that should have been made prior to reporting conversion. Appropriately coach individuals who failed to implement necessary changes. In place now.

As most of these issues are repetitive from prior audits, modifications that can be realized have either already been made and are in place now or can be quickly reviewed and adjusted (#1) as needed. Responsibility for the work of the task force and for the DOCXL system modifications falls under the purview of Liz Thornton, Employee Relations Manager.

Responsible Party: Liz Thornton, Employee Relations Manager

Estimate Completion Date: December 31, 2010

09-08 – Remove Terminated Employees from Payroll

Applicable to: Department of Behavioral Health and Developmental Services

In our sample of five facilities, we found two facilities, which represent over 20 percent of the Department of Behavioral Health and Developmental Services' (DBHDS) payroll, are not removing all terminated employees from the payroll system. Not removing terminating employees from the payroll system increases the risk of terminated employees receiving payments in error.

We recommend that the facilities evaluate and test their payroll certification process to ensure that Payroll and Human Resource records reconcile prior to payroll certification for each pay period.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

DBHDS concurs with this finding. The facilities will implement controls to remove terminated employees from the payroll system.

Responsible Person: Robert Kaufman, SVTC Fiscal Officer

Estimated Completion Date: February 28, 2010

09-09 - Strengthen Timekeeping Operations

Applicable to: Department of Behavioral Health and Developmental Services

Central Virginia Training Center's (CVTC) timekeepers report directly to the Director of Human Resources. Internal Audit conducted a review of CVTC's payroll system in December 2006 and recommended that the responsibility of supervising timekeepers transfer from the Human Resource Office to the Finance Office. Human Resources has the capability to alter employee payroll rates in the system as well as, because of their involvement with time tracking, control employees' timesheets. These are incompatible duties. Further, timekeeping is a fiscal function, much more compatible with the payroll operation than personnel operation.

We concur with Internal Audit and recommend that the Facility Director reassign the duty of the supervision of the timekeepers to the Office of Finance and Administration or provide a justification as to why this reporting structure does not represent a significant weakness in internal controls.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

This finding relates specifically to Central Virginia Training Center (CVTC). DBHDS concurs with this finding.

Responsible Party: CVTC Finance Director

Estimated Completion Date: Immediately

REVENUES

09-10 Establish Sufficient Controls over the Revenue Process

Applicable to: State Corporation Commission

The Commission collects a wide variety of fees and taxes, including insurance premium taxes, consumption taxes, licensing fees, insurance agency fees, and banking assessment fees. As with other processes, each division collects, processes, records, and manages their respective revenues. As a result, the Commission's five revenue divisions use different revenue systems and collection processes. Each division has their own revenue system to account for and manage their revenues.

Divisions must then either manually enter or electronically transfer their revenue information to the Commission's accounting system. Each division also maintains their own records of revenue receipt, deposits revenues received, and is responsible for ensuring that the reconciliations between their individual systems and the Commission's accounting system are prepared appropriately.

Since the Commission collects and manages revenues in a decentralized environment, we noted that some divisions have more controls and better processes for handling revenues. Other divisions have a lack of sufficient controls surrounding various aspects of the revenue processes. Specifically, we noted the following concerns regarding the Commission's revenue and reconciliation processes:

- Divisions completed monthly reconciliations but do not sufficiently document divisional revenue reconciliations. A majority of the reconciliations we reviewed were incomplete or had inconsistent detail to determine that the divisional revenue system was in balance with the Commission's central accounting system, Oracle.

- Some divisions did not consistently maintain physical security of checks and remittances until deposit.
- Some divisions did not adequately segregate conflicting duties. In one division, we noted that an employee deposits the collections, reconciles the revenue accounts, prepares the accounts receivable reports to the Commission Comptroller, and has system administrator access in that division's revenue system.
- Divisions do not consistently monitor system access to the individual revenue systems. In addition, divisions do not adequately ensure that employees have the least access privilege necessary to perform assigned duties. For example, some employees had unnecessary system administrator access, while other revenue systems do not allow for sufficient restrictions of access.

In addition to determining which revenue functions should remain within the divisions, the Commission should evaluate each division's controls over its revenue collection process to ensure that all revenue collected are promptly deposited, adequately safeguarded, posted to the proper accounts, and that the underlying records reconcile.

Management Plan for Corrective Action for the State Corporation Commission

The Comptroller's Office developed the following plan to address the audit finding:

- *Meet with each division that handles revenues to discuss and evaluate their current revenue process.*
- *Meet with OCC concerning the revenue reconciliation process.*
- *Document the current processes, including the reconciliation.*
- *Evaluate the overall revenue function at the SCC, including internal controls over the receipt of revenue. The evaluation should end with a determination of how the revenues/reconciliations will be handled prospectively.*
- *Create a document with recommendation for changes in the revenue process and the corresponding internal controls over the revenues.*
- *Review done by Comptroller/Asst. Comptroller.*
- *Present the findings to the CAO for approval.*
- *Document the process as approved.*
- *Meet with the affected stakeholders to present the approved processes to them.*

Responsible Parties: Amy Gilmour, Principal Public Utility Accountant, Leo Padis, Commission Comptroller, Chanel Hobbs, Assistant Comptroller

Estimated Completion Date: June 30, 2010

FINANCIAL REPORTING

09-11 Improve Financial Reporting Processes

*Applicable to: Department of Accounts
Department of Taxation*

In 2005, the Department of Taxation (Taxation) replaced its legacy revenue accounting system, State Tax Accounting and Reporting System (STARS) with the Integrated Revenue Management System (IRMS). While Taxation has implemented a modern revenue processing system, the financial reporting requirements outlined by Accounts have remained consistent. In providing financial reporting information to Accounts, there are instances where Taxation has forced their modern revenue system to function like the Commonwealth Accounting and Reporting System (CARS), an antiquated batch processing financial system. This results in Taxation having to post multiple manual entries to both CARS and IRMS each year. Furthermore, forcing IRMS to function like CARS has resulted in mistakes in the financial information it reports to Accounts.

To prevent these mistakes, Taxation would need to reprogram its system in order for IRMS to take into account both the automated processes and manual adjustments in its financial reports. Not considering all transactions caused Taxation to overstate receivables balances by \$70 million at fiscal year-end, which resulted in mistakes to the receivables reported for inclusion in the Comprehensive Annual Financial Report.

Taxation and Accounts should continue to work together to better understand the financial reporting process necessary for reporting Taxation's financial activity to Accounts. In doing so, the agencies should consider the revenue processing within the IRMS system to find more efficient and accurate ways of reporting financial data to Accounts, which should not require extensive reprogramming of IRMS.

Management Plan for Corrective Action for the Department of Accounts

The Department of Accounts will work with the Department of Taxation to develop a thorough understanding of their reporting process and will help develop a solution to prevent future reporting errors, in part through a Quality Assurance Review.

Responsible Party: Assistant State Comptroller – Accounting & Reporting

Estimated Completion Date: June 2010

Management Plan for Corrective Action for Department of Taxation

TAX personnel will continue to work with personnel from the Department of Accounts to improve financial reporting processes. The Fiscal Director is responsible for implementing this corrective action.

Responsible Party: Fiscal Director

Estimated Completion Date: September 10, 2010

09-12 Improve Written Policies and Procedures and Review Process for Financial Reporting

Applicable to: Virginia Retirement System

The Virginia Retirement System (Retirement System) has documented some, but not all, of its policies and procedures for the preparation of its annual financial report. In addition, the Retirement System does not have an adequate review process for the entire preparation of their financial statements, footnotes, or attachments sent to the Department of Accounts. The Retirement System relies on a few individuals to prepare the financial statements, and without more depth of knowledge and experience, the loss of one or more key individuals would make the preparation of financial statements difficult if not impossible.

During fiscal year 2009, the Retirement System drafted two policies and procedures for the preparation of their financial statements and related notes. However, one of the drafts did not contain sufficient detail; the procedures did not always address the roles and responsibilities or the review processes. The lack of detailed written policies and procedures and a review process increases the risk of error in financial statement preparation and the modification of procedures to circumvent existing internal controls. Further, without well documented procedures, the transitioning of responsibilities when there is turnover in the positions responsible for preparing the financial statements is more difficult.

We recommend the Retirement System continue to develop and implement a formal review process for their financial statements, footnotes, and attachments sent to the Department of Accounts. The preparation and review process should provide for a proper segregation of duties and ensure that someone other than the preparer reviews all work. We recommend the Retirement System continue to improve the documentation of the financial reporting procedures to include detailed items such as specific reports and tables, analyses performed, roles and responsibilities, levels of reviews, and timing of events required for the creation of their annual financial report. In addition, these procedures should also address the preparation and timing of submissions to the Department of Accounts for reporting the Retirement System's financial information in the Commonwealth's annual financial statements.

Management Plan for Corrective Action for the Virginia Retirement System

For FY 2009, the VRS Finance Division staff did use a number of features of the new accounting system to capture the year-end accruals and adjustments within the accounting system. These accruals and adjustments were recorded in manual workpapers prepared as part of the year-end processes for the financial statements and development of the assets by employer for the annual actuarial valuation. Use of the automated system provided a more structured approach to statement preparation, reduced the opportunity for errors, and provided a means of ensuring consistency between the financial data in the System's annual financial statements and the asset information provided to the VRS actuary. These procedures will be enhanced to include expected dates for the various items, the individual(s) responsible for preparing them, and the individual(s) responsible for reviewing the results.

As noted by APA, the Virginia Retirement System's Finance Division staff has documented some but not all of the policies and procedures for the preparation of the System's annual financial report. The documentation update was initiated following the FY 2008 audit and was expected to be completed following the FY 2009 audit. As part of the CAFR preparation documentation, we will be addressing the System's annual submissions to the Department of Accounts. The documentation will include the processes surrounding preparation of the various sections of the CAFR. Particular emphasis will be placed on the processes used for the preparation of the financial, actuarial, and statistical sections of the report. These procedures will be enhanced to include expected dates for the various items, the individual(s) responsible for preparing them, and the individual(s) responsible for reviewing the results. As noted by APA, this documentation will improve our internal controls and

reduce the risks associated with turnover of key staff and the impact such turnover might have on the timely preparation of the System's financial information and annual financial report.

Responsible Party: Barry Faison, Chief Financial Officer

Estimated Completion Date: March 31, 2010

09-13 Improve Financial Statement Preparation Process

Applicable to: University of Virginia

The University of Virginia (University) found an erroneous beginning balance adjustment, which understated accounts receivable and grant revenues in a previous period by \$16.4 million. Also, management performed a reconciliation of the student information system to the financial system on June 30, 2009 and noted a \$3.1 million reconciling item, however, neither the preparer of the reconciliation, nor the managers reviewing the reconciliation followed up on the reconciling item to ensure its proper resolution. The reconciling difference of \$3.1 million overstated tuition and fee revenue and understated deferred revenue. More importantly, this was an indication of a system calculation error, which the University needed to correct.

In response to finding these errors, the University needs to change its grant and student accounts receivable reconciliation procedures. During the current year financial statement preparation process, management instituted some changes and will need to continue these procedures in the future. We encourage the University to review and refine its financial statement reporting process with emphasis on enhancing its reconciliation processes.

Management Plan for Corrective Action for the University of Virginia

Management has implemented stronger internal controls over both grant and student accounts receivable reconciliation procedures. The University Comptroller's Office updated its financial statement preparation procedures by 9/08/09. In addition, it created new reconciliation procedures by 11/30/09, requiring both preparer and reviewer sign-off on all reconciling items. Any reconciling item must be investigated and its resolution confirmed and captured in writing by the preparer, and approved by the reviewer. Training on the new procedures will be completed by 1/15/10.

Responsible Party: Steve Kimata, Assistant Vice President for Finance and University Comptroller

Estimated Completion Date: January 15, 2010

09-14 Develop Procedures for Accounting Adjustments

Applicable to: Department of Social Services

Based on accounting best practices, the Commonwealth's Comptroller requires that all agencies establish a routine schedule for accumulating and submitting adjustments. The Comptroller also requires that all adjustments have supporting documentation that notes the reason for the adjustment and provides any pertinent information needed to provide an adequate audit trail. Without adequate supporting documentation, managers cannot evaluate the validity of their accounting adjustments and question the accuracy of these transactions.

In fiscal 2007, we made the Department of Social Services' (Social Services) management aware of the lack of controls surrounding its accounting processes when it improperly transferred \$28 million out of the

Child Support Fund. And then in 2008, after their fiscal staff found \$89 million in cash balances in question, we recommended they develop procedures going forward to prevent future errors. While Social Services has established detailed procedures and timelines for specific adjustments we tested in the prior year, they have not applied this same standard to the rest of their normal adjustments.

This year, we found adjustments with little to no supporting documentation. For some of these transactions management was able to research and provide proper support. However, there were other adjustments in which management indicated that they needed to move money and that the transfer of was allowable, but management did not provide adequate support for the specific amounts involved. In addition we found cases with inadequate supporting documentation where individuals entering the adjustments could not explain their adjustments and indicated that their supervisor, who is also the person approving the adjustment, directed them to make the entry.

By not having adequate procedures in place for preparing and entering adjustments Social Services increases the risk that required adjustments will not take place as well as increasing the risk of inappropriate adjustments. In addition, by not having adequate supporting documentation there is also the risk that expenditures could become federal questioned costs.

We recommend that Social Services' management require its accounting staff to develop procedures for entering all adjustments. These procedures should be approved by management and contain a schedule of routine adjustments and a list of appropriate supporting documentation. To ensure that the accounting staff are adhering to these procedures, management should instruct the supervisors surrounding this process to bring any deviations from these procedures to their attention.

Management Plan for Corrective Action for the Department of Social Services

Management started implementing these recommendations as soon as they were made by the Auditor of Public Accounts staff. A routine schedule of accounting adjustments has been developed. Supporting documentation for adjustments are filed with the adjustments in a centralized area in general accounting. Requested deviations from these practices are to be reported to the Chief Financial Officer. Written procedures to support these improved controls are in the final stages of development and will be completed by the end of January 2010.

Responsible Person: J. R. Simpson, Chief Financial Officer

Estimated Completion Date: January 31, 2010

DATA PROCESSING CONTROLS

Information Security Programs

09-15 Improve Information Systems Security Program

Applicable to: Department of Accounts

Accounts has not made all of the improvements to its information systems security program we recommended in the prior year audit, which limits Accounts ability to protect critical systems from internal and external threats. While Accounts is currently developing risk assessments for its sensitive systems and has devised a way to securely provide system passwords, Accounts need to complete the following issues to strengthen its security posture and to comply with the Commonwealth's information security standard.

- Include security requirements in its data sharing agreements with other organizations.
- Develop an Incident Response plan.
- Document the baseline system configuration requirements in its security program, so that Accounts can consistently apply minimum security safeguards.

Accounts' Information Security Officer (ISO) is responsible for the development and management of the overall information security program. It is also the ISO's duty to make certain that Accounts' security plan always meets current Commonwealth information technology standards. The ISO can accomplish this by performing internal reviews to evaluate the performance of Accounts' information security program and making the necessary adjustments and providing training as the information technology environment changes.

We recommend Accounts address the issues identified above in its continuing effort to develop an information security program that complies with Commonwealth information technology standards.

Management Plan for Corrective Action for the Department of Accounts

Accounts is currently working with the Virginia Information Technologies Agency (VITA) to install new infrastructure hardware and software in the transformed environment. The new environment is the COV domain and will comply with all Commonwealth standards. Concurrently, Accounts plans to work with VITA to complete a responsibility matrix that identifies and clarifies our respective information technology security roles.

Responsible Party: Director – Database Administration/Information Security

Estimated Completion Date: June 2010

09-16 Improve Information System Security Program

Applicable to: Department of Motor Vehicles

The Department of Motor Vehicles (Motor Vehicles) does not store certain sensitive data on encrypted computers and does not encrypt sensitive data that it shares with some organizations outside Virginia state government. We also found that the Motor Vehicles does not require password complexity on some systems that contain sensitive data.

To avoid possible data breaches, the Motor Vehicles should encrypt sensitive data stored on desktop and laptop computers or portable media. The Commonwealth's security standard, and Motor Vehicles' own security policy, requires employees to encrypt this type of sensitive data by whole hard disk encryption or file encryption on portable media. However, we found that Motor Vehicles' employees are not following these requirements.

Strong password management procedures are also important to reduce the risk of possible unauthorized access and alteration. We found that the Motor Vehicles stores sensitive data on one system without any specific password requirements, and on another system we found that several password parameters are inappropriately set.

We have communicated the details of these recommendations to Motor Vehicles in a separate document. It is communicated separately because it contains the descriptions of a security system and is Freedom of Information Act exempt by the Code of Virginia.

We recommend that Motor Vehicles enforce its own policy to encrypt sensitive data stored on desktops, laptops, or portable media. Motor Vehicles should also review and improve its sensitive data sharing agreements with non-state government organizations. These agreements should clearly state the expectations of how the outside organizations transmit and store the Commonwealth's sensitive data. Finally, Motor Vehicles should review and ensure its documented password requirements meet the Commonwealth's security standards and that all systems conform to these requirements.

Management Plan for Corrective Action for the Department of Motor Vehicles

DMV has initiated a Change Control with the IT Partnership to set password parameters to the appropriate settings and bring all systems in compliance with COVA SEC501 and DMV IT Security Policies.

DMV has identified 3 computers that are handling sensitive data and will work with the IT Partnership to have their Whole Disk Encryption Product installed.

DMV will work with the IT Partnership to build a Secure FTP Portal to facilitate Sensitive Data Exchange. Once implemented, we will amend DMV's MOUs with our data exchange partners to require the portal's use when exchanging sensitive data. Due to the extended times required by the IT Partnership to process a Request for Service (RFS), the Secure FTP Portal may not be implemented until December of 2010.

Responsible Party: Dave Burhop, Chief Information Officer

Estimated Completion Date: December 31, 2010

09-17 Improve the Information Systems Security Program

Applicable to: State Corporation Commission

The Commission is currently working to improve its information security program to address the concerns noted in the prior audit and is addressing the following areas to further strengthen the Commission's information security program.

- Perform a risk assessment
- Complete a business impact analysis
- Prepare a continuity of operations and disaster recovery plan
- Develop physical access policies and procedures
- Develop monitoring procedures for systems, databases, and applications

During the past 18 months, the Commission has developed an information security strategic plan and implemented several information security policies and procedures. The Commission has also selected a

consultant to conduct a risk assessment, perform a business impact analysis, and develop a continuity of operations and disaster recovery plan. The consultant expects to complete their work in December 2009.

Management Plan for Corrective Action for the State Corporation Commission

The SCC has been working with a contractor over the last 9 months to complete a BIA, risk assessment and prepare a continuity of operations and disaster recovery plans. The BIA has been completed and the SCC is in the process of finalizing the risk assessments and the continuity of operations and disaster recovery plans. The SCC will finalize the continuity of operations and disaster recovery plans after the completion of a functional test that is scheduled for April 2010.

SCC Server Room Access Procedures were developed in October 2009. ITD management was responsible for ensuring that ITD staff was trained on the procedures.

A System Access Review Policy has been drafted for the purpose of reviewing all SCC user accounts to ensure the user's continued need for systems access. Each system's user accounts will be reviewed at least once per year or more frequently as warranted.

A Systems Access Review Plan has been developed for the purpose of implementing procedures and reports to support the policy. Procedures and reports for the SCC's revenue systems are targeted for implementation by July 2010. Procedures and reports for all other SCC systems are targeted for completion in 2011.

Additionally, ITD has developed an RFP to procure intrusion detection and intrusion protection monitoring services. Procurement and implementation of these services is targeted for 2010.

Responsible Parties: Tim Faherty, Consumer Services Manager, Janet LaFleur, Director Information Technology

Estimated Completion Date: December 31, 2010

09-18 Improve and Comply with Information Security Program

Applicable to: Department of Social Services

Social Services does not comply with its Information Security Program and needs to improve database security management procedures. While Social Services has an approved program, no one is performing the following functions.

- Providing security awareness training
- Reviewing system exception logs for unusual activity
- Encrypting storage devices containing confidential data
- Completing system access reviews
- Including sufficient data protection requirements in interoperability agreements
- Reviewing security configurations for its IT applications

- Identifying incident handling procedures and categorization
- Performing security audits on sensitive databases

We also found four security areas where Social Services can improve its management procedures over its sensitive databases. We have provided Social Services' management the details of these vulnerabilities so they can rectify the weaknesses; however, because these issues present a weakness that someone could exploit; we have excluded the details of this particular finding from this report.

The ISO is responsible for the development and management of the overall information security program. It is also the ISO's duty to make certain that Social Services' security plan always meets current Commonwealth IT standards. The ISO can accomplish this by performing internal reviews to evaluate the performance of Social Services' information security program and making the necessary adjustments and providing training as the IT environment changes.

The number of IT security department staff has dropped from seven to three employees, including the Information Security Manager and the lead security officer, who both recently left their positions. The remaining employees have spent significant amount of time working with the IT Infrastructure Partnership staff on transformation efforts resulting in additional delays in projects and daily workload backlog. In addition, Social Services is under an impending deadline to resolve outstanding IT security issues with the IRS, which could result in over \$2 million in fines and loss of access to federal tax information needed to provide Commonwealth services.

We recommend that Social Services evaluate its IT security procedures and IT staffing needs to determine how to strengthen its IT security organization and determine how to best comply with Commonwealth standards and best practices. Finally, we recommend that Social Services develop procedures to strengthen its database security management. Social Services should also communicate these procedures to the IT Infrastructure Partnership, since they share some of the database management duties with the IT Infrastructure Partnership. Without providing the IT Infrastructure Partnership with clear expectations, Social Services cannot assume a certain level of security control does exist.

Management Plan for Corrective Action for the Department of Social Services

The Division of Information Systems (DIS) conducted security officer training across the state in September 2009. Security training is part of the new employee training sessions conducted by Human Resources. Security awareness training will roll out in the early part of 2010 using the DHRM Knowledge Center. This will provide a means to track attendance and test for subject matter understanding.

DIS reached out to VITA's security office to identify more effective means of complying with established Commonwealth's security policies. DIS, in partnership with VITA security staff, will review the standards and best practices and develop a specific plan on how to comply with these standards. DIS is in the process of developing a specific application diagram that includes all the application infrastructure that is used for the VDSS applications including firewall rules, database versions and levels, database security parameters, development application software and levels and the overall procedures to improve information security. Once this application diagram has been developed we will work with VITA to determine responsibility for what sections and work with the partnership on streamlining processes.

Responsible Party: Robert Hobbelman, Chief Information Officer

Estimated Completion Date: June 30, 2010

09-19 Improve Compliance with Information Security Program

Applicable to: Department of Alcoholic Beverage Control

The Information Security Officer does not perform system security reviews in compliance with the Department of Alcoholic Beverage Control's (Department) information security program. The Department has charged the Information Security Officer with developing an information technology security review, compliance and risk management program in conjunction with Internal Audit for random information security assessments. However, the Information Security Officer has not followed the Department's policy to develop an information system security evaluation process with Internal Audit in order to minimize the risk of improper user access to sensitive data.

The Information Security Officer should work with Internal Audit to establish efficient audit plans to evaluate whether the information security program is effective. Part of the review with Internal Audit should include reviewing access role configurations in sensitive systems to ensure roles provide adequate segregation of duties. The Information Security Officer should conduct reviews of user access at least annually for all sections of the Department having access to financial or sensitive systems. The Department should dedicate the resources necessary to allow the Information Security Officer to ensure compliance with the information security program.

In addition, the Information Security Officer should periodically review the audit logs for inappropriate access to all sensitive systems. The Information Security Officer should review user account requests for sensitive systems subsequent to the review and approval by data owners.

Management Plan for Corrective Action for the Department of Alcoholic Beverage Control

The Information Security Officer (ISO) will develop a review program in conjunction with Internal Audit to determine the effectiveness of our information security program. ABC will revise our current policies to include this provision and the ISO will ensure that the program includes analysis of access role configurations, user access, and analysis of audit logs for inappropriate access to sensitive systems.

Responsible Parties: Data Owners, Division Directors, Internal Audit, and Information Security Officer

Estimated Completion Date: June 1, 2010

09-20 Improve Information Security Program

Applicable to: Department of Alcoholic Beverage Control

The Department's information security program lacks consistency across all sensitive systems. The Department has documented policies and procedures for security over its critical data in accordance with the Commonwealth's information security standard. However, the Department has not made it clear that some of these policies and procedures only apply to certain systems with sensitive data.

The Department should streamline its security policies and procedures so that they clearly delineate the policies and procedures that apply to all systems from those security policies and procedures that only apply to specific systems with sensitive data. The Department should ensure that these policies and procedures apply to systems that process credit card information as well as other systems that are not segregated from systems with credit card information.

Management Plan for Corrective Action for the Department of Alcoholic Beverage Control

ABC concurs with the APA's finding: "Improve Information Security Program." ABC is in the process of segregating credit card systems from other systems through the deployment of administrative PC's in its retail outlets, and through the use of Windows firewalls in its central operations.

Responsible Parties: Database Administration Staff, and Information Security Officer

Estimated Completion Date: June 1, 2010

09-21 Improve Information Systems Security Program Governance

Applicable to: Department of Behavioral Health and Developmental Services

DBHDS' Information Security Program governance model is inadequate. The Commonwealth's information security standard requires the Department's ISO to not only implement the appropriate balance of preventative, detective, and corrective controls for agency IT systems, but also provide assurance to the Commissioner that these information security controls are operating as intended.

Under the current governance model, the ISO does not have the information to determine if facilities have implemented corrective controls, such as locking users out of the system, until they have had the required training or what individual have not had security training. Additionally, the ISO has limited ability to require corrective action from Facility Security Officers who are not performing their responsibilities or completing assigned tasks as required. This structure prevents the Central Office's ISO from effectively managing the Department's information security program and providing accurate and complete assurance to the Commissioner.

We recommend that the Department develop a governance model that will provide accurate and timely information security assurance to the Commissioner. As the Department improves its model, it needs to decide whether the Department wants to continue to delegate the authority and responsibility to the facility directors (decentralized), to the ISO (centralized), or a combination of both. In either case, the appropriate level of authority and responsibility needs to exist in order to enforce and provide adequate oversight of the Department's information security program.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

Beginning in June 2009 work began to increase the oversight by the agency ISO of facility implementation of the information security program. Facilities were required to submit documentation to the ISO on data retention requirements, facility information security risk assessments, and application business impact analyses. This information is being reviewed by the agency ISO to work with facilities on developing a corrective action plan to ensure compliance with COV security standards.

In January 2010 the ISO will work with the DBHDS Deputy Commissioner and the Assistant Commissioner for Public relations and Quality Improvement to develop and implement a more comprehensive information security governance program to be rolled out to facilities by the Spring of 2010. This will include more active onsite monitoring of state facilities by the ISO and a more formal reporting relationship between the ISO and Facility Security Officers.

Responsible Parties: Deputy Commissioner, Assistant Commissioner for Public Relations and Quality Improvement

Estimated Completion Date: June 30, 2010

09-22 Improve Information Security Officer's Authority and Independence

Applicable to: Department of Taxation

The Commissioner needs to empower the Information Security Officer (ISO) by ensuring the ISO has the authority and independence within the organization to effect change. The ISO has the responsibility for developing, maintaining, and enforcing Taxation's information security program. As such, the ISO should have the proper authority to allow him to develop, implement, and enforce security policies and procedures.

While the ISO may not have a direct reporting relationship to the Commissioner, the Commissioner should ensure the ISO's appropriate placement within the organization to ensure independence. Industry best practices recommend that the ISO report to someone in senior management outside of the Information Technology department. This will prevent competing IT projects from taking priority over the maintenance and implementation of Taxation's security program.

We recommend that the Commissioner grant the ISO the appropriate authority and independence in the organization to develop and implement the information security program policies and procedures. If possible, the ISO should report to someone that can provide the appropriate supervisory support outside of the IT department.

Management Plan for Corrective Action for Department of Taxation

We agree that TAX should formally document a process to ensure the Information Security Officer's authority and independence. By January 31, 2010, the TAX Commissioner will send written guidance to the ISO instructing him to address any issues impacting the ISO's authority and/or independence directly with the TAX Commissioner.

Responsible Party: Department of Taxation Commissioner

Estimated Completion Date: January 31, 2010

09-23 Improve Information Security Officer's Authority and Independence

Applicable to: Department of Social Services

The Commissioner needs to empower the Information Security Officer (ISO) by ensuring the ISO has the authority and independence within the organization to effect change. The Commissioner delegated his responsibility for developing, maintaining, and enforcing Social Services information security program to the ISO. As such, the ISO should have the proper authority to allow him to develop, implement, and enforce security policies and procedures without feeling undue pressures.

While a direct reporting relationship to the Commissioner may not be appropriate, to ensure independence, industry best practices recommend that the ISO reports to someone in senior management outside of the Information Technology department. This will prevent competing IT projects to take priority over the maintenance and implementation of Social Services' security program.

We recommend that the Commissioner grant the ISO the appropriate authority and independence in the organization to develop and implement the information security program policies and procedures. If possible, the ISO should report to someone that can provide the appropriate supervisory support outside of the IT department.

Management Plan for Corrective Action for the Department of Social Services

The Department of Social Services will review alternatives to determine the most appropriate reporting relationship for the ISO to identify a more appropriate reporting relationship as well as ensuring independence necessary to develop and implement information security program policies and procedures.

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

Estimated Completion Date: March 31, 2010

Disaster Recovery and Continuity of Operations Plans

09-24 Review, Approve, and Disseminate Information Technology Disaster Recovery Plan

Applicable to: Virginia Employment Commission

Since our last audit, the Employment Commission has updated and modified their Information Technology (IT) disaster recovery plan to more closely align with the Commonwealth's guidance and standards. The IT disaster recovery plan is still in draft form, but it is management's intent that the draft plan be implemented in the event of a disaster, because they believe it is more relevant than the old plan. There are several issues surrounding this draft plan that could impact the Employment Commission's ability to successfully implement this plan, and management needs to consider the following.

First, management has not distributed the IT disaster recovery draft plan to the disaster recovery team, and the only copy of the plan is on the agency network. To be effective, management should have the plan stored at various locations and all appropriate disaster recovery team personnel should have either partial or complete copies of the plan.

Second, management has not tested the draft plan. The Employment Commission tested the original plan in April of 2008, and management decided not to retest the old plan during the creation of the draft plan. Although the Employment Commission's procedures require annual testing of the data recovery plan, management decided to accept the risk associated with not testing during fiscal year 2009.

Lastly, neither the IT Director nor upper management has reviewed or approved the draft plan. The Information Technology Division plans to review and test the plan in January 2010 and upper management will review the plan in February 2010.

We recommend that the Employment Commission management consider the best approach for dealing with a disaster in the interim period. There is risk to using an IT disaster recovery plan that has not been completely reviewed and approved or tested. At a minimum, the IT Director should immediately disseminate copies of the draft plan to the personnel critical to the recovery of the Employment Commission's operations in case of a disaster. The draft plan should be reviewed and tested as soon as possible to ensure the Commission has an effective means of recovering operations in the event of a disaster.

Management Plan for Corrective Action for the Virginia Employment Commission

VEC will consult with a Disaster Recovery expert to review the draft Disaster Recovery Plan (DRP) to ensure that it is NIST compliant. At the same time, IT management will develop an interim approach for dealing with a disaster until the draft DRP can be tested. These activities will be performed concurrently during the month of January 2010. The draft DRP will be tested and copies will be disseminated to IT Managers; the DRP will also be available on the network, CD, and encrypted flash drive. The test results will be documented and the draft DRP will be updated as needed. These activities along with the dissemination of the documentation for the interim disaster recovery approach will occur during the month of February 2010. IT will also finalize the infrastructure design for a multi-state coalition DR hot site and order the equipment needed to establish the hot site. In March 2010, the DRP will be presented to the Executive Management Team for comment, updates will be made as needed, and the DRP will be delivered to the Commissioner for approval. During the remainder of 2010, the equipment for the hot site will be installed, configured, and tested, an enterprise-wide DR test including the hot site will be conducted, coalition partners will be brought on board, and the DRP will be tested and updated as needed.

Responsible Party: Linda Belflower, IT Director

Estimated Completion Date: December 30, 2010

09-25 Continue Improving IT Continuity of Operations and Disaster Recovery Plans

Applicable to: Department of Behavioral Health and Developmental Services

While DBHDS has made some improvements since last year, facilities still have varying levels of compliance with the Commonwealth's information security standards. Furthermore, certain facilities are not complying with management's action plans to last year's finding.

In our test of four facilities, one did not have a Continuity of Operations Plan or a Disaster Recovery Plan documented for us to review. The three other facilities selected for review did have a Continuity of Operations Plan and a Disaster Recovery Plan, but they did not meet all of the critical elements of the standard as they relate to continuity of operations and disaster recovery.

Agencies that provide critical services to citizens need to have plans for continuing operations on an interim basis should IT systems fail. Additionally, they need to have tested plans for restoring their IT systems. Inadequate planning increases the risk that the facility will be unable to successfully provide services if mission critical IT systems fail. The Commonwealth's Information Technology Security Standard (COV ITRM Standard SEC501-01) requires plans for both continuing operations and restoring systems. These elements are essential in assuring that the facilities can quickly restore critical functions.

We recommend that Facility Directors dedicate the necessary resources to ensure that their facility develops plans for continuing operations and recovering IT systems that meet the Commonwealth's IT standard. Once developed, Facility Directors should test these plans and at least annually update the plan, as required by the Commonwealth's IT standard. Additionally, we recommend that the Facility Security Officers and Central Office's ISO ensure that facilities are complying with IT standards for continuity of operations and disaster recovery plans.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

DBHDS concurs with this finding. As of December, 2009 all DBHDS facilities submitted IT COOP and Disaster Recovery Plans to the ISO. The ISO will begin testing facility COOP/Disaster Recovery Plans in January 2010 and work with Facility Security Officers to develop corrective action plans attributable to any issues that are uncovered. COOP/Disaster Recovery Plans will be updated annually.

Responsible Party: Information Security Officer

Estimated Completion Date: June 30, 2010

System Access

09-26 Improve Check File Access

Applicable to: Virginia Retirement System

The Retirement System does not have adequate segregation of duties and supervisory review over their check files sent to the Department of Treasury and the bank. The check file resides on the IBM mainframe, which uses a security system that logs changes made to the check file. One of the individuals who regularly reviews the security logs also has the ability to alter information on the check file.

In addition, the supervisor is not regularly reviewing the security logs, but relies on the person previously mentioned. As a result, unwarranted changes could be made to the check file and go unnoticed by the Retirement System's management.

We recommend the Retirement System provide adequate segregation of duties over the check file and the supervisory review of the security logs. The Retirement System should ensure that someone other than a person with write access to the check file reviews the security logs. In addition, the designated reviewer should review the logs timely to ensure they detect any unwarranted changes to the check file.

Management Plan for Corrective Action for the Virginia Retirement System

Responsibility for review of the ACF2 Security logs will be moved away from Computer Operations to ensure appropriate segregation of duties over the check file. The VRS Security Team will provide oversight of the ACF2 Security log reviews to ensure the reviews occur in a timely manner and that any issues identified during the review are appropriately addressed.

Responsible Party: Farley Beaton, Chief Technology Officer

Estimated Completion Date: Complete

09-27 Strengthen Controls Over System Access

Applicable to: Virginia Employment Commission

The Employment Commission should strengthen procedures for granting and monitoring access to the Virginia Automated Benefit System (VABS) and the Virginia Automated Tax System (VATS). Both of

these systems are critical to the Employment Commission's activities, and we identified the following issues related to system access.

- The Employment Commission does not have written procedures to document who has authorization to grant access or the process required for granting access.
- The Automated System Access Request (ASAR) form documents system access requests, but it does not clearly identify which level of access users receive. The form is outdated and does not reflect the current operating environment.
- No one is performing the semi-annual management review of VATS and VABS user access as required in the policies and procedures dated February 2004. Instead, there is a more limited annual review that does not include a review of all access levels.

We recommend the Employment Commission update, implement, and follow policies and procedures over granting and monitoring system access to VATS and VABS. This should include a review of the ASAR form to ensure it is up to date and reflects the current operating environment.

Management Plan for Corrective Action for the Virginia Employment Commission

VEC will form a focus group composed of Regional Directors, and Local Office and Central Office managers to determine the appropriate levels of access. Written procedures will be developed and the appropriate approvals will be obtained. The ASAR Form will be reviewed and changes will be incorporated as needed. The ASAR Form and the appropriate interpretative instructions will be posted on VECNET. A semi-annual management review of VATS and VABS user access will be initiated and carried out as required in the policies and procedures dated February 2004.

Responsible Parties: Shelby Robinson, Assistant Commissioner Field Operations, Linda Belflower, IT Director

Estimated Completion Date: June 30, 2010

09-28 Improve Access Controls to Patient Information

Applicable to: Department of Health

During our review of WebVISION, the Department of Health's (Health) patient billing and revenue system, we noted four users with improper access within the system. To help district directors control user access within this system, Health developed functions to allow the directors to review the level of access of each user. However, we noted that district directors were not either using these functions or delegating the function effectively.

Controlling employees' access is important because it determines what employees can view and do within the system. With improper access, employees could see information they should not or create errors in the system. Therefore, we recommend that Health should review access to its patient billing and revenue system to ensure that user access is consistent with management's expectation and determine why district directors are not utilizing the functions specifically developed for controlling user access.

Management Plan for Corrective Action for Department of Health

The Department of Health has already removed improper access roles. Health is also investigating several alternatives to keep its active directory current for its Patient Information system and to monitor conflicting user roles.

Responsible Party: Tim Dunk, Information Security Officer

Completion Date: July 30, 2010

09-29 Improve System Access Controls

Applicable to: Department of Behavioral Health and Developmental Services

DBHDS has inadequate controls for granting access to critical systems, specifically: AVATAR, its Practice Management System, and the Financial Management System (FMS), which includes the Patient Fund Accounting (PFA) module. DBHDS does not practice the principle of least privilege when granting system access. Allowing employees access beyond those required to perform their job responsibilities can unnecessarily give the employee the opportunity to circumvent a key component of internal control, separation of duties. In 13 of the 69 employees tested (or 18.84 percent), we found the employees had received system access in excess of the level needed to do their work.

We recommend that Facility Directors evaluate system access at their facility to ensure that they are following the principle of least privilege. Facility Directors should continuously monitor access to ensure that employees have the minimal amount of access necessary to perform their job. The Office of Internal Audit should monitor system access to ensure that access levels are appropriate for employees based on their specific job responsibilities.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

DBHDS concurs with this finding.

Responsible Party: Deputy Commissioner and Facility Directors

Estimated Completion Date: June 30, 2010

09-30 Continue Improving System Access

Applicable to: Department of Social Services

Social Services' management did not follow the best practice of "least privileges" when establishing user access to its accounting and budget request systems. In both systems there are user groups that have the ability to enter and approve the same transactions. Auditors noted several instances where the same individual entered and approved transactions in the accounting system. Currently Social Services has no method of identifying and performing a post review for transactions entered and approved by the same individual. Management should recognize the risk that they are incurring by having this type of access and either develop a method to review the transactions entered and approved by the same individual or give serious consideration to eliminating this type of access.

During our review, we also found terminated employees remained on the system for an extended period of time without having their access removed. In addition we found employee's actual system access

exceed the access approved by the employee's supervisor. Social Services' recent review of employees' access did not identify these discrepancies.

Social Services has improved the controls surrounding access to its systems; but it needs to continue these improvements. Social Services should determine why their recent employee access review failed to identify inappropriate access and should continue to review system access periodically. Additionally, Social Services should follow best practices when establishing user groups and evaluate the current user groups against best practices.

Management Plan for Corrective Action for the Department of Social Services

The Division of Finance will review user responsibilities in the FAAS and BRS systems and modify them in accordance with the "least privileges" approach. The Division will also ensure that notification of terminated employees are received to ensure that FAAS system access is eliminated with the departure of employees. An annual review of FAAS users will be conducted to ensure that access has been removed for terminated employees. Actions will also be taken to ensure that access is provided at the level requested by the employee's supervisor.

Responsible Party: Susan Dwyer, Financial Systems Manager

Completion Date: June 30, 2010

09-31 Improve Database Security

Applicable to: Department of Alcoholic Beverage Control

The Department does not provide adequate oversight to mitigate risks of unauthorized access to critical data. The data owner and database administration staff do not regularly review user access to databases or audit logs of database activity. In addition, the data owner and database administration staff do not follow the Department's policies and procedures for password controls for administrative accounts on one of its critical databases.

The Department should perform regular reviews of user access to databases to include user roles and permissions to modify data, tables, and application code. The Department should develop and implement a strategy for logging database activity, reviewing logs regularly, and responding to suspicious activity. The Department should implement password controls on databases that comply with both Department policies and the Commonwealth's Information Security Standard. The Department should document exceptions to its password policy in the cases of system and application accounts where the password controls may affect system functionality.

The Department has already taken the first steps in addressing these issues by purchasing a new server and upgrading its application. Unlike the old application, the new application is capable of handling the requirements of current information security standards and industry best practices. We encourage the Department to continue to address these issues in their application and database environments.

Management Plan for Corrective Action for the Department of Alcoholic Beverage Control

ABC currently uses OSSEC, an Open Source Host-Based Intrusion Detection System that performs log analysis, file integrity checking, policy monitoring, rootkit detection, real-time alerting and active response, for PCI compliant systems review. ABC will expand its use of OSSEC to all sensitive systems. Several of the potential issues identified specifically address database logging, roles, permission reviews, and other security monitoring. While indicated as a repeat finding, the 2008

finding, "Oracle Database Security," pertained to one system and ABC completed the necessary corrective action in September 2009. ABC's efforts to rectify that issue were delayed by 11 months due to issues with the VITAING partnership. ABC remediated the issue within one week of the Partnership's fulfillment of our requirements. ABC agrees with the 2009 updated recommendations as indicated in your report, and have already implemented several improvements during the course of the audit. ABC will revise and develop policies and procedures to ensure that all recommendations included in the APA finding: "Improve Database Security" are implemented.

Responsible Parties: Data Owners, Database Administration Staff, and Information Security Officer

Estimated Completion Date: January 31, 2010

09-32 Improve Database Administrator Access Oversight

Applicable to: Department of Taxation

Taxation does not provide adequate oversight for its database administration user accounts to address the risk of unauthorized disclosure of taxpayer information. Database administrator accounts have the highest level of privileges in a database. Without adequate oversight over high-privileged administration accounts, Taxation cannot determine accountability for the adding, deleting, or changing of data in the systems that Taxation has classified as containing confidential or mission critical data.

We have communicated the details of this issue separately from this report because they contain the descriptions of a security system. Such information is exempt from public disclosure by the Freedom of Information Act. This recommendation is precautionary and our work did not include a review to determine if the lack of oversight resulted in a compromise of confidential taxpayer data.

We recommend that Taxation improve database administrator user account oversight. Improving oversight for these accounts will allow Taxation to reduce the risk of unauthorized access and improve accountability.

Management Plan for Corrective Action for Department of Taxation

TAX will make the necessary changes to improve management oversight of the activities of the Database Administrators.

Responsible Party: Director of Infrastructure Support

Estimated Completion Date: June 30, 2010

Other Data Processing Issues

09-33 Improve Data Sharing Security Requirements

Applicable to: Department of Taxation

Taxation needs to improve its data sharing agreements with third parties to effectively communicate security expectations. Without adequate policies and procedures that define the required security controls over data transmitted or stored by non-Commonwealth entities, Taxation is unable to ensure consistent application of security over sensitive data once in the possession of third parties. In addition, communicating

Taxation's information security expectations to third parties is critical to ensure the third party understands their responsibility for the confidentiality of taxpayer data.

As a precautionary measure, we recommend that Taxation improve security controls for sensitive data shared with external entities. Written agreements with those entities should comply with the Commonwealth Information Security Standard and include Taxation's expectation of the third party for security over the data.

Management Plan for Corrective Action for Department of Taxation

Policies and procedures will be developed by April 1, 2010, that define the required security controls over data transmitted or stored by non-Commonwealth entities. These procedures will establish a process that tracks the identity of third parties where TAX shares data, defines security requirements for them to follow and measures compliance with these requirements. The Director of Desk Audit Operations & Disclosure Officer is responsible for implementing this corrective action.

Responsible Party: Director of Desk Audit Operations and Disclosure Officer

Estimated Completion Date: April 1, 2010

09-34 Improve Web Application Management Security

Applicable to: Department of Accounts

Accounts has not determined, in consultation with the VITA-Northrop Grumman Information Technology Partnership, responsibilities for managing the systems associated with its web applications. As a result, Accounts does not adequately manage or secure its web applications that process and store sensitive information. Properly managed web applications lessen the risk that someone will compromise or inappropriately access confidential data.

Accounts also needs to provide secure coding training to its programmers and perform periodic vulnerability testing to identify and correct any vulnerability. We communicated the specific technical details of this recommendation in a separate document to management marked Freedom of Information exempt under Section 2.2-3705.2 of the Code of Virginia.

We recommend that Accounts first consult with the VITA-Northrop Grumman Information Technology Partnership to determine who has responsibility for managing the systems associated with its web applications. For those responsibilities identified as belonging to Accounts, it should develop and document processes to ensure that application security meets industry best practices and Commonwealth Information Technology standards. Accounts should then provide the necessary resources for training and testing to properly protect its confidential information.

Management Plan for Corrective Action for the Department of Accounts

Accounts is currently working with the Virginia Information Technologies Agency (VITA) to install new infrastructure hardware and software in the transformed environment. The new environment will improve web security and related capacity to conduct vulnerability testing. Accounts also plans to provide the appropriate systems training to increase systems security.

Responsible Party: Director – Database Administration/Information Security

Estimated Completion Date: June 2010

09-35 Improve Sensitive Data Safeguards

Applicable to: Virginia Retirement System

The Retirement System needs to improve the safeguards that protect its sensitive data from unauthorized exposure or modification. The Retirement System needs to improve the following areas.

- Returned leased computers go to a vendor without following Commonwealth standards to ensure removal of sensitive data. While the Retirement System has the proper software and instructions detailing how to sanitize retired computers, it has no documentation that someone actually sanitized the computer and that someone independently verified the computers' sanitization.
- Employers can send sensitive employee data on unencrypted disks, which places confidential information at risk of disclosure. We also found instances of staff sending sensitive data via unencrypted e-mail.
- An infrastructure server continues to support obsolete encryption methods.
- The incident response plan lacks some information that would allow management to handle information security incidents more efficiently and effectively.

The Retirement System should develop and implement policies and procedures to address all of the issues above. These policies and procedures should become part of the Retirement System's security awareness training so staff are fully aware of the data protection policies and procedures. These improvements will provide better protection of sensitive data from unauthorized exposure or modification.

Management Plan for Corrective Action for the Virginia Retirement System

With regard to Improve Sensitive Data Safeguards, the VRS places considerable priority on maintaining an effective information systems security program, but we acknowledge that improvements can be made in the areas you reported. We are committed to ensuring the security, integrity and availability of our systems and safeguarding the information that is in our custody, and have already implemented most of your recommendations. In particular,

- *The procedures for removing sensitive data were enhanced to include additional documentation and an independent sample review of the computers' sanitization as soon as these concerns were mentioned by the Auditor in July.*
- *We are in the process of notifying employers that we will no longer accept diskette submissions of employer data. Implementation is planned for January 2010. Additional training and awareness activities are already underway to remind VRS staff that sensitive data must not be included in unencrypted emails and to monitor their compliance with our policy.*
- *The obsolete encryption method was removed from the server as soon as the concern was mentioned by the Auditor.*
- *Additional documentation will be added to the VRS incident response plan.*

Responsible Party: Farley Beaton, Chief Technology Officer

Estimated Completion Date: June 30, 2010

09-36 Improve Efficiency of Access Management and Change Management Procedures

Applicable to: Department of Taxation

During our review of Taxation's access management and change management procedures, we found processes that resulted in inefficient access management, inappropriate user privileges, and ineffective change management procedures. The access management procedure for employee user accounts requires supervisors to complete request forms that are cumbersome and difficult to complete.

As a consequence, some access request forms were incomplete, resulting in Taxation granting inappropriate access to its employees. We found that employees had unnecessary access that did not relate to their job duties and terminated employees' user accounts remained on the system beyond Taxation's removal time. Incomplete system access request forms may result in employees receiving unnecessary access to sensitive and high-risk applications.

Finally, Taxation's change management approval procedures are ineffective. We found that seven out of 10 non-emergency change requests without proper approval, and five out of 10 emergency change requests without proper approval. Without properly approving change requests, Taxation risks implementing unwarranted changes that can negatively impact the agency's operations.

We recommend that Taxation evaluate its access management and change management procedures to determine if department can develop more efficient and effective processes that address the concerns mentioned above and are less susceptible for procedural errors.

Management Plan for Corrective Action for Department of Taxation

We agree that the efficiency of access management and change management procedures can and will be improved.

In regards to access management, TAX is comfortable that its processes produce acceptable results and believes that the methodology used to assess this needs to be revised. By June 30, 2010, TAX will more completely document the system of access management controls on which we rely. The Information Security Officer is responsible for implementing this corrective action.

TAX has also initiated a project to enhance the efficiency of the process used to request access additions, changes and deletions. This project is estimated to be completed by November 30, 2010. The Director of Architecture and Emerging Technologies is responsible for implementing this corrective action.

In regards to change management procedures, TAX will develop and implement a revised process to address the noted issues by April 30, 2010. The Director of Infrastructure Support is responsible for implementing this corrective action.

Responsible Parties: Information Security Officer, Director of Architecture and Emerging Technologies, and Director of Infrastructure Support

Estimated Completion Date: November 30, 2010

09-37 Improve Process for Application Updates

Applicable to: Department of Taxation

Taxation has no formal process for reviewing vendor-supplied software updates regularly. In addition, Taxation has not adequately documented the review, evaluation, implementation, or justification for not implementing these updates.

While Taxation has provided verbal assurance over the business decisions made regarding software updates, management could not provide formal documentation of the assessment and decision process. Without updated application software, Taxation risks leaving systems vulnerable to outages, unauthorized access, and data compromise, among others. Without documented justification for decisions made not to apply updates, the knowledge of these decisions could be lost and patches or upgrades erroneously applied causing risks similar to those mentioned.

Through a formal, well-documented process, Taxation should continue to regularly monitor software update releases and evaluate the necessity of implementing those updates. Taxation should also document justification, risk assessments, and risk mitigation strategies for security updates that Taxation chooses not to implement.

Management Plan for Corrective Action for Department of Taxation

We agree that TAX should improve its process for application updates within the control and responsibility of TAX. We will develop and implement a revised process to address the issues by June 30, 2010. The Director of Infrastructure Support is responsible for implementing this corrective action.

Responsible Party: Director of Infrastructure Support

Estimated Completion Date: June 30, 2010

09-38 Improve Firewall Controls

Applicable to: State Corporation Commission

During the prior audit, we noted concerns with the unencrypted remote access to the Commission's internal network. Commission management has addressed this concern and is working on approving and implementing stronger policies and procedures that align with the Commonwealth's security standards and industry best practices, which will reduce the risk to data confidentiality, integrity, and availability.

We encourage the Commission to finalize its firewall policies and procedures, and dedicate the necessary resources to provide appropriate training to the affected stakeholders, and to maintain its firewall to these stronger standards, which will assist the Commission in preventing unauthorized access to its network.

Management Plan for Corrective Action for the State Corporation Commission

A new firewall policy was effective on 9/10/09. It describes the change management process that includes formal, written requests, approvals, and reviews. ITD will monitor and review CISCO Access Control Server (ACS) logs on a quarterly basis.

The firewall policy was revised on 1/5/10 to include the application network matrix. The firewall will be reviewed annually and updated to ensure that the policy and procedures continue to reflect the

SCC's current business environment and align with the Commonwealth's Security standards and industry best practices.

Responsible Party: Janet Lafleur, Director of Information Technology

Estimated Completion Date: January 5, 2010

09-39 Improve Application and Database Management

Applicable to: Department of Health

Health needs to improve the controls and safeguards surrounding its applications and databases that store sensitive data. During our review of Health's application and database environments, we found several areas of improvement that Health should consider implementing. The following is a summarized list of recommendations. The detailed recommendations were communicated to Health in a separate Freedom of Information Act exempt document due to its sensitivity and description of weaknesses in a security system.

- Perform vulnerability scans either regularly or when changes are introduced into the production environment.
- Train IT staff that program web applications in secure web application coding.
- Strengthen database configuration.

The number of controls and safeguards should be commensurate with data sensitivity and determined based on Health's risk assessment and business impact analysis. Health should also consider the Commonwealth's security standards, Federal regulations, and best practices to ensure implementing the recommended safeguards that properly meets the Commonwealth's needs and does not violate any Federal regulations.

Management Plan for Corrective Action for Department of Health

Due to the sensitive nature of the corrective action plans necessary to implement changes to address these recommendations, the Department of Health communicated its detailed corrective action plans to the Auditor of Public Accounts in a separate Freedom of Information Act exempt document.

Responsible Party: Dr. James Burns, Chief Information Officer

Completion Date: February 28, 2010

09-40 Improve Security Awareness Training Documentation

Applicable to: Department of Behavioral Health and Developmental Services

In response to last year's finding, management made a commitment to deploy Security Awareness Training electronically to employees and record electronically who has received the training. The Office of Human Resources did follow through with their corrective action plan from last year's finding by adding security awareness training to the Learning Management System; however, not all facilities were using this system at the time of the audit. Therefore, tracking of compliance could not be relied upon through the Learning Management System.

Further, based upon our testwork, we found that DBHDS's Information Security Officer (ISO) is not monitoring or tracking completion of information security training as required by COVA ITRM Information Security Standard SEC 501-01.

In addition, based on our inquiry and testing of four facilities, we found that two facilities did not ensure that all of their employees with access to IT systems completed annual security awareness training.

Tracking security awareness training and retaining employees' acknowledgment of training, provides management some assurance that employees understand their responsibilities, and allows management to take appropriate action when employees fail to protect DBHDS's data and systems.

Lastly, for those facilities that combine HIPAA and Information Systems Security training together this is also a potential HIPAA violation. This lack of security training documentation prevents the ISO from giving the Commissioner accurate assurance whether employees have received adequate training. The Commissioner has ultimate responsibility for DBHDS's security program, and knowing whether employees are receiving or completing training is a requirement of the Commonwealth's Information Technology Security Standard (COV ITRM Standard SEC501-01).

At a minimum as a result of receiving last year's repeat finding, Facility Directors should have maintained acknowledgement from employees that received security awareness training. Additionally, the Facility Security Officer (FSO's) or facility Human Resource personnel should have performed a security awareness training audit to identify employees that lacked the required training and notified their department head or manager of the non-compliance and made arrangements for employees to receive the necessary training.

We recommend that the Central Office ensure that all facilities are using the Learning Management System to ensure employees are completing security awareness training on an annual basis. Additionally, we recommend that the Facility Security Officers and DBHDS's ISO ensure that facilities are complying with security awareness training requirements by monitoring and tracking completion of information security training.

Facility Directors should dedicate the necessary resources to ensure that new and existing employees receive and acknowledge receipt of IT security awareness training and that records of completed training be retained for at least a three year period.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

Security awareness training was developed and implemented per the agency corrective action plan developed as a result of the previous year's findings. This was done via the Learning Management System during the summer of 2009. Documentation was provided to the APA regarding the implementation of this program. We, therefore, do not completely agree with this finding and have demonstrated our compliance via documentation submitted to the APA earlier.

We do plan to implement further improvements which will include monthly reports to the ISO of new employees hired by state facilities with the intent to monitor compliance with the completion of the IT Awareness Training. Annual training implementation and tracking will include bi-weekly updates to the ISO during annual training deployment in order to monitor security awareness training compliance by 100% of agency staff assigned to the network.

*Responsible Parties: Assistant Commissioner for Public Relations and Quality Improvement,
Information Security Officer*

Estimated Completion Date: June 30, 2010

FEDERAL COMPLIANCE FINDINGS

U.S. DEPARTMENT OF EDUCATION

09-41 Improve Pell Disbursement Reporting and Reconciliation Process

Applicable to: Radford University

Federal Program Name and CFDA #: Federal Pell Grant Program #84.063

Compliance Requirement: Reporting - 34 CFR 690.66, Federal Pell Grant Program Disbursements

Type of Finding: Internal Control and Noncompliance

Radford University is not reporting timely to Department of Education Common Origination and Disbursement (COD). During fiscal year 2009, Financial Aid personnel did not report all Pell disbursements to COD within the required timeframe. This resulted in the untimely reporting of disbursements for 740 and 22 students for fall 2008 and spring 2009, respectively. In addition, Financial Aid personnel were not performing monthly reconciliations between Banner and COD to identify potential discrepancies. Per 34 CFR 690.66, Federal Pell Grant Program Disbursements, "An institution must submit Federal Pell Grant, ACG, National SMART Grant and Direct Loan disbursement records no later than 30 days after making a disbursement or becoming aware of the need to adjust a student's disbursement."

By not reporting timely to COD, Radford University is not complying with federal requirements, and Management should perform a stringent review of their current Banner Policies and Procedures for reporting Pell disbursements to COD and implement corrective measures to report all disbursements within 30 days as required by federal regulations. Management should also ensure that Financial Aid personnel are performing monthly COD reconciliations; and, researching and resolving any discrepancies.

Management Plan for Corrective Action for Radford University

The University has revised its procedures to ensure that Pell grant disbursements are reported to the Department of Education Common Origination and Disbursement (COD) within the required timeframe of 30 days. Additionally, procedures are now in place to ensure that a monthly reconciliation between the University's financial aid system (Banner) and COD is performed. The Director of Financial Aid is responsible for these corrective actions, which were implemented November 30, 2009.

Responsible Party: Director of Financial Aid

Estimated Completion Date: November 30, 2009

09-42 Improve Management of Federal Grant Funds

Applicable to: Compensation Board

Federal Program Name and CFDA #: State Fiscal Stabilization Funds #84.397 ARRA

Compliance Requirement: Subrecipient Monitoring - OMB Circular A-133 § .400 (d)

Type of Finding: Internal Control and Noncompliance

The Compensation Board has not previously managed federal funds and consequently does not have detailed processes and policies for disbursing and managing federal funds. For the federal funds received in fiscal year 2009, the Compensation Board did communicate grant requirements and allocation of funds to the localities. However, the Compensation Board has not established a process for monitoring the local entities to

ensure appropriate use of federal funds, including requesting and reviewing local entities' federal compliance audit reports (OMB Circular A-133 audit reports).

The Compensation Board has not established for fiscal 2010 the requirements for the localities to appropriately spend and receive reimbursement of the Byrne Justice Assistance Grant (JAG) Program. This program has significantly different recordkeeping and other requirements from the federal funds the Compensation Board disbursed in fiscal year 2009.

As an example of a federal compliance requirement for both grants, the Compensation Board did not communicate the requirement for all entities receiving funds to have a separate Data Universal Numbering System (DUNS) number, as required by the federal government. As a result, the Compensation Board cannot ensure that the localities are appropriately managing and reporting federal pass-through funds.

Compensation Board management has begun working on establishing more detailed processes, policies, and procedures to address federal funds. The Compensation Board should continue to gain more knowledge about federal grant requirements and continue to develop its processes, policies, and procedures for managing and disbursing federal grants. This should include more communication with the localities to ensure that both parties are complying with federal laws and regulations.

Management Plan for Corrective Action for the Compensation Board

Compensation Board staff has reviewed independent auditor federal compliance reports related to OMB Circular A-133 for FY08 for approximately one-third of recipient localities and is in the process of reviewing additional records for remaining localities. Additionally, staff has begun receiving FY09 federal compliance reports. Staff is working with DCJS and expecting to receive shortly a draft MOU from DCJS to assist with meeting the subrecipient monitoring requirements for this grant as DCJS already has in place a review process for similar grants it administers directly to localities. Staff will also request FY09 compliance reports from localities that have not already sent report by December 17.

Compensation Board staff sent a letter to all sheriffs' offices, regional jails and local governments on September 30, 2009, prior to the Auditor's report, notifying them of the need for all entities receiving federal stimulus funds through the Compensation Board to have or obtain a DUNS number. All offices/local governments having received FY09, and scheduled to receive FY10, federal stimulus funding through the Compensation Board have responded and provided the appropriate DUNS number.

The 2009 General Assembly allocated FY10 stimulus JAG funds through the Compensation Board for the purpose of restoring proposed cuts in general fund support for personnel and operating expenses in sheriffs' offices and regional jails. The Compensation Board included the federal funds as a funding source in setting level-funded budgets for personnel and expenses these offices for FY10 on May 1, 2009. Working with the Department of Criminal Justice Services to ensure appropriate use of the stimulus JAG funds, the Compensation Board identified reimbursable salaries and benefits of sworn deputies and regional jail officers in Sheriffs' Offices and Regional Jails as the expenses to be covered by the federal funds, and the Compensation Board approved the allocation of FY10 JAG funds and communicated this allocation to localities on May 5, 2009 along with preliminary requirements regarding financial management and reporting. Existing policies and procedures are in place governing the reimbursement of expenses budgeted by the Compensation Board and incurred by localities in support of salaries and benefits for personnel in the sheriff's office or regional jail, regardless of funding source. Additional information will be sent to localities regarding recordkeeping and tracking of work hours of personnel to be paid with federal fund reimbursements to meet federal requirements by December 17.

Compensation Board met with staff from DCJS, DOA, and APA at the end of October to gain more information regarding reporting and cash disbursement requirements. Compensation Board will be sending detailed information regarding timelines for disbursement of federal funds, timekeeping and recordkeeping necessary for local compliance with federal requirements by December 17.

Responsible Person: Robyn de Socio, Executive Secretary

Estimated Completion Date: January 31, 2010

09-43 Properly Process Return of Title IV Funds

Applicable to: University of Virginia

Federal Program Name and CFDA #: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions - Title 34 CFR 668.22(a)(1) - (4)

Type of Finding: Internal Control and Noncompliance

The University of Virginia's College at Wise (UVA Wise) did not determine whether any students unofficially withdrew from the University, and did not perform the Title IV calculations required by the U.S. Department of Education to determine if UVA Wise should return any funds to the federal government. In addition, UVA Wise did not perform the required withdrawal calculations for students who withdrew after completing 60% of the semester to determine if the students were eligible for a post-withdrawal disbursement. As a result, we are questioning the costs related to these students in the amount of \$19,655.

The Code of Federal Regulations, Title 34 CFR 668.22(a)(1) - (4) has specific requirements regulating "the treatment of title IV funds when a student withdraws" and "for a student who withdraws after the 60% point-in-time." The requirement is to have a mechanism in place for identifying and resolving instances where the institution cannot confirm a student's attendance through the end of the period, calculating earned and unearned funds, and returning unearned funds to the federal Department of Education. In addition, "for a student who withdraws after the 60% point-in-time the school may have to complete a return calculation in order to determine whether the student is eligible for a post withdrawal disbursement."

By not identifying and processing Title IV refunds for unofficial withdrawals and not completing the calculation for students that withdraw after completing 60% of the semester, UVA Wise is not in compliance with federal requirements. Student financial aid staff should develop policies and procedures for determining if a student has unofficially withdrawn from the University, calculating earned and unearned funds, and returning unearned funds to the federal Department of Education. In addition, UVA Wise should process Title IV refund calculations for students who have withdrawn after completing 60 percent of the semester, to ensure appropriate post-withdrawal disbursements.

Management Plan for Corrective Action for the University of Virginia

The College at Wise changed its definition of the last date of the enrollment period for any academic term to the last date of exams. It also now processes the federal refund calculations at any point, including beyond the 60% mark in the semester, a student chooses to officially withdraw from the College. These changes were made effective 9/14/09 upon receipt of the management comment.

The College at Wise amended its policy on withdrawals to strengthen the section on "unofficial" withdrawals as it relates to those students earning a 0.0 grade point average for any given semester. It also moved the Return to Title IV refund calculation process to the Office of Financial Aid in accordance with industry best practices. The Office of Financial Aid will utilize the refund software provided by the Department of Education to perform each calculation. These changes, along with implementation of the College's new student information system, will help ensure that these

withdrawals are identified and addressed in a timely fashion as required by the federal regulations. All of these changes were implemented October 1, 2009.

Responsible Party: Bill Wendle, Director of Financial Aid

Estimated Completion Date: Completed

09-44 Promptly Calculate and Return Title IV Funds for Unofficial Withdrawals

Applicable to: Norfolk State University

Federal Program Name and CFDA #: Student Financial Assistance Cluster

Compliance Requirement: Special Tests and Provisions – Title 34 CFR 668.22

Type of Finding: Internal Control and Noncompliance

The Norfolk State University (Norfolk State) Financial Aid Office did not promptly calculate and return Title IV funds for 47 students. The Registrar's office identified these students at the end of the semester as unofficially withdrawn from classes for the fall 2008 and spring 2009 terms. Norfolk State's policy for unofficial withdrawals requires the Registrar to provide the Student Financial Aid Office with a list of those students it identifies as possibly having withdrawn from classes at three points during the semester: prior to the mid-point, the mid-point, and the end of the semester. Student Financial Aid Office staff failed to properly evaluate the status of the students identified on the Registrar's end of semester report, and did not perform the Title IV fund calculations.

Section 34 CFR 668.22 "Treatment of title IV funds when a student withdraws" requires institutions to identify students who have withdrawn, to calculate earned and unearned funds, and to return the unearned funds to the Department of Education as soon as possible, but no later than 45 days after the college first determined the student withdrew.

In December 2009, after we identified the issue and notified the Financial Aid Office, the Office calculated and returned the total unearned financial aid of \$46,758 for these students to the Department of Education. As a result, there are no questioned costs.

We recommend that Financial Aid management strengthen its review procedures to ensure that staff performs all Title IV refund calculations accurately and in a timely manner. Better controls will help Norfolk State comply with federal regulations, avoid possible fines, and ensure federal financial aid continues to be available for Norfolk State University students.

Management Plan for Corrective Action for Norfolk State University

Norfolk State University will implement the following to strengthen review procedures and ensure all Title IV refunds calculations are completed accurately and timely.

- 1. Enrollment Management and Financial Aid officials met with the Vice Provost in December regarding the comment to develop an action plan for the spring. An urgent request was disseminated to the Deans to request immediate faculty cooperation on January 6, 2010. An action plan was developed as a result including a recommendation to add the requirement to the faculty handbook.*
- 2. The University will develop an online tutorial training of faculty regarding the importance of this regulation, how to report unofficial withdrawals in the student information system, and document such training.*

3. *To ensure the proper internal controls are in place as a temporary measure, queries will be used to monitor changes in enrollment statuses or a custom report developed to identify such students. The University has committed to implementing an electronic gradebook that will facilitate monitoring attendance electronically and allow the student information system rules to trigger warnings to both the Registrar and Financial Aid offices. Until this is accomplished, the manual process will be noted in the policy and procedures manuals of the Registrar, Financial Aid, and Student Accounts Offices.*
4. *The Financial Aid Office will contact the system vendor by February 2010 as well as other institutions that utilize the Return of Title IV Funds (R2T4) module in the student information system to ascertain best practices and determine their level of feasibility for NSU.*

Responsible Party or Parties: Interim Executive Director of Enrollment Management

Completion Date: March 2010

09-45 Properly Manage Title IV Refunds

Applicable to: Mountain Empire Community College, Central Virginia Community College

Federal Program Name and CFDA #: Student Financial Assistance Cluster

Compliance Requirement: Special Tests and Provisions – Title 34 CFR 668.22

Type of Finding: Internal Control and Noncompliance

During fiscal year 2009, Mountain Empire and Central Virginia Community Colleges did not properly manage the return process for unearned Title IV student financial aid funds after students withdrew.

Mountain Empire Community College Financial Aid Staff were not properly calculating Title IV refunds for students who unofficially withdrew during the Fall 2008 semester. The Student Financial Aid Staff used the semester midpoint when calculating the percentage earned rather than using the last date of attendance. Based on a sample of students who received no passing grades, four of seven students tested did not have an accurate Title IV refund calculation. The College recomputed the refunds of amounts to return to the federal programs for all students who unofficially withdrew during the semester and determined that no additional amounts were due to the federal programs.

Central Virginia Community College did not compute Title IV refunds for students who unofficially withdrew during the Fall 2008 semester until April 2009. The federal programs require the institution to do these calculations promptly after the end of the semester and return the funds to the federal programs within 45 days thereafter.

Section 34 CFR 668.22 “Treatment of title IV funds when a student withdraws” requires identification of students who have withdrawn, the calculation of earned and unearned funds, and the return of unearned funds to the Department of Education. The section also requires that colleges return unearned Title IV funds as soon as possible to the federal Department of Education, but no later than 45 days after the college determined the student withdrew.

Management Plan for Corrective Action for Central Virginia Community College

Beginning with the Spring 2009 semester, the college utilized the Department of Education software resulting in accurate Title IV refund calculations for students who have withdrawn. Policies and

procedures were also modified to manage the return process for unearned Title IV student financial aid funds after students withdrew. Faculty members who give a student a failing grade must ensure that the date of the grade falls after the official withdrawal date to prevent miscalculations. Backdating drops/withdrawals requires proper documentation and will only be given in extreme cases. Students that have dropped or withdrawn will be given the grade as of the date the form is received.

Responsible Person: Financial Aid Officer

Estimated Completion Date: August 28, 2009

Management Plan for Corrective Action for Mountain Empire Community College

MECC did perform the calculations for all four students in question in the proper timeframe and the calculations were performed using the 50% midpoint. All students in question had a mixture of official and unofficial withdrawal dates and it was MECC's understanding that the midpoint date of the semester be used under these circumstances when calculating the Title IV repayment amounts. After review of the A & R Term Withdrawal Business Process (revised March 21, 2006), MECC concurs that the process states that when there is a mixture of official/unofficial drops it will be necessary to compare the 50% drop date to the latest official drop date and determine the 'latest' date. Effective with the Spring 2009 semester, MECC implemented a policy for processing unofficial withdrawals to ensure proper calculation of Title IV refunds.

Responsible Person: Director of Financial Aid & Enrollment Services

Estimated Completion Date: Spring 2009 Semester

09-46 Comply with Federal Regulations for Exit Counseling

Applicable to: Norfolk State University

Federal Program Name and CFDA #: Student Financial Assistance Cluster

Compliance Requirement: Special Tests and Provisions – Title 34 CFR 674.42(b)

Type of Finding: Internal Control and Noncompliance

Student Accounts did not perform timely exit interviews with Perkins loan student borrowers, who stopped attending prior to graduation for five of the seven students tested.

Section 34 CFR 674.42(b) "exit interview" specifies that if the student borrower withdraws from school without the school's prior knowledge or fails to complete an exit counseling session, the school must provide exit counseling. Regulations allow exit counseling through either interactive electronic means or by mailing counseling material to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from school or failed to complete exit counseling.

Norfolk State needs to identify better processes for exit counseling to comply with federal regulations. Exit counseling provides borrowers with important loan information and advises the borrowers of the consequences of not meeting their repayment obligations. It also helps Norfolk State minimize defaults and ensures compliance with Federal regulations.

Management Plan for Corrective Action for Norfolk State University

Norfolk State University will improve exit counseling processes to ensure compliance with federal regulations. The Bursar's Office will review Perkins files for students currently in repayment and students projected to be in repayment to verify that an exit interview is on file. Exit interview packages will be requested and mailed to all students (current and projected) in repayment that do not have an exit interview on file. Campus Partners information will be reviewed and cross referenced to ensure student enrollment status is correct.

Additional controls to be implemented include establishing a master list by term to verify the enrollment status of students who have received Perkins Loans, the Bursar conducting monthly meetings with the staff to review activity, and the staff attending monthly webinars provided by Campus Partners to stay informed of new regulations and laws.

Responsible Party or Parties: Vice President for Finance and Business

Completion Date: March 31, 2010

U.S. DEPARTMENT OF ENERGY

09-47 Continue Improving Fiscal Monitoring of Subrecipients

Applicable to: Department of Housing and Community Development

Federal Program Name and CFDA #: Weatherization Assistance Program #81.042 ARRA

Compliance Requirement: Subrecipient Monitoring - OMB Circular A-133 § .400 (d)

Type of Finding: Internal Control and Noncompliance

The Virginia Department of Housing and Community Development (Housing) disburses nearly 90 percent of its funding to subrecipients to administer as many as 16 federal programs. Housing provides guidance and monitors these subrecipients. Our review found Housing needed to improve its federal grants management, specifically its subrecipient monitoring.

With the passage of the American Recovery and Reinvestment Act in February 2009, Housing will need to increase the focus on several of Housing's grants, including the Weatherization Assistance Program (Weatherization). The Federal Government has identified Weatherization as a high-risk program due to the significant increase in funding and lack of grantees' capacity to manage these funds.

During our review of Weatherization, we noted that Housing was not conducting timely financial reviews of subrecipients. Housing must review financial records and files for each of the 22 local Weatherization providers, including their federally required Single Audits. Housing did not conduct financial reviews of the local providers for at least six months during fiscal year 2009 because of staffing and personnel issues.

Beginning in fiscal 2010, Housing will use a portion of its stimulus funding to employ a position responsible for conducting fiscal reviews within its Division of Housing. In addition, Housing also recently assigned the review and tracking of Single Audits to another individual within the same division. This employee is working through Single Audits that Housing had not yet reviewed, and is tracking each provider's compliance, findings, and corrective action plans.

Housing should work to identify its critical processes and corresponding internal controls, and should document policies and procedures to support these controls. This will ensure that Housing is conducting adequate

fiscal monitoring for its entire federal grant program that is in accordance with and meets the expectations set by the federal government.

Management Plan for Corrective Action for the Department of Housing and Community Development

To correct this situation beginning in fiscal 2010, DHCD has allocated a portion of its stimulus funding to fund a position responsible for conducting fiscal reviews within its Division of Housing. This position is currently under recruitment. In addition, DHCD has reassigned the review and tracking of Single Audits within the Division of Housing. DHCD has also begun to implement critical processes and corresponding internal controls, and document policies and procedures to support these controls to ensure that it is conducting adequate fiscal monitoring for its entire federal grant program and that this monitoring is in accordance with and meets the expectations of federal funders and their monitoring and program guidelines. In summary, we have increased our monitoring activities for all grant programs.

Estimated Completion Date: June 30, 2010

Responsible Party: Al Williams – Deputy Director of Administration

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

09-48 Strengthen Inventory and Billing Controls

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles – OMB Circular A-87 Attachment C

(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

Northrop Grumman (NG) is responsible for maintaining an accurate inventory by individual agency. VITA uses these inventory listings to generate individual agency bills. Over the past year, NG has worked to conduct physical asset inventory reconciliations at the individual agencies, as part of the transformation process. This process will finalize the quantity and type of physical assets the agencies have and will help VITA properly bill the agencies based on accurate, reconciled inventory counts. However, NG missed contractual deadlines for completing inventory reconciliations, further delaying individual agency bills. Also, VITA and NG have not reached an agreement on the measures to use and set virtual inventory quantities.

Upon completing these individual agency inventory reconciliations, NG only has to keep the inventory records updated, as physical asset inventory changes at each agency. VITA will then take these updated records and prepare individual bills for agencies.

In our last audit, we noted that VITA inappropriately billed agencies because of inaccuracies in the NG inventory system. VITA management believed that inventory reconciliations completed by NG would finalize inventory counts and resolve the concerns we noted. In order to determine whether these reconciliations improved the counts and ultimately resulted in VITA appropriately billing individual agencies, we reviewed two agencies where NG completed physical asset inventory reconciliations. During this review, we continued to find numerous discrepancies surrounding the physical inventory records, which caused inaccuracies in the subsequent individual agency bills derived from those inventory records.

In the Department of Motor Vehicles (Motor Vehicles) bills, we found duplicate asset tags within a single month's bill that we believe caused more than \$130,000 in double billing over a seven-month period.

Furthermore, NG reclassified 14 different assets to new asset equipment types after inventory reconciliation, which caused VITA to apply a different rate to the same asset.

NG also had difficulty locating physical assets during our review of Motor Vehicles. Initially, NG could only locate nine of the 25 selected assets but eventually located 21 of the assets. In addition, we noticed that VITA billed Motor Vehicles for one “out-of-scope” asset for over seven months, totaling overcharges of \$804.

In our review of bills for the Department of Health (Health), we found a number of assets that did not have an asset tag number or a serial number, making it difficult to identify the asset and verify that the equipment truly existed. We also found duplicate asset tags within a single month’s bill that we believe caused \$875 in double billing for that month. We attempted to review subsequent monthly bills; however, Health and VITA were trying to resolve further concerns Health management had about the VITA bill that followed inventory reconciliation. Therefore, VITA could not provide a corrected bill for our review. Health found a net difference of over \$36,000 in their January bill, when compared to the signed-off inventory records from the end of December 2008. In addition, we discovered double billing of \$243,357 for miscellaneous one-time equipment purchases, which Health has recovered the full amount.

Although VITA management does have an inventory quality control process, VITA staff were not aware of these situations before our review. Even though NG has worked over the past year to modify their inventory system and internally strengthen their monthly inventory, inventory and billing problems still exist. The inventory reconciliation process performed by NG has not addressed all of the inventory and billing concerns. In addition, the delay in completing inventory reconciliations has created further delays.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-49 Establish and Document Procedures for Classifying Assets in Service Option 5

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

VITA classifies assets in “service options” in the inventory and billing system based on the level of service provided and bills customers for assets based on the asset’s classification. In addition to the billable service options, VITA established service option five for out-of-scope assets that are not in the “refresh” cycle and should not receive service. Therefore, VITA does not bill for these assets. If the Partnership provides service related to an asset, but receives no revenue, the federal government requires VITA calculate an imputed revenue amount.

During the prior audit, we determined that VITA did not have a policy describing when and why VITA employees move assets to service option five, as well as a formal request and management approval process for moving assets. VITA also did not have a formal process for monitoring the assets in service option five and evaluating whether each asset should continue to remain in service option five. Finally, we

determined that VITA did not have a policy defining whether VITA should provide services for these assets, and if so the method for computing imputed revenues.

To resolve these concerns, VITA established additional service option categories and transferred assets to better identify out-of-scope assets. VITA management decided that service option five assets should not receive service from the Partnership. VITA has not yet developed formal policies and procedures for service option five assets, including documentation requirements for moving assets to service option five or a formal policy for monitoring these assets on an on-going basis.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-50 Improve Policies and Procedures over Asset Inventory

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

During the prior audit, we determined VITA did not have adequate policies directing NG on how to classify an asset's billable status. VITA also did not have consistent definitions for each asset equipment type, causing Partnership employees to question the coding of the asset's equipment type.

VITA has since developed policies and procedures defining billable status of an asset, such as "active" and "excess." VITA has also developed definitions for many asset equipment types, such as router and switch, but still needs to define some additional equipment types for billable assets. VITA management should also ensure there is a process for evaluating whether this document is current. Without a fully updated document, Partnership employees might not properly and consistently classify a physical asset, causing billing inequities.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-51 Improve Reporting to Allow Comparison of Revenue versus Allowable Costs

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

The Federal Office of Management and Budget's Circular A-87 requires that VITA submit a comparison of revenues and allowable costs as part of its Cost Allocation Plan. The federal government uses this information to determine whether VITA is over-recovering for products and services and to determine whether rates for equipment and services are reasonable. During the prior audit, we determined that VITA did not include adequate detail in this report to conclude whether the revenue for individual products and services are appropriate to cover associated, allowable expenses for individual items.

To address this issue, VITA revised the fiscal year 2007 and 2008 reports to classify revenues and expenses in more detail. Specifically, VITA expanded the shared rate services to include specific product lines, such as desktops, laptops, and servers. However, VITA still has not developed formal policies and procedures for preparing this report and does not provide adequate detail to explain the imputed revenues, which creates a difference between the accounting records and the report.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-52 Establish and Document Procedures for the Creation of Rate Structures

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

The rate development process involves multiple calculations, historical data, and projections to determine an equitable rate based on the cost of providing services. It is imperative that the data used in this process is accurate and reliable due to the impact on participating agencies.

During the prior audit, we found inadequate documentation and explanation of the rate development spreadsheets and insufficient management review of this process. However, VITA has not developed new rates since our review and anticipates developing a new rate method once NG completes its inventory reconciliations. As a result of not developing new rate structures, VITA has not had the opportunity to improve its documentation and review on the rate development process.

To address some of our other concerns, VITA has begun cross-training an individual in the rate and Cost Allocation Plan development process. VITA management also reviewed the last Cost Allocation Plan prior to submission to the federal government. However, VITA has not made significant progress in

developing policies and procedures for Cost Allocation Plan documentation and review. Management has not met its internally set July 2009 deadline and expects to complete this documentation in the near future.

As it develops new rates or analyzes current rates, VITA should improve its documentation and explanations. VITA should also improve its documentation and explanations when developing other rates, such as miscellaneous and pass-through rates.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-53 Improve Process for Establishing Rate Tiers

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

VITA classifies servers and local area network (LAN) devices into rate tiers using the asset's original purchase price. These rate tiers determine the billing rate for each asset. During the prior audit, we found many assets which appeared to have the same description, model, and purchase date with different listed purchase prices, including zero dollars. By not using consistent, accurate cost information, VITA cannot ensure that rates are equitable and appropriately recover costs. For those assets with a listed purchase price of zero, VITA placed and billed these assets in the lowest rate tier.

In August and September of 2008, VITA performed an analysis of servers with a zero purchase price, and made corrections to these asset classifications. A data entry error recorded a server purchase price in one agency in the highest rate tier resulting in overbilling of approximately \$12,383, during October 2008 through April 2009. VITA subsequently refunded this amount to the agency. VITA did not perform an analysis of LAN devices to ensure that the purchase prices for these assets are equitable because they did not believe that this analysis had a benefit worth the time commitment.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-54 Notify Oversight Entities of Rate Changes

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

VITA proposed a different monthly rate structure for premium desktops, laptops, peripheral bundles, and wireless phone service to cover the additional initial purchase cost of these types of assets. The Joint Legislative Audit and Review Commission (JLARC) approved these rates and VITA management submitted these rates to the Federal Department of Health and Human Services' Division of Cost Allocation (DCA) in the annual Cost Allocation Plan submission. However, VITA management later decided to bill agencies requesting premium assets at an upfront additional cost, instead of the approved monthly surcharge. VITA management did not notify JLARC until six months after the effective rate dates and did not notify DCA of this decision at all. Therefore, neither entity received the proper notification of the change to the new upfront cost or the decision not to use the premium rate structure.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

See corrective action plan for all VITA findings at finding number 09-55.

Responsible Person: See responsible person for all VITA findings at finding number 09-55.

Estimated Completion Date: See estimated completion date for all VITA findings at finding number 09-55.

09-55 Equitably Distribute Virtual Inventory Costs to Agencies

Applicable to: Virginia Information Technologies Agency

Federal Program Name and CFDA #: Medicaid Cluster

Compliance Requirement: Allowable Costs/Cost Principles - OMB Circular A-87 Attachment C(1)(a)(2)(j)

Type of Finding: Internal Control and Noncompliance

In addition to the physical asset inventory billings, both VITA and NG need to develop and bill agencies for a number of virtual inventories and services, such as servers, LAN, storage and other items. As part of the inventory process, NG must establish the virtual quantities at each agency; however, VITA and NG must reach agreement on how to count and include these items in the inventory for billing.

Once there is an agreement, VITA will need to determine how to include these items in the Cost Allocation Plan. Further, VITA will need to submit a revised cost methodology to both Joint Legislative Audit and Review Commission and the Federal Department of Health and Human Services' Division of Cost Allocation.

Management Plan for Corrective Action for the Virginia Information Technologies Agency

We are pleased that you continue to report progress on these matters, and overall we agree with the report's findings and recommendations. We developed an asset inventory workplan to address the findings.

Asset – Data Integrity Review and Correction

Back-End QA of Database

- *Enhance database validation routines to capture changes*
- *Maintain records of identified errors*
- *Streamline process on database error resolution*
- *Establish cut-off dates for asset inventory updates to be ready for monthly billing and invoice cycles*
- *Establish completed data collection requirements and return for accuracy policies for asset inventory updates to be processed.*

Duplicate Asset Tags, Serial Numbers, and Server Names in Inventory

- *Perform data analysis on database for asset tag, serial number, and server name duplicates. Apply corrections to existing asset tag, serial number, or server name duplicates via CR.*
- *Perform analysis on root cause of duplicates. Apply long-term process remediation to prevent duplicates.*

Asset Location Improvements

Asset Locator – Location and User Name Fields

- *Determine to what level of granularity can be used and effectively managed and maintained for asset location and user name.*
- *Obtain VITA and NG consensus on proposed Location usage and User Name solutions.*
- *Update processes to use new level of Location and User Name values.*

Equipment Types – Documentation Updates

- *Assess Equipment Type per industry usage and formulate recommendation*
- *Obtain VITA and NG consensus on proposed solution for populating missing or inaccurate Equipment Types*
- *Update processes to use new Equipment Type solution.*

Asset – Input Process Analysis and Improvements

Evaluate Input Areas for Asset Input/Update

- *Evaluate process usage for asset input accuracy for Transformation of Servers, Networks, Desktops, and Third Party data*
- *Evaluate process usage for asset input accuracy for RFS, P2P, and Incident Management.*

Asset Procedures Training and Knowledge by Field OPS

- *Evaluate usage of procedures by EIS/SD/3rd Party*
- *Implement Procedures Communication / Additional Training as needed*
- *Ensure Access to Asset Procedures documentation*

Traceability of changes from IMAC or CR entries – apply to inventory change report

- *Evaluate methods to capture and track IMAC Number, CR Number or IM Ticket Number to Asset Changes*
- *Obtain VITA and NG consensus on proposed solution for populating change tickets to inventory records and change reports.*
- *Update processes to apply change-ticket information to the database / reports.*

Agency Optional Use Fields (Initial entry and maintenance)

- *Evaluate methods to capture agency optional use field data at asset implementation (child tickets to AITRs)*
- *Obtain VITA and NG consensus on proposed solution for populating initial child tickets to inventory records for agency optional use fields.*
- *Obtain VITA and NG consensus on proposed solution for maintaining inventory records for agency optional use fields (agency online access).*
- *Update processes to inventory updates and maintenance and provide instruction.*

Back End Asset Management Process Analysis – Action

Asset Inventory Database

- *Process review for handling INPUT data to database.*
- *Proving Accuracy of the Database INPUT*
- *Current Data Analysis / Gaps*
- *Quality Assurance processes on database INPUT updates*

Billing File Creation

- *Creation of Billing File for F&A input*
- *Quality Assurance Processes for File Creation*

Agency Invoice Creation

- *Process review on creation of Billing Invoice and Billing files for Agency*
- *Quality Assurance Processes for Invoice and file Creation*

Compile Process Improvement Recommendations

- *Process Analysis / Recommendations*
- *Collaboration / Acceptance on Recommendations*
- *Initiate Recommendations*

Responsible Party: *Asset Management Team, Billing Team, and Server Team*

Estimated Completion Date: *December 31, 2009*

09-56 Ensure Hours are Entered Correctly

Applicable to: Department of Social Services

Federal Program Name and CFDA #: Temporary Assistance for Needy Families #93.558

Compliance Requirement: Special Tests and Provisions –Title 45 CFR § 261.60 – 261.65

Type of Finding: Internal Control and Noncompliance

In two out of the ten cases tested, the hours recorded by the Local Social Services worker was greater than the hours supported by the supporting documentation in the case file. For one of these cases, the support for the hours worked was not obtained by Social Services until after it was requested by the auditors, however, Social Services stated that there was an extenuating circumstance in this case that caused the documentation to be lacking from the file. Federal regulations require Social Services to verify the work status for clients in the Temporary Assistance for Needy Families program and maintain supporting documentation for each client.

If the Local Social Services workers do not enter information about work participation into the system correctly, then Social Services will report inaccurate performance information to the Federal Government and could face financial penalties. Social Services should continue to improve its process for monitoring localities. Specifically, Regional Consultants should continue to perform case reading reviews to ensure the accuracy of all case files in the state's work participation rate.

Management Plan for Corrective Action for the Department of Social Services

This finding is the result of local workers not updating ESPAS with the actual hours that a VIEW participant spent completing their required hours in a work activity during a month. The APA recommendation was that "Regional Consultants should continue to perform case reading reviews to ensure the accuracy of all case files in the state's work participation rate." While Regional Consultants will continue their monitoring activities, a second level review will be conducted by the home office staff to ensure the accurate reporting of the actual hours spent in a work activity. A broadcast will also be issued to remind local workers administering the VIEW program of their responsibility to update and document the actual hours of participation and to retain that documentation in the case record.

*Responsible Party: Thomas Steinhauser, Director, Division of Benefit Programs
Completion Date: July 31, 2010*

09-57 Require Independent Peer Reviews

Applicable to: Department of Behavioral Health and Developmental Services

Federal Program Name and CFDA #: Block Grants for Community Mental Health Services #93.958

Compliance Requirement: Special Tests and Provisions – Title 45 CFR § 96.136

Type of Finding: Internal Control and Noncompliance

In fiscal year 2009, DBHDS's Office of Mental Health Services did not require any of the Community Services Boards (Boards) to have an independent peer review. Boards, which provide Community Mental Health services, are required to be subject to independent peer reviews to ensure they are providing an appropriate level of care and to share best practices. To ensure that Boards have periodic reviews, federal law requires that at least five percent of all entities providing mental health services in the community undergo an annual review.

The Office of Mental Health Services should require these independent reviews and manage them to ensure reviewers are not reviewing their own programs. The federal government does not consider a review conducted as part of licensing or certification process as an independent peer review. Failure to receive independent peer review increases the risk of inadequate services and that Boards will not improve their practices.

We recommend that management of DBHD implement a process to ensure that the Office of Mental Health Services is performing independent peer reviews according to federal guidelines.

Management Plan for Corrective Action for the Department of Behavioral Health and Developmental Services

DBHDS concurs. Additional guidance will be sought from CMHS regarding peer reviews or acceptable alternatives.

Responsible Party: Director, Mental Health Services

Estimated Completion Date: Immediately

09-58 Improve Coordination between Local Social Workers and the Division of Child Support Enforcement

Applicable to: Department of Social Services

Federal Program Name and CFDA #: Temporary Assistance for Needy Families #93.558

Compliance Requirement: Special Tests and Provisions – Title 45 CFR § 264.30 and 264.31

Type of Finding: Internal Control and Noncompliance

Federal regulations require Social Services to consider reducing or eliminating a recipient's benefits in a timely manner if the recipient fails to cooperate with Support Enforcement. In six out of the 15 cases tested, there was no evaluation done to determine if Local Office staff should have reduced or eliminated benefits.

If Support Enforcement does not properly refer non-cooperating clients to the local social service office or if the local social service office does not document the referral and take action accordingly, Social Services cannot ensure compliance with federal regulations. By not complying with federal regulations, Social Services may face federal financial penalties.

Social Services should ensure that Support Enforcement and the Benefits Division work together with the local social service offices to develop a mutually agreed upon process for properly distributing referrals of non-cooperation and for providing the management at local social services offices the information they need to monitor their case workers to ensure they are retaining and acting on these referrals in a timely manner.

Management Plan for Corrective Action for the Department of Social Services

This finding is the result of two separate problems. The first is that when certain conditions exist, triggers sent from APECS to ADAPT to generate non-cooperation alerts are being dropped and not generating the non-cooperation alerts for local staff. The second problem is simply the failure of local staff to act on the non-cooperation alerts. To resolve the first problem, we are attempting to identify all of the conditions that result in a trigger being dropped and implementing corrective action to resolve that condition. However, realizing that it may not be possible to identify all conditions until the condition exists, a report is being developed that identifies any non-cooperation trigger that is dropped. Division staff will monitor the reports and will manually notify local workers of the non-cooperation alert, as well as implement further corrective actions to resolve the new conditions if identified. To address the second problem, the existing reports of cases where a non-cooperation referral is made to a local agency are being revised to enhance the ability of regional staff to monitor local actions on non-cooperation.

Responsible Party: Thomas Steinhauser, Director, Division of Benefit Programs

Completion Date: July 31, 2010

RISK ALERTS

During the course of our audits, we encounter issues that are beyond the corrective action of management and require the action of either another agency, outside party, or a change in the method by which the Commonwealth conducts its operations to improve efficiency, reduce risk, and enhance its operations.

09-59 Security Risk Associated with Information Technology Infrastructure

Applicable to: Department of Accounts

Commonwealth security standards require Accounts to provide for the security and safeguarding of all of its information technology systems and sensitive information. The Commonwealth has moved the information technology infrastructure supporting Accounts' databases to VITA, who has an Information Technology Infrastructure Partnership (Partnership) with Northrop Grumman. In this environment, the Partnership and Accounts clearly share responsibility for the security of Accounts' information technology assets, systems, and information; and must provide mutual assurance of this safeguarding.

During our review, we found certain vulnerabilities that we communicated to Accounts in a separate document to management marked Freedom of Information exempt under Section 2.2-3705.2 of the Code of Virginia.

Although Accounts is not responsible for correcting these issues, it should document and implement compensating controls in those areas where the Partnership is unable to address the issue in a timely manner. Accounts also needs to obtain a responsibility matrix that identifies the duties of each entity. We bring this matter to the attention of Accounts, so that it can properly manage its risk and monitor corrective action.

09-60 Respond to Security Risks Associated with IT Infrastructure

Applicable to: Department of Health

For over a year, Health did not take fully effective actions to address known vulnerabilities to its information systems. The IT Infrastructure Partnership first reported the vulnerabilities in 2008; however, Health failed to receive a corrective action plan from the IT Infrastructure Partnership or implement its own compensating controls.

Both Commonwealth Security Standards and federal regulations require Health to provide for the security and safeguarding of all of its information technology systems and sensitive information. Over the past four years, the Commonwealth has moved the information technology infrastructure supporting Health's databases to the IT Infrastructure Partnership. In this environment, the IT Infrastructure Partnership and Health clearly share responsibility for the security of Health's information technology assets, systems, and information; and must provide mutual assurance of this safeguarding.

Health, by not taking actions to mitigate the risks of these known vulnerabilities to its HIPAA sensitive data, is in violation of HIPAA regulations. As a result of the IT Infrastructure Partnership not establishing and maintaining certain controls, Health's risks of potential misuse of assets increases. The overall effect of the reported weaknesses by the IT Infrastructure Partnership is an increased possibility of a data breach and violation of federal regulations.

Health needs to obtain an updated status report regarding the correction of issues identified by the IT Infrastructure Partnership, and needs to plan for and implement compensating controls in those areas where the IT Infrastructure Partnership is unable to address the issue in a timely manner.

09-61 Manage Infrastructure Security Risk

Applicable to: Department of Social Services

The Commonwealth has moved the information technology infrastructure supporting Social Services' databases to the IT Infrastructure Partnership. In this environment, the IT Infrastructure Partnership and Social Services clearly share responsibility for the security of Social Services' information technology assets, systems, and information and must provide mutual assurance of this safeguarding.

The IT Infrastructure Partnership has not provided Social Services with a finalized memorandum of understanding and chart outlining the responsibilities of each entity. Without this information, Social Services' management is unsure of the duties it must perform and what services are provided by the IT Infrastructure Partnership.

The Partnership's annual review and audit identified issues surrounding the documentation and management of certain parts of the IT infrastructure. While the IT Infrastructure Partnership has corrected the majority of the issues, those that remain could potentially affect the confidentiality of Social Services' sensitive information. Although Social Services has no responsibility for correcting these findings, they should receive regular status reports from the IT Infrastructure Partnership on the progress made to correct the issues. As part of the progress reporting, the IT Infrastructure Partnership should provide Social Services with any interim steps they should take if the IT Infrastructure Partnership must delay addressing this issue. Social Services should also identify and implement compensating controls to mitigate the risk to its sensitive data.

We bring this matter to the attention of Social Services' management, so that they can properly manage their risk and monitor corrective action.

09-62 Establish Process to Manage Federal Funds

Applicable to: Compensation Board

In the past, the Compensation Board primarily received General Fund appropriations to pay for their programs. However, during fiscal year 2009, the Board received approximately \$109 million in one-time federal stimulus funds that it subsequently passed through to the local sheriff's offices and regional jails.

During fiscal year 2010, the Board will receive new federal stimulus funds, the Byrne Justice Assistance Grant (JAG) Program, and pass these funds to localities under a separate grant award. The federal funds for fiscal 2010 have significantly different recordkeeping and other requirements from the federal funds spent in fiscal 2009.

The federal grants place a significant additional administrative burden on agencies that receive those funds, especially if the agency passes the funding on to localities. Among other functions, federal grants require additional cash management, subrecipient monitoring, and reporting processes.

Until fiscal year 2009, the Compensation Board had no prior experience with federal grants. As a result, the Compensation Board has not previously established federal grants management functions and may not have the expertise or resources to appropriately manage federal funds.

This lack of grant management processes poses a significant risk to the Commonwealth and could result in severe penalties for non-compliance with federal laws. Given our experience this year, we are informing the State Comptroller and the Director of Criminal Justice Services that without assistance from

other Commonwealth agencies, the Compensation Board may not fully comply with federal laws and regulations, which can result in federal questioned costs.

09-63 Improve Management and Controls for Facilities

Applicable to: Department of Behavioral Health and Developmental Services

Several of this year's recommendations for DBHDS are a result of the Central Office not providing adequate guidance and oversight to its facilities. DBHDS' Central Office has responsibility to provide leadership, vision, strategic, and policy direction for the entire services system. The Central Office establishes priorities and aligns funding and performance expectations to support services for individuals and families.

Central Office has corrected some of the prior year's issues; three still remain and two more recommendations are new.

Unresolved recommendations from prior year:

- Complying with Information Systems Security Program
- Documenting Security Awareness Training
- Developing and Testing Continuity of Operations and Disaster Recovery Plans

New recommendations:

- Improve System Access Controls
- Remove Terminated Employees from Payroll

We again bring this to the Secretary and management's attention so they are aware of the underlying issue so they can determine the best way to address these findings. In determining how to address these findings, they should consider expanding their efforts beyond just consolidating administrative services for those facilities physically located on the same campus and consider having the Central Office play more of an active role in providing administrative services.

To improve administrative services at the facilities and reduce their costs, DBHDS did take some steps to consolidate some business functions during fiscal 2009. Specifically, Hiram Davis Medical Center (Hiram Davis) transferred its administrative services to its campus neighbor, Southside Virginia Training Center. And the Virginia Center for Behavioral Rehabilitation (Behavioral Rehabilitation) transferred its administrative services to its campus neighbor, Piedmont Geriatric Hospital. With no administrative services, Hiram Davis and Behavioral Rehabilitation can now focus on providing direct care services.

The above are just the most recent examples of DBHDS consolidating administrative services within facilities physically located on the same campus. However, these efforts may require acceleration to address not only weaknesses noted within this report, but also new weaknesses that may occur with the implementation of budget reductions.

Facilities, as they implement budget cuts, may not have the staff expertise or resources to process financial transactions, personnel and payroll, procurement, and other administrative processes, such as implementing an adequate information security program, and maintaining adequate separation of functions for basic internal controls. Loss of one person may compromise the internal control structure and knowledge

base needed to handle key transactions and duties. Therefore, the use of a centralized office with sufficient staff and resources provides needed internal controls and management oversight of public resources.

Since the Central Office already provides the facilities with centralized billings and construction management, we still believe it holds an ideal position in taking a leadership role in developing a comprehensive back office operation for the facilities, which would assume total operations for administrative functions. With the continued budget reductions affecting facilities, the Auditor of Public Accounts recommends the Central Office perform as much of the personnel and human resource administration functions as possible for the facilities.

DBHDS is in a unique position to transfer the processing of many of its back office functions to the Central Office. The facilities use a central modern accounting system that has undergone uniform implementation, which makes most of the processing of transactions consistent among facilities. This system processes transactions in a real time environment that allows for the accounting system to provide timely financial information. Further, the system coupled with the Commonwealth's communication structure provides multiple alternatives for communication, verification, and transmittal of information both requested and provided, which has hindered past consolidation efforts.

We believe that this approach will improve the operational efficiency of these facilities as it will allow facilities to concentrate on providing program services and eliminate unnecessary administrative overhead. However, we do not believe that DBHDS will recognize any savings in either personnel or costs, since the facilities are using marginal resources with marginal results.

We also recognize that leaders of the facilities will resist this type of change; however, DBHDS will greatly improve its internal controls and gain risk management benefits.

COMMONWEALTH OF VIRGINIA							
Comments on Resolution of Prior Year Audit Findings							
For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

RISK ALERTS

Applicable To:

Department of Health, Department of Taxation, Department of Transportation,

Department of Social Services, Department of Rehabilitative Services, Department of Alcoholic Beverage Control

Department of Behavioral Health and Developmental Services, formerly the Department of Mental Health, Mental Retardation, and Substance Abuse Service

2007	8	-	Security Risk Assurance for Infrastructure	N/A	VDH,TAX, VDOT, DSS, DRS, ABC, DBHDS	-	Corrective action is ongoing.
			Dependent On: Virginia Information Technologies Agency (VITA)		VITA		

Applicable To:

Department of Health, Department of Taxation, Department of Transportation,

Department of Behavioral Health and Developmental Services

2006	8	-	Obtain Assurance for Infrastructure Security	N/A	VDH,TAX, VDOT, DBHDS	-	Corrective action is ongoing.
------	---	---	--	-----	-------------------------	---	-------------------------------

FINANCIAL STATEMENT FINDINGS

Applicable To:

Department of Accounts

2008	17	08-08	Improve Information Systems Security Program	N/A	DOA	-	Corrective action is ongoing.
2007	13	07-02	Enhance Validation of Lease Reporting	N/A	DOA	-	Resolved.

Department of Alcoholic Beverage Control

2008	23	08-15	Improve Database Security	N/A	ABC	-	Corrective action is ongoing.
------	----	-------	---------------------------	-----	-----	---	-------------------------------

Department of Taxation

2008	15	08-05	Evaluate and Strengthen the Attachment Preparation and Review Process	N/A	TAX	-	Resolved.
2008	16	08-06	Improve Process for Documenting the Information Systems Security Program	N/A	TAX	-	Corrective action is ongoing.
2008	16	08-07	Improve System Access Management	N/A	TAX	-	Resolved.
2007	15	07-04	Properly Document Application and Operating System Options	N/A	TAX	-	Corrective action is ongoing.

Department of Treasury

2008	18	08-09	Perform Adequate Oversight over Trustee	N/A	TD	-	Resolved.
2008	19	08-10	Conduct Security Awareness Training Timely	N/A	TD	-	Resolved.
2007	16	07-05	Establish Sufficient Controls over the Wire Transfer Process	N/A	TD	-	Resolved.
2007	17	07-06	Strengthen Controls over Information Systems	N/A	TD	-	Resolved.
2007	19	07-07	Update Risk Assessment and Test Business Continuity Plan	N/A	TD	-	Resolved.
2007	19	07-08	Strengthen Internal Controls over Disbursement Processing	N/A	TD	-	Corrective action is ongoing.
2007	20	07-09	Establish, Maintain, and Review Centralized Cash, Investment, and Application Access Account Listings	N/A	TD	-	Resolved.

COMMONWEALTH OF VIRGINIA Comments on Resolution of Prior Year Audit Findings For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

Department of Education

2008	27	08-19	Update and Revise Access Password Policies and Procedures	N/A	DOE	-	Resolved.
------	----	-------	---	-----	-----	---	-----------

Department of Emergency Management

2008	43	08-36	Establish Procedures for Preparing the Schedule of Expenditures of Federal Awards	N/A	DEM	-	Resolved.
------	----	-------	---	-----	-----	---	-----------

Department of Environmental Quality

2008	24	08-16	Properly Record Leases in the Lease Accounting System (LAS)	N/A	DGS	-	Resolved.
------	----	-------	---	-----	-----	---	-----------

Department of General Services

2008	25	08-17	Streamline Lease Reporting	N/A	DGS	-	Corrective action is ongoing.
2007	20	07-10	Strengthen Internal Controls over Capital Asset Useful Life Methodologies	N/A	DGS	-	Resolved.
2007	21	07-11	Strengthen Controls over Capital Project Record Keeping, Closing, and Capitalization Processes	N/A	DGS	-	Resolved.

Department of Motor Vehicles

2008	27	08-19	Improve Vehicle Rental Tax Collection Controls	N/A	DMV	-	Resolved.
2008	28	08-20	Ensure Completeness of Vehicle Sales and Use Tax	N/A	DMV	-	Resolved.
2008	29	08-21	Improve Controls over the International Registration Plan Process	N/A	DMV	-	Resolved.
2008	31	08-22	Improve Information Security Program	N/A	DMV	-	Corrective action is ongoing.
2007	9	07-01	Properly Complete Employment Eligibility Verification Forms	N/A	DMV	-	Resolved.

Department of Social Services

2008	34	08-26	Reconcile Financial Reports	N/A	DSS	-	Resolved.
2006	16	06-09	Maintain Local Employee Tracking System	N/A	DSS	-	Corrective action is ongoing.
2005	18	05-12			DSS		See Audit Control No. 06-09.

Department of Behavioral Health and Developmental Services

2008	9	08-01	Properly Complete Employment Eligibility Verification Forms	N/A	DBHDS	-	Resolved.
2007	9	07-01					See Audit Control No. 08-01.
2008	37	08-30	Ensure Compliance with Information Systems Security Program	N/A	DBHDS	-	Corrective action is ongoing.
2008	37	08-31	Improve Security Awareness Training Documentation	N/A	DBHDS	-	Corrective action is ongoing.
2007	30	07-16			DBHDS		See Audit Control No. 08-31.
2006	28	06-19	Expand Security Awareness Training Program		DBHDS		See Audit Control No. 07-16.
2008	38	08-32	Improve IT Continuity of Operations and Disaster Recovery Plans	N/A	DBHDS	-	Corrective action is ongoing.
2007	31	07-17	Improve Contingency and Disaster Recovery Planning		DBHDS		See Audit Control No. 08-32.
2008	39	08-33	Improve Controls over Capital Assets	N/A	DBHDS	-	Resolved.

COMMONWEALTH OF VIRGINIA Comments on Resolution of Prior Year Audit Findings For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

Department of Behavioral Health and Developmental Services (cont.)

2008	41	08-34	Properly Record Construction in Progress	N/A	DBHDS	-	Resolved.
2008	42	08-35	Grant Proper Access to Timekeeping System	N/A	DBHDS	-	Corrective action is ongoing.
2007	31	07-18	Implement an Efficient Timekeeping System		DBHDS		See Audit Control No. 08-35.

Department of Health

2008	35	08-27	Update and Expand Security Awareness Training	N/A	VDH	-	Resolved.
2007	32	07-19			VDH		See Audit Control No. 08-27.
2008	35	08-28	Improve and Test Contingency and Disaster Recovery Planning	N/A	VDH	-	Resolved.
2007	32	07-20	Improve Contingency and Disaster Recovery Planning		VDH		See Audit Control No. 08-28.
2008	36	08-29	Establish and Document Responsibilities for Securing Partnership's Equipment	N/A	VDH	-	Resolved.
2005	10	05-05	Improve Controls for Removing Systems Access in a Timely Manner and Document Access Authorizations	N/A	VDH	-	Resolved.

Department of Corrections

2008	9	08-01	Properly Complete Employment Eligibility Verification Forms	N/A	DOC/CA	-	Resolved.
2007	9	07-01			DOC/CA		See Audit Control No. 08-01.
2008	11	08-02	Develop Internal Controls for Leave Liability and Time Tracking System	N/A	DOC/CA	-	Corrective action is ongoing.
2007	33	07-21			DOC/CA		See Audit Control No. 08-02.
2008	12	08-03	Enforce Inventory Procedure	N/A	DOC/CA	-	Resolved.
2008	13	08-04	Improve Controls and Processes Surrounding Capital Assets and Construction in Progress	N/A	DOC/CA	-	Corrective action is ongoing.

Department of State Police

2007	36	07-22	Improve Internal Controls Over Payroll	N/A	VSP	-	Resolved.
------	----	-------	--	-----	-----	---	-----------

Department of Rail and Public Transportation

2008	33	08-24	Improve Controls over Non-Formula Public Transportation Grant Management	N/A	DRPT	-	Resolved.
------	----	-------	--	-----	------	---	-----------

Department of Transportation

2008	32	08-23	Improve Application Monitoring Processes	N/A	VDOT	-	Resolved.
------	----	-------	--	-----	------	---	-----------

State Lottery Department

2008	21	08-13	Review Investment Policies for Securities Lending	N/A	SLD	-	Resolved.
2008	22	08-14	Strengthen Information System Security Program	N/A	SLD	-	Resolved.
2007	39	07-25			SLD		See Audit Control No. 08-14.

Virginia Retirement System

2008	20	08-11	Improve Information System Security Program	N/A	VRS	-	Resolved.
------	----	-------	---	-----	-----	---	-----------

COMMONWEALTH OF VIRGINIA Comments on Resolution of Prior Year Audit Findings For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

Virginia Retirement System (cont.)

2008	21	08-12	Improve Written Policies and Procedures over Financial Reporting	N/A	VRS	-	Corrective action is ongoing.
------	----	-------	--	-----	-----	---	-------------------------------

University of Virginia

2008	9	08-01	Properly Complete Employment Eligibility Verification Forms	N/A	UVA	-	Resolved.
------	---	-------	---	-----	-----	---	-----------

Virginia Commonwealth University

2008	9	08-01	Properly Complete Employment Eligibility Verification Forms	N/A	VCU	-	Resolved.
2007	9	07-01			VCU		See Audit Control No. 08-01.

Virginia Employment Commission

2008	33	08-25	Review Wage Discrepancies	N/A	VEC	-	Resolved.
------	----	-------	---------------------------	-----	-----	---	-----------

Virginia Information Technologies Agency

2008	43	08-37	Develop Contingency Plan for Delayed Transformation	N/A	VITA	-	Corrective action is ongoing.
2008	44	08-38	Establish Data Collection Standards for Service Level Agreements Timely	N/A	VITA	-	Corrective action is ongoing.
2008	44	08-39	Improve Communication with Customers	N/A	VITA	-	Corrective action is ongoing.
2008	45	08-40	Perform Root-Cause Analysis of Service Delivery Failures	N/A	VITA	-	Corrective action is ongoing.
2008	45	08-41	Improve Process for Resolving Billing Discrepancies	N/A	VITA	-	Corrective action is ongoing.
2006	10	06-01	Adopt Uniform Procedures for Service Management Organization	N/A	VITA	-	Resolved.
2006	10	06-02	Develop a Detailed Operating plan for all of VITA's Operating Functions	N/A	VITA	-	Resolved.
2006	11	06-03	Communicate VITA's Information Technology Infrastructure to Northrop Grumman and Prepare a Detailed Plan to Complete COOP	N/A	VITA	-	Resolved.
2006	11	06-04	Document and Approve an Operating Plan to Direct Their Daily and Long-Term Business Decisions	N/A	VITA	-	Resolved.
2005	8	05-03	Complete Business Impact and Risk Assessment	N/A	VITA	-	Resolved.
2005	15	05-09	Update MOAs and Maintain Documentation for Exceptions to Server Policies	N/A	VITA	-	Resolved.
2004	23	04-11	Improve and Implement Security Standards for Client Agencies	N/A	VITA	-	Resolved.

FINANCIAL REPORTING FINDINGS

Department of Accounts

2003	15	03-06	Improve Controls Over Financial Reporting Process	N/A	DOA	-	Resolved.
------	----	-------	---	-----	-----	---	-----------

Department of Treasury

2003	19	03-09	Improve Financial Reporting	N/A	TD	-	Resolved.
------	----	-------	-----------------------------	-----	----	---	-----------

COMMONWEALTH OF VIRGINIA							
Comments on Resolution of Prior Year Audit Findings							
For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

General Services Administration

2007	43	07-31	Update and Comply with Virginia's State Plan of Operation for Federal Surplus Property	39.003	DGS	-	Resolved.
------	----	-------	--	--------	-----	---	-----------

U. S. Department of Agriculture

2008	46	08-42	Initiate Corrective Action Plan for Federal Reporting	10.557	VDH	-	Resolved.
------	----	-------	---	--------	-----	---	-----------

U. S. Department of Education

2008	47	08-43	Properly Manage Title IV Refunds	Student Financial Aid Cluster	DSLCC, TNCC, VWCC	-	Resolved.
2007	51	07-41	Return Title IV Funds Timely	Student Financial Aid Cluster	CVCC, DCC, PHCC	-	Resolved.
2006	32	06-25	Properly Calculate Title IV Refunds and Return Refunds Timely	Student Financial Aid Cluster	CVCC	-	See Audit Control No. 07-41.
2008	48	08-44	Report Enrollment Changes to National Student Loan Data System Timely	Student Financial Aid Cluster	DSLCC, NRCC, TNCC	-	Resolved.
2008	50	08-45	Compute Title IV Refund Calculations Accurately	Student Financial Aid Cluster	VCU	-	Resolved.
2008	50	08-46	Identify Unofficial Withdrawals Promptly	Student Financial Aid Cluster	VCU	-	Resolved.
2008	51	08-47	Ensure Title IV Refund Calculations are Accurate	Student Financial Aid Cluster	VPISU	-	Resolved.
2008	52	08-48	Ensure Changes in Enrollment are Reported to the National Student Loan Database System	Student Financial Aid Cluster	VPISU	-	Resolved.

Other Internal Control Finding

U. S. Department of Education (cont.)

2008	53	08-49	Improve Controls over Student Information System Access	Student Financial Aid Cluster	NRCC	-	Resolved.
------	----	-------	---	-------------------------------	------	---	-----------

U. S. Department of Health and Human Services

2008	54	08-50	Improve Monitoring Program over Community Service Boards	93.959	DBHDS	-	Corrective action is ongoing.
2007	56	07-45			DBHDS		See Audit Control No. 08-50.
2006	36	06-28	Strengthen Monitoring of the Community Service Boards		DBHDS		See Audit Control No. 07-45.
2007	53	07-43	Align Plan for Monitoring Local Social Services Offices with Best Practices	93.558	DSS	-	Corrective action is ongoing.
2007	59	07-46	Establish Procedures for Controlling the Cash in the Child Support Enforcement Fund	93.563	DSS	-	Corrective action is ongoing.
2006	37	06-29	Improve Case File Documentation for Temporary Assistance to Needy Families	93.558	DSS	-	Resolved.
2005	33	05-24			DSS		See Audit Control No. 06-29.
2004	33	04-16			DSS		See Audit Control No. 05-24.

COMMONWEALTH OF VIRGINIA							
Comments on Resolution of Prior Year Audit Findings							
For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

U. S. Department of Health and Human Services (cont.)

2008	56	08-51	Improve Contract Monitoring	Medicaid Cluster	DMAS	-	Resolved.
2008	57	08-52	Improve Reporting to Allow Comparison of Revenue versus Allowable Costs	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	57	08-53	Establish and Document Procedures for the Creation of Rate Structures	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	58	08-54	Improve Process for Establishing Rate Tiers	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	59	08-55	Establish and Document Procedures for Classifying Assets in Service Option 5	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	60	08-56	Improve Process over Properly Reporting Imputed Revenues	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	61	08-57	Establish and Document Procedures Surrounding Miscellaneous Charges	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	61	08-58	Strengthen Inventory and Billing Controls Cluster	Medicaid	VITA	-	Corrective action is ongoing.
2008	62	08-59	Improve Policies and Procedures over Asset Inventory Cluster	Medicaid	VITA	-	Corrective action is ongoing.
2006	41	06-33	Establish Control Mechanisms for Foster Care and Adoption Payments	93.658	DSS	-	Corrective action is ongoing.
2005	31	05-22			DSS		See Audit Control No. 06-33.

U. S. Department of Homeland Security

2008	64	08-60	Establish Procedures for Preparing the Schedule of Expenditures of Federal Awards	97.036, 97.039, 97.073	DEM	-	Resolved.
2008	64	08-61	Develop Sub-recipient Monitoring Plans	97.073, 97.039	DEM	-	Resolved.
2008	65	08-62	Properly Report Expenditures on Quarterly Federal Reports	97.073	DEM	-	Resolved.
2008	67	08-63	Establish Systems Security Program	97.036, 97.039, 97.073	DEM	-	Resolved.

U. S. Department of Veterans Affairs

Other Internal Control Finding

2007	45	07-33	Properly Perform Reconciliations in a Timely Manner	N/A	DVS	-	Resolved.
2007	46	07-34	Establish a Complete Information Security Plan to Comply with COV Security Policy	N/A	DVS	-	Corrective action is ongoing.
2007	47	07-35	Establish Sufficient System Access Policies and Ensure Appropriate System Access	N/A	DVS		Resolved.
2007	48	07-36	Appropriately Segregate Information System Service Duties	N/A	DVS	-	Resolved.
2007	48	07-37	Establish Adequate Budgets for Individual Cost Centers	N/A	DVS	-	Resolved.
2007	49	07-38	Appropriately Allocate Administrative Costs	N/A	DVS	-	Resolved.
2006	49	06-42		64.005	DVS		See Audit Control No. 07-38.
2007	50	07-39	Establish Adequate Internal Controls over Fixed Assets	N/A	DVS	-	Resolved.
2006	46	06-38	Information Systems Security Assurance	64.005	DVS	-	Corrective action is ongoing.

COMMONWEALTH OF VIRGINIA Comments on Resolution of Prior Year Audit Findings For the Year Ended June 30, 2009							
Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status

U. S. Department of Veterans Affairs (cont.)

2006	47	06-39	Improve Voucher Documentation and Compliance with Procurement and Payment Policies	64.005	DVS	-	Resolved.
2006	48	06-40	Implement and Monitor Procedures to Ensure Proper Use of Funds	64.005	DVS	-	Resolved.

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. DEPARTMENT OF AGRICULTURE				
Plant and Animal Disease, Pest Control, and Animal Care	10.025		\$ 1,096,492	
<i>Pass-Through From VMI Research Lab</i>	10.025			\$ 71,204
Wildlife Services	10.028		59,616	
Market Protection and Promotion	10.163		77,187	
Specialty Crop Block Grant Program	10.169		75,097	
Specialty Crop Block Grant Program - Farm Bill	10.170		5,132	
Grants for Agricultural Research, Special Research Grants	10.200			
<i>Pass-Through From University of Georgia</i>	10.200			5,885
<i>Pass-Through From University of Florida</i>	10.200			2,072
Grants for Agricultural Research-Competitive Research Grants	10.206			
<i>Pass-Through From Colorado State University</i>	10.206			15,509
Sustainable Agriculture Research and Education	10.215			
<i>Pass-Through From Sustainable Agriculture Research & Education</i>	10.215			59,092
<i>Pass-Through From University of Georgia</i>	10.215			44,104
Higher Education Challenge Grants	10.217		137,210	
<i>Pass-Through From University of Wyoming</i>	10.217			1,882
<i>Pass-Through From Montana State University</i>	10.217			39,317
<i>Pass-Through From Colorado State University</i>	10.217			5,228
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		203,845	
Integrated Programs	10.303		30,498	
<i>Pass-Through From Cornell University</i>	10.303			14
<i>Pass-Through From University of Maryland</i>	10.303			90,394
<i>Pass-Through From North Carolina State University</i>	10.303			21,211
Homeland Security - Agricultural	10.304			
<i>Pass-Through From University of Florida</i>	10.304			37,450
Technical Assistance to Cooperatives	10.350		501,122	
State Mediation Grants	10.435		72,362	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443		351,958	
Direct Housing-Natural Disaster	10.445		70,514	
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,603,927	
Cooperative Extension Service	10.500		12,820,821	
<i>Pass-Through From Penn State University</i>	10.500			16,326
<i>Pass-Through From Kansas State University</i>	10.500			39,442
<i>Pass-Through From Auburn University</i>	10.500			2,368
<i>Pass-Through From Texas A&M University</i>	10.500			18,579
<i>Pass-Through From Research Corporation of the University of Hawaii</i>	10.500			1,402
<i>Pass-Through From University of Florida</i>	10.500			7,720
<i>Pass-Through From University of Georgia</i>	10.500			15,196
<i>Pass-Through From University of Nebraska</i>	10.500			171,084
Food Donation	10.550		314,702	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		93,247,566	
<i>Pass-Through From North Carolina WIC Crossroads SAM Project</i>	10.557			165,980
Child and Adult Care Food Program	10.558		386	
State Administrative Expenses for Child Nutrition	10.560		2,001,153	
Nutrition Assistance For Puerto Rico	10.566		605,276	
WIC Farmers' Market Nutrition Program (FMNP)	10.572		67,352	
Senior Farmers Market Nutrition Program	10.576		459,068	
Fresh Fruit and Vegetable Program	10.582		831,792	
Cooperative Forestry Assistance	10.664		4,820,307	
National Forest-Dependent Rural Communities	10.670		187,622	
Rural Development, Forestry, and Communities	10.672		50,000	
Urban and Community Forestry Program	10.675		25,000	
Forest Stewardship Program	10.678		195,310	
Forest Health Protection	10.680		4,739	
Technical Assistance and Training Grants	10.761		69,712	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Community Facilities Loans and Grants	10.766		121,729	
Rural Business Enterprise Grants	10.769		54,612	
Distance Learning and Telemedicine Loans and Grants	10.855		26,347	
Resource Conservation and Development	10.901		64,536	
Rural Abandoned Mine Program	10.910			
<i>Pass-Through From Maryland Department of Agriculture</i>	10.910			22,323
Environmental Quality Incentives Program	10.912		66,030	
<i>Pass-Through From National Fish & Wildlife Foundation</i>	10.912			105,289
Wildlife Habitat Incentive Program	10.914		83,518	
Other Assistance:				
<i>Pass-Through From Radiance Technologies</i>	10.000	DASG60-02-0069		63,850
Other Assistance	10.000	03-JV-11132424-122 MOD 7	11,984	
Other Assistance	10.000	08-JV-11132424-217	120,875	
Other Assistance	10.000	AGREEMENT SIGNED 10/29/08	1,882	
Other Assistance	10.000	NRCS 68-3A75-5-193	202,202	
Agricultural Statistics Service	10.000	53-3AEO-7-0066	1,312	
Agricultural Statistics Surveys	10.000		204	
Facilities Management Course	10.000	6/1/2007	215	
Facility Planning & Design Management	10.000	AG-3151-P-08-0250	1,711	
Food Distribution Salvage Fund	10.000		20,074	
Principles to Facilities Management	10.000	AG-3151-P-08-0247	1,744	
Seed Testing	10.000	PO43-6395-5-0996	6,183	
Theories of Facilities Management Class	10.000	6/4/2007	230	
Work Life Environment	10.000	6HQ0IG-06-B	71,720	
Total Excluding Clusters Identified Below			120,842,874	1,022,921
Child Nutrition Cluster:				
School Breakfast Program	10.553		47,649,280	
National School Lunch Program	10.555		191,476,731	
Special Milk Program for Children	10.556		90,454	
Summer Food Service Program for Children	10.559		239,510	
Total Child Nutrition Cluster			239,455,975	-
Emergency Food Assistance Cluster:				
Stimulus (ARRA):				
Emergency Food Assistance Program (Administrative Costs)	10.568		466,167	
Emergency Food Assistance Program (Food Commodities)	10.569		1,078,240	
Total Stimulus(ARRA)			1,544,407	-
Non-Stimulus:				
Emergency Food Assistance Program (Administrative Costs)	10.568		836,682	
Emergency Food Assistance Program (Food Commodities)	10.569		9,157,664	
Total Non-Stimulus			9,994,346	-
Total Emergency Food Assistance Cluster			11,538,753	-
Schools and Roads Cluster:				
Secure Payments for State and Counties Containing Federal Lands	10.665		2,510,060	
Total Schools and Roads Cluster			2,510,060	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
SNAP Cluster:				
Supplemental Nutrition Assistance Program	10.551		807,743,414	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		89,015,682	
Total SNAP Cluster			896,759,096	-
Research and Development Cluster:				
Agricultural Research - Basic and Applied Research	10.001		1,181,716	
<i>Pass-Through From University of Wisconsin Madison</i>	10.001			3,040
<i>Pass-Through From The Rodale Institute</i>	10.001			3,774
Plant and Animal Disease, Pest Control, and Animal Care	10.025		157,985	
Wildlife Services	10.028		9,334	
Grants for Agricultural Research, Special Research Grants	10.200		1,768,840	
<i>Pass-Through From University of Georgia</i>	10.200			61,640
<i>Pass-Through From Southern Illinois University</i>	10.200			18,452
<i>Pass-Through From University of Maine</i>	10.200			5,834
<i>Pass-Through From Fort Valley State University</i>	10.200			2,649
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	10.200			14,818
<i>Pass-Through From Cornell University</i>	10.200			14,367
<i>Pass-Through From Institute for Advanced Learning & Research</i>	10.200			54,611
<i>Pass-Through From University of Florida</i>	10.200			46,687
Cooperative Forestry Research	10.202		862,820	
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		3,395,689	
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		3,322,979	
Grants for Agricultural Research-Competitive Research Grants	10.206		3,653,071	
<i>Pass-Through From University of Minnesota Twin Cities</i>	10.206			7,256
<i>Pass-Through From University of California, Davis</i>	10.206			116,776
<i>Pass-Through From West Virginia University</i>	10.206			53,987
<i>Pass-Through From University of Pennsylvania</i>	10.206			2,715
<i>Pass-Through From Kansas State University</i>	10.206			30,145
<i>Pass-Through From Michigan State University</i>	10.206			9,838
<i>Pass-Through From University of Maryland</i>	10.206			2,194
Animal Health and Disease Research	10.207		58,172	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210		45,000	
Small Business Innovation Research	10.212			
<i>Pass-Through From Compact Membrane System</i>	10.212			6,538
<i>Pass-Through From Phenotype Screening Corporation</i>	10.212			31,793
Sustainable Agriculture Research and Education	10.215			
<i>Pass-Through From Cornell University</i>	10.215			15,943
1890 Institution Capacity Building Grants	10.216		596,395	
Biotechnology Risk Assessment Research	10.219		96,824	
Agricultural and Rural Economic Research	10.250		27,229	
<i>Pass-Through From University of Wisconsin Madison</i>	10.250			19,851
Integrated Programs	10.303		777,213	
<i>Pass-Through From University of Maryland</i>	10.303			31,855
<i>Pass-Through From North Carolina State University</i>	10.303			204,651
<i>Pass-Through From University of Maryland</i>	10.303			24
International Science and Education Grants	10.305		29,952	
Specialty Crop Research Initiative	10.309			
<i>Pass-Through From University of Wisconsin Madison</i>	10.309			1,124
Cooperative Extension Service	10.500		500,367	
<i>Pass-Through From University of Georgia</i>	10.500			2,968
<i>Pass-Through From University of Arizona</i>	10.500			60,639
<i>Pass-Through From Texas A&M University</i>	10.500			13,643
<i>Pass-Through From Southern Region Risk Management Education</i>	10.500			13,362
<i>Pass-Through From Regents of the University of California</i>	10.500			16,213
<i>Pass-Through From North Carolina State University</i>	10.500			57,218
Foreign Market Development Cooperator Program	10.600		72,986	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Forestry Research	10.652		755,338	
<i>Pass-Through From National Council for Air & Steam Improvement</i>	10.652			9,338
<i>Pass-Through From Innovative System Solutions Corporation</i>	10.652			7,728
Cooperative Forestry Assistance	10.664		560,612	
<i>Pass-Through From Mississippi State University</i>	10.664			11,187
<i>Pass-Through From National Fish & Wildlife Foundation</i>	10.664			10,591
Rural Development, Forestry, and Communities	10.672		81,772	
Urban and Community Forestry Program	10.675		1,023	
Forest Stewardship Program	10.678		4,942	
Forest Health Protection	10.680		585,002	
Rural Cooperative Development Grants	10.771		29,991	
Resource Conservation and Development	10.901		35,328	
Soil and Water Conservation	10.902			
<i>Pass-Through From Farm Pilot Project Coordination Incorporated</i>	10.902			184,338
Environmental Quality Incentives Program	10.912			
<i>Pass-Through From University of Maryland</i>	10.912			23,079
<i>Pass-Through From University of Florida</i>	10.912			59,044
<i>Pass-Through From Colonial Soil & Water Conservation</i>	10.912			4,325
Technical Agricultural Assistance	10.960		241,805	
Scientific Cooperation and Research	10.961		2,852	
Cochran Fellowship Program-International Training-Foreign Participant	10.962		11,993	
Other Assistance:				
<i>Pass-Through From Blue Ridge Forest Cooperative Incorporated</i>	10.000	AGRMT DTD 1/22/08		86,951
<i>Pass-Through From Gannon Technologies Group</i>	10.000			647,968
<i>Pass-Through From Hartwick College</i>	10.000	Research AGRMT DATED 10/12/07		14,178
<i>Pass-Through From National Association of State Universities & Land Grant Colleges</i>	10.000	AKI-CB-136		4,074
<i>Pass-Through From National Fish & Wildlife Foundation</i>	10.000	2007-0071-001		32,181
<i>Pass-Through From University of Idaho</i>	10.000	P0016074		6,474
<i>Pass-Through From University of Minnesota Twin Cities</i>	10.000	D1876601107		14,080
Other Assistance	10.000	03-JV-11132424-122 MOD 7	31,336	
Other Assistance	10.000	03-JV-11231300-100	18,781	
Other Assistance	10.000	05-PA-11080821-010	18,301	
Other Assistance	10.000	06-PA-11080821-020	3,699	
Other Assistance	10.000	07-9419-0081-CA	97,516	
Other Assistance	10.000	07-JV-11242300-133	8,324	
Other Assistance	10.000	08-2000-0047-CA	79,973	
Other Assistance	10.000	08-JV-11242309-067	409	
Other Assistance	10.000	12-25-A-4777	53,370	
Other Assistance	10.000	1S-3997-07	38,894	
Other Assistance	10.000	43-3AEL-5-80055	41,625	
Other Assistance	10.000	54-072-546001805	61,097	
Other Assistance	10.000	58-1275-7-373	2,614	
Other Assistance	10.000	58-1931-7-783	3,128	
Other Assistance	10.000	58-5000-6-0075	9,496	
Other Assistance	10.000	58-6645-7-255	11,458	
Other Assistance	10.000	68-3A75-4-153 MOD #6	9,179	
Other Assistance	10.000	AG-3A94-P-07-0077	8,306	
Other Assistance	10.000	AG-3A94-P-08-0166	13,585	
Other Assistance	10.000	AG-4568-C-07-0083	1,367	
Other Assistance	10.000	AGREEMENT SIGNED 8/6/08	145	
Other Assistance	10.000	L08AC14596	25,029	
Other Assistance	10.000	PNW 08-JV-11231976-359	652	
Other Assistance	10.000	PO AG-3A94-P-08-0148	7,617	
Other Assistance	10.000		2,495	
East Fire Conference	10.000	X3-83344401-0 AM 01	19,128	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Estimating Hurricane Impacts on Forest Fuels with Multi-Sensor Satellite Sensing	10.000	SRS-07-CA-11330136-167	11,941	
Remote Sensing Canopy Water Content	10.000	58-1265-6-084	69,642	
Total Research and Development Cluster			19,516,337	2,040,141
Total U.S. Department of Agriculture			1,290,623,095	3,063,062

U.S. DEPARTMENT OF COMMERCE

Interjurisdictional Fisheries Act of 1986	11.407		149,817	
Sea Grant Support	11.417		(76,847)	
Coastal Zone Management Administration Awards	11.419		1,637,168	
Coastal Zone Management Estuarine Research Reserves	11.420		13,873	
Unallied Industry Projects	11.452		953,506	
Unallied Management Projects	11.454		630,236	
Chesapeake Bay Studies	11.457		343,524	
<i>Pass-Through From James River Association</i>	11.457			21,259
<i>Pass-Through From Michael Baker Jr, Incorporated</i>	11.457			66,571
Atlantic Coastal Fisheries Cooperative Management Act	11.474		211,296	
Public Telecommunications Facilities Planning and Construction	11.550			
<i>Pass-Through From National Association for Equal Opportunity in Higher Education</i>	11.550			28,954
Public Safety Interoperable Communication Grant Program	11.555		2,560,356	
Manufacturing Extension Partnership	11.611		4,607,047	
<i>Pass-Through From Southern Technology Council Manufacturing Extension</i>	11.611			150,000
Other Assistance:				
Other Assistance	11.000	DG1325-05-SE1432	33,473	
Other Assistance	11.000	40585	11,682	
Other Assistance	11.000	Log-F-01-66-08645	170,624	
Industry Structure Analysis Workshop	11.000	8/28/2009,4/17/09, 8/13/08	43,348	
Total Excluding Clusters Identified Below			11,289,103	266,784
Public Works and Economic Development Cluster:				
Economic Adjustment Assistance	11.307		17,464,423	
<i>Pass-Through From Institute for Advanced Learning & Research</i>	11.307			161,890
Total Public Works and Economic Development Cluster			17,464,423	161,890
Research and Development Cluster:				
Economic Development-Technical Assistance	11.303		17,081	
<i>Pass-Through From Hampton Roads Research Partnership</i>	11.303			95,299
Research and Evaluation Program	11.312			
<i>Pass-Through From West Virginia University</i>	11.312			17,712
Anadromous Fish Conservation Act Program	11.405		43,607	
Sea Grant Support	11.417		1,238,649	
<i>Pass-Through From University of Washington</i>	11.417			6,254
<i>Pass-Through From South Carolina Sea Grant Consortium</i>	11.417			10,927
<i>Pass-Through From University of Rhode Island</i>	11.417			33,603
<i>Pass-Through From University of Florida</i>	11.417			7,578
Coastal Zone Management Administration Awards	11.419		607,766	
<i>Pass-Through From Maryland Department of Natural Resources</i>	11.419			163,037
<i>Pass-Through From Eastern Shore Conservation District</i>	11.419			7,637
Coastal Zone Management Estuarine Research Reserves	11.420		618,322	
<i>Pass-Through From University of New Hampshire</i>	11.420			210,866
Undersea Research	11.430		19,575	
<i>Pass-Through From Texas A&M Research Foundation</i>	11.430			15,940
Climate and Atmospheric Research	11.431		133,438	
Marine Fisheries Initiative	11.433		71,580	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Unallied Industry Projects	11.452		313,906	
Unallied Management Projects	11.454		1,055,455	
Cooperative Science and Education Program	11.455		279,993	
<i>Pass-Through From University of New Hampshire</i>	11.455			129,569
Chesapeake Bay Studies	11.457		652,064	
<i>Pass-Through From University of Maryland</i>	11.457			247,604
<i>Pass-Through From Smithsonian Institute</i>	11.457			9,616
<i>Pass-Through From University of Maryland</i>	11.457			16,514
<i>Pass-Through From Maryland Department of Natural Resources</i>	11.457			49,656
Special Oceanic and Atmospheric Projects	11.460		105,304	
Habitat Conservation	11.463		16,302	
Meteorologic and Hydrologic Modernization Development	11.467			
<i>Pass-Through From University Corporation for Atmospheric Research</i>	11.467			1,083
Applied Meteorological Research	11.468		301,512	
Unallied Science Program	11.472		665,294	
<i>Pass-Through From The University of Rhode Island</i>	11.472			62,931
<i>Pass-Through From East Coast Shellfish Research Institute</i>	11.472			25,293
<i>Pass-Through From Texas A & M University</i>	11.472			41,189
<i>Pass-Through From University of Miami</i>	11.472			27,273
<i>Pass-Through From University of Maryland</i>	11.472			317,723
Coastal Services Center	11.473		299,532	
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	11.473			13,608
<i>Pass-Through From Southeastern Universities Research Consortium</i>	11.473			113,775
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	11.478		612	
<i>Pass-Through From Florida Fish and Game Commission</i>	11.478			178,370
<i>Pass-Through From Southeastern Universities Research Consortium</i>	11.478			3,669
<i>Pass-Through From University of Rhode Island</i>	11.478			50,981
Measurement and Engineering Research and Standards	11.609		439,842	
<i>Pass-Through From Research Foundation of State University of New York at Binghamton</i>	11.609			54,342
Advanced Technology Program	11.612			
<i>Pass-Through From Berkeley Bionics</i>	11.612			50,000
Technology Innovation Program (TIP)	11.616			
<i>Pass-Through From Physical Acoustics Corporation</i>	11.616			46,685
Congressionally-Identified Projects	11.617		3,017,188	
<i>Pass-Through From Dartmouth College</i>	11.617			283,825
Other Assistance:				
<i>Pass-Through From Maryland Sea Grant College</i>	11.000	CA 09-01 SA7528085-Z		16,272
<i>Pass-Through From Planning Systems Incorporated</i>	11.000	PO RC0493		8,199
<i>Pass-Through From University of Maryland</i>	11.000	70NANB4H1120		1,079
Other Assistance	11.000	RA133R-08-SE-3313	38,825	
Other Assistance	11.000	SB1341-09-SE-0098	62,510	
A Cheminformatics Approach for Structural Databases Linkage	11.000	70NANB5H1110	98,319	
Consistent Land Surface Temperature from Satellites	11.000	DG133E08SE2158	19,011	
Observing Systems Simulation Experiments for Pacific Upwelling and Mixing				
Physics Experiments	11.000	NA05OAR4311131	5,588	
Transport and Dispersion Modeling Conference	11.000	NAAA0700-8-36724	3,500	
Total Research and Development Cluster			10,124,775	2,318,109
Total U.S. Department of Commerce			38,878,301	2,746,783

U.S. DEPARTMENT OF DEFENSE

Procurement Technical Assistance For Business Firms	12.002		210,468	
Payments to States in Lieu of Real Estate Taxes	12.112		226,016	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		898,158	
Basic and Applied Scientific Research	12.300		64,495	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
National Guard Military Operations and Maintenance (O&M) Projects	12.401		44,705,628	
National Guard Civilian Youth Opportunities	12.404		2,400,539	
Basic Scientific Research	12.431		10,830	
National Flagship Language Program Grants to U.S. Institutions of Higher Education	12.550			
<i>Pass-Through From VMI Research Lab</i>	12.550			62,000
<i>Pass-Through From University of Maryland</i>	12.550			27,065
Community Economic Adjustment Planning Assistance for Establishment, Expansion, Realignment, or Closure of a Military Installation	12.607		1,573,312	
Basic, Applied, and Advanced Research in Science and Engineering	12.630			
<i>Pass-Through From Chenega Technology Services Corporation</i>	12.630			27,499
Air Force Defense Research Sciences Program	12.800		30,345	
<i>Pass-Through From NCI Information System</i>	12.800			33,772
<i>Pass-Through From Applied Research Associates, Incorporated</i>	12.800			419,020
Language Grant Program	12.900		12,296	
Mathematical Sciences Grants Program	12.901		95,950	
Information Security Grant Program	12.902		498,175	
Research and Technology Development	12.910		6,288	
Other Assistance:				
<i>Pass-Through From Applied Research Associates, Incorporated</i>	12.000	FA4819-07-D-0001		283,164
<i>Pass-Through From Aptima, Incorporated</i>	12.000	W91WAW-08-P-0430		42,173
<i>Pass-Through From Chenega Technology Services Corporation</i>	12.000	HM157607D5004		34,569
<i>Pass-Through From Computer Sciences Corporation</i>	12.000	HM157607D5002		418
<i>Pass-Through From EDS Information Services, LLC</i>	12.000	DCA10002D4012		33,946
<i>Pass-Through From Energetics Technology Center</i>	12.000	ETC-2009-003		1,970
<i>Pass-Through From Karta Technologies, Incorporated</i>	12.000	8603.0000-GMU-16671		9,680
<i>Pass-Through From Lockheed Martin</i>	12.000	N00039-04-C-0035		48,847
<i>Pass-Through From Lockheed Martin</i>	12.000	N00024-07-C-6349		30,263
<i>Pass-Through From NCI Information System</i>	12.000	FA8901-06-C-0002		44,957
<i>Pass-Through From Northrop-Grumman</i>	12.000	DCA100-02-D-4014		54,709
<i>Pass-Through From Northrop-Grumman</i>	12.000	N00178-04-D-4091		43,012
<i>Pass-Through From Northrop-Grumman</i>	12.000	R1-1J191		7,306
<i>Pass-Through From Raytheon Systems</i>	12.000			19,367
<i>Pass-Through From Science Applications International Corporation</i>	12.000	DASG60-02-0006		426,616
AFRICA Center - Intergovernmental Personnel Act - Chaveas	12.000		58,637	
Assessment of Mobile Learning Trends for Military Use	12.000		194,253	
Communications for the Facility Manager	12.000	Apr-06	223	
Communications Workshop	12.000	5/6/2009	581	
Educating the Acquisition Workforce in Modeling and Simulation Phase II	12.000	N00244-08-2-0002	213,917	
Information Assurance Scholarships Program	12.000	H98230-07-1-0233	93,979	
International Conference on Research in Air Transportation	12.000	DTFAWA-08-F	25,802	
Leadership Training Conference	12.000	W911QY-08-P-0869	3,550	
Liven Up Teaching Arabic and Chinese through the Theory of Multiple Intelligences	12.000	H98230-08-1-0262	75,692	
Models and Simulations Department of Defense Acquisition Training	12.000	4/9/2008	14,931	
Operations and Maintenance Management Training	12.000	7/31/2008	2,378	
Procurement Technical Assistance Program	12.000	SP4800-03-2-0321	85,948	
State-wide Procurement Technical Assistance Program	12.000	SP4800-08-2-0841	321,962	
Total Excluding Clusters Identified Below			51,824,353	1,650,353
Research and Development Cluster:				
Procurement Technical Assistance for Businesses Firms	12.002			
<i>Pass-Through From General Electric Corporate Research</i>	12.002			25,465
Protection, Clearing, and Straightening Channels	12.109		3,123	
Collaborative Research and Development	12.114		99,689	
<i>Pass-Through From Fibertek Incorporated</i>	12.114			7,059
<i>Pass-Through From EA Engineering, Science and Technology, Incorporated</i>	12.114			370,186
Basic and Applied Scientific Research	12.300		23,354,340	
<i>Pass-Through From Discover Technologies LLC</i>	12.300			76,116
<i>Pass-Through From University of California, Santa Barbara</i>	12.300			270,529

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Washington</i>	12.300			197,705
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	12.300			29,064
<i>Pass-Through From University of North Carolina at Charlotte</i>	12.300			145,352
<i>Pass-Through From University of Maryland</i>	12.300			146,783
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.300			85,121
<i>Pass-Through From University of New Mexico</i>	12.300			212,765
<i>Pass-Through From The Research Foundation of State University of New York</i>	12.300			17,029
<i>Pass-Through From SCA Technica</i>	12.300			24,884
<i>Pass-Through From The Information Sciences Institute</i>	12.300			10,958
<i>Pass-Through From Research Triangle Institute</i>	12.300			136,856
<i>Pass-Through From Office of Naval Research</i>	12.300			331,039
<i>Pass-Through From North Carolina Agricultural & Technical State University</i>	12.300			7,598
<i>Pass-Through From Luna Innovations Incorporated</i>	12.300			94,604
<i>Pass-Through From General Electric Global Research</i>	12.300			155,039
<i>Pass-Through From Cognitive Radio Technologies LLC</i>	12.300			483
<i>Pass-Through From Infrared Flex Corporation</i>	12.300			37,663
<i>Pass-Through From Jefferson Science Associates</i>	12.300			390,584
<i>Pass-Through From RJK Technologies</i>	12.300			80,541
<i>Pass-Through From Flo-Tork Incorporated</i>	12.300			122,673
<i>Pass-Through From Geo-Marine Incorporated</i>	12.300			185,509
<i>Pass-Through From Global Engineering & Materials Incorporated</i>	12.300			35,873
<i>Pass-Through From Hughes Associates Incorporated</i>	12.300			94,752
<i>Pass-Through From Diversified Technology Incorporated</i>	12.300			1,555
<i>Pass-Through From Adaptive Technologies Incorporated</i>	12.300			7,844
<i>Pass-Through From General Atomics</i>	12.300			165,345
<i>Pass-Through From Henry Jackson Foundation</i>	12.300			69,068
<i>Pass-Through From Garrett College</i>	12.300			51,649
<i>Pass-Through From Universal Technology Corporation</i>	12.300			40,060
<i>Pass-Through From Integrated Systems Solutions Incorporated</i>	12.300			51,870
<i>Pass-Through From 3e Technologies</i>	12.300			13,162
<i>Pass-Through From Brigham Young University</i>	12.300			34,551
<i>Pass-Through From AeroAstro</i>	12.300			23,111
<i>Pass-Through From Alliance for Science & Technology Research in America</i>	12.300			4,684
<i>Pass-Through From Applied Electromagnetic Incorporated</i>	12.300			11,164
<i>Pass-Through From Astron Wireless Technologies Incorporated</i>	12.300			3,576
<i>Pass-Through From BBN Technologies Corporation</i>	12.300			203,033
<i>Pass-Through From Applied Research Laboratory</i>	12.300			73,652
<i>Pass-Through From AUSGAR Technologies</i>	12.300			233,488
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		242,456	
National Guard Civilian Youth Opportunities	12.404			
<i>Pass-Through From Sterling Dynamics Incorporated</i>	12.404			6,919
Military Medical Research and Development	12.420		4,801,546	
<i>Pass-Through From Dartmouth College</i>	12.420			1,145
<i>Pass-Through From Emory University</i>	12.420			80,529
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	12.420			183,973
<i>Pass-Through From University of Texas Health Science Center at San Antonio</i>	12.420			40,903
<i>Pass-Through From McGuire Research Institute</i>	12.420			103,770
<i>Pass-Through From Georgetown University</i>	12.420			224,280
Basic Scientific Research	12.431		5,398,611	
<i>Pass-Through From Cornell University</i>	12.431			168,634
<i>Pass-Through From Battelle</i>	12.431			40,659
<i>Pass-Through From University of South Carolina</i>	12.431			49,857
<i>Pass-Through From University of California, Santa Barbara</i>	12.431			161,619
<i>Pass-Through From Case Western Reserve University</i>	12.431			43,921
<i>Pass-Through From University of Illinois</i>	12.431			297,607
<i>Pass-Through From The University of Texas at Arlington</i>	12.431			66,272
<i>Pass-Through From General Technical Services LLC</i>	12.431			10,942
<i>Pass-Through From International Technology Center</i>	12.431			115,364

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Pennsylvania State University</i>	12.431			286,749
Basic, Applied, and Advanced Research in Science and Engineering	12.630		1,530,582	
<i>Pass-Through From Dartmouth College</i>	12.630			90
<i>Pass-Through From California Institute of Technology</i>	12.630			168,467
<i>Pass-Through From University of Oklahoma Health Sciences Center</i>	12.630			2,111
<i>Pass-Through From Institute for Advanced Learning and Research</i>	12.630			127,790
<i>Pass-Through From Morgan State University</i>	12.630			68,135
<i>Pass-Through From University of Maine</i>	12.630			119,532
Air Force Defense Research Sciences Program	12.800		3,987,917	
<i>Pass-Through From Princeton University</i>	12.800			27,058
<i>Pass-Through From Honeywell Space Systems</i>	12.800			49,703
<i>Pass-Through From University of Southern California</i>	12.800			52,355
<i>Pass-Through From Vanderbilt University</i>	12.800			197,416
<i>Pass-Through From Aptima, Incorporated</i>	12.800			19,867
<i>Pass-Through From University of Utah</i>	12.800			112,689
<i>Pass-Through From Dartmouth College</i>	12.800			49,563
<i>Pass-Through From Barron Associates Incorporated</i>	12.800			37,295
<i>Pass-Through From AVID LLC</i>	12.800			10,494
<i>Pass-Through From NanoSonic Incorporated</i>	12.800			16,901
<i>Pass-Through From Luna Innovations Incorporated</i>	12.800			21,986
<i>Pass-Through From Arizona State University</i>	12.800			145,138
Language Grant Program				
<i>Pass-Through From Science Applications International Corporation</i>	12.900			261,376
Mathematical Sciences Grants Program	12.901		87,986	
Information Security Grant Program	12.902		49,558	
<i>Pass-Through From Strategic Analysis, Incorporated</i>	12.902			115,974
<i>Pass-Through From Defense Group, Incorporated</i>	12.902			68,823
Research and Technology Development	12.910		2,124,520	
<i>Pass-Through From HRL Laboratories</i>	12.910			161,134
<i>Pass-Through From AFrame Digital LLC</i>	12.910			23,982
<i>Pass-Through From Boeing Company</i>	12.910			5,282
<i>Pass-Through From Purdue University</i>	12.910			26,487
<i>Pass-Through From University Of Illinois</i>	12.910			178,256
<i>Pass-Through From University of California, San Diego</i>	12.910			52,749
Other Assistance:				
<i>Pass-Through From 3 Phoenix, Incorporated</i>	12.000	N66004-06-C-1293		42,228
<i>Pass-Through From Alion Science and Technology Corporation</i>	12.000	SP0700-99-D-0301		51,886
<i>Pass-Through From Alion Science and Technology Corporation</i>	12.000	DAAD19-01-C-0065		213,418
<i>Pass-Through From American GNC Corporation</i>	12.000	AGNC0801200801A		27,346
<i>Pass-Through From Aerospace Testing Alliance</i>	12.000	ATA-09-30		7,564
<i>Pass-Through From Artis, LLC</i>	12.000	N00014-05-C-0322		6,420
<i>Pass-Through From Ascend Intel, LLC</i>	12.000	W15P7T-07-C-P219		121,082
<i>Pass-Through From Auburn University</i>	12.000	08-CM3-0202531-VT		47,050
<i>Pass-Through From AVID LLC</i>	12.000	AGMT DTD 09/22/08		27,537
<i>Pass-Through From BAE Systems Controls</i>	12.000	S12007VTSU		39,257
<i>Pass-Through From BAE Systems Advanced Technologies</i>	12.000	HR0011-09-C-D040		33,103
<i>Pass-Through From Battelle, Scientific Services Innovations</i>	12.000	W911NF-07-D-0001		234,247
<i>Pass-Through From Berkeley Research Associates, Incorporated</i>	12.000			62,022
<i>Pass-Through From Berkeley Research Associates, Incorporated</i>	12.000	N00173-00-C-2015		85,402
<i>Pass-Through From Brush Mountain Technologies</i>	12.000	Agreement Dated 08/4/08 SUBCT # S097-LS080, DO#03-		37,545
<i>Pass-Through From Calibre Systems Incorporated</i>	12.000	MOD001		47,885
<i>Pass-Through From Carnegie Mellon University</i>	12.000	FA9550-08-1-0356		109,040
<i>Pass-Through From Combustion Research and Flow Technology</i>	12.000	Subcontract NO 08-C-2867-C341		84,575
<i>Pass-Through From Computer Sciences Corporation</i>	12.000	HM157607D5002		5,333
<i>Pass-Through From Distributed Infinity, Incorporated</i>	12.000	FA8750-08-C-0084		19,975
<i>Pass-Through From Electrical Distribution Design Incorporated</i>	12.000	AGRMT DTD 11/14/07		54,865
<i>Pass-Through From Equilibria</i>	12.000	RES AGRMT DTD 8/28/07		29,365
<i>Pass-Through From Fibertek Incorporated</i>	12.000	224058-011089		101,080

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Gannon Technologies Group</i>	12.000			128,329
<i>Pass-Through From General Dynamics Robotic Systems</i>	12.000	70001J		90
<i>Pass-Through From GoHypersonic Incorporated</i>	12.000	AGRMT DTD 8/3/06		46,821
<i>Pass-Through From Hewlett Foundation</i>	12.000	N66001-05-3-8904		103,703
<i>Pass-Through From IBA Molecular</i>	12.000	IBA WS0003		109
<i>Pass-Through From Imperium Incorporated</i>	12.000	Agreement Dated 12/11/08		43,383
<i>Pass-Through From ITT Industries</i>	12.000	SP0700-98-D-4000		629,155
<i>Pass-Through From Jacobs Technology Incorporated</i>	12.000	PO#2964		77,300
<i>Pass-Through From K-Technology</i>	12.000	PO0607-2269		25,095
<i>Pass-Through From L3 Communications</i>	12.000			93,993
<i>Pass-Through From Lambda Instruments</i>	12.000	RES AGRMT DTD 10/12/07		6,044
<i>Pass-Through From Lambda Instruments</i>	12.000	AGRMT DTD 1/5/09		29,025
<i>Pass-Through From Luna Innovations Incorporated</i>	12.000	SUB CONT No 1617-01-VT		96,851
<i>Pass-Through From Luna Innovations Incorporated</i>	12.000	SUB NO 1570-ARF-10/VT		2,522
<i>Pass-Through From Luna Innovations Incorporated</i>	12.000	2012-NVY-1T/VT		10,938
<i>Pass-Through From Luna Innovations Incorporated</i>	12.000	1954-ARM-1S/VT		10,569
<i>Pass-Through From Luna Innovations Incorporated</i>	12.000	2043-ARM-2S/VT		5,811
<i>Pass-Through From Luna Innovations Incorporated</i>	12.000	1901-NVY-2S/VT		3,489
<i>Pass-Through From Marstel-Day LLC</i>	12.000	Agreement Dated 12/16/06		761
<i>Pass-Through From Massachusetts Institute of Technology</i>	12.000	3066852		3,081
<i>Pass-Through From Materials and Manufacturing Systems Incorporated</i>	12.000	MATSYS SA-07-001		1,661
<i>Pass-Through From Metis Design Corporation</i>	12.000	RES AGRMT DTD 2/9/09		16,696
<i>Pass-Through From Michigan State University</i>	12.000	61-3567C		14,821
<i>Pass-Through From Micro Analysis and Design, Incorporated</i>	12.000	DAAD19-01-C-0065		37,988
<i>Pass-Through From Modine Manufacturing Company</i>	12.000	Agreement Effective 7/16/09		38,691
<i>Pass-Through From Morgan State University</i>	12.000	AGRMT DTD 10/1/08		70,303
<i>Pass-Through From NanoSonic Incorporated</i>	12.000	NANO#N-0042		21,659
<i>Pass-Through From NanoSonic Incorporated</i>	12.000	N-0322		28,000
<i>Pass-Through From Naval Facilities Engineering Command</i>	12.000	Agreement Executed 5/27/09		3,154
<i>Pass-Through From NBM Technologies, Incorporated</i>	12.000	W9132V-08-C-0019		194,237
<i>Pass-Through From NEVA Associates</i>	12.000	Agreement Effective 7/15/08		28,244
<i>Pass-Through From NextGen Aeronautics</i>	12.000	SA3012		19,116
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	09-11		11,900
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO 09-08		2,944
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO 08-20		966
<i>Pass-Through From North Carolina Agricultural and Technical State University</i>	12.000	#210037E DTD 3/17/09		24,965
<i>Pass-Through From Northrop Grumman Newport News</i>	12.000	PO 4500296779		27,459
<i>Pass-Through From Northrop Grumman Newport News</i>	12.000	PO 4500242086		3,175
<i>Pass-Through From Northrop-Grumman</i>	12.000	N611339-00D-0708-0008		4,440
<i>Pass-Through From Northrop-Grumman</i>	12.000			56,484
<i>Pass-Through From Northrop-Grumman</i>	12.000	F04701-02-C-0502		81,251
<i>Pass-Through From Passive Sensors Unlimited</i>	12.000	NAV 02-100/VT		71,419
<i>Pass-Through From Progeny Systems</i>	12.000	PSC-0117		52,421
<i>Pass-Through From Radiance Technologies Incorporated</i>	12.000	08S-1380		16,007
<i>Pass-Through From Ricciardi Technologies, Incorporated</i>	12.000	N00178-07-D-4532 NS01		209,580
<i>Pass-Through From San Diego State University Research Foundation</i>	12.000	54636AP17057821211		24,821
<i>Pass-Through From Schultz-Creehan LLC</i>	12.000	Research AGMT DTD 7/27/07		44,451
<i>Pass-Through From Science Applications International</i>	12.000	4400161114-TASK ORDER 3		36,745
<i>Pass-Through From Science Applications International</i>	12.000	SUB CONT 4400151825		97,862
<i>Pass-Through From Science Applications International</i>	12.000	4400158428-TASK ORDER 2		693,850
<i>Pass-Through From Science Applications International</i>	12.000	4400158101-TASK ORDER 1		160,089
<i>Pass-Through From Science Applications International</i>	12.000	TO 4400160919		27,970
<i>Pass-Through From Science Applications International Corporation</i>	12.000	S05-08		65,085
<i>Pass-Through From Science Applications International Corporation</i>	12.000	N00039-04-C-2121		14,281
<i>Pass-Through From Securboron, Incorporated</i>	12.000	FA8750-08-C- 0109		55,795
<i>Pass-Through From Secure Command LLC</i>	12.000	WF91NF-08-C-0139		32,331
<i>Pass-Through From Secure Command LLC</i>	12.000			156,973
<i>Pass-Through From Smartronix</i>	12.000	N00173-05-C-2016		72,142

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Sound Innovations</i>	12.000	FFP AGRMT DTD 9/21/07		161
<i>Pass-Through From Strategic Resources Incorporated</i>	12.000	SRI CHARGE NUMBER 640-14B		78,274
<i>Pass-Through From Tao Systems</i>	12.000	RES AGRMT DTD 2/27/07		33,836
<i>Pass-Through From Technology Management Group</i>	12.000	TMG08VCU01		94,051
<i>Pass-Through From Telcordia Technologies, Incorporated</i>	12.000	N66001-08-C-2012		509,347
<i>Pass-Through From Textron Systems Corporation</i>	12.000	FA4819-06-C-0004		40,133
<i>Pass-Through From Thaerocomp Technical Corporation</i>	12.000	RES AGRMT DTD 6/15/05		3,182
<i>Pass-Through From Touchstone Research Laboratory LTD</i>	12.000	NQ0006-06-C-7384-VTU-001		28,850
<i>Pass-Through From Toyon Research Corporation</i>	12.000	FA9550-08-C-0038		104,756
<i>Pass-Through From Unified Industries, Incorporated</i>	12.000	PO#2006		35,200
<i>Pass-Through From University of Delaware</i>	12.000	W91WAW-08-C-0031		48,118
<i>Pass-Through From University of Maryland</i>	12.000	W312170.8		85,061
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.000	CONTRACT #3000896960		416
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.000	AGRMT DTD 10/26/06		210
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.000	3000685438 Amendment #3		104,681
<i>Pass-Through From University of New Mexico</i>	12.000	798149-87F2		212,404
<i>Pass-Through From University of Wisconsin Madison</i>	12.000	095K782		239,012
<i>Pass-Through From VECTARE LLC</i>	12.000			62,928
<i>Pass-Through From Versar Atlantic Regional Operations</i>	12.000	PO 006837 & AGRMT DTD 1/22/09		11,973
Other Assistance	12.000	400071183	16,608	
Other Assistance	12.000	7100033673	494,782	
Other Assistance	12.000	7100046398	553,848	
Other Assistance	12.000	W91ZLK-07-P-2204	14,328	
Other Assistance	12.000	F2VUCC8295M0011PA DTD 9/5/09	195,500	
Other Assistance	12.000	FA23896-08-1-4129	13,546	
Other Assistance	12.000	FA8651-04-C-0397	59,418	
Other Assistance	12.000	H98230-07-C-0418	315,305	
Other Assistance	12.000	HDTRA1-07-1-0003	151,928	
Other Assistance	12.000	HDTRA1-07-C-0113	5,508,567	
Other Assistance	12.000	IPAA97-08-UVIRG1805	216,361	
Other Assistance	12.000	IPAACF-08UVIRG1805	87,073	
Other Assistance	12.000	LOG	5,561	
Other Assistance	12.000	N00024-07-P-6693	16,360	
Other Assistance	12.000	N00024-08-P-6693	67,189	
Other Assistance	12.000	N00173-07-P-2017	46,229	
Other Assistance	12.000	N00174-09-M-0040	63,721	
Other Assistance	12.000	N00178-98-D-3017-0044	30,961	
Other Assistance	12.000	N00421-08-1-0004	75,467	
Other Assistance	12.000	N00421-08-10005	35,823	
Other Assistance	12.000	N40080-05-RP-10047	125	
Other Assistance	12.000	N40080-08-LTC-0006	14,351	
Other Assistance	12.000	N62583-08-C-0055	175,980	
Other Assistance	12.000	SP0103-06-D-0009-0001 SL4701	21,602	
Other Assistance	12.000	SP4701-08-D-0017	714	
Other Assistance	12.000	VA-09-04-24-259-216-00-660	3,400	
Other Assistance	12.000	W81XWH-05-P0569	2,771	
Other Assistance	12.000	W81XWH-06-P-0015	2,280	
Other Assistance	12.000	W81XWH-07-P-0962	29,318	
Other Assistance	12.000	W911QY-08-P-0739	5,395	
Other Assistance	12.000	W911SR-08-P-0021	44,956	
Other Assistance	12.000	W91236-07-P-0082	25,659	
Other Assistance	12.000	W912CL-07-C0005	16,631	
Other Assistance	12.000	W912DY060027	252,780	
Other Assistance	12.000	W912HQ-06-C-0035	165,790	
Other Assistance	12.000	W912HQ-08-C-0037	85,540	
Other Assistance	12.000	W912HZ-07-P-0215	4,940	
Other Assistance	12.000	W912HZ-08-C-0058	39,663	
Other Assistance	12.000	W912HZ-09-P-0173	2,912	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance	12.000	W912HZ-09-P-0197	2,912	
Other Assistance	12.000	W912P8-08-P-0146	17,038	
Other Assistance	12.000	W9132T-07-2-0021	105	
Advanced Cyber Attack Modeling, Analysis and Visualization	12.000	FA8750-06-C-0246	123,523	
Agent Learning for Mixed-Initiative Knowledge Acquisition	12.000	FA9550-07-1-0268	208,027	
Atmospheric Transportation and Dispersion Conference Data for Modeling Studies	12.000	HDTRA 1-07-P-0254	139	
Blast Effects Computational Support	12.000	HDTRA1-05-C-0001	140,884	
Clinic Legal Assistance	12.000	W74V8H-06-1-0012	199,826	
Coupling, Finite Element Flow Vulnerability Protection Option	12.000	HDTRA1-08-C-0017	513,779	
Discovery of Novel Virulence Factors of Biothreat Agents	12.000	W81XWH-06-C-0360	303,528	
Dynamic Air and Space Effects-Based Assessment	12.000	FA8750-05-C-0145	68,100	
Earth Observing and Space Research, Remote Sensing, Computational Physics, Computational Fluid Dynamics & Associated Scientific Fields (Off-Campus)	12.000	N00173-04-2-C006	12,493	
Forecasting Irregular Warfare via Agent-Based Network Models	12.000	N00014-08-1-0378	142,396	
Geospatial Battle Management Language and Experimentation	12.000	W9132V-07-C-0006	1,761,636	
Identifying Attributes and Learning Principals	12.000	W74V8H-05-K-0004	7,170	
Intergovernmental Personnel Act - Alberts	12.000		224,011	
Intergovernmental Personnel Act - Eric Neilsen	12.000		56,543	
Intergovernmental Personnel Act - Jerry Schlabach	12.000		166,408	
Mapping Attack Paths in Black-Box Networks Through Passive Vulnerability Inference	12.000	FA9550-08-1-0157	79,244	
Scalable Adaptive Architectures for Maritime Operations Center Command and Control	12.000	N00014-08-1-0319	239,961	
Statistical Determination of Geo-Spatial Outliers	12.000	W9132V-06-C-0012	87,630	
The Impact of Colonic Microbiota on Breast Cancer	12.000	W81XWH-08-1-0671	97,414	
Total Research and Development Cluster			54,996,477	15,301,701
Total U.S. Department of Defense			106,820,830	16,952,054
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Emergency Shelter Grants Program	14.231		1,656,648	
Supportive Housing Program	14.235		103,843	
HOME Investment Partnerships Program	14.239		15,239,305	
Housing Opportunities for Persons with AIDS	14.241		616,073	
Community Development Block Grants/Brownfields Economic Development Initiative	14.246			
<i>Pass-Through From Accomack-Norhampton Planning District Commission</i>	14.246			1,502,571
Economic Development Initiative-Special Project, Neighborhood Initiative and Misc. Grants	14.251		69,160	
Fair Housing Assistance Program-State and Local	14.401		431,193	
Historically Black Colleges and Universities Program	14.520		118,946	
Demolition and Revitalization of Severely Distressed Public Housing	14.866			
<i>Pass-Through From Norfolk Redevelopment of Housing Authority</i>	14.866			35,844
<i>Pass-Through From Portsmouth Redevelopment and Housing Authority</i>	14.866			124,793
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		449,844	
Total Excluding Clusters Identified Below			18,685,012	1,663,208
CDBG Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218			
<i>Pass-Through From City of Richmond</i>	14.218			92,158
Total CDBG Entitlement Grants Cluster			-	92,158
CDBG State Administered Small Cities Program Cluster:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		21,643,829	
Total CDBG State Administered Small Cities Program Cluster			21,643,829	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
<i>Pass-Through From Virginia Housing Development Authority</i>	14.000	Grant Dated 10/01/08		2,657
Other Assistance:				
Other Assistance	14.000	LTR DTD 6/1/04	463	
Total Research and Development Cluster			463	2,657
Total U.S. Department of Housing and Urban Development			40,329,304	1,758,023

U.S. DEPARTMENT OF THE INTERIOR

National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228		233,000	
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,548,745	
Abandoned Mine Land Reclamation (AMLR) Program	15.252		5,542,965	
Fish and Wildlife Management Assistance	15.608		22,421	
Cooperative Endangered Species Conservation Fund	15.615		113,353	
Clean Vessel Act	15.616		269,017	
Sportfishing and Boating Safety Act	15.622		72,769	
Hunter Education and Safety Program	15.626		240,000	
Landowner Incentive Program	15.633		265,954	
State Wildlife Grants	15.634		832,371	
Assistance to State Water Resources Research Institutes	15.805		7,794	
U.S. Geological Survey- Research and Data Collection	15.808		312,357	
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		2,084	
National Geological and Geophysical Data Preservation Program	15.814		13,633	
Historic Preservation Fund Grants-In-Aid	15.904		741,661	
Outdoor Recreation-Acquisition, Development, and Planning	15.916		1,189,023	
American Battlefield Protection	15.926		2,336,724	
Save America's Treasures	15.929		26,221	
Chesapeake Bay Gateways Network	15.930		26,000	
Upper Mississippi River System Long Term Resource Monitoring Program	15.978		12,499	
<i>Pass-Through From University of Illinois</i>	15.978			13,666
Other Assistance:				
<i>Pass-Through From National Fish & Wildlife Foundation</i>	15.000	2003-0265-014		8,152
Other Assistance	15.000		13,026	
Total Excluding Clusters Identified Below			15,821,617	21,818

Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		8,853,761	
Wildlife Restoration	15.611		6,018,801	
Total Fish and Wildlife Cluster			14,872,562	-

Research and Development Cluster:				
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		817	
Applied Science Program Cooperative Agreements Related to Coal Mining Reclamation	15.255		130,825	
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423		150,522	
<i>Pass-Through From Texas A & M University</i>	15.423			14,192
Coastal Impact Assistance Program (CIAP)	15.426		8,799	
Fish and Wildlife Management Assistance	15.608		21,164	
Coastal Wetlands Planning, Protection, and Restoration Act	15.614			
<i>Pass-Through From Florida International University</i>	15.614			47,312
Cooperative Endangered Species Conservation Fund	15.615		298,923	
<i>Pass-Through From Tennessee Wildlife Resources Agency</i>	15.615			19,663
Multi-State Conservation Grant Program	15.628		64,257	
Coastal Program	15.630		19,126	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Conservation Grants Private Stewardship for Imperiled Species	15.632		35,718	
Migratory Bird Conservation	15.647		8,164	
Research Grants (Generic)	15.650		48,979	
Migratory Bird Monitoring, Assessment, and Conservation	15.655		48,578	
Assistance to State Water Resources Research Institutes	15.805		277,410	
<i>Pass-Through From Oregon State University</i>	15.805			4,399
U.S. Geological Survey- Research and Data Collection	15.808		275,717	
<i>Pass-Through From AmericaView Incorporated</i>	15.808			2,175
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		42,057	
National Cooperative Geologic Mapping Program	15.810		46,393	
Cooperative Research Units Program	15.812		765,218	
National Natural Landmarks Program	15.910		42,832	
National Historic Landmark	15.912		22,279	
National Register of Historic Places	15.914		557	
Technical Preservation Services	15.915		3,358	
Rivers, Trails, and Conservation Assistance	15.921		410,888	
American Battlefield Protection	15.926		14,913	
Save America's Treasures	15.929		46,984	
Other Assistance:				
<i>Pass-Through From AmericaView Incorporated</i>	15.000	AV08-VA01		14,167
<i>Pass-Through From Management Systems International Incorporated</i>	15.000	DFD-1-00-05-00221-00		12,501
<i>Pass-Through From Rochester Institute of Technology</i>	15.000	30728-06		5,351
Other Assistance	15.000	50181-4-J067	2,686	
Other Assistance	15.000	501817M844	7,564	
Other Assistance	15.000	501818G218	76,093	
Other Assistance	15.000	501818G245	10,956	
Other Assistance	15.000	501818J230	62,267	
Other Assistance	15.000	514118M013	3,086	
Other Assistance	15.000	514137M001	489	
Other Assistance	15.000	H4506080730	17,121	
Other Assistance	15.000	J1526085173	58,476	
Other Assistance	15.000	J2390070026	7,141	
Other Assistance	15.000	J3086070043	11,381	
Other Assistance	15.000	J3300065040	20,045	
Other Assistance	15.000	J450407011	57,938	
Other Assistance	15.000	J4506070726	8,813	
Other Assistance	15.000	J4806080745	30,059	
Other Assistance	15.000	J5028070504	58,760	
Other Assistance	15.000	J5140008006	166,452	
Other Assistance	15.000	J8291060004	45,931	
Other Assistance	15.000	J8813070609	553	
Other Assistance	15.000	J881308003	13,404	
Other Assistance	15.000	J8826070108	44,695	
Other Assistance	15.000	R4840071217	5,942	
Other Assistance	15.000	R9837071024	11,780	
Other Assistance	15.000	ROSES7036	46,083	
Other Assistance	15.000	T-3097-02-401	318	
Other Assistance	15.000	VAF07041	33,661	
Basic Ordering Agreement for Student Services Opportunities With the US Geological Survey	15.000	08ERBA0002	66,618	
Carnivores of Prince William Forest Park: Community Structure, Movement Patterns, and Conservation Concerns	15.000	J3992-06-0401	6,277	
Development of Model to Explore Anthropogenic Off-site threats to resources of the Potomac Gorge	15.000	T-3097-02-0410	546	
Graduate Interns Support for Eastern Mineral Resource Team	15.000	07ERSA0786	22,490	
Maintenance and Enhancement of the Global Earth Observation System of Systems Registry for Earth Observation	15.000	07HQSA0131	11,728	
Qualitative Analysis of Public Comments on the National Mall	15.000	J3992-07-0400	60,350	
Total Research and Development Cluster			3,754,181	119,760
Total U.S. Department of the Interior			34,448,360	141,578

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. DEPARTMENT OF JUSTICE				
Law Enforcement Assistance-Narcotics and Dangerous Drugs Training	16.004		271,898	
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	16.203		30,908	
Juvenile Accountability Block Grants	16.523		1,307,029	
Grants to Combat Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		168,954	
Enhanced Training and Services to end Violence and Abuse of Women Later in Life	16.528		78,220	
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		1,744,059	
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541		22,906	
Missing Children's Assistance	16.543		294,350	
<i>Pass-Through From National Children's Alliance</i>	16.543			34,568
Victims of Child Abuse	16.547			
<i>Pass-Through From National Court Appointed Special Advocate Association</i>	16.547			55,000
Title V-Delinquency Prevention Program	16.548		156,934	
State Justice Statistics Program for Statistical Analysis Centers	16.550		293,647	
National Criminal History Improvement Program (NCHIP)	16.554		655,757	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		10,117	
Crime Victim Assistance	16.575		8,067,884	
Crime Victim Compensation	16.576		907,000	
Edward Byrne Memorial Formula Grant Program	16.579		629,863	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		1,151,177	
Crime Victim Assistance/Discretionary Grants	16.582		78,258	
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	16.586		119,440	
Violence Against Women Formula Grants	16.588		2,284,541	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590		644,312	
Residential Substance Abuse Treatment for State Prisoners	16.593		245,041	
Corrections-Training and Staff Development	16.601		11,200	
State Criminal Alien Assistance Program	16.606		1,763,471	
Bulletproof Vest Partnership Program	16.607		35,394	
Public Safety Partnership and Community Policing Grants	16.710		2,187,954	
Enforcing Underage Drinking Laws Program	16.727		435,135	
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735		2,761,554	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		5,938,221	
Forensic DNA Backlog Reduction Program	16.741		1,442,103	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		255,800	
Forensic Casework DNA Backlog Reduction Program	16.743		354,882	
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		6,373	
Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)	16.748		360,000	
Other Assistance:				
Universal Hiring Program 2002	16.000	2002UNWX0364	73,704	
Total Excluding Clusters Identified Below			34,788,086	89,568
Research and Development Cluster:				
Antiterrorism Emergency Reserve	16.321		1,475,046	
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		488,354	
Part E - Developing, Testing, and Demonstrating Promising New Programs	16.541		86,750	
Part D - Research, Evaluation, Technical Assistance and Training	16.542		82,719	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		789,796	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		206,698	
<i>Pass-Through From Albemarle Public Schools</i>	16.580			6,317
Violence Against Women Formula Grants	16.588		21,762	
Public Safety Partnership and Community Policing Grants	16.710		86,017	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		55,194	
Anti-Gang Initiative	16.744			

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Virginia Association of Chief's of Police</i>	16.744			221,980
Capital Case Litigation	16.746		12,530	
Other Assistance:				
Other Assistance	16.000	2007-IJ-CX-0032	44,274	
Community Policing	16.000	2005CKWXK052	10,190	
Juvenile Probation Census	16.000	2007-JF-R-120	486,807	
Organized Crime & Corruption Centers in Russia	16.000	2007-AB-CX-4002	571,556	
Resident Assistance Memorandum Of Understanding	16.000	2004-IJ-R-003	13,008	
Total Research and Development Cluster			4,430,701	228,297
Total U.S. Department of Justice			39,218,787	317,865

U.S. DEPARTMENT OF LABOR

Non-Stimulus:

Labor Force Statistics	17.002		1,773,279	
Compensation and Working Conditions	17.005		107,084	
Registered Apprenticeship and Other Training	17.201			
<i>Pass-Through From Shen Valley Workforce Investment Board</i>	17.201			46,903
Unemployment Insurance	17.225		1,105,041,739	
Senior Community Service Employment Program	17.235		2,179,050	
Trade Adjustment Assistance	17.245		8,979,506	
WIA Pilots, Demonstrations, and Research Projects	17.261		594,830	
<i>Pass-Through From University of Missouri Columbia</i>	17.261			18,082
Work Incentives Grants	17.266		433,409	
Incentive Grants- WIA Section 503	17.267		1,598,378	
H-1B Job Training Grants	17.268		1,365,209	
<i>Pass-Through From Opportunity, Incorporated</i>	17.268			113,426
Community Based Job Training Grants	17.269		2,657,730	
Work Opportunity Tax Credit Program (WOTC)	17.271		442,186	
Temporary Labor Certification for Foreign Workers	17.273		594,684	
Occupational Safety and Health-State Program	17.503		3,185,823	
Consultation Agreements	17.504		862,386	
OSHA Data Initiative	17.505		4,064	
Mine Health and Safety Grants	17.600		283,615	
Disability Employment Policy Development	17.720		519,164	
Homeless Veterans Reintegration Project	17.805		363,974	
Total Non-Stimulus			1,130,986,110	178,411

Stimulus (ARRA):

Unemployment Insurance	17.225		77,105,273	
Senior Community Service Employment Program	17.235		41,834	

Total Stimulus (ARRA)			77,147,107	-
-----------------------	--	--	------------	---

Total Excluding Clusters Identified Below			1,208,133,217	178,411
---	--	--	---------------	---------

Employment Service Cluster:

Stimulus (ARRA):				
Employment Service/Wagner - Peyser Funded Activities	17.207		289,231	
Total Stimulus(ARRA)			289,231	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Non-Stimulus:				
Employment Service/Wagner - Peyser Funded Activities	17.207		10,774,718	
Disabled Veterans' Outreach Program (DVOP)	17.801		1,536,371	
Local Veterans' Employment Representative Program	17.804		2,462,380	
Total Non-Stimulus			14,773,469	-
Total Employment Service Cluster			15,062,700	-
WIA Cluster:				
Stimulus (ARRA):				
WIA Adult Program	17.258		141,692	
WIA Youth Activities	17.259		200,858	
WIA Dislocated Workers	17.260		88,006	
Total Stimulus(ARRA)			430,556	-
Non-Stimulus:				
WIA Adult Program	17.258		12,494,747	
<i>Pass-Through From VEC One Stops</i>	17.258			825,038
<i>Pass-Through From Bay Consortium Workforce Investment Board</i>	17.258			46,779
<i>Pass-Through From Greater Peninsula Workforce Investment Board</i>	17.258			827,554
<i>Pass-Through From Region 2000 Regional Commission</i>	17.258			92,094
<i>Pass-Through From Thomas Jefferson Partnership for Economic Development</i>	17.258			49,018
<i>Pass-Through From Virginia Workforce Network</i>	17.258			18,498
WIA Youth Activities	17.259		11,143,953	
<i>Pass-Through From Region 2000 Regional Commission</i>	17.259			37,104
<i>Pass-Through From People, Incorporated of Southwest Virginia</i>	17.259			3,980
<i>Pass-Through From South Central Workforce Investment Board</i>	17.259			355,072
<i>Pass-Through From Thomas Jefferson Partnership for Economic Development</i>	17.259			49,894
<i>Pass-Through From Bay Consortium Workforce Investment Board</i>	17.259			35,434
WIA Dislocated Workers	17.260		7,505,868	
<i>Pass-Through From VEC One Stops</i>	17.260			1,207,313
<i>Pass-Through From Virginia Workforce Network</i>	17.260			39,338
<i>Pass-Through From Bay Consortium Workforce Investment Board</i>	17.260			26,893
<i>Pass-Through From Opportunity, Incorporated</i>	17.260			75,360
<i>Pass-Through From Thomas Jefferson Partnership for Economic Development</i>	17.260			97,191
<i>Pass-Through From Greater Peninsula Workforce Investment Board</i>	17.260			425,067
<i>Pass-Through From Region 2000 Regional Commission</i>	17.260			135,820
Total Non-Stimulus			31,144,568	4,347,447
Total WIA Cluster			31,575,124	4,347,447
Research and Development Cluster:				
WIA Pilots, Demonstrations and Research Projects	17.261			
<i>Pass-Through From UPS</i>	17.261			157
H-1B Job Training Grants	17.268		35,958	
<i>Pass-Through From Hampton Roads Research Partnership</i>	17.268			67,479
Total Research and Development Cluster			35,958	67,636
Total U.S. Department of Labor			1,254,806,999	4,593,494

U.S. DEPARTMENT OF STATE

Academic Exchange Programs-Scholars	19.401		190,817	
Professional and Cultural Exchange Programs-Citizen Exchanges	19.415		137,353	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Academic Exchange Programs-English Language Programs	19.421			
<i>Pass-Through From Institute of International Education</i>	19.421			61,070
<i>Pass-Through From International Research and Exchanges</i>	19.421			138,710
Academic Exchange Programs-Educational Advising and Student Services	19.432		850,025	
Other Assistance:				
<i>Pass-Through From Academy for Educational Development</i>	19.000	S-ECAAE-09-CA-056		365
<i>Pass-Through From Fibertek, Incorporated</i>	19.000	VA-09-09-25-082-216-00-660		2,778
<i>Pass-Through From Institute of International Education</i>	19.000	SECAAD08CA005DT		215,970
<i>Pass-Through From Northrop-Grumman</i>	19.000	S-ALMAQM-01-H-0001		45,748
<i>Pass-Through From VMI Research Lab</i>	19.000	Grant#S-ECAAE--0CA-155-LM		113,000
Other Assistance	19.000	PC-08-8-127	14,143	
Other Assistance	19.000	SERVICE AGRMT DTD 3-19-08	56,263	
Conference on Unaccompanied and Separated Children	19.000	AQ 1037-805018	57,510	
Georgian-South Ossetian Civil Society Peacebuilding Workshop	19.000	DFD-G-00-09-00040-00	25,654	
North African Undergraduate Exchange Program; Middle East and North Africa Undergraduate Exchange Program	19.000	S-ECAAE-06-CA-122(JY); S-ECAAE-06-CA-143(MA)	108,976	
Total Excluding Clusters Identified Below			1,440,741	577,641
Research and Development Cluster:				
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		49,457	
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	19.300			
<i>Pass-Through From National Council for Eurasian & East European Research</i>	19.300			24,351
International Education Training and Research	19.430			
<i>Pass-Through From Council for International Exchange</i>	19.430			249
Academic Exchange Programs-Educational Advising and Student Services	19.432		135,770	
Middle East Partnership Initiative (MEPI)	19.500		54,033	
Other Assistance:				
Other Assistance	19.000	S-LMAQM-07-GR-341	112,508	
US Embassy Moscow-Anti-Trafficking Curriculum Development and Training	19.000	S-RS500-08GR-104	73,469	
Total Research and Development Cluster			425,237	24,600
Total U.S. Department of State			1,865,978	602,241

U.S. DEPARTMENT OF TRANSPORTATION

Airport Improvement Program	20.106		623,461	
Highway Research and Development Program	20.200			
<i>Pass-Through From Arrowhead Regional Planning Commission</i>	20.200			28,941
National Motor Carrier Safety	20.218		4,736,122	
Commercial Driver License State Programs	20.232		74,349	
Safety Data Improvement Program	20.234		162,840	
Commercial Vehicle Information Systems and Networks	20.237		123,516	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		147,684	
Federal Transit-Metropolitan Planning Grants	20.505		4,301,410	
Formula Grants for Other Than Urbanized Areas	20.509		14,990,875	
Public Transportation Research	20.514		14,064	
Alcohol Open Container Requirements	20.607		14,372,933	
National Highway Transportation Safety Administration Discretionary Safety Grants	20.614		40,822	
Pipeline Safety Program Base Grants	20.700		561,950	
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		2,719,132	
Other Assistance:				
<i>Pass-Through From Chenega Technology Services Corporation</i>	20.000	DTRS57-04-30043		21,002
Intelligent Transportation System/Commercial Vehicle Information System Contract	20.000	No. ITS-0051-005	(399,827)	
Fatal Accident Reporting System	20.000	Contract No. DTNH22-07-H-00115	155,913	
Total Excluding Clusters Identified Below			42,625,244	49,943

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Federal Transit Cluster:				
Federal Transit-Capital Investment Grants	20.500		207,229	
Total Federal Transit Cluster			207,229	-
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205		805,387,383	
<i>Pass-Through From County of Dickenson</i>	20.205			299
<i>Pass-Through From University of Michigan - Ann Arbor</i>	20.205			78,556
<i>Pass-Through From Crash Avoidance Metrics Partnership</i>	20.205			753,887
Recreational Trails Program	20.219		986,339	
Total Highway Planning and Construction Cluster			806,373,722	832,742
Highway Safety Cluster:				
State and Community Highway Safety	20.600		5,459,003	
<i>Pass-Through From Wake Forest University School of Medicine</i>	20.600			13,907
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		695,244	
Occupant Protection Incentive Grants	20.602		1,800,115	
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605		90	
State Traffic Safety Information System Improvement Grants	20.610		107,741	
Incentive Grant Program to Increase Motorcyclist Safety	20.612		142,375	
Child Safety and Child Booster Seats Incentive Grants	20.613		361,020	
Total Highway Safety Cluster			8,565,588	13,907
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		88,780	
Job Access-Reverse Commute	20.516		619,316	
New Freedom Program	20.521		125,934	
Total Transit Services Programs Cluster			834,030	-
Research and Development Cluster:				
Aviation Research Grants	20.108		655,677	
Air Transportation Centers of Excellence	20.109		196,211	
Highway Research and Development Program	20.200		110,426	
<i>Pass-Through From George Washington University</i>	20.200			345
<i>Pass-Through From American Transportation Research Institute</i>	20.200			30,223
Highway Training and Education	20.215		30,913	
National Motor Carrier Safety	20.218			
<i>Pass-Through From Booz Allen & Hamilton</i>	20.218			15,632
Alcohol Open Container Requirements	20.607		17,549	
National Highway Transportation Safety Administration Discretionary Safety Grants	20.614		526	
<i>Pass-Through From Westat Incorporated</i>	20.614			302,650
<i>Pass-Through From Wake Forest University School of Medicine</i>	20.614			162,933
University Transportation Centers Program	20.701		377,318	
<i>Pass-Through From Pennsylvania State University</i>	20.701			301,168
<i>Pass-Through From University Of Alabama</i>	20.701			71,766
Other Assistance:				
<i>Pass-Through From Battelle</i>	20.000	214583		10,660
<i>Pass-Through From Cambridge Systematics Incorporated</i>	20.000	LOG AGMT 7761.300		121,815
<i>Pass-Through From Cambridge Systematics Incorporated</i>	20.000	AGRMT 7661.290		17,764
<i>Pass-Through From Iowa State University</i>	20.000	ISU ACCT NO 428-17-11		73,574
<i>Pass-Through From Kimley-Horn & Associates Incorporated</i>	20.000	AGRMT DTD 4/2/08		49,959
<i>Pass-Through From MaineWay Services</i>	20.000	RES AGRMT 4/14/09		11,123
<i>Pass-Through From MaineWay Services</i>	20.000	Agreement Dated 11/19/08		76,109
<i>Pass-Through From MaineWay Services</i>	20.000	AGMT DTD 3/07/08		16,605

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From Major Automotive Company	20.000	TCS05228		526,344
Pass-Through From Metron Aviation, Incorporated	20.000	DTFAWA-08-C-00069		47,457
Pass-Through From National Cooperative Highway Research Program	20.000	NCHRP-122		1,208
Pass-Through From National Cooperative Highway Research Program	20.000	CONTRACT NO HR 18-15		214,886
Pass-Through From Parsons Brinckerhoff Incorporated	20.000	70783A/VAT		7,186
Pass-Through From Penn State University	20.000	3525-VPI-USDOT-0003		166,848
Pass-Through From Penn State University	20.000	1760-VPT-USDT-0003		19,807
Pass-Through From Professional Service Industries Incorporated	20.000	AGRMT DTD 10/19/06		24,401
Pass-Through From The National Academies	20.000	SHRP S-05		1,701,062
Pass-Through From The National Academies	20.000	ACRP A04-03		110,471
Pass-Through From The National Academies	20.000	SHRP L-10		38,720
Pass-Through From The National Academies	20.000	HR-20-05 (39-01)		17,014
Pass-Through From The National Academies	20.000	AWARD # HR 04-34		87,458
Pass-Through From University of Michigan - Ann Arbor	20.000	3000715816		7,724
Pass-Through From University of Minnesota Twin Cities	20.000	PO Number H000063401		18,737
Pass-Through From University of Tennessee	20.000	101569		77,240
Pass-Through From Westat, Incorporated	20.000	DTNH22-05-D-01002		59,632
Other Assistance	20.000	#006 DTMC75-07-00006	10,369	
Other Assistance	20.000	DDEGRD-07-X-00438	125	
Other Assistance	20.000	DRNH22-05-D-01019-TO-00025	4,050	
Other Assistance	20.000	DTFAWA-04-F-GMU15	30,846	
Other Assistance	20.000	DTFH61-06-H-00027	581,073	
Other Assistance	20.000	DTFH61-06-P-00026	11,234	
Other Assistance	20.000	DTFH61-07-C-00055	119,252	
Other Assistance	20.000	DTFH61-08-C-00030	98,527	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0008	122,989	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0016	157,825	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0017	28,187	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0018	4,265	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0019	68,332	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0020	45,485	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0021	38,297	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0022	139,679	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0023	719,470	
Other Assistance	20.000	DTMC75-07-D00006	106,634	
Other Assistance	20.000	DTMC75-08-J-00015	301,350	
Other Assistance	20.000	DTMC75-08-J-00016	321,610	
Other Assistance	20.000	DTMC75-08-J-00017	95,002	
Other Assistance	20.000	DTMC75-09-C-00021 #001	15,003	
Other Assistance	20.000	DTNH22-05-D-01019-T/O #9	443,884	
Other Assistance	20.000	DTNH22-05-D-01019-TO-00024	10,877	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0006	21,640	
Other Assistance	20.000	DTNH22-05-D-01019-TO-001	278,054	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0010	50,228	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0012	476	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0014	456,924	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0015	43,572	
Other Assistance	20.000	HNHI-30;GRNT#DDEGRD-07-X-00411	201	
Other Assistance	20.000	HR 08-55A	148,225	
Other Assistance	20.000	MC-RRR-080039 DTMC75-07-D-0006	146,061	
Other Assistance	20.000	00001	9,998	
Other Assistance	20.000	TO #007 DTMC75-07-D0006	346,134	
Other Assistance	20.000	TO#1 DTMC75-07-D-00006	80,105	
Other Assistance	20.000	TO#2 DTMC75-07-D-00006	22,949	
Other Assistance	20.000	TO#3 DTMC75-07-D-00006	238,615	
Other Assistance	20.000	VA-26-1010	37,928	
Other Assistance	20.000	VA-26-1011-00	45,865	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance	20.000	VTRC-MOA-08-004	142,491	
Other Assistance	20.000	VTRC-MOA-08-005	136,213	
Other Assistance	20.000	VTRC-MOA-08-009	260,091	
Other Assistance	20.000		(2,126,287)	
Analysis of Projected Performance Within the Terminal Area and Airport	20.000	DTFAWA-08-F-GMU20	59,569	
Analysis of Wake Turbulence Hazards for Next Generation Conops	20.000	DTFAWA-04-D-0013	58,796	
Benefit Analysis for Data Communications	20.000	DTFAWA-04-F-GMU12	34,597	
Combinational Analysis Utilizing Logical Dependencies Residing on Networks	20.000	DTFAWA-04-F-GMU13	48,300	
Data Communication Target Level of Safety Assessment	20.000	DTFAWA-09-F-GMU21-22	89,480	
Eisenhower Grants for Research Fellowship	20.000	DDEGRF-07-X-00502	3,594	
Freight Data and Modeling Enhancement	20.000	DTFH61-07-P-00266	31,317	
Streamlined Management of Data for Network Modeling	20.000	DTFAWA-08-F-GMU18	111,111	
Total Cost of Delay and Its Impact on US Economy and Productivity	20.000	DTFAWA-08-F-GMU19	45,710	
Total Research and Development Cluster			5,684,942	4,388,521
Total U.S. Department of Transportation			864,290,755	5,285,113

APPALACHIAN REGIONAL COMMISSION

Appalachian Regional Development (See individual Appalachian Programs)	23.001		435,501	
<i>Pass-Through From Appalachian Regional Commission</i>	23.001			9,943
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		148,221	
<i>Pass-Through From East Tennessee State University</i>	23.011			3,650
Total Excluding Cluster Identified Below			583,722	13,593
Research and Development Cluster:				
Appalachian Area Development	23.002		7,467	
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011			
<i>Pass-Through From East Tennessee State University</i>	23.011			3,909
Other Assistance:				
Other Assistance	23.000	VA-15783-07	17,510	
Total Research and Development Cluster			24,977	3,909
Total Appalachian Regional Commission			608,699	17,502

OFFICE OF PERSONNEL MANAGEMENT

Intergovernmental Personnel Act (IPA) Mobility Program	27.011		17,638	
Total Office of Personnel Management			17,638	-

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	30.002		39,942	
Total Equal Employment Opportunity Commission			39,942	-

GENERAL SERVICES ADMINISTRATION

Donation of Federal Surplus Personal Property	39.003		1,052,235	
Election Reform Payments	39.011		580,567	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance:				
Emergency Preparedness	39.000	GS-10P-06-YA-C0028	236	
Facilities Management Course	39.000	7-Apr	1,928	
Facilities Planning and Design Management Training Course	39.000	GS-11P-08-YA-P-0025	13,032	
Facility Financial Management	39.000	1/19/2006	326	
Leadership Communication Certificate Training	39.000	GS-11P09-YA-C-0035/PJ9N01095	18,505	
Total Excluding Cluster Identified Below			1,666,829	-
Research and Development Cluster:				
Donation of Federal Surplus Personal Property	39.003			
<i>Pass-Through From Analytic Services, Incorporated</i>	39.003			5,000
Other Assistance:				
<i>Pass-Through From District of Columbia Office of Planning</i>	39.000	Contract Signed 02/23/09		4,297
The GREAT Location (GREATLocation) Planning and Decision Support System	39.000		11,174	
Total Research and Development Cluster			11,174	9,297
Total General Services Administration			1,678,003	9,297
LIBRARY OF CONGRESS				
Books for the Blind and Physically Handicapped	42.001		130,941	
Total Excluding Cluster Identified Below			130,941	-
Research and Development Cluster:				
Books for the Blind and Physically Handicapped	42.001		54,221	
Other Assistance:				
<i>Pass-Through From Emory University</i>	42.000	Sub Contract 5-29915-C5		12,012
<i>Pass-Through From Kopin Corporation</i>	42.000	PO 201581		51,712
Total Research and Development Cluster			54,221	63,724
Total Library of Congress			185,162	63,724
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Aerospace Education Services Program	43.001		4,983	
Technology Transfer	43.002		78,565	
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.002			100,419
Other Assistance:				
<i>Pass-Through From Coherent Incorporated</i>	43.000	NNX08CC51P01591		184
Other Assistance	43.000	NNX06AB78H	1,206	
Intergovernmental Personnel Act - Nicogossian	43.000		58,490	
Non Invasive BioSensor Network System for Health Monitoring During Launch, Entry and EVA Sessions	43.000	NNX07AQ14G	71,003	
Robust Aigan Gan Microsensors	43.000	1266376	3,105	
Virginia Space Consortium Grant	43.000	NNG05GF89H	10,752	
Evolution of Complex Organics in the Solar Nebula	43.000	NNX08A146G	79,710	
New Pathways for the Formation of Complex Organics and Prebiotic Synthesis in the Gas Phase in Nano Clusters	43.000	NNX07AU16G	78,814	
Total Excluding Cluster Identified Below			386,628	100,603
Research and Development Cluster:				
Aerospace Education Services Program	43.001		4,221,033	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From University of California, Los Angeles	43.001			22,406
Pass-Through From Smithsonian Astrophysical Observatory	43.001			152,657
Pass-Through From Space Telescope Science Institute	43.001			94,520
Pass-Through From Duke University	43.001			6,737
Pass-Through From Smithsonian Institution	43.001			28,424
Pass-Through From The National Institute of Aerospace	43.001			493,562
Pass-Through From University of Alaska	43.001			13,901
Pass-Through From Virginia Space Grant Consortium	43.001			(99)
Pass-Through From Johns Hopkins University	43.001			112,606
Pass-Through From Virginia Space Grant Consortium	43.001			8,144
Pass-Through From International Scientific Technologies, Incorporated	43.001			109,572
Pass-Through From Texas Southern University	43.001			42,170
Technology Transfer	43.002		2,264,072	
Pass-Through From United Technologies Research Center	43.002			100,293
Pass-Through From Universities Space Research Association	43.002			21,114
Pass-Through From The National Institute of Aerospace	43.002			132,942
Pass-Through From Space Telescope Science Institute	43.002			156,873
Pass-Through From Smithsonian Astrophysical Observatory	43.002			61,599
Pass-Through From National Space Biomedical Research Institute	43.002			25,248
Pass-Through From Barron Associates, Incorporated	43.002			34,810
Pass-Through From Extreme Diagnostics Incorporated	43.002			13,949
Other Assistance:				
Pass-Through From ADNET Systems, Incorporated	43.000	NNG06EB68C		72,872
Pass-Through From AeroAstro	43.000	AGRMT DTD 5/9/07		30,168
Pass-Through From Aeroprobe Corporation	43.000	Agreement 08/22/08		8,279
Pass-Through From Aerospace Education Research Operations Institute	43.000	PO NO AERO511		53,318
Pass-Through From Aptima, Incorporated	43.000	NNX08CA54P		1,866
Pass-Through From California Institute of Technology	43.000	NM0710832		2,459
Pass-Through From California Institute of Technology	43.000	NM0711002		70,637
Pass-Through From California Institute of Technology	43.000			3,749
Pass-Through From Hampton University	43.000	NAS5-03132		2,798
Pass-Through From Hampton University	43.000	06-001		155,154
Pass-Through From Institute for Advanced Learning & Research	43.000	AGRMT DTD 3/3/06		804,473
Pass-Through From Institute of Global Environment and Society	43.000	NNG06GB54G		9,745
Pass-Through From Johns Hopkins University	43.000	939666		3,784
Pass-Through From Jones Edmunds & Associates Incorporated	43.000	Proj No 14005-004-01		16,720
		SUB #0814 TASK ORDER		
Pass-Through From Logistics Management Institute	43.000	NS802.02		57,328
Pass-Through From Luna Innovations Incorporated	43.000	SUB CTRCT# 1837-NAS-10/VT		9,900
Pass-Through From Luna Innovations Incorporated	43.000	SUB CTRCT# 1675-NAS-2TVT		46,028
Pass-Through From Metron Aviation, Incorporated	43.000			82,151
Pass-Through From Mississippi State University	43.000	NNS07AA52T		62,851
Pass-Through From Mississippi State University	43.000	NNS07AA51T		82,532
Pass-Through From Mississippi State University	43.000	NNS07AA56T		46,645
Pass-Through From Mosaic Air Traffic Management	43.000	AGRMT DTD 11/15/07		84,469
Pass-Through From NanoSonic Incorporated	43.000	N-F55P		3,632
Pass-Through From National Center for Atmospheric Research	43.000	LOG-S06-58157		51,790
Pass-Through From North Carolina State University	43.000	Subaward #2005-0372-01		41,433
Pass-Through From NorthWest Research Associates, Incorporated	43.000	NNL08AA5C		16,617
Pass-Through From Paragon Computation, Incorporated	43.000	WVHTC-W-NASA-ED-06-1338		1,108
Pass-Through From QSS Group, Incorporated	43.000	NNG04EA43C		64,937
Pass-Through From Raytheon Systems	43.000	NNA08BA47C		49,995
Pass-Through From Smithsonian Institution	43.000	NAS8-03060		13,016
Pass-Through From Southwest Research Institute	43.000	NASW-02008		54,126
Pass-Through From Space Telescope Science Institute	43.000	HST-AR-11745.01-A		3,849
Pass-Through From Tao Systems	43.000	RES AGRMT DTD 1/25/07		69,868
Pass-Through From The Aerospace Corporation	43.000	NNX07AB78G		44,856
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	43.000	939666		77,478
Pass-Through From The Regents of the University of California	43.000	NNX06A593G		2,073

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From TRS Technologies Incorporated</i>	43.000	PO 1034		13,055
<i>Pass-Through From Universities Space Research Associates</i>	43.000	NNX08AD77G		9,913
<i>Pass-Through From Universities Space Research Associates</i>	43.000	NNM08AA04A		23,599
<i>Pass-Through From University of Central Florida</i>	43.000	Subcontract #16296043		23,434
<i>Pass-Through From University of Maryland</i>	43.000	NNX07AV70G		43,636
<i>Pass-Through From University of Maryland</i>	43.000	Subaward #Z627302		81,487
<i>Pass-Through From University of Maryland</i>	43.000	Subaward #Z634016		73,777
<i>Pass-Through From Utah State University</i>	43.000	Subaward NO 061034002		125,966
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.000	RF PROJ NO 08-171-185861		13,692
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.000	SUBCON #08-124-154084		89,696
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.000	RF PROJ NO 08-147-175971		14,439
<i>Pass-Through From Wyle Life Science Group</i>	43.000	NAS9-02078		53,094
Other Assistance	43.000	201152-2	39,686	
Other Assistance	43.000	6124-VT; T04-6000-VT	28,638	
Other Assistance	43.000	AR7-8011A	108,456	
Other Assistance	43.000	GRANT NO VT-03-01	467,675	
Other Assistance	43.000	LOG-RP0200608	143,448	
Other Assistance	43.000	NM0710777	247,842	
Other Assistance	43.000	NM0710947	75,852	
Other Assistance	43.000	NM0711036	2,503	
Other Assistance	43.000	NGG05GP21G-CHANGE 03	81,669	
Other Assistance	43.000	NGG05GP24G	104,374	
Other Assistance	43.000	NNL08AA02C	763,566	
Other Assistance	43.000	NNS06AA57G	275,475	
Other Assistance	43.000	NNS08AA21P	49,718	
Other Assistance	43.000	NNX07AC24A	115,809	
Other Assistance	43.000	NNX07AH23G	181,831	
Other Assistance	43.000	NNX07AP45G	226,578	
Other Assistance	43.000	NNX07AT32G	24,013	
Other Assistance	43.000	NNX07AT36A	238,747	
Other Assistance	43.000	NNX08AB97A	3,216	
Other Assistance	43.000	NNX08AC49A	139,194	
Other Assistance	43.000	NNX08AC81A	3,308	
Other Assistance	43.000	NNX08AK30G	39,006	
Other Assistance	43.000	NNX08AW38H	28,387	
Other Assistance	43.000	NNX09AE75G	16,921	
Other Assistance	43.000	PT090702-SC100221	348	
Other Assistance	43.000	RF PROJ NO: 09-163-154093	1,731	
Other Assistance	43.000	VT	37,370	
Other Assistance	43.000	VT-03-01 2640-VT	152,085	
Other Assistance	43.000	VT-03-01,4847-VT,SUPP 66/77	12,559	
Other Assistance	43.000	VT-03-1-, 4849-VT, SUPP 82	35,353	
Other Assistance	43.000	VT-03-1-, 4850-VT, SUPP 83	49,686	
Other Assistance	43.000	VT-03-1-, 4868-VT, SUPP 90	31,007	
Other Assistance	43.000	VT-03-1, 4869-VT, SUPP 94	19,820	
Other Assistance	43.000	VT-03-1,2649-VT,SUPP 87	178,395	
Other Assistance	43.000	VT-6230-08/NNL08AA00B	123,667	
Investigation of Far Ultraviolet Spectral Observations of Shuttle and Rocket Exhaust in the Upper Atmosphere	43.000	NNG06GJ20G	82,876	
Investigation of the Consistency of Ionspheric Density	43.000	NNX08AF43G	80,853	
A General Framework and System Prototypes for the Self-Adaptive Earth Predictive Systems	43.000	NNX06AG04G	310,525	
Aerosol-Cloud	43.000	NNX08AV02H	22,736	
Analysis and Products Towards the Improvement of Satellite Precipitation Retrieval	43.000	NNX07AG27G	28,017	
Analysis of Next Generation Air Transport Systems Sensitivity to Gaming	43.000	NNA07CN32A	192,322	
Beyond the Bulge	43.000	JPL4458	3,067	
Blowing Bubbles	43.000	NNX08AU60G	27,587	
Characteristics of Solar Eruptions	43.000	NNG05GG19G	87,800	
Characterization and Understanding	43.000	NNX08AF30G	62,776	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Characterization Support	43.000	NNX08AB52G	135,972	
Characterizing the Composition of Large Mid-Latitude Topside Ionospheric/Plasmaspheric Gradients	43.000	NNX07AT21G	16,326	
Computational and Information Sciences and Technology Support	43.000	NNX08AD21G	44,579	
Developing Tools of Automatic Coronal Mass Ejection Detection and Characterization	43.000	NNX07AO72G	75,508	
Development of Standard Implementation Practices and Productivity Software for Earth System Modeling Framework-Based Map Systems	43.000	NNX07AV58G	93,177	
Empirical Ionospheric E-Region Solar-Geomagnetic Storm Correction	43.000	NNX07AO65G	12,969	
Evidence Based Information Tool to Enhance National and International Space Medicine Policy	43.000	NNX06AH26G	161,764	
Evolution and Nature of Shocks	43.000	NNX09AC20G	4,518	
Fuel Cell Battery Research	43.000	NNC04GB50G	137,820	
Global and Environmental Change: Hazards and Regional Impacts	43.000	NNX06AF30G	287,347	
Heliosheath Flows with a Tilted Solar Magnetic Field	43.000	NNX07AH20G	145,862	
Higher Education Alliance	43.000	NNG04GE61A	546,743	
Informatics Laboratory	43.000	NNX06AD35A	457,301	
Intergovernmental Personnel Act - Wilton Sanders	43.000		191,863	
Investigating the Disruptive Effects of Interruptions in Naturalistic, Dynamic, and Complex Environments	43.000	NNX08AR78H	32,463	
Investigation of Key Problems in Ionospheric Photochemistry	43.000	NNX07AN03G	234,368	
Joint Interdisciplinary Earth Science Information Center	43.000	NNX07AJ22A	2,860,474	
Joint Laboratory for Geosciences Interoperability Partnership	43.000	NNX07AD99G	274,413	
Lunar Local and Global Cartography and Calibration	43.000	NNX08AV95G	45,543	
Market-Based and Auction-Based Models and Algorithms for En-Route Airspace Allocation and Configuration	43.000	NNX09AB20A	131,044	
Merging Precipitation Observations to Minimize Soil Moisture Modeling Errors	43.000	NNX08AV05H	16,071	
Metroplex Operations	43.000	NNX07AT23A	612,080	
Monthly Oceanic Rain Rate from Microwave Emission Brightness Temperature Histograms	43.000	NNX07AN22G	3,552	
Nuclear Accretion in Radio-loud Active Galactic Nuclei	43.000	NAG5-10708	35,815	
Origin of X-Rays and Nature of Accretion in the Radio Galaxy 3C88	43.000	NNX06AE89G	14,633	
Probing the Nuclei of Luminous Galaxies: The Genesis, Nature, and Evolution of their Nuclear Activity	43.000	NAG5-11432	892	
Reliable Interatomic Potentials for Advanced Materials Systems	43.000	NNX08AC07A	181,920	
Soil Moisture Data Product and Applications Development	43.000	1347323	9,673	
Spatial Land-Use Change and Ecological Effects	43.000	GEO-0813799	2,784	
Study of Cosmic Accelerators	43.000	NNX08AY73G	33,522	
Support for NASA Models	43.000	NNA05CV26G	4,225	
Symposium for Space Economy	43.000	NNX09AD74G	24,317	
The Nature of Naked Active Galactic Nuclei	43.000	NNX08AB67G	19,891	
The Virtual Radiation Belt Observatory	43.000	NNX07AB70G	247,300	
Uncovering Active Galactic Nuclei Missed by Optical Surveys in Late-Type Galaxies	43.000	NNX08AZ39G	7,069	
Understanding the Solar Corona	43.000	NNX08AU69G	200,461	
Using the CHIANTI Atomic Database with Python	43.000	NNX09AD04G	18,821	
Utilizing the National Network for Verification of Satellite Rainfall Estimates	43.000	NNX07AK47G	8,201	
Automation Interaction Design and Evaluation Methods	43.000	NNX07A067A	292,493	
Development of Gateway	43.000	NNX06AB49A	236,024	
Total Research and Development Cluster			19,291,395	4,399,920
Total National Aeronautics and Space Administration			19,678,023	4,500,523

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Promotion of the Arts-Grants to Organizations and Individuals	45.024		43,845	
Promotion of the Arts-Partnership Agreements	45.025		705,591	
Promotion of the Humanities-Federal/State Partnership	45.129		48,722	
Pass-Through From Virginia Foundation for Humanities	45.129			676
Promotion of the Humanities-Division of Preservation and Access	45.149		202,158	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Promotion of the Humanities-Research	45.161		30,588	
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		8,219	
Promotion of the Humanities-Professional Development	45.163		149,564	
Promotion of the Humanities-Public Programs	45.164		13,282	
Promotion of the Humanities-Office of Digital Humanities	45.169			
<i>Pass-Through From University of Richmond</i>	45.169			132
Conservation Project Support	45.303		73,825	
<i>Pass-Through From Mariners' Museum</i>	45.303			150,000
Grants to States	45.310		3,724,586	
National Leadership Grants	45.312		141,610	
Other Assistance:				
<i>Pass-Through From Frederick Community College</i>	45.000			10,001
Total Excluding Cluster Identified Below			5,141,990	160,809
Research and Development Cluster:				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		33,927	
Promotion of the Humanities-Federal/State Partnership	45.129		785,600	
Promotion of the Humanities-Division of Preservation and Access	45.149		442,891	
Promotion of the Humanities-Fellowships and Stipends	45.160		50,400	
Promotion of the Humanities-Research	45.161		467,956	
<i>Pass-Through From University Of Nebraska at Omaha</i>	45.161			13,324
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		224,737	
Promotion of the Humanities-Professional Development	45.163		58,157	
Promotion of the Humanities-We the People	45.168		152,575	
Promotion of the Humanities-Office of Digital Humanities	45.169		67,618	
<i>Pass-Through From North Carolina State University</i>	45.169			21,700
National Leadership Grants	45.312		180,926	
Other Assistance:				
<i>Pass-Through From Research Foundation of CUNY</i>	45.000			4,890
Total Research and Development Cluster			2,464,787	39,914
Total National Foundation on the Arts and the Humanities			7,606,777	200,723

NATIONAL SCIENCE FOUNDATION

Engineering Grants	47.041		100,115	
<i>Pass-Through From New College Foundation</i>	47.041			40,595
Mathematical and Physical Sciences	47.049		1,044,203	
<i>Pass-Through From Louisiana State University</i>	47.049			6,203
Geosciences	47.050		10,499	
<i>Pass-Through From PB Consult, Incorporated</i>	47.050			48,832
Computer and Information Science and Engineering	47.070		101,937	
Biological Sciences	47.074		195,792	
<i>Pass-Through From Randolph Macon College</i>	47.074			3,441
Social, Behavioral, and Economic Sciences	47.075		37,387	
Education and Human Resources	47.076		4,644,424	
<i>Pass-Through From Space Tech</i>	47.076			20,297
<i>Pass-Through From Howard University</i>	47.076			85,189
<i>Pass-Through From Prince George Community Cybersecurity</i>	47.076			49,758
<i>Pass-Through From Hampshire College</i>	47.076			14,735
<i>Pass-Through From Howard University</i>	47.076			55,934
International Science and Engineering	47.079		73,709	
Other Assistance:				
Intergovernmental Personnel Act - Sauer	47.000		3,093	
Total Excluding Cluster Identified Below			6,211,159	324,984

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
Stimulus (ARRA):				
Trans-NSF Recovery Act Research Support	47.082		34,963	
Total Stimulus (ARRA)			34,963	-
Non-Stimulus:				
Engineering Grants	47.041		14,091,659	
Pass-Through From Meridium Incorporated	47.041			50,912
Pass-Through From Iowa State University	47.041			126,705
Pass-Through From University Of Alabama	47.041			20,948
Pass-Through From University Of Illinois	47.041			59,943
Pass-Through From University Of Maryland	47.041			48,016
Pass-Through From University of Massachusetts	47.041			134,545
Pass-Through From Luna Innovations Incorporated	47.041			25,491
Pass-Through From University of Pittsburgh	47.041			43,999
Pass-Through From QuantTera	47.041			13,624
Pass-Through From Purdue University	47.041			12,456
Pass-Through From RNET Technologies	47.041			49,263
Pass-Through From Texas MicroPower Incorporated	47.041			306
Pass-Through From University of Minnesota Twin Cities	47.041			34,474
Pass-Through From Zimmerman Associates	47.041			18,985
Pass-Through From Extreme Diagnostics Incorporated	47.041			21,851
Pass-Through From NBE Technologies LLC	47.041			46,539
Pass-Through From Enhanced Oncology Systems, Incorporated	47.041			19,687
Pass-Through From Ohio State University Research Foundation	47.041			58,532
Pass-Through From Sentor Technologies	47.041			14,009
Pass-Through From University of Cincinnati	47.041			2,621
Pass-Through From University of Arizona	47.041			40,968
Pass-Through From Purdue University	47.041			110,973
Pass-Through From University of Louisville	47.041			10,834
Mathematical and Physical Sciences	47.049		14,965,642	
Pass-Through From Georgia Southern University	47.049			3,000
Pass-Through From University Of Illinois	47.049			16,042
Pass-Through From Brigham Young University	47.049			362
Pass-Through From Mathematical Association of America	47.049			8,655
Pass-Through From University of Tennessee	47.049			2,610
Pass-Through From Hampton University	47.049			103,111
Pass-Through From University of Washington	47.049			20,469
Geosciences	47.050		5,551,664	
Pass-Through From Institute of Global Environ and Society	47.050			404,864
Pass-Through From Rutgers University	47.050			21,460
Pass-Through From Association of Universities For Research in Astronomy	47.050			65,070
Pass-Through From Cornell University	47.050			137,285
Pass-Through From Florida International University	47.050			27,866
Pass-Through From Lehigh University	47.050			47,274
Pass-Through From University of California	47.050			24,886
Pass-Through From The Research Foundation of State University of New York	47.050			150
Pass-Through From University of Illinois	47.050			55,628
Computer and Information Science and Engineering	47.070		13,156,847	
Pass-Through From Penn State University	47.070			33,846
Pass-Through From Computing Research Association	47.070			39,600
Pass-Through From University Of Colorado	47.070			34,743
Pass-Through From University Of Illinois	47.070			33,050
Pass-Through From University of Massachusetts	47.070			87,329
Pass-Through From University of Missouri-Columbia	47.070			(115,114)
Pass-Through From Auburn University	47.070			44,364
Pass-Through From Georgia Institute of Technology	47.070			25,796

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Romney Scientific Incorporated</i>	47.070			45,654
<i>Pass-Through From University of Iowa</i>	47.070			80,533
<i>Pass-Through From North Carolina A & T</i>	47.070			11,500
<i>Pass-Through From Cornell University</i>	47.070			16,375
<i>Pass-Through From Northwestern University</i>	47.070			6,963
<i>Pass-Through From University of North Carolina at Charlotte</i>	47.070			17,386
Biological Sciences	47.074		7,879,020	
<i>Pass-Through From University of California, Berkeley</i>	47.074			13,961
<i>Pass-Through From Iowa State University</i>	47.074			31,217
<i>Pass-Through From Computational Physics, Incorporated</i>	47.074			30,120
<i>Pass-Through From Santa Fe Institute</i>	47.074			140,436
<i>Pass-Through From University of Georgia</i>	47.074			75,897
<i>Pass-Through From Purdue University</i>	47.074			6,074
<i>Pass-Through From Auburn University</i>	47.074			61,913
<i>Pass-Through From Duke University</i>	47.074			109,548
<i>Pass-Through From Washington State University</i>	47.074			4,267
<i>Pass-Through From Woods Hole Research Center</i>	47.074			19,593
<i>Pass-Through From Mississippi State University</i>	47.074			159,766
<i>Pass-Through From Oklahoma State University</i>	47.074			82,086
<i>Pass-Through From Institute of Ecosystem Studies</i>	47.074			20,793
<i>Pass-Through From National Ecological Observatory Network</i>	47.074			46,867
<i>Pass-Through From University of Arizona</i>	47.074			75,171
Social, Behavioral, and Economic Sciences	47.075		2,702,725	
<i>Pass-Through From SRI International</i>	47.075			1,151
<i>Pass-Through From Michigan State University</i>	47.075			44,271
<i>Pass-Through From Rice University</i>	47.075			10,637
<i>Pass-Through From University of Massachusetts Amherst</i>	47.075			17,905
<i>Pass-Through From Florida Atlantic University</i>	47.075			29,326
<i>Pass-Through From National Academy of Engineering</i>	47.075			8,768
<i>Pass-Through From Civilian Research and Development Foundation</i>	47.075			3
Education and Human Resources	47.076		8,756,359	
<i>Pass-Through From Stanford Research Institute International</i>	47.076			69,037
<i>Pass-Through From ECPI College of Technology</i>	47.076			(1,389)
<i>Pass-Through From The National Academies</i>	47.076			665
<i>Pass-Through From Texas A&M University</i>	47.076			5,021
<i>Pass-Through From The Regents of the University of CA, Berkeley</i>	47.076			18,020
<i>Pass-Through From University of Arkansas Fayetteville</i>	47.076			54,846
<i>Pass-Through From National Center for Science and Civic Engagement</i>	47.076			573
<i>Pass-Through From President and Fellows of Harvard College</i>	47.076			24,383
<i>Pass-Through From Colorado State University</i>	47.076			15,688
<i>Pass-Through From American Psychological Association</i>	47.076			46,684
<i>Pass-Through From Northeastern University</i>	47.076			6,424
<i>Pass-Through From San Jose State University Research Foundation</i>	47.076			5,827
<i>Pass-Through From University of Kentucky Research Foundation</i>	47.076			924
<i>Pass-Through From American Association for the Advancement of Science</i>	47.076			44,989
Polar Programs	47.078		820,143	
International Science and Engineering	47.079		142,604	
<i>Pass-Through From University of New Mexico</i>	47.079			131,017
<i>Pass-Through From Drexel University</i>	47.079			72,738
Other Assistance:				
<i>Pass-Through From COSMOS Corporation</i>	47.000	HER-0456995		48,279
<i>Pass-Through From Exprentis, Incorporated</i>	47.000	750461		107,241
<i>Pass-Through From L.T. Technologies, Incorporated</i>	47.000			13,190
<i>Pass-Through From Mainstream Engineering Corporation</i>	47.000	AGRMT DTD 10/13/08		39,902
<i>Pass-Through From Norfolk State University</i>	47.000	LOG Agreement Dated 3-6-08		14,239
<i>Pass-Through From North Carolina Agricultural and Technical State University</i>	47.000	SUBGRANT NO 2600064L		16,302
<i>Pass-Through From Prime Research LC</i>	47.000	NSF 01-502/VT-14		16,740
<i>Pass-Through From University of Massachusetts Boston</i>	47.000	CCF-0722237		37,575

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Pittsburgh</i>	47.000	615952		1,527
<i>Pass-Through From University of Vermont</i>	47.000	EPS-0701410		26,116
Other Assistance	47.000	0910183	24,131	
Other Assistance	47.000	CCF-0924118	77,870	
Other Assistance	47.000	CMMI-0852207	237,934	
Other Assistance	47.000	CONTRACT SIGNATURE 11/19/08	7,898	
Other Assistance	47.000	DBI-0934650	18,460	
Other Assistance	47.000	DRL-0812868	179,040	
Other Assistance	47.000	EECS-0650590-002	196,561	
Other Assistance	47.000	IIS-0736055	37,993	
Other Assistance	47.000	IOS-0647188	95,969	
Other Assistance	47.000	OCI-0753375	389,457	
Dynamic Resource	47.000	ANI-0335230	20,955	
Intergovernmental Personnel Act - Timothy Sauer	47.000	DMS-0855122	54,656	
Intergovernmental Personnel Act - Stephen Nash	47.000		32,668	
New Directions in Predictive Learning: Rigorous Learning Machines	47.000	CCR-0324999	10,671	
Traps	47.000	ECS-0330226	13,221	
Total Non-Stimulus			69,464,147	4,072,766
Total Research and Development Cluster			69,499,110	4,072,766
Total National Science Foundation			75,710,269	4,397,750

SECURITIES AND EXCHANGE COMMISSION

Research and Development Cluster:

Securities-Investigation of Complaints and SEC Information	58.001		182,407	
Total Securities and Exchange Commission			182,407	-

SMALL BUSINESS ADMINISTRATION

7 (j) Technical Assistance	59.007		184,303	
Small Business Development Centers	59.037		2,472,091	
Other Assistance:				
<i>Pass-Through From University of Kentucky Research Foundation</i>	59.000	UKRF 3048065700-07-210		14,830
Other Assistance	59.000		720,198	
Total Excluding Cluster Identified Below			3,376,592	14,830
Research and Development Cluster:				
Small Business Development Centers	59.037			
<i>Pass-Through From Corporate Research Board, LLC</i>	59.037			39,999
Other Assistance:				
Energy Independence Program	59.000	SBAHQ-08-I-0035	122,409	
Total Research and Development Cluster			122,409	39,999
Total Small Business Administration			3,499,001	54,829

DEPARTMENT OF VETERANS AFFAIRS

Grants to States for Construction of State Home Facilities	64.005		59,201	
Veterans State Domiciliary Care	64.014		276,468	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Veterans State Nursing Home Care	64.015		7,813,059	
Burial Expenses Allowance for Veterans	64.101		185,193	
All-Volunteer Force Educational Assistance	64.124		648,186	
State Cemetery Grants	64.203		678,323	
Total Excluding Cluster Identified Below			9,660,430	-
Research and Development Cluster:				
Sharing Specialized Medical Resources	64.018		72,915	
<i>Pass-Through From Economic Systems, Incorporated</i>	64.018			50,086
Other Assistance:				
<i>Pass-Through From Applied Electromagnetic Incorporated</i>	64.000	PO#2009-011		12,165
Total Research and Development Cluster			72,915	62,251
Total Department of Veterans Affairs			9,733,345	62,251

ENVIRONMENTAL PROTECTION AGENCY

Non-Stimulus:				
State Indoor Radon Grants	66.032		107,319	
Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		1,375,239	
State Clean Diesel Grant Program	66.040		88,376	
Congressionally Mandated Projects	66.202		92,758	
State Public Water System Supervision	66.432		2,006,241	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(3) of the Clean Water Act	66.436		69,248	
Targeted Watershed Grants	66.439		184,083	
Water Quality Management Planning	66.454		101,561	
Capitalization Grants for Clean Water State Revolving Funds	66.458		29,116,598	
Nonpoint Source Implementation Grants	66.460		3,926,248	
Water Quality Cooperative Agreements	66.463		23,474	
Chesapeake Bay Program	66.466		2,851,676	
Wastewater Operator Training Grant Program (Technical Assistance)	66.467		10,304	
Capitalization Grants for Drinking Water State Revolving Funds	66.468		11,700,139	
Beach Monitoring and Notification Program Implementation Grants	66.472		178,179	
Water Protection Grants to the States	66.474		70,988	
P3 Award: National Student Design Competition for Sustainability	66.516		1,020	
Performance Partnership Grants	66.605		7,955,514	
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		165,724	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		301,713	
Pollution Prevention Grants Program	66.708		13,783	
Multi-Media Capacity Building Grants for States and Tribes	66.709		67,158	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		218,363	
Underground Storage Tank Prevention, Detection, and Compliance Program	66.804		300,216	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,299,721	
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		137,760	
Brownfield Job Training Cooperative Agreements	66.815			
<i>Pass-Through From City of Roanoke</i>	66.815			86,908
State and Tribal Response Program Grants	66.817		642,252	
Environmental Policy and State Innovation Grants	66.940		108,589	
Environmental Education Grants	66.951		20,456	
Other Assistance:				
Other Assistance	66.000		7,238	
Total Non-Stimulus Excluding Cluster Identified Below			63,141,938	86,908

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
State Clean Diesel Grant Program	66.040		9,702	
Total Stimulus (ARRA)			9,702	-
Research and Development Cluster:				
Surveys Studies, Investigations Demonstrations, and Special Purpose Activities				
Relating to the Clean Air Act	66.034		1,020	
Congressionally Mandated Projects	66.202			
Pass-Through From Penn State University	66.202			8,239
Surveys, Studies, Investigations, Demonstrations, and Training Grants and				
Cooperative Agreements - Section 104(3) of the Clean Water Act	66.436		86,259	
Targeted Watershed Grants	66.439		73,570	
Pass-Through From National Fish & Wildlife Foundation	66.439			707,842
Water Quality Management Planning	66.454		46,961	
Regional Wetland Program Development Grants	66.461		38,461	
Pass-Through From Maryland Department of Natural Resources	66.461			2,290
Chesapeake Bay Program	66.466		653,061	
Beach Monitoring and Notification Program Implementation Grants	66.472		202,630	
Assessment and Watershed Protection Program Grants	66.480		21,794	
Science To Achieve Results (STAR) Research Program	66.509		57,932	
Pass-Through From University of Maryland	66.509			74,856
Office of Research and Development Consolidated Research/Training/Fellowships	66.511			
Pass-Through From Water Environment Research Foundation	66.511			99,531
Pass-Through From Water Research Foundation	66.511			274,338
Regional Environmental Monitoring and Assessment Program (REMAP) Research				
Projects	66.512			
Pass-Through From Penn State	66.512			83,251
Greater Research OpporGreater Research Opportunities (GRO) Fellowships For				
Undergraduate Environmental Study	66.513		35,499	
Science To Achieve Results (STAR) Fellowship Program	66.514		86,749	
P3 Award: National Student Design Competition for Sustainability	66.516		28,412	
Environmental Protection Consolidated Grants for the Insular Areas -				
Program Support	66.600			
Pass-Through From Chesapeake Research Consortium Incorporated	66.600			2,984
Performance Partnership Grants	66.605		193,580	
Research, Development, Monitoring, Public Education, Training, Demonstrations,				
and Studies	66.716		27,735	
Solid Waste Management Assistance Grants	66.808			
Pass-Through From Institute for Local Self-Reliance	66.808			5,478
Other Assistance:				
Pass-Through From Battelle	66.000	Subcontract No. 217637		32,832
Pass-Through From Battelle	66.000	Subcontract No. 215576		71,778
Pass-Through From Buried Assets Management Institute	66.000	AGRMT 11/8/07		31,660
Pass-Through From CDM Chicago	66.000	AGMT 2/16/07		37,969
Pass-Through From Luna Innovations Incorporated	66.000	Subcontract No. 1341-EPA-2S		1,672
Pass-Through From National Fish & Wildlife Foundation	66.000	2008-0059-018		674
Pass-Through From Water Environment Research Foundation	66.000	SAM 3R06CO TASK ORDER 2		1,622
Pass-Through From Water Environment Research Foundation	66.000	SAM 3R06 TASK ORDER 1		53,488
Pass-Through From Water Research Foundation	66.000	Project AGRMT 4015		157,741
Other Assistance	66.000	1W-2496-NAEX	59	
Other Assistance	66.000	EP-D-07-094	64,639	
Other Assistance	66.000	XA-83396301-0	200,652	
Fellowship for Jeanne Hartzell	66.000	FP-91650401-2	1,232	
Total Research and Development Cluster			1,820,245	1,648,245
Total Environmental Protection Agency			64,971,885	1,735,153

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
NATIONAL GALLERY OF ART				
Research and Development Cluster:				
National Gallery of Art Extension Service	68.001		449	
Total National Gallery of Art			449	-
NUCLEAR REGULATORY COMMISSION				
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		77,293	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		84,861	
Total Excluding Cluster Identified Below			162,154	-
Research and Development Cluster:				
Other Assistance:				
Other Assistance	77.000	NRC-04-08-140	57,405	
Total Research and Development Cluster			57,405	-
Total Nuclear Regulatory Commission			219,559	-
U.S. DEPARTMENT OF ENERGY				
Non-Stimulus:				
State Energy Program	81.041		1,094,044	
Weatherization Assistance for Low-Income Persons	81.042		4,005,041	
Office of Science Financial Assistance Program	81.049		156,104	
Renewable Energy Research and Development	81.087			
<i>Pass-Through From Southern Forest Research Partnership Incorporated</i>	81.087			11,450
Transport of Transuranic Waste to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106			
<i>Pass-Through From Southern States Energy Board</i>	81.106			16,500
State Energy Program Special Projects	81.119		236,089	
Other Assistance:				
Baseline for Climate Change	81.000	DE-FG02-08ER64626	56,223	
Total Non-Stimulus			5,547,501	27,950
Stimulus (ARRA):				
Weatherization Assistance for Low-Income Persons	81.042		2,536,529	
Total Stimulus (ARRA)			2,536,529	-
Total Excluding Cluster Identified Below			8,084,030	27,950
Research and Development Cluster:				
Used Energy - Related Laboratory Equipment Grants	81.022			
<i>Pass-Through From NanoSonic Incorporated</i>	81.022			29,990
National Energy Information Center	81.039		21,253	
State Energy Program	81.041		3,130	
<i>Pass-Through From Old Dominion University Research Foundation</i>	81.041			1,292
<i>Pass-Through From Old Dominion University Research Foundation</i>	81.041			19,600
Office of Science Financial Assistance Program	81.049		8,193,250	
<i>Pass-Through From Black Laboratories, LLC</i>	81.049			15,900
<i>Pass-Through From Iowa State University</i>	81.049			39,161
<i>Pass-Through From Case Western Reserve University</i>	81.049			109,782

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Georgia Institute Of Technology</i>	81.049			124,018
<i>Pass-Through From SURA</i>	81.049			8,086
<i>Pass-Through From Dana-Farber Cancer Institute</i>	81.049			126,826
<i>Pass-Through From University of Michigan - Ann Arbor</i>	81.049			3,716
<i>Pass-Through From Pennsylvania State University</i>	81.049			42,750
<i>Pass-Through From Tulane University</i>	81.049			69,204
University Coal Research	81.057		52,529	
Office of Scientific and Technical Information	81.064		143,158	
<i>Pass-Through From Fermi Research Alliance, LLC</i>	81.064			36,312
<i>Pass-Through From Altuda Energy Corporation</i>	81.064			126,560
<i>Pass-Through From Arkema Chemicals Incorporated</i>	81.064			313,617
Regional Biomass Energy Programs	81.079		230,470	
<i>Pass-Through From South Dakota State University</i>	81.079			14,518
<i>Pass-Through From Luna Innovations Incorporated</i>	81.079			32,164
Conservation Research and Development	81.086		587,332	
Renewable Energy Research and Development	81.087		518,473	
<i>Pass-Through From Southern Forest Research Partnership Incorporated</i>	81.087			795
<i>Pass-Through From Electric Power Research Institute</i>	81.087			34,673
Fossil Energy Research and Development	81.089		533,739	
<i>Pass-Through From Marshall Miller & Associates Incorporated</i>	81.089			109,282
<i>Pass-Through From Southern States Energy Board</i>	81.089			1,394,429
Office of Environmental Waste Processing	81.104		919	
Defense Nuclear Nonproliferation Research	81.113		508,149	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		90,874	
State Energy Program Special Projects	81.119		1,379	
Nuclear Energy Research, Development and Demonstration	81.121		376,679	
<i>Pass-Through From Fermi Research Alliance, LLC</i>	81.121			2,208
<i>Pass-Through From Clemson University</i>	81.121			73,078
Other Assistance:				
<i>Pass-Through From Altuda Energy Corporation</i>	81.000	RES AGRMT DTD 2/14/07		223,340
<i>Pass-Through From Battelle</i>	81.000	PO NO 71543		5,209
<i>Pass-Through From Brookhaven National Laboratory</i>	81.000	134216		218,436
<i>Pass-Through From Giner Electrochemical Systems LLC</i>	81.000	AGRMT SIGNED 6/24/08		131,091
<i>Pass-Through From Lawrence Berkeley National Laboratory</i>	81.000	6823478		42,160
<i>Pass-Through From Raytheon Company</i>	81.000	Subcontract NO 70986		568,936
<i>Pass-Through From Siemens Energy Incorporated</i>	81.000	AHTD08-01		188,004
<i>Pass-Through From Southern California Edison Company</i>	81.000	PO NO D2116003		38,940
<i>Pass-Through From United Technologies Company Power</i>	81.000	Log-Subcontract NO. 7845		162,332
<i>Pass-Through From University of Tennessee</i>	81.000	Subgrant NBR OR-10986-001.02		59,367
<i>Pass-Through From Washington Savannah River Company</i>	81.000	AC63154-O		54,364
Other Assistance	81.000	120724	995	
Other Assistance	81.000	762921	687	
Other Assistance	81.000	400003429	233,541	
Other Assistance	81.000	AC543340	330,709	
Other Assistance	81.000	ADC-9-77041-09	16,180	
Other Assistance	81.000	CONTRACT NO. 39996 WO NO4	25,144	
Other Assistance	81.000	DE-FC26-02NT41567	134,924	
Other Assistance	81.000	DE-FC26-05NT42457	1,162,188	
Other Assistance	81.000	DE-FG02-05ER15658	92,767	
Other Assistance	81.000	LOG-DE FG02-05ER15751	124,160	
Other Assistance	81.000	LTR DTD 7/5/07	47,509	
Other Assistance	81.000	PO872540	35,888	
Other Assistance	81.000	SUB #4000079154	99,995	
Other Assistance	81.000	SUBCONTR #4000063297 JSA 07-C0317, DE-AC05- 06OR23177	40,621	
Nuclear Physics	81.000		149,239	
Grain Diffusion	81.000	DE-FG02-01ER45871	72,643	
Multiscale Analysis of Nonlinear Systems	81.000	DE-FG02-05ER25712	47,806	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Rapid Detection of Biological and Chemical Threat Agents Using Physical Chemistry, Active Detection, and Computational Analysis	81.000	DE-FC52-04 NA25455A	1,725,963	
Total Research and Development Cluster			15,602,293	4,420,140
Total U.S. Department of Energy			23,686,323	4,448,090

U.S. DEPARTMENT OF EDUCATION

Adult Education-Basic Grants to States	84.002		12,948,579	
Migrant Education-State Grant Program	84.011		834,396	
Title I Program for Neglected and Delinquent Children	84.013		1,292,523	
Undergraduate International Studies and Foreign Language Programs	84.016		51,869	
Overseas Programs-Group Projects Abroad	84.021		20,565	
Higher Education-Institutional Aid	84.031		8,828,115	
Career and Technical Education-Basic Grants to States	84.048		26,474,581	
<i>Pass-Through From Arlington Public Schools</i>	84.048			24,838
Leveraging Educational Assistance Partnership	84.069		1,420,653	
Fund for the Improvement of Postsecondary Education	84.116		734,429	
<i>Pass-Through From College of Charleston</i>	84.116			27,589
Minority Science and Engineering Improvement	84.120		190,370	
Rehabilitation Long-Term Training	84.129		783,044	
National Institute on Disability and Rehabilitation Research	84.133		16,667	
College Housing and Academic Facilities Loans	84.142		4,433,269	
Migrant Education-Coordination Program	84.144		70,143	
Business and International Education Projects	84.153		229,724	
Rehabilitation Services-Client Assistance Program	84.161		293,552	
Independent Living-State Grants	84.169		378,842	
Javits Fellowships	84.170		128,943	
Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	84.177		386,847	
Safe and Drug-Free Schools and Communities-National Programs	84.184		240,778	
Byrd Honors Scholarships	84.185		1,094,500	
Safe and Drug-Free Schools and Communities-State Grants	84.186		6,260,302	
Supported Employment Services for Individuals with Significant Disabilities	84.187		479,408	
Education for Homeless Children and Youth	84.196		1,032,111	
Graduate Assistance in Areas of National Need	84.200		225,736	
Javits Gifted and Talented Students Education Grant Program	84.206		129,982	
Even Start-State Educational Agencies	84.213		1,401,315	
<i>Pass-Through From Accomack County Public Schools</i>	84.213			210,713
Fund for the Improvement of Education	84.215		130,365	
<i>Pass-Through From Norton City Public Schools</i>	84.215			53,019
<i>Pass-Through From Roanoke City Public Schools</i>	84.215			22,808
<i>Pass-Through From Fairfax County Public Schools</i>	84.215			4,247
<i>Pass-Through From Charlottesville City Schools</i>	84.215			45,095
<i>Pass-Through From Roanoke City Schools</i>	84.215			92,166
<i>Pass-Through From Halifax County Public Schools</i>	84.215			41,543
<i>Pass-Through From Rockbridge County Schools</i>	84.215			30,450
Assistive Technology	84.224		1,545,973	
Projects with Industry	84.234		249,327	
Rehabilitation Services Demonstration and Training Programs	84.235		167,805	
<i>Pass-Through From Parent Educational Advocacy Training Center</i>	84.235			12,438
Program of Protection and Advocacy of Individual Rights	84.240		454,164	
Tech-Prep Education	84.243		2,411,186	
Rehabilitation Training-Continuing Education	84.264		279,964	
Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	84.265		65,601	
Ready to Teach	84.286		12,000	
Twenty-First Century Community Learning Centers	84.287		18,133,872	
State Grants for Innovative Programs	84.298		1,312,977	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From National Writing Project</i>	84.298			95,590
Education Research, Development, and Dissemination	84.305			
<i>Pass-Through From School Leadership Center of Greater New Orleans</i>	84.305			44,817
Education Technology State Grants	84.318		4,344,391	
Special Education-State Personnel Development	84.323		1,672,700	
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,449,416	
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		260,895	
Advanced Placement Program	84.330		85,754	
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	84.331		471,931	
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administration in Educating Students with Disabilities	84.333		46,455	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		3,793,506	
<i>Pass-Through From Robert E Lee High School, Jacksonville, FL</i>	84.334			4,731
Child Care Access Means Parents in School	84.335		75,073	
Teacher Quality Partnership	84.336		1,466,911	
Assistive Technology-State Grants for Protection and Advocacy	84.343		170,266	
Reading First State Grants	84.357		17,716,973	
Rural Education	84.358		1,104,206	
Early Reading First	84.359		2,294,727	
School Leadership	84.363		216,172	
English Language Acquisition Grants	84.365		11,187,883	
Mathematics and Science Partnerships	84.366		2,781,903	
Improving Teacher Quality State Grants	84.367		49,840,936	
Grants for State Assessments and Related Activities	84.369		4,021,569	
Statewide Data Systems	84.372		1,465,939	
Special Education-Technical Assistance on State Data Collection	84.373		446,969	
School Improvement Grants	84.377		753,798	
College Access Challenge Grant Program	84.378		393,097	
Foreign Languages and Masters Degrees in Science, Technology, Engineering, Mathematic, and Critical Foreign Languages	84.381		61,163	
National Writing Project	84.928		50,888	
Other Assistance:				
<i>Pass-Through From Center for Civic Education</i>	84.000	Q304D080001		204,252
<i>Pass-Through From Loudoun County Public Schools</i>	84.000			92,720
Other Assistance	84.000	MOA DTD 10/29/08	25,191	
Total Excluding Clusters Identified Below			201,343,189	1,007,016
Early Intervention Services (IDEA) Cluster:				
Non-Stimulus:				
Special Education-Grants for Infants and Families	84.181		10,900,334	
Total Non-Stimulus			10,900,334	-
Stimulus (ARRA):				
Special Education - Grants for Infants and Families, Recovery Act	84.393		504,107	
Total Stimulus (ARRA)			504,107	-
Total Early Intervention Services (IDEA) Cluster			11,404,441	-
Special Education Center (IDEA) Cluster:				
Non-Stimulus:				
Special Education-Grants to States	84.027		277,615,626	
Special Education-Preschool Grants	84.173		9,464,354	
Total Non-Stimulus			287,079,980	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
Special Education Grants to States, Recovery Act	84.391		204,970	
Special Education - Preschool Grants, Recovery Act	84.392		5,960	
Total Stimulus (ARRA)			210,930	-
Total Special Education Center (IDEA) Cluster			287,290,910	-
State Fiscal Stabilization Fund Cluster:				
Stimulus (ARRA):				
State Fiscal Stabilization Fund (SFSF)-Government Services, Recovery Act	84.397		109,452,078	
Total Stimulus (ARRA)			109,452,078	-
Student Financial Assistance Programs Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007		8,338,254	
Federal Family Education Loans	84.032		496,613,898	
Federal Work-Study Program	84.033		9,075,243	
Federal Perkins Loan Program-Federal Capital Contributions	84.038		60,410,090	
Federal Pell Grant Program	84.063		206,495,886	
Federal Direct Student Loans	84.268		422,642,803	
Academic Competitiveness Grants	84.375		3,723,275	
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376		2,279,914	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		35,000	
Total Student Financial Assistance Programs Cluster			1,209,614,363	-
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	84.010		203,269,358	
Total Title I, Part A Cluster			203,269,358	-
Trio Cluster:				
TRIO-Student Support Services	84.042		4,978,258	
TRIO-Talent Search	84.044		1,576,140	
TRIO-Upward Bound	84.047		5,352,672	
TRIO-Educational Opportunity Centers	84.066		225,897	
TRIO-McNair Post-Baccalaureate Achievement	84.217		195,438	
Total Trio Cluster			12,328,405	-
Vocational Rehab Cluster:				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126		68,176,793	
Total Vocational Rehab Cluster			68,176,793	-
Research and Development Cluster:				
Undergraduate International Studies and Foreign Language Programs	84.016		38,663	
Overseas-Doctoral Dissertation Research Abroad	84.022		65,443	
Higher Education-Institutional Aid	84.031		1,452,692	
Career and Technical Education-Basic Grants to States	84.048		140,399	
Fund for the Improvement of Postsecondary Education	84.116		897,194	
Pass-Through From West Virginia University	84.116			2,466
Pass-Through From North Carolina State University	84.116			11,644
National Institute on Disability and Rehabilitation Research	84.133		2,896,606	
Pass-Through From University of Alabama	84.133			16,633
Safe and Drug-Free Schools and Communities-National Programs	84.184		523,639	
Graduate Assistance in Areas of National Need	84.200		2,961	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Javits Gifted and Talented Students Education Grant Program	84.206		1,075,447	
<i>Pass-Through From University Of Connecticut</i>	84.206			437,458
Fund for the Improvement of Education	84.215			
<i>Pass-Through From Montgomery County Public Schools</i>	84.215			37,741
Education Research, Development and Dissemination	84.305		5,591,528	
<i>Pass-Through From University of Chicago</i>	84.305			20,007
<i>Pass-Through From Ohio State University Research Foundation</i>	84.305			199,248
<i>Pass-Through From Columbia University</i>	84.305			125,588
<i>Pass-Through From Ohio State University</i>	84.305			175,761
<i>Pass-Through From University of South Carolina</i>	84.305			2,676
Special Education-State Personnel Development	84.323		28,271	
Research in Special Education	84.324		847,823	
<i>Pass-Through From Vanderbilt University</i>	84.324			52,203
<i>Pass-Through From Pennsylvania State University</i>	84.324			108,160
<i>Pass-Through From University of Connecticut</i>	84.324			41,511
<i>Pass-Through From Lehigh University</i>	84.324			171,213
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325		81,590	
Special Education-Technology and Media Services for Individuals with Disabilities	84.327		185,407	
<i>Pass-Through From WGBH Educational Foundation</i>	84.327			11,585
Comprehensive School Reform Demonstration	84.332			
<i>Pass-Through From Johns Hopkins University</i>	84.332			31,548
International Education-Technological Innovation and Cooperation for Foreign Information Access	84.337		232,450	
Transition to Teaching	84.350			
<i>Pass-Through From American Board for Certification of Teacher Excellence</i>	84.350			61,267
Improving Teacher Quality State Grants	84.367		78,311	
National Writing Project	84.928		8,923	
<i>Pass-Through From National Writing Project</i>	84.928			47,603
<i>Pass-Through From National Writing Project</i>	84.928			38,851
Other Assistance:				
Leadership Preparation	84.000	H325D020020	8,261	
National History Education	84.000	ED-07-CO-0088	1,557,921	
Total Research and Development Cluster			15,713,529	1,593,163
Total U.S. Department of Education			2,118,593,066	2,600,179
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS				
Smithsonian Institution Fellowship Program	85.601		10,406	
Total Scholarship and Fellowship Foundations			10,406	-
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
National Historical Publications and Records Grants	89.003		11,844	
Total Excluding Cluster Identified Below			11,844	-
Research and Development Cluster:				
National Historical Publications and Records Grants	89.003		702,747	
Total Research and Development Cluster			702,747	-
Total U.S. National Archives and Records Administration			714,591	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
ELECTIONS ASSISTANCE COMMISSION				
Help America Vote Act Requirements Payments	90.401		4,737,916	
Total Elections Assistance Commission			4,737,916	-
U.S. INSTITUTE OF PEACE				
Annual Grant Competition	91.001		20,521	
Total U.S. Institute of Peace			20,521	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Non-Stimulus:				
Public Health and Social Services Emergency Fund	93.003		(124,214)	
Medical Reserve Corps Small Grant Program	93.008		27,846	
<i>Pass-Through From National Association of County and City Health Officials</i>	93.008			62,507
HIV Prevention Programs for Women	93.015		64,752	
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		113,990	
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042		413,666	
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	93.043		494,663	
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	93.048		294,861	
Alzheimer's Disease Demonstration Grants to States	93.051		92,946	
National Family Caregiver Support, Title III, Part E	93.052		3,456,819	
Global AIDS	93.067		23,037	
Public Health Emergency Preparedness	93.069		19,246,742	
Food and Drug Administration-Research	93.103		3,744	
Model State-Supported Area Health Education Centers	93.107		700,224	
Maternal and Child Health Federal Consolidated Programs	93.110		473,323	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,233,006	
Nurse Anesthetist Traineeships	93.124		18,593	
Emergency Medical Services for Children	93.127		213,061	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		138,382	
Grants to Increase Organ Donations	93.134		325,741	
<i>Pass-Through From Lifenet Health</i>	93.134			63,903
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,772,406	
<i>Pass-Through From Alterattives, Incorporated</i>	93.136			3,929
Protection and Advocacy for Individuals with Mental Illness	93.138		492,593	
AIDS Education and Training Centers	93.145			
<i>Pass-Through From Inova Health System</i>	93.145			11,274
<i>Pass-Through From University of Pittsburgh</i>	93.145			273,714
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,204,245	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		346,060	
Grants for State Loan Repayment	93.165		80,442	
Nursing Workforce Diversity	93.178		216,051	
Disabilities Prevention	93.184		164,769	
<i>Pass-Through From University of Maryland</i>	93.184			226,985
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		603,370	
Family Planning-Services	93.217		4,499,380	
Traumatic Brain Injury-State Demonstration Grant Program	93.234		236,790	
Abstinence Education Program	93.235		90	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
State Rural Hospital Flexibility Program	93.241		958,549	
<i>Pass-Through From Virginia Telehealth Network, Incorporated</i>	93.241			214,450
Mental Health Research Grants	93.242			
<i>Pass-Through From University of Illinois</i>	93.242			14,078
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		2,230,304	
<i>Pass-Through From Daily Planet</i>	93.243			33,222
<i>Pass-Through From Northern Virginia AIDS Ministry</i>	93.243			27,012
Advanced Education Nursing Grant Program	93.247		569	
Universal Newborn Hearing Screening	93.251		99,941	
Poison Control Stabilization and Enhancement Grants	93.253		109,351	
Nurse Faculty Loan Program (NFLP)	93.264		76,908	
Comprehensive Geriatric Education Program (CGEP)	93.265		67,096	
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		7,962,481	
<i>Pass-Through From University of Pennsylvania</i>	93.283			2,418
Small Rural Hospital Improvement Grants	93.301		62,615	
Advanced Education Nursing Traineeships	93.358		132,474	
Nurse Education, Practice, and Retention Grants	93.359		423,691	
Cancer Cause and Prevention Research	93.393			
<i>Pass-Through From University of Kentucky</i>	93.393			75,276
Promoting Safe and Stable Families	93.556		7,459,372	
Child Support Enforcement	93.563		44,324,864	
Refugee and Entrant Assistance-State Administered Programs	93.566		7,116,578	
Low-Income Home Energy Assistance	93.568		101,820,138	
Refugee and Entrant Assistance-Discretionary Grants	93.576		303,112	
Refugee and Entrant Assistance-Targeted Assistance Grants	93.584		751,898	
State Court Improvement Program	93.586		540,005	
Community-Based Child Abuse Prevention Grants	93.590		599,133	
Grants to States for Access and Visitation Programs	93.597		121,510	
Chafee Education and Training Vouchers Program (ETV)	93.599		786,968	
Assets for Independence Demonstration Program	93.602			
<i>Pass-Through From Lewin Group</i>	93.602			35,583
Adoption Incentive Payments	93.603		162,623	
Voting Access for Individuals with Disabilities-Grants to States	93.617		102,447	
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618		73,621	
Developmental Disabilities Basic Support and Advocacy Grants	93.630		2,338,965	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		392,080	
Children's Justice Grants to States	93.643		354,221	
Child Welfare Services-State Grants	93.645		5,334,009	
Social Services Research and Demonstration	93.647		40,533	
Adoption Opportunities	93.652		123,322	
Foster Care-Title IV-E	93.658		63,584,397	
Adoption Assistance	93.659		21,305,958	
Social Services Block Grant	93.667		65,452,581	
Child Abuse and Neglect State Grants	93.669		344,382	
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671		2,568,355	
Chafee Foster Care Independence Program	93.674		2,522,524	
Children's Health Insurance Program (CHIP)	93.767		146,623,838	
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768		442,774	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779		1,288,231	
Alternatives to Psychiatric Residential Treatment Facilities for Children	93.789		108,497	
Money Follows the Person Rebalancing Demonstration	93.791		6,704,254	
Allergy, Immunology and Transplantation Research	93.855		180,213	
Microbiology and Infectious Diseases Research	93.856		14,554,048	
<i>Pass-Through From University of Maryland</i>	93.856			2,331

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Biomedical Research and Research Training	93.859		600,216	
Child Health and Human Development Extramural Research	93.865		46,900	
Medical Library Assistance	93.879		164,352	
Grants for Residency Training in Primary Care Medicine and Dentistry	93.884		78,458	
National Bioterrorism Hospital Preparedness Program	93.889		14,238,067	
Grants to States for Operation of Offices of Rural Health	93.913		162,634	
HIV Care Formula Grants	93.917		31,026,061	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		381,064	
Healthy Start Initiative	93.926		1,055,765	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		348,978	
HIV Prevention Activities-Health Department Based	93.940		5,079,961	
HIV Demonstration, Research, Public, and Professional Education Projects	93.941		76,364	
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		1,311,084	
Assistance Programs for Chronic Disease Prevention and Control	93.945		14,609	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		148,963	
Block Grants for Community Mental Health Services	93.958		10,624,272	
Block Grants for Prevention and Treatment of Substance Abuse	93.959		43,094,680	
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		1,880,678	
<i>Pass-Through From Maryland Department of Health</i>	93.977			679
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988		316,237	
Preventive Health and Health Services Block Grant	93.991		1,771,615	
Maternal and Child Health Services Block Grant to the States	93.994		12,262,258	
Adolescent Family Life-Demonstration Projects	93.995		191,812	
Other Assistance:				
<i>Pass-Through From United Way</i>	93.000	90LO151/01		7,082
Other Assistance	93.000	IPA DTD 12/10/08	39,842	
Basic Health Literacy, Cultural	93.000	805720	814	
Behavior Change Communication Training	93.000	890297-0	3,344	
Feed Inspection	93.000	HHSF223200740105P	14,351	
Food Inspection	93.000	HHSF223200840106C	70,535	
Mammography Contract	93.000	HHSF223200840161C	221,638	
Media Advocacy Training	93.000	890298-0	1,521	
NIMH Neuropathology Pjt Contract	93.000	NO1MH12003	184,293	
Social Marketing: Introduction Training	93.000	805712	478	
Total Non-Stimulus			672,788,652	1,054,443
Stimulus (ARRA):				
Child Support Enforcement	93.563		17,657,459	
Adoption Assistance	93.659		5,038,002	
Total Stimulus (ARRA)			22,695,461	-
Total Excluding Clusters Identified Below			695,484,113	1,054,443
Aging Cluster:				
Non-Stimulus:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044		10,625,028	
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045		10,815,780	
Nutrition Services Incentive Program	93.053		2,001,702	
Total Non-Stimulus			23,442,510	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
Aging Home-Delivered Nutrition Services for States	93.705		12,529	
Aging Congregate Nutrition Services for States	93.707		29,728	
Total Stimulus (ARRA)			42,257	-
Total Aging Cluster			23,484,767	-
CCDF Cluster:				
Child Care and Development Block Grant	93.575		48,011,423	
<i>Pass-Through From Child Development Resources Incorporated</i>	93.575			6,574
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		63,117,852	
Total CCDF Cluster			111,129,275	6,574
CSBG Cluster:				
Community Services Block Grant	93.569		11,349,354	
Total CSBG Cluster			11,349,354	-
Head Start Cluster:				
Head Start	93.600		695,246	
<i>Pass-Through From Richmond Public Schools</i>	93.600			1,228,268
Total Head Start Cluster			695,246	1,228,268
Immunization Cluster:				
Immunization Grants	93.268		48,200,072	
Total Immunization Cluster			48,200,072	-
Medicaid Cluster:				
Non-Stimulus:				
State Medicaid Fraud Control Units	93.775		3,585,036	
State Survey and Certification of Health Care Providers and Suppliers	93.777		6,157,445	
Medical Assistance Program	93.778		2,914,908,554	
Total Non-Stimulus			2,924,651,035	-
Medicaid Cluster:				
Stimulus (ARRA):				
Medical Assistance Program	93.778		372,506,161	
Total Stimulus (ARRA)			372,506,161	-
Total Medicaid Cluster			3,297,157,196	-
Student Financial Assistance Programs Cluster:				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		7,991,100	
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		495,658	
Nursing Student Loans	93.364		2,024,800	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		101,742	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		15,486	
Total Student Financial Assistance Programs Cluster			10,628,786	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		148,166,399	
Total TANF Cluster			148,166,399	-
Research and Development Cluster:				
Non-Stimulus:				
HIV Prevention Programs for Women	93.015		76,240	
Innovations in Applied Public Health Research	93.061			
<i>Pass-Through From University of Chicago</i>	93.061			22,849
<i>Pass-Through From University of Utah</i>	93.061			309,365
Centers for Genomics and Public Health	93.063			
<i>Pass-Through From University of California, Los Angeles</i>	93.063			366,913
Food and Drug Administration-Research	93.103		26,146	
<i>Pass-Through From Research Triangle Institute</i>	93.103			82,270
<i>Pass-Through From Indiana University Press</i>	93.103			3,698
<i>Pass-Through From Johns Hopkins University</i>	93.103			33,028
Maternal and Child Health Federal Consolidated Programs	93.110		577,844	
<i>Pass-Through From Children's National Medical Center</i>	93.110			22,519
<i>Pass-Through From The Children's Hospital of Philadelphia</i>	93.110			30,460
<i>Pass-Through From Organix Incorporated</i>	93.110			9,646
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.110			19,860
<i>Pass-Through From Association of University Centers on Disabilities</i>	93.110			122,078
Environmental Health	93.113		1,122,281	
<i>Pass-Through From University of North Carolina</i>	93.113			38,805
<i>Pass-Through From Wayne State University</i>	93.113			22,789
Grants for Preventive Medicine	93.117		66,841	
Oral Diseases and Disorders Research	93.121		3,115,765	
<i>Pass-Through From Luna Innovations, Incorporated</i>	93.121			13,261
<i>Pass-Through From University of Medicine and Dentistry New Jersey</i>	93.121			30,124
<i>Pass-Through From University of Georgia</i>	93.121			23,854
Injury Prevention and Control Research and State and Community Based Programs	93.136		883,095	
<i>Pass-Through From National Association of Emergency Medical System Physicians</i>	93.136			15,509
Human Genome Research	93.172		670,908	
<i>Pass-Through From Immunome, Incorporated</i>	93.172			7,501
<i>Pass-Through From University of Chicago Argonne, LLC</i>	93.172			702,994
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.172			749
Research Related to Deafness and Communication Disorders	93.173		3,525,863	
<i>Pass-Through From Ohio University</i>	93.173			56,371
<i>Pass-Through From University of Maryland</i>	93.173			60,032
<i>Pass-Through From Gallaudet University</i>	93.173			145,262
<i>Pass-Through From University Of Minnesota</i>	93.173			386,146
Disabilities Prevention	93.184		779	
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		2,425	
Research and Training in Complementary and Alternative Medicine	93.213		2,769,959	
<i>Pass-Through From University Of Pittsburgh</i>	93.213			53,932
Research on Healthcare Costs, Quality and Outcomes	93.226		962,922	
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.226			78,317
<i>Pass-Through From Michigan State University</i>	93.226			(9,195)
Consolidated Knowledge Development and Application (KD&A) Program	93.230		37,363	
Mental Health Research Grants	93.242		5,781,700	
<i>Pass-Through From University of Illinois at Chicago</i>	93.242			19,084
<i>Pass-Through From Northwestern University</i>	93.242			609,479
<i>Pass-Through From Indiana University</i>	93.242			71,781
<i>Pass-Through From Informed Simplifications, LLC</i>	93.242			54,225
<i>Pass-Through From University of California, Los Angeles</i>	93.242			177,935

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Michigan State University</i>	93.242			7,501
<i>Pass-Through From Evanston Northwestern Healthcare Research Institute</i>	93.242			16,443
<i>Pass-Through From University of Kentucky</i>	93.242			13,211
<i>Pass-Through From University of California Los Angeles Neuropsychiatric Institute</i>	93.242			70,240
<i>Pass-Through From Boston University</i>	93.242			57,036
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243			
<i>Pass-Through From Mental Health Association of the New River Valley</i>	93.243			23,649
<i>Pass-Through From University of California, San Francisco</i>	93.243			33,346
<i>Pass-Through From Central Virginia Community Services Board</i>	93.243			91,127
Poison Control Stabilization and Enhancement Grants	93.253		160,024	
Occupational Safety and Health Research Projects	93.262		1,173,267	
<i>Pass-Through From The University of Kentucky Research Foundation</i>	93.262			7,775
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271		129,712	
Alcohol National Research Service Awards for Research Training	93.272		137,506	
Alcohol Research Programs	93.273		4,877,072	
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.273			74,045
<i>Pass-Through From The University of Rhode Island</i>	93.273			1,737
<i>Pass-Through From Prevention Research Center</i>	93.273			1,062
<i>Pass-Through From University of Arkansas for Medical Sciences</i>	93.273			6,060
Drug-Free Communities Support Program Grants	93.276		89,903	
Drug Abuse and Addiction Research Programs	93.279		13,501,836	
<i>Pass-Through From University of Pittsburgh</i>	93.279			89,287
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.279			16,140
<i>Pass-Through From Research Triangle Institute</i>	93.279			168,301
<i>Pass-Through From Scripps Research Institute</i>	93.279			202,600
<i>Pass-Through From Medical University of South Carolina</i>	93.279			17,149
<i>Pass-Through From University Of Pittsburgh</i>	93.279			123,133
<i>Pass-Through From University of Arkansas for Medical Sciences</i>	93.279			84,370
<i>Pass-Through From University of Illinois</i>	93.279			52,242
<i>Pass-Through From University of Kentucky</i>	93.279			10,588
<i>Pass-Through From University of Memphis</i>	93.279			43,204
<i>Pass-Through From Organix Incorporated</i>	93.279			21,586
<i>Pass-Through From Johns Hopkins University</i>	93.279			312,500
<i>Pass-Through From Duke University</i>	93.279			453,635
<i>Pass-Through From University Of Pennsylvania</i>	93.279			22,229
<i>Pass-Through From Wayne State University</i>	93.279			103,888
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.279			61,072
<i>Pass-Through From University of Washington</i>	93.279			53,466
<i>Pass-Through From Adenosine Therapeutics, LLC</i>	93.279			(214)
Mental Health Research Career/Scientist Development Awards	93.281		728,898	
Mental Health National Research Service Awards for Research Training	93.282		328,560	
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		1,031,702	
<i>Pass-Through From University Of Pennsylvania</i>	93.283			20,200
<i>Pass-Through From Wake Forest University</i>	93.283			9,697
<i>Pass-Through From McGuire Research Institute</i>	93.283			23,918
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.283			48,167
<i>Pass-Through From Bon Secours Saint Mary's Hospital</i>	93.283			6,131
<i>Pass-Through From University of Pennsylvania</i>	93.283			26,291
<i>Pass-Through From National Center on Birth Defects and Development</i>	93.283			32,140
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		4,344,896	
<i>Pass-Through From University of California, Santa Barbara</i>	93.286			15,228
<i>Pass-Through From ADA Technologies Incorporated</i>	93.286			24,350
<i>Pass-Through From The Children's Hospital of Philadelphia</i>	93.286			23,971
Minority Health and Health Disparities Research	93.307		2,877,791	
Trans-NIH Research Support	93.310		863,387	
<i>Pass-Through From Duke University</i>	93.310			33,251

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Scripps Research Institute</i>	93.310			44,229
<i>Pass-Through From University of California, Los Angeles</i>	93.310			75,853
Advanced Education Nursing Traineeships	93.358		207,342	
Nursing Research	93.361		2,662,654	
<i>Pass-Through From University of California San Diego</i>	93.361			17,880
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.361			26,569
<i>Pass-Through From PocketSonics</i>	93.361			69,119
<i>Pass-Through From Research Foundation of State University of New York at Binghamton</i>	93.361			7,191
National Center for Research Resources	93.389		10,036,624	
<i>Pass-Through From University of California, Los Angeles</i>	93.389			236,561
<i>Pass-Through From Barron Associates, Incorporated</i>	93.389			12,053
<i>Pass-Through From University of Connecticut</i>	93.389			20,481
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.389			7,924
Cancer Cause and Prevention Research	93.393		7,113,702	
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.393			4,882
<i>Pass-Through From Sloan-Kettering Institute</i>	93.393			187,238
Cancer Detection and Diagnosis Research	93.394		3,007,843	
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.394			45,888
<i>Pass-Through From INCOGEN Incorporated</i>	93.394			31,154
<i>Pass-Through From University of Houston</i>	93.394			47,133
Cancer Treatment Research	93.395		9,549,980	
<i>Pass-Through From The Gynecologic Oncology Group</i>	93.395			28,367
<i>Pass-Through From Mayo Clinic Rochester</i>	93.395			3,424
<i>Pass-Through From Georgetown University</i>	93.395			93,489
<i>Pass-Through From Arizona State University</i>	93.395			28,281
<i>Pass-Through From University of Nebraska Medical Center</i>	93.395			23,182
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.395			6,380
<i>Pass-Through From University of Richmond</i>	93.395			2,098
<i>Pass-Through From Northwestern University</i>	93.395			52,363
<i>Pass-Through From American College of Radiology</i>	93.395			129,862
<i>Pass-Through From Thomas Jefferson University</i>	93.395			17
<i>Pass-Through From Childhood Cancer Foundation</i>	93.395			7,893
<i>Pass-Through From Duke Clinical Research Institute</i>	93.395			3,932
<i>Pass-Through From Duke University</i>	93.395			10,171
Cancer Biology Research	93.396		7,922,487	
<i>Pass-Through From Emory University</i>	93.396			3,840
<i>Pass-Through From Vanderbilt University Medical Center</i>	93.396			94,384
<i>Pass-Through From Georgetown University Medical Center</i>	93.396			328,551
Cancer Centers Support Grants	93.397		3,016,484	
<i>Pass-Through From Frontier Science and Technology Research Foundation, Incorporated</i>	93.397			23,344
<i>Pass-Through From University of Rochester</i>	93.397			159,548
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.397			42,786
<i>Pass-Through From Massachusetts Institute of Technology</i>	93.397			42,427
Cancer Research Manpower	93.398		1,620,125	
Cancer Control	93.399		1,037,362	
<i>Pass-Through From Advanced Sensor Development Radiation Monitoring Devices, Incorporated</i>	93.399			21,015
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.399			233,572
<i>Pass-Through From National Surgical Adjuvant Breast and Bowel Project Foundation</i>	93.399			18,400
<i>Pass-Through From Southwest Oncology Group</i>	93.399			1,481
<i>Pass-Through From University of North Carolina at Charlotte</i>	93.399			32,156
<i>Pass-Through From Fred Hutchinson Cancer Research Center</i>	93.399			25
Developmental Disabilities Projects of National Significance	93.631		140,416	
Children's Justice Grants to States	93.643		43,997	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		1,149,375	
<i>Pass-Through From Virginia Center on Aging</i>	93.779			2,543

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Health Careers Opportunity Program	93.822			
<i>Pass-Through From University of Texas Health Science Center at San Antonio</i>	93.822			100,519
Cardiovascular Diseases Research	93.837		24,473,554	
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.837			22,409
<i>Pass-Through From University Of Miami</i>	93.837			15,245
<i>Pass-Through From Boston University School of Medicine</i>	93.837			22,381
<i>Pass-Through From University of Kentucky</i>	93.837			61,136
<i>Pass-Through From Case Western Reserve University</i>	93.837			1,838
<i>Pass-Through From University of Central Florida</i>	93.837			20,853
<i>Pass-Through From University of California San Diego</i>	93.837			13,627
<i>Pass-Through From Sloan Kettering Institute for Cancer Research</i>	93.837			1,480
<i>Pass-Through From Saint Lukes Health System</i>	93.837			3
<i>Pass-Through From McGuire Research Institute</i>	93.837			173,196
<i>Pass-Through From University Of Pittsburgh</i>	93.837			80,663
<i>Pass-Through From Infinite Biomedical Technologies</i>	93.837			12,271
<i>Pass-Through From Abbott Labs</i>	93.837			91,692
<i>Pass-Through From Arizona State University</i>	93.837			7,543
<i>Pass-Through From Empirical Technologies Corporation</i>	93.837			9,297
<i>Pass-Through From University of Missouri-Columbia</i>	93.837			27,127
<i>Pass-Through From Cedars-Sinai Medical Center</i>	93.837			521,202
Lung Diseases Research	93.838		4,275,252	
<i>Pass-Through From The Cleveland Clinic Foundation</i>	93.838			137,811
<i>Pass-Through From Washington University</i>	93.838			10,772
<i>Pass-Through From Xemed LLC</i>	93.838			36,651
<i>Pass-Through From Dartmouth College</i>	93.838			5,205
Blood Diseases and Resources Research	93.839		1,092,850	
<i>Pass-Through From NovellMed Therapeutics, Incorporated</i>	93.839			73,597
<i>Pass-Through From Childhood Cancer Foundation</i>	93.839			6,472
<i>Pass-Through From The University of Kentucky Research Foundation</i>	93.839			582
<i>Pass-Through From Yale University</i>	93.839			40,174
<i>Pass-Through From National Marrow Donor Program</i>	93.839			93,081
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		3,349,286	
<i>Pass-Through From University of Pittsburgh</i>	93.846			138,151
<i>Pass-Through From University Of Wisconsin</i>	93.846			96,751
<i>Pass-Through From University Of Iowa</i>	93.846			10,923
Diabetes, Digestive, and Kidney Disease Extramural Research	93.847		23,055,638	
<i>Pass-Through From Children's Research Institute</i>	93.847			94,418
<i>Pass-Through From Benaroya Research Institute</i>	93.847			164
<i>Pass-Through From Medical College of Georgia Research Institute, Incorporated</i>	93.847			51,691
<i>Pass-Through From Henry Ford Health System</i>	93.847			38,908
<i>Pass-Through From Kaiser Foundation Research Institute</i>	93.847			91,461
<i>Pass-Through From Wake Forest University</i>	93.847			131,527
<i>Pass-Through From University Of Minnesota</i>	93.847			12,100
<i>Pass-Through From Montefiore Medical Center</i>	93.847			5,146
<i>Pass-Through From Duke University</i>	93.847			69,353
<i>Pass-Through From Johns Hopkins University</i>	93.847			10,950
<i>Pass-Through From Joslin Diabetes Center Incorporated</i>	93.847			54,265
<i>Pass-Through From University Of Iowa</i>	93.847			6,324
<i>Pass-Through From George Washington University</i>	93.847			50,340
Digestive Diseases and Nutrition Research	93.848		5,214,683	
<i>Pass-Through From Mayo Foundation</i>	93.848			130,441
<i>Pass-Through From Emmes Corporation</i>	93.848			1,729
<i>Pass-Through From University of Texas Southwestern Medical Center at Dallas</i>	93.848			111,114
<i>Pass-Through From University of Pittsburgh</i>	93.848			2,235
<i>Pass-Through From University of Michigan</i>	93.848			9,142
Kidney Diseases, Urology and Hematology Research	93.849		1,312,797	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Angion Biomedica Corporation</i>	93.849			155,516
<i>Pass-Through From Wake Forest University</i>	93.849			83,023
<i>Pass-Through From Joslin Diabetes Center, Incorporated</i>	93.849			47,769
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		14,542,644	
<i>Pass-Through From Mayo Clinic Jacksonville</i>	93.853			147,460
<i>Pass-Through From University of Kentucky</i>	93.853			28,712
<i>Pass-Through From George Washington University</i>	93.853			1,000
<i>Pass-Through From University Hospital Antwerp</i>	93.853			122,588
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.853			25,959
<i>Pass-Through From Columbia University</i>	93.853			4,662
<i>Pass-Through From Erasmus University Medical Center at Rotterdam</i>	93.853			109
<i>Pass-Through From Johns Hopkins University</i>	93.853			65,868
<i>Pass-Through From Monteiore Medical Center</i>	93.853			424,267
<i>Pass-Through From Children's National Medical Center</i>	93.853			29,823
<i>Pass-Through From University of Oklahoma Health Sciences Center</i>	93.853			69,980
<i>Pass-Through From Saint Luke's Roosevelt Hospital Center</i>	93.853			96,257
<i>Pass-Through From University of Florida</i>	93.853			23,051
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.853			63,237
<i>Pass-Through From University of California, San Diego</i>	93.853			(7,303)
<i>Pass-Through From Morehouse School Of Medicine</i>	93.853			54,320
<i>Pass-Through From Beth Israel Deaconess Medical Center</i>	93.853			81
<i>Pass-Through From Massachusetts General Hospital</i>	93.853			21,072
<i>Pass-Through From Mayo Foundation</i>	93.853			4,876
<i>Pass-Through From University of Medicine and Dentistry of New Jersey</i>	93.853			9,339
<i>Pass-Through From University of Cincinnati</i>	93.853			2,864
<i>Pass-Through From University Of Maryland</i>	93.853			(73,120)
<i>Pass-Through From University Of Minnesota</i>	93.853			18,128
<i>Pass-Through From University Of Rochester</i>	93.853			1,362
<i>Pass-Through From Yale University</i>	93.853			19,015
<i>Pass-Through From University of California, San Francisco</i>	93.853			16,624
Allergy, Immunology and Transplantation Research	93.855		26,673,797	
<i>Pass-Through From Purdue University</i>	93.855			6,151
<i>Pass-Through From University of Alabama</i>	93.855			26,689
<i>Pass-Through From University of Cincinnati</i>	93.855			48,954
<i>Pass-Through From Institute of Clinical Research</i>	93.855			164,450
<i>Pass-Through From Phthisis Diagnostics, Incorporated</i>	93.855			99,281
<i>Pass-Through From Program for Appropriate Technology in Health</i>	93.855			5,237
<i>Pass-Through From Henry Ford Health System</i>	93.855			769
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.855			44,744
<i>Pass-Through From University of Wisconsin Madison</i>	93.855			102,820
<i>Pass-Through From University of Maryland Baltimore</i>	93.855			72,048
<i>Pass-Through From Mayo Clinic</i>	93.855			178,401
<i>Pass-Through From Johns Hopkins University</i>	93.855			109,607
<i>Pass-Through From Techlab Research</i>	93.855			210,836
<i>Pass-Through From Carnegie-Mellon University</i>	93.855			20,446
<i>Pass-Through From George Washington University</i>	93.855			292,449
<i>Pass-Through From University of Washington</i>	93.855			37,578
<i>Pass-Through From Adenosine Therapeutics, LLC</i>	93.855			98,804
<i>Pass-Through From The University of Vermont</i>	93.855			76,859
<i>Pass-Through From University of California, Los Angeles</i>	93.855			59,653
<i>Pass-Through From University of Bahia, Brazil</i>	93.855			79,005
<i>Pass-Through From University Of Maryland</i>	93.855			31,870
Microbiology and Infectious Diseases Research	93.856		2,026,405	
<i>Pass-Through From University Of Maryland</i>	93.856			1,259,227
<i>Pass-Through From University of Maryland Baltimore</i>	93.856			379,596
<i>Pass-Through From University Of Colorado</i>	93.856			139,962
<i>Pass-Through From VLP Biotech Incorporated</i>	93.856			74,538
<i>Pass-Through From Marine Biological Laboratory</i>	93.856			54,379

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Portland State University</i>	93.856			25,123
<i>Pass-Through From Social and Scientific Systems</i>	93.856			(46,058)
<i>Pass-Through From Tufts University</i>	93.856			229,906
<i>Pass-Through From University of Minnesota</i>	93.856			(1,149)
<i>Pass-Through From Vaccine Research Institute of San Diego</i>	93.856			93,844
Biomedical Research and Research Training	93.859		29,170,982	
<i>Pass-Through From Johns Hopkins University</i>	93.859			43,743
<i>Pass-Through From University of Minnesota</i>	93.859			14,678
<i>Pass-Through From Luna Innovations</i>	93.859			75,997
<i>Pass-Through From Utah State University</i>	93.859			12,562
<i>Pass-Through From Research Triangle Institute</i>	93.859			48,677
<i>Pass-Through From Duke University</i>	93.859			44,386
<i>Pass-Through From University Of Texas Southwestern Medical Center At Dallas</i>	93.859			146,871
<i>Pass-Through From University of Utah</i>	93.859			177,614
<i>Pass-Through From University of Alabama at Birmingham</i>	93.859			13,661
Child Health and Human Development Extramural Research	93.865		13,884,814	
<i>Pass-Through From University of Pittsburgh</i>	93.865			64,832
<i>Pass-Through From Social and Scientific Systems</i>	93.865			13
<i>Pass-Through From University of Colorado</i>	93.865			88,059
<i>Pass-Through From Washington University</i>	93.865			83,776
<i>Pass-Through From University of Minnesota</i>	93.865			142
<i>Pass-Through From University of New Mexico</i>	93.865			(578)
<i>Pass-Through From University of Pennsylvania</i>	93.865			19,629
<i>Pass-Through From Ohio State University Research Foundation</i>	93.865			29,534
<i>Pass-Through From University Of Maryland</i>	93.865			1,504
<i>Pass-Through From University of California, San Diego</i>	93.865			21,378
<i>Pass-Through From Jackson Laboratories</i>	93.865			8,506
<i>Pass-Through From Simbex</i>	93.865			82,647
<i>Pass-Through From University of Alabama</i>	93.865			33,340
Aging Research	93.866		3,549,310	
<i>Pass-Through From University of Southern Mississippi</i>	93.866			27,678
<i>Pass-Through From Duke University</i>	93.866			141,477
<i>Pass-Through From Gencia Corporation</i>	93.866			118,283
<i>Pass-Through From Mayo Clinic Rochester</i>	93.866			62,899
<i>Pass-Through From University of Illinois</i>	93.866			33,834
<i>Pass-Through From President and Fellows of Harvard College</i>	93.866			49,260
<i>Pass-Through From University of Maryland</i>	93.866			63,625
<i>Pass-Through From University of Rochester</i>	93.866			1,090
<i>Pass-Through From University of California at Los Angeles</i>	93.866			73,018
<i>Pass-Through From Boston University</i>	93.866			32,284
<i>Pass-Through From University Of Pittsburgh</i>	93.866			80,453
<i>Pass-Through From Pacific Health Research Institute</i>	93.866			190,308
<i>Pass-Through From University Of Michigan</i>	93.866			7,471
<i>Pass-Through From University of South Carolina</i>	93.866			17,615
<i>Pass-Through From Iasis Molecular Sciences</i>	93.866			10,199
Vision Research	93.867		2,128,033	
<i>Pass-Through From EyeRx Research , Incorporated</i>	93.867			61,225
<i>Pass-Through From EyeRx Research, Incorporated</i>	93.867			8,653
Medical Library Assistance	93.879		828,606	
<i>Pass-Through From University Of Pittsburgh</i>	93.879			(1)
<i>Pass-Through From University Of Maryland</i>	93.879			50,355
Grants for Residency Training in Primary Care Medicine and Dentistry	93.884		531,824	
Specially Selected Health Projects	93.888		70,197	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		464,339	
International Research and Research Training	93.989		1,392,868	
<i>Pass-Through From Vanderbilt University</i>	93.989			59,717

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance:				
<i>Pass-Through From AFrame Digital LLC</i>	93.000	Contract AFD-12		9,289
<i>Pass-Through From Booz Allen & Hamilton</i>	93.000	90523CBS17		389
<i>Pass-Through From Georgetown University Medical Center</i>	93.000	RX 4400-061-VP15		92,892
<i>Pass-Through From L-3 Services Incorporated</i>	93.000	SYC-TS2-07-CDCWM-004		20,008
<i>Pass-Through From Pennsylvania State University</i>	93.000	7-R01-MH050006-14		16,501
<i>Pass-Through From Social and Scientific Systems Incorporated</i>	93.000	LOG-SUBCONT #DMID1-VBI		720,313
<i>Pass-Through From Syntectics for Management Decisions , Incorporated</i>	93.000			218,585
<i>Pass-Through From University of California, San Diego</i>	93.000	HHSN271200800035C		68,320
<i>Pass-Through From University of Maryland Baltimore</i>	93.000			6,087
<i>Pass-Through From University of Utah</i>	93.000	9/3/2008		12,477
Other Assistance	93.000	1 R15 CA113331-01	52,868	
Other Assistance	93.000	1 R15 HL085229-01A1	46,787	
Other Assistance	93.000	5 R01 OH007882-04	75,582	
Other Assistance	93.000	5 R25 RR018529-05	231,346	
Other Assistance	93.000	HHSF223200730891P	47,746	
Other Assistance	93.000	HHSN266200400035C	2,855,213	
Other Assistance	93.000	HHSN27520053405C	406,816	
Other Assistance	93.000	K01 MH079945	119,592	
Academic Research Enhancement	93.000	1R15GM072525-01A2	52,164	
Academic Research Enhancement	93.000	1R15HL089925-01	51,335	
Clinical Rehabilitation Research Studies of Persons with Pulmonary Hypertension	93.000	HHSN269200700203P	48,724	
Generation and Description of Dendritic Morphology	93.000	2R01NS039600-09	124,081	
Intergovernmental Personnel Act	93.000		5,235	
Intergovernmental Personnel Act - McAuley	93.000		72,023	
Neuroinformatics of the Hippocampus	93.000	IR21N58816-1A2	74,423	
Optimal Detection of Decadal Predictability	93.000	DE-FG02-08ER64633	2,208	
Sustaining Teachers	93.000	90YR0020/01	125,839	
Use of Instrumental Variable Methods in Evaluating Cancer Outcomes	93.000	HHSN2612007003	5	
Total Non-Stimulus			259,802,942	19,712,872
Stimulus (ARRA):				
Trans-NIH Recovery Act Research Support	93.701		84,488	
Total Stimulus (ARRA)			84,488	-
Total Research and Development Cluster			259,887,430	19,712,872
Total U.S. Department of Health and Human Services			4,606,182,638	22,002,157

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

State Commissions	94.003		277,138	
Learn and Serve America-School and Community Based Programs	94.004		317,918	
Learn and Serve America-Higher Education	94.005		136,657	
<i>Pass-Through From Morehouse School of Medicine</i>	94.005			8,323
<i>Pass-Through From University of Washington</i>	94.005			35,240
AmeriCorps	94.006		2,865,104	
<i>Pass-Through From Jumpstart New York</i>	94.006			63,600
Planning and Program Development Grants	94.007		30,494	
<i>Pass-Through From American Association of Community Colleges</i>	94.007			14,396
Training and Technical Assistance	94.009		115,538	
Other Assistance:				
<i>Pass-Through From Elon University</i>	94.000	Letter Dated 12/12/09		993
Total Excluding Cluster Identified Below			3,742,849	122,552

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
<i>Pass-Through From The Phoenix Project</i>	94.005			8,400
Total Research and Development Cluster			-	8,400
Total Corporation for National and Community Service			3,742,849	130,952
SOCIAL SECURITY COMMISSION				
Social Security-Work Incentives Planning and Assistance Program	96.008		93,799	
Total Excluding Cluster Identified Below			93,799	-
Disability Insurance/SSI Cluster:				
Social Security-Disability Insurance	96.001		36,932,851	
Total Disability Insurance/SSI Cluster			36,932,851	-
Total Social Security Commission			37,026,650	-
DEPARTMENT OF HOMELAND SECURITY				
Urban Areas Security Initiative	97.008		574,172	
<i>Pass-Through From District of Columbia</i>	97.008			8,281
<i>Pass-Through From Office of the Deputy Mayor for Public Safety and Justice</i>	97.008			467,458
Boating Safety Financial Assistance	97.012		2,139,508	
Pre-Disaster Mitigation (PDM) Competitive Grants	97.017		175,431	
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		139,306	
Flood Mitigation Assistance	97.029		674	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		21,214,515	
Hazard Mitigation Grant	97.039		3,575,385	
National Dam Safety Program	97.041		72,097	
Emergency Management Performance Grants	97.042		5,158,111	
State Fire Training Systems Grants	97.043		36,334	
Cooperating Technical Partners	97.045		120,945	
Pre-Disaster Mitigation	97.047		495	
Citizen Corps	97.053		239,030	
Port Security Grant Program	97.056		1,610,063	
Competitive Training Grants	97.068		179,740	
Map Modernization Management Support	97.070		85,912	
Metropolitan Medical Response System	97.071		1,180,050	
<i>Pass-Through From Metropolitan Medical Response System</i>	97.071			61,849
State Homeland Security Program (SHSP)	97.073		12,049,019	
Law Enforcement Terrorism Prevention Program (LETPP)	97.074		5,415,128	
Rail and Transit Security Grant Program	97.075		235,444	
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	97.077		8,054	
Buffer Zone Protection Plan (BZPP)	97.078		911,271	
Repetitive Flood Claims	97.092		999,499	
Severe Loss Repetitive Program	97.110		622,879	
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111		531	
Other Assistance:				
Continuity of Operations Plan Site- Herndon Telework Center	97.000		4,003	
Total Excluding Clusters Identified Below			56,747,596	537,588

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Homeland Security Cluster:				
State Domestic Preparedness Equipment Support Program	97.004		362,980	
Homeland Security Grant Program	97.067		56,390	
<i>Pass-Through From Medical Reserve Corps</i>	97.067			120,379
Total Homeland Security Cluster			419,370	120,379
Research and Development Cluster:				
Pilot Demonstration or Earmarked Projects	97.001		230,435	
<i>Pass-Through From National Domestic Preparedness Coalition</i>	97.001			40,522
<i>Pass-Through From Dartmouth College</i>	97.001			156,642
<i>Pass-Through From Dartmouth College</i>	97.001			753,056
State and Local Homeland Security Exercise Support	97.006		2,818	
Urban Areas Security Initiative	97.008		69,078	
Hazard Mitigation Grant	97.039		86,342	
Centers for Homeland Security	97.061			
<i>Pass-Through From University of Southern California</i>	97.061			113,465
Homeland Security Advanced Research Projects Agency	97.065		36,170	
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	97.077		26,945	
Other Assistance:				
<i>Pass-Through From Hampton City</i>	97.000	RES AGRMT Effective 11/1/06		23,359
<i>Pass-Through From Maryland Department of the Environment</i>	97.000			32,497
<i>Pass-Through From Philips Swager Associates Dewberry</i>	97.000	Task Order 010		96,465
Integrated Topological Vulnerability and Asset Management	97.000	FA8750-05-C-0212	435,048	
Total Research and Development Cluster			886,836	1,216,006
Total Department of Homeland Security			58,053,802	1,873,973
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID Foreign Assistance for Programs Overseas	98.001		59,909	
Cooperative Development Program (CDP)	98.002			
<i>Pass-Through From National Academy of Science</i>	98.002			26,710
Total Excluding Cluster Identified Below			59,909	26,710
Research and Development Cluster:				
USAID Foreign Assistance for Programs Overseas	98.001		5,036,503	
<i>Pass-Through From International Service for the Acquisition of Agri-Biotech Applications SEAsia Center</i>	98.001			3,640
USAID Development Partnerships for University Cooperation and Development	98.012			
<i>Pass-Through From American Council on Education</i>	98.012			243,575
<i>Pass-Through From University of Georgia</i>	98.012			74,876
Other Assistance:				
<i>Pass-Through From Association of Research Directors Incorporated</i>	98.000	PLACE-IQC-VT-001 Task Order 1		59,089
<i>Pass-Through From Purdue University</i>	98.000	Subcon # 41060000-800002124		87,225
<i>Pass-Through From Research Corporation of the University of Hawaii</i>	98.000	LAG G009700002 00		1,622
Other Assistance	98.000	0331080 AGRMT DTD 9/21/07	127,139	
Other Assistance	98.000	663-O-00-09-00103-00	25,011	
Other Assistance	98.000	685-A-00-08-00065-00	130,577	
Other Assistance	98.000	EDH-A-00-08-00015-00	49,264	
Other Assistance	98.000	RLA-A-00-00001-00	154,701	
Total Research and Development Cluster			5,523,195	470,027
Total U.S. Agency for International Development			5,583,104	496,737

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
OTHER FEDERAL ASSISTANCE				
Other Assistance - Jamestown 400th Anniversary Commemorative Coin Act	99.001		3,794,857	
Other Assistance:				
Postal Regulatory Commission Solicitation	99.000	PRC-07-01	745,722	
Total Excluding Cluster Identified Below			4,540,579	-
Research and Development Cluster:				
Other Assistance:				
Other Assistance	99.000	14204	108,431	
Other Assistance	99.000	4AUTL-08-B-0003	56,412	
Other Assistance	99.000	IPA 8/29/08	85,899	
Total Research and Development Cluster			250,742	-
Total Other Federal Assistance			4,791,321	-
Total Federal Grantor Agencies			10,718,556,755	78,054,053

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, 2009

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA). The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Commonwealth University Health System Authority, Institute for Advanced Learning and Research, Virginia Housing Development Authority, Virginia Resources Authority, Virginia Outdoors Foundation, Virginia Museum of Fine Arts Foundation, Fort Monroe Federal Area Development Authority, Virginia State Crime Commission, and the Commission on Virginia Alcohol Safety Action Program.

2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133 define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance including food stamps, food commodities, and surplus property, is considered federal assistance and, therefore, is reported on the "Schedule of Expenditures of Federal Awards." Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a vendor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

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

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

Major Programs – The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with OMB Circular A-133.

Catalog of Federal Domestic Assistance – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number) which is reflected in the accompanying schedule.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth:

Aging	Immunization
Child Care	Medicaid
Child Nutrition	Public Works and Economic Development
Community Development Block Grants Entitlement and Small Cities	Research and Development
Community Services	Schools and Roads
Disability Insurance/SSI	SNAP
Early Intervention (IDEA)	Special Education
Emergency Food Assistance	State Fiscal Stabilization Fund
Employment Service	Student Financial Assistance Programs
Federal Transit	Title I, Part A
Fish and Wildlife	Transit Services Programs
Head Start	TRIO
Highway Planning and Construction	Vocational Rehab
Highway Safety	Workforce Investment Act
Homeland Security	

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

The total amount expended for Student Financial Assistance was \$1,220,243,149 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Department of Education	\$1,209,614,363
Department of Health and Human Services	<u>10,628,786</u>
Total	<u>\$1,220,243,149</u>

The total for Highway Planning and Construction was \$806,373,722 from the Department of Transportation. The total amount expended for Research and Development was \$490,879,591 consisting of the following federal departments:

<u>Federal Department</u>	<u>Detail</u>	<u>Amount Expended</u>
Department of Health and Human Services – Stimulus (ARRA) Portion	\$ 84,488	
Department of Health and Human Services – Non-Stimulus Portion	<u>259,802,942</u>	
Total Department of Health and Human Services		\$259,887,430
National Science Foundation – Stimulus (ARRA) Portion	34,963	
National Science Foundation – Non-Stimulus Portion	<u>69,440,001</u>	
Total National Science Foundation		69,474,964
Department of Defense		54,996,477
Department of Agriculture		19,502,337
National Aeronautics and Space Administration		19,291,047
Department of Education		15,713,529
Department of Energy		15,602,293
Department of Commerce		10,124,195
Department of Transportation		5,649,126
Agency for International Development		5,523,195
Department of Justice		4,430,701
Department of the Interior		3,754,181
National Foundation on the Arts and the Humanities		2,464,787
Environmental Protection Agency		1,820,245
Department of Homeland Security		886,836
National Archives and Records Administration		702,747
Department of State		425,237
Small Business Administration		122,409
Department of Veterans Affairs		72,915
Nuclear Regulatory Commission		57,405
Library of Congress		54,221
U.S. Department of Labor		35,958
Appalachian Regional Commission		24,977
General Services Administration		11,174
Department of Housing and Urban Development		463
Other Federal Assistance		<u>250,742</u>
		<u>\$490,879,591</u>

Supplemental Nutrition Assistance Program – The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The mechanism used by USDA to make these funds available to States does not enable a State to validly disaggregate the regular and Recovery Act components of this figure. At the national aggregate level, however, Recovery Act funds account for approximately 15 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2009.

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when paid rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 2-C and 2-D below.

C. Non-Cash Assistance

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (CFDA Numbers 10.550, 10.555, 10.559, 10.569) – The value of food commodities was calculated using the U.S. Department of Agriculture's Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>CFDA#</u>	<u>Non-Stimulus</u>	<u>Stimulus</u>
10.550	\$ 314,702	\$ -
10.555	25,126,965	-
10.559	200,236	-
10.569	9,157,664	1,078,240

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

<u>CFDA#</u>	<u>Non-Stimulus</u>
10.550	\$64,826
10.555	65,492

Donation of Federal Surplus Personal Property (CFDA Number 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distribution to other governmental entities during the year ended June 30, 2009. Administrative expenditures of \$624,221

are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2009 totaled \$452,523. These amounts represent Non-Stimulus dollars.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and now distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$43,596,238. The remaining amount of \$4,603,834 is administrative expenditures. These amounts represent Non-Stimulus dollars.

D. Loan/Loan Guarantee Programs

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

Federal Perkins Loans - Federal Capital Contributions (CFDA Number 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2009.

Federal Direct Loan Program (CFDA Number 84.268) – The amount in the accompanying schedule reflects the value of new Federal Direct Loans disbursed to students during the fiscal year.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA Number 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2009.

Nursing Student Loans (CFDA Number 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2009.

College Housing and Academic Facilities Loans (CFDA Number 84.142) – The amount in the accompanying schedule reflects the outstanding balance of loans payable at June 30, 2009.

Capitalization Grants for State Revolving Funds (CFDA Number 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (CFDA Number 66.468) – The Commonwealth receives capitalization grants to create and maintain the Clean Water State Revolving Fund (CWSRF) program (CFDA # 66.458) and the Drinking Water State Revolving Fund (DWSRF) program, (CFDA # 66.468). Both programs offer long-term, low interest rate loans to enable the loan recipients to construct or maintain infrastructures necessary to comply with the Clean Water Act and Safe Drinking Water Act requirements. Capitalization grants received for the CWSRF for the year ended June 30, 2009, were \$29,116,598 and are included on the schedule. Capitalization grants received for the DWSRF for the fiscal year ended June 30, 2009, were \$11,700,139 and are also included on the schedule. In addition, the

Commonwealth distributed additional second generation CWSRF and DWSRF loan disbursements totaling \$257,451,224 during the fiscal year ended June 30, 2009, which are not included on the schedule. These amounts represent Non-Stimulus dollars.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from subrecipients at June 30, 2009.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$57,743,617 Non-Stimulus and \$162,036 Stimulus (ARRA) administrative costs, \$21,230,832 Non-Stimulus federal unemployment benefits paid to federal employees, \$ 179,157,417 Non-Stimulus and \$76,943,237 Stimulus (ARRA) Temporary Extended Unemployment Compensation paid to all benefit recipients, and \$846,909,873 Non-Stimulus state unemployment benefits paid to non-federal employees.

F. Program Expenditures

Certain transaction relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a subrecipient state agency), the federal financial assistance will be reflected as expenditures by the subrecipient state agency.
2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

3. OTHER ASSISTANCE PROGRAMS

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

4. ASSISTANCE PROVIDED TO NON-STATE SUBRECIPIENTS

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

CFDA #	Name of Federal Program	Amount
10.215	Sustainable Agriculture Research and Education	\$ 11,990
10.217	Higher Education Challenge Grants	28,266
	Secondary and Two-Year Postsecondary Agriculture Education Challenge	
10.226	Grants	12,010
10.500	Cooperative Extension Service	128,753
10.550	Food Donation	114,133
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	2,541,373
10.576	Senior Farmers Market Nutrition Program	424,270
10.582	Fresh Fruit and Vegetable Program	831,792
10.664	Cooperative Forestry Assistance	405,529
10.761	Technical Assistance and Training Grants	1,602
11.419	Coastal Zone Management Administration Awards	645,808
11.457	Chesapeake Bay Studies	69,750
11.555	Public Safety Interoperable Communication Grant Program	1,609,035
11.611	Manufacturing Extension Partnership	76,293
12.000	Other Assistance	315,695
12.112	Payments to States in Lieu of Real Estate Taxes	19,115
12.910	Research and Technology Development	3,100
14.231	Emergency Shelter Grants Program	1,577,174
14.235	Supportive Housing Program	103,843
14.239	HOME Investment Partnerships Program	14,125,176
14.241	Housing Opportunities for Persons with AIDS	590,642
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	379,710
15.615	Cooperative Endangered Species Conservation Fund	2,973
15.616	Clean Vessel Act	192,595
15.622	Sportfishing and Boating Safety Act	72,769
15.904	Historic Preservation Fund Grants-In-Aid	71,947
15.929	Save America's Treasures	26,221
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	12,499
16.523	Juvenile Accountability Block Grants	680,975
	Enhanced Training and Services to End Violence and Abuse of Women Later	
16.528	in Life	15,598
16.540	Juvenile Justice and Delinquency Prevention-Allocation to States	1,358,796
16.548	Title V-Delinquency Prevention Program	156,934
16.575	Crime Victim Assistance	7,772,403
16.579	Edward Byrne Memorial Formula Grant Program	113,851
	Edward Byrne Memorial State and Local Law Enforcement Assistance	
16.580	Discretionary Grants Program	228,988
	STOP (Services ? Training ? Officers ? Prosecutors) Violence Against	
16.588	Women Formula Grant Program	1,933,442
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	97,640
16.593	Residential Substance Abuse Treatment for State Prisoners	228,412
16.727	Enforcing Underage Drinking Laws Program	123,128
16.738	Edward Byrne Memorial Justice Assistance Grant Program	4,318,141
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	227,934
17.235	Senior Community Service Employment Program	2,076,567
17.261	WIA Pilots, Demonstrations, and Research Projects	11,569
17.720	Disability Employment Policy Development	195,061
17.805	Homeless Veterans Reintegration Project	34,523

CFDA #	Name of Federal Program	Amount
19.415	Professional Exchanges-Annual Open Grant	1,000
19.432	Overseas Educational Advising	7,334
20.505	Federal Transit-Metropolitan Planning Grants	2,311,858
20.509	Formula Grants for Other Than Urbanized Areas	15,032,466
20.607	Alcohol Open Container Requirements	3,698,824
	National Highway Transportation Safety Administration (NHTSA)	
20.614	Discretionary Safety Grants	40,822
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	2,303,899
23.001	Appalachian Regional Development (See individual Appalachian Programs)	197,158
39.000	Other Assistance	97,080
39.011	Election Reform Payments	8,819
43.000	Other Assistance	353,123
45.129	Promotion of the Humanities-Federal/State Partnership	2,000
47.076	Education and Human Resources	644,210
47.079	International Science and Engineering (OISE)	17,800
59.037	Small Business Development Centers	733,632
66.040	State Clean Diesel Grant Program	9,702
66.454	Water Quality Management Planning	23,424
66.458	Capitalization Grants for Clean Water State Revolving Funds	29,078,631
66.463	Water Quality Cooperative Agreements	13,487
66.468	Capitalization Grants for Drinking Water State Revolving Funds	10,039,507
66.605	Performance Partnership Grants	69,391
66.817	State and Tribal Response Program Grants	11,250
66.951	Environmental Education Grants	3,544
81.042	Weatherization Assistance for Low-Income Persons	3,770,656
84.002	Adult Education-Basic Grants to States	10,023,264
84.011	Migrant Education-State Grant Program	599,986
84.013	Title I Program for Neglected and Delinquent Children	746,295
84.048	Career and Technical Education-Basic Grants to States	19,160,028
84.069	Leveraging Educational Assistance Partnership	213,001
84.116	Fund for the Improvement of Postsecondary Education	3,129
84.184	Safe and Drug-Free Schools and Communities-National Programs	8,100
84.186	Safe and Drug-Free Schools and Communities-State Grants	5,184,754
84.196	Education for Homeless Children and Youth	798,274
84.206	Javits Gifted and Talented Students Education Grant Program	28,630
84.213	Even Start-State Educational Agencies	1,401,315
84.243	Tech-Prep Education	26,191
84.264	Rehabilitation Training-Continuing Education	10,000
84.287	Twenty-First Century Community Learning Centers	16,192,417
84.298	State Grants for Innovative Programs	1,109,027
84.318	Education Technology State Grants	4,103,096
84.323	Special Education - State Personnel Development	214,962
	Advanced Placement Program (Advanced Placement Test Fee; Advanced	
84.330	Placement Incentive Program Grants)	594
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	3,379,947
84.336	Teacher Quality Enhancement Grants	822,916
84.357	Reading First State Grants	14,590,458
84.358	Rural Education	1,036,343
84.359	Early Reading First	121,948
84.365	English Language Acquisition Grants	10,525,123

CFDA #	Name of Federal Program	Amount
84.366	Mathematics and Science Partnerships	989,882
84.367	Improving Teacher Quality State Grants	47,512,067
84.377	School Improvement Grants	679,355
84.378	College Access Challenge Grant Program	393,097
90.401	Help America Vote Act Requirements Payments	671,985
93.003	Public Health and Social Services Emergency Fund	(124,214)
93.041	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	113,990
93.042	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	413,666
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	494,663
93.048	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	40,991
93.051	Alzheimer's Disease Demonstration Grants to States	46,242
93.052	National Family Caregiver Support, Title III, Part E	3,201,968
93.069	Public Health Emergency Preparedness	1,511,269
93.107	Model State-Supported Area Health Education Centers	430,081
93.110	Maternal and Child Health Federal Consolidated Programs	11,514
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	321,778
93.134	Grants to Increase Organ Donations	32,510
93.136	Injury Prevention and Control Research and State and Community Based Programs	732,869
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,087,880
93.165	Grants to States for Loan Repayment Program	80,402
93.217	Family Planning-Services	266,631
93.241	State Rural Hospital Flexibility Program	814,155
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	602,798
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2,137,945
93.301	Small Rural Hospital Improvement Grant Program	62,615
93.556	Promoting Safe and Stable Families	5,309,136
93.566	Refugee and Entrant Assistance-State Administered Programs	4,212,240
93.568	Low-Income Home Energy Assistance	13,402,720
93.576	Refugee and Entrant Assistance-Discretionary Grants	243,576
93.584	Refugee and Entrant Assistance-Targeted Assistance Grants	751,895
93.590	Community-Based Child Abuse Prevention Grants	523,417
93.597	Grants to States for Access and Visitation Programs	120,331
93.599	Chafee Education and Training Vouchers Program (ETV)	727,417
93.602	Assets for Independence Demonstration Program	109,700
93.603	Adoption Incentive Payments	162,504
93.617	Voting Access for Individuals with Disabilities-Grants to States	33,993
93.643	Children's Justice Grants to States	85,690
93.645	Child Welfare Services-State Grants	420,835
93.647	Social Services Research and Demonstration	40,533
93.652	Adoption Opportunities	122,321
93.658	Foster Care-Title IV-E	63,508,236
93.659	Adoption Assistance	19,297,852
93.667	Social Services Block Grant	55,271,510

CFDA #	Name of Federal Program	Amount
93.669	Child Abuse and Neglect State Grants	235,762
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	2,527,475
93.674	Chafee Foster Care Independence Program	1,990,770
93.767	Children's Health Insurance Program (CHIP)	4,912,810
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	847,479
93.791	Money Follows the Person Rebalancing Demonstration	299,963
93.889	National Bioterrorism Hospital Preparedness Program	13,586,166
93.913	Grants to States for Operation of Offices of Rural Health	11,144
93.917	HIV Care Formula Grants	4,138,076
93.926	Healthy Start Initiative	352,070
93.940	HIV Prevention Activities-Health Department Based	2,194,615
93.958	Block Grants for Community Mental Health Services	8,826,512
93.959	Block Grants for Prevention and Treatment of Substance Abuse	39,753,973
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	54,913
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	46,439
93.991	Preventive Health and Health Services Block Grant	306,544
93.994	Maternal and Child Health Services Block Grant to the States	364,738
93.995	Adolescent Family Life-Demonstration Projects	74,509
94.004	Learn and Serve America-School and Community Based Programs	266,402
94.006	AmeriCorps	2,280,030
94.007	Planning and Program Development Grants	22,996
97.008	Urban Areas Security Initiative	214,888
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants	211,693
97.029	Flood Mitigation Assistance	674
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	20,269,907
97.039	Hazard Mitigation Grant	3,417,322
97.042	Emergency Management Performance Grants	1,378,545
97.053	Citizen Corps	188,469
97.071	Metropolitan Medical Response System	1,180,050
97.073	State Homeland Security Program (SHSP)	7,491,543
97.074	Law Enforcement Terrorism Prevention Program (LETPP)	3,406,427
97.078	Buffer Zone Protection Program (BZPP)	719,910
97.092	Repetitive Flood Claims	999,499
97.110	Severe Loss Repetitive Program	622,879
99.000	Other Assistance	325,480
99.001	Other Assistance - Jamestown 400th Anniversary Commemorative Coin Act	3,794,857
17.235	Senior Community Service Employment Program - Stimulus ARRA	41,834
66.040	State Clean Diesel Grant Program - Stimulus ARRA	85,875
81.042	Weatherization Assistance for Low-Income Persons - Stimulus ARRA	2,529,029
93.658	Foster Care-Title IV-E - Stimulus ARRA	3,459,633
93.659	Adoption Assistance - Stimulus ARRA	1,578,369
	Research and Development Cluster	30,881,042
	Child Nutrition Cluster	236,256,265
	SNAP Cluster	67,562,018
	Stimulus ARRA Emergency Food Assistance Cluster	1,544,407
	Non-Stimulus Emergency Food Assistance Cluster	9,157,664
	Schools and Roads Cluster	2,716,961

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
	CDBG State Administered Small Cities Program Cluster	20,906,616
	Stimulus ARRA WIA Cluster	430,556
	Non-Stimulus WIA Cluster	3,951,778
	Highway Planning and Construction Cluster	97,145,147
	Federal Transit Cluster	207,229
	Transit Services Programs Cluster	661,224
	Highway Safety Cluster	4,145,999
	Title I, Part A Cluster	200,755,438
	Non-Stimulus Special Education Center (IDEA) Cluster	257,837,753
	Stimulus ARRA Special Education Center (IDEA) Cluster	210,930
	Trio Cluster	349,576
	Non-Stimulus Early Intervention Services (IDEA) Cluster	9,455,852
	Stimulus ARRA Early Intervention Services (IDEA) Cluster	520,107
	State Fiscal Stabilization Fund Cluster (Stimulus ARRA)	109,452,075
	Aging Cluster	22,540,936
	Immunization Cluster	238,787
	TANF Cluster	82,964,477
	CSBG Cluster	10,910,186
	CCDF Cluster	93,635,686
	Stimulus ARRA Aging Cluster	42,257
	Medicaid Cluster	49,139,081
	Homeland Security Cluster	195,321
	Total	<u>\$1,878,433,122</u>

ACRONYMS FOR AGENCIES AND INSTITUTIONS

<u>Acronym</u>	<u>Agency / Institution</u>
ABC	Department of Alcoholic Beverage Control
APA	Auditor of Public Accounts
CVCC	Central Virginia Community College
CVTC	Central Virginia Training Center
DSLCC	Dabney S. Lancaster Community College
DCC	Danville Community College
DOA	Department of Accounts
DBHDS	Department of Behavioral Health and Developmental Services
DOC	Department of Corrections
DCJS	Department of Criminal Justice Services
DEM	Department of Emergency Management
DGS	Department of General Services
VDH	Department of Health
DHCD	Department of Housing and Community Development
DMAS	Department of Medical Assistance Services
DMV	Department of Motor Vehicles
DSS	Department of Social Services
TAX	Department of Taxation
DVS	Department of Veterans Services
MECC	Mountain Empire Community College
NRCC	New River Community College
NSU	Norfolk State University
PHCC	Patrick Henry Community College
RU	Radford University
SCC	State Corporation Commission
TNCC	Thomas Nelson Community College
UVA	University of Virginia
UVA Wise	University of Virginia's College at Wise
VCU	Virginia Commonwealth University
VEC	Virginia Employment Commission
VITA	Virginia Information Technologies Agency
VPISU	Virginia Polytechnic Institute and State University
VRS	Virginia Retirement System
VWCC	Virginia Western Community College

CONTACT LIST FOR AUDIT FINDING RESOLUTION

Central Virginia Community College

John K. Poole
Vice President of Financial and Administrative
Services
3506 Wards Road
Lynchburg, VA 24502-2498
(434) 832-7615

Department of Behavioral Health and Developmental Services

Ken Gunn
Director of Financial Reporting and Budgeting
P.O. Box 1797
Richmond, VA 23218
(804) 786-1555

Department of Social Services

JR Simpson
Chief Financial Officer
801 East Main Street, 14th Floor
Richmond, VA 23219
(804) 726-7204
(276)

Norfolk State University

Mary Deneen
Assistant Controller
700 Park Avenue
Norfolk, VA 23504
(757) 823-9529

University of Virginia

Steve Kimata
University Comptroller
P.O. Box 400194, Carruthers Hall
Charlottesville, VA 22904
(434) 924-4293

Compensation Board

Robyn deSocio
Executive Secretary
P.O. Box 710
Richmond, VA 23218
(804) 225-3439

Department of Housing and Community Development

Al Williams
Deputy Director of Administration
600 East Main Street, 11th Floor
Richmond, VA 23219
(804) 371-7020

Mountain Empire Community College

Patti W. Cantrell
Vice President of Financial and Administrative
Services
3441 Mountain Empire Road
Big Stone Gap, VA 24219
523-7478

Radford University

Bill Shorter
Associate Vice President of Finance and
Administration
220 Preston Hall, Box 6923
Radford, VA 24142
(540) 831-5794

Virginia Information Technologies Agency

Dana Smith
Controller
11751 Meadowville Lane
Chester, VA 23836
(804) 416-6009