PROPOSED 2016 WORK PLAN

PRESENTED TO THE

JOINT LEGISLATIVE AUDIT

AND REVIEW COMMISSION

JUNE 8, 2015

Auditor of Public Accounts
Martha S. Mavredes, CPA
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SUMMARY OF PROPOSED 2016 ANNUAL WORK PLAN

Project Area	Budget
Special Projects	**9,225**
Judicial Branch	**365**
Executive Branch	**88,043**
Executive Offices	1,095
Administration	1,685
Agriculture and Forestry	600
Commerce and Trade	3,722
Education	1,996
Education – Higher Education Institutions	41,195
Finance	17,090
Health and Human Services	9,845
Natural Resources	1,150
Public Safety	3,760
Technology	425
Transportation	5,390
Veterans Affairs and Homeland Security	90
Independent Agencies	**10,170**
Local Governments, Clerks, and Courts	**20,600**
Cycled Agencies	**5,120**
Total Work Plan Hours	**133,523**

SPECIAL PROJECTS PROPOSED BUDGET

Required by Legislation, Statute, or Appropriation Act

Project Area	Objectives	Reference	Budget
Maintaining Commonwealth Data Point	• Compile and maintain a searchable database on the Auditor of Public Accounts Internet website. • Include certain state expenditure, revenue, and demographic information in the database as specified in the Code of Virginia. • Update database annually by October 15th for the 10 most recently ended fiscal years of the Commonwealth.	Section 30-133 of the Code of Virginia	2,100
Review of Performance Measures	• Determine that state agencies are providing and reporting appropriate information on financial and performance measures. • Review the accuracy of the management systems used to accumulate and report the results.	Section 30-133B of the Code of Virginia	700
Capital Projects Cash Flow Requirements	• Report annually to the Governor, Speaker of the House of Delegates, President Pro-Tempore of the State Senate, and the Chairmen of the House Appropriations and Senate Finance Committees on the adherence to the cash flow requirements for each capital project and any deviation in project appropriation and allotment, which results in a project delay.	Chapter 806 of the 2013 Acts of the Assembly, Item C-39.40 – A.12	450
APA Annual Report	• Describe the work performed by the Auditor of Public Accounts during the fiscal year, and the significant findings.	Section 30-133 of the Code of Virginia	100
NCAA Workgroup	• Develop a standard reporting format for NCAA revenues and expenses in consultation with SCHEV, DOA, DPB and institutions of Higher Education.	Chapter 704 of the 2015 Acts of Assembly (House Bill 1897)	100

Required by Legislation, Statute, or Appropriation Act, continued

Project Area	Objectives	Reference	Budget
SCHEV Workgroup	• Assist SCHEV in developing standard way of calculating and publishing mandatory non-E&G fees. • Assist SCHEV in updating the state's chart of accounts for higher education institutions to improve comparability and transparency of non-E&G fees.	Chapter 665 of 2015 Acts of Assembly, Item 4-9.04b	50
MEI Project Approval Commission	• Assist the Major Employment and Investment Project Approval Commission.	Section 30-311 of the Code of Virginia	50
PPEA Comprehensive Agreement Review	• Periodically review interim and comprehensive agreements entered into to ensure compliance with required provisions.	Section 56-575.18 of the Code of Virginia	50

SPECIAL PROJECTS PROPOSED BUDGET

Risk-Based Analysis

Project Title	Objectives	Budget
Comparative Report for Higher Education	• Provide financial comparison and analysis of the various public institutions of higher education in Virginia, considering the size and type of institution, and using techniques such as ratio analysis to further analyze and compare financial information. • Transition this information into an annual report to aid decision makers and improve transparency and comparability for citizen-users of financial information.	400
Progress Report on Selected Systems Development Projects in the Commonwealth	• Provide a periodic summary report of ongoing monitoring activities over the systems development process for major systems to determine the projects are on schedule, on budget, and provide required functionality. This report will include systems development projects for the various departments, agencies, and higher education institutions.	1,161

SPECIAL PROJECTS PROPOSED BUDGET

Risk-Based Analysis, continued

Project Title	Objectives	Budget
State of Information Security in the Commonwealth of Virginia	• Provide periodic summary report of system security findings issued for agencies and higher education institutions.	240
Review for Potential Improper Benefit Payments	• Determine controls currently in place for various benefit programs to prevent improper payments. • Determine any legislative restrictions limiting agencies from performing analyses to identify improper payments. • Perform data matches to identify improper payments in various benefit programs.	300
Review of Independent Financial Systems and Recommendations of Future Cardinal Functionality – Part 2	• Determine which agencies have independent financial systems and identify functionality needs that justify having the independent system. • Assess how much is spent annually maintaining independent financial systems. • Recommend a prioritized list of future Cardinal functionality enhancements that addresses agency needs and aging central systems.	1,000
Review of Integration Challenges between Virginia's Procurement and Financial Systems – Part 2	• Examine eVA functionality and its usage by agencies, assess integration concerns, and evaluate the ease of use and auditability of transactions from procurement through payment. • Report on the Commonwealth's efforts to integrate eVA into the new financial accounting system, Cardinal.	1,000
Statewide Analysis of Cardinal	• Assess the Cardinal team's progress addressing internal control items identified during a post implementation audit of the system. • Assess and test the critical statewide internal controls and business rules within Cardinal. • Review system security over the Cardinal system.	900
Statewide Review of Travel – Part 2	• Perform additional analysis of statewide travel expenses to further understand the nature of expenses and look for any trends. • Analyze organizational models for travel processing, including contracting options, to identify opportunities for efficiencies and savings.	624

Project Title	Objectives	Budget
	• Survey agencies to determine different technologies that agencies are using to minimize travel.	
Total Hours – Special Projects:		**9,225**

AGENCIES AND INSTITUTIONS PROPOSED BUDGET

By Branch and Secretariat

Judicial Branch	
Financial related audits of these agencies ensure the adherence to state laws and regulations and proper recording, internal controls, and management of funds.	
Local Fines and Fees Reversion Calculation	25
Virginia Board of Bar Examiners	120
Virginia State Bar	220
Total	**365**

Executive Branch	
Executive Offices	
Financial related audits of these agencies ensure the adherence to state laws and regulations and proper recording, internal controls, and management of funds to support the executive management of the Commonwealth. The audit of the Attorney General and Department of Law will also support the Statewide Single Audit of federal funds. Office of the Governor includes the Office of the Lieutenant Governor, Cabinet Secretaries, and Selected Agency Support Services, which include the Secretary of the Commonwealth, Interstate Organization Contributions, Virginia-Israel Advisory Board, and Citizens Advisory Council.	
Attorney General and Department of Law	625
Governor, Lieutenant Governor, and Cabinet Secretaries	470
Subtotal	1,095
Administration	
Financial related audits of these agencies ensure the adherence to state laws and regulations and proper recording, internal controls, and management of funds to support central service agency operations. The audits also support the Comprehensive Annual Financial Report (CAFR) audit.	
Department of General Services	1,010
Department of Human Resource Management	675
Subtotal	1,685
Agriculture and Forestry	
This financial related audit ensures the adherence to state laws and regulations and proper recording, internal controls, and management of funds to support agricultural and consumer protection programs. It also includes the operations of the 16 commodity boards.	
Department of Agriculture and Consumer Services	600
Subtotal	600

AGENCIES AND INSTITUTIONS PROPOSED BUDGET

Executive Branch, continued	
Commerce and Trade	
The audit of the Virginia Employment Commission supports the CAFR audit and Statewide Single Audit of federal funds. Financial statement audits of the State Board of Accountancy and Virginia Economic Development Partnership satisfy various Code of Virginia requirements. Financial related audits of the remaining agencies also satisfy various Code of Virginia requirements and ensure the adherence to laws and regulations and proper recording, internal controls, and management of funds to support commerce and trade programs.	
Department of Housing and Community Development	60
(Urban-Private Partnership Redevelopment Fund and Virginia Removal or Rehabilitation of Derelict Structures Fund)	
State Board of Accountancy	215
Virginia Economic Development Partnership	420
Virginia Employment Commission	2,642
Virginia Racing Commission	185
Virginia Tourism Authority	200
Subtotal	3,722
Education	
The financial related audit of the Department of Education ensures the adherence to laws and regulations, and proper recording, internal controls, and management of funds. The audit of the Department of Education also supports the CAFR audit and Statewide Single Audit of federal funds. A financial statement audit of the Virginia Biotechnology Research Partnership Authority satisfies Code of Virginia audit requirements.	
Department of Education	1,430
Virginia Biotechnology Research Partnership Authority	566
Subtotal	1,996
Education – Higher Education Institutions	
Financial statement audits of the two and four-year institutions of higher education satisfy bond and reaccreditation requirements. These audits also support the Statewide Single Audit of federal funds on a cycled basis, and the audits of UVA, VCU, and VT support the CAFR.	
Christopher Newport University	1,400
George Mason University	2,495
James Madison University	1,960
Longwood University	1,775
Norfolk State University	2,485
Old Dominion University	2,025
Radford University	1,985
The College of William and Mary	2,480
University of Mary Washington	1,425

AGENCIES AND INSTITUTIONS PROPOSED BUDGET

Executive Branch, continued	
Education – Higher Education Institutions, continued	
University of Virginia (UVA)	4,208
University of Virginia Medical Center	2,085
Virginia Commonwealth University (VCU)	3,815
Virginia Community College System	6,152
Virginia Military Institute	1,870
Virginia Polytechnic Institute and State University (VT)	3,275
Virginia State University	1,760
Subtotal	41,195
Finance and Statewide Single Audit	
Audits of the Finance agencies support the CAFR audit; Statewide Single Audit of federal funds; and the debt management, investing, budgeting, and revenue collection functions of the Commonwealth. Department of the Treasury includes the Virginia Public Building Authority, Virginia Public School Authority, Virginia College Building Authority, and the Local Government Investment Pool.	
Department of Accounts/CAFR	8,030
Department of Planning and Budget/Appropriations	550
Department of Taxation	3,540
Department of the Treasury	3,660
Report on Secretary of Finance Agencies	110
Revenue Stabilization Fund	200
Statewide Single Audit Report	1,000
Subtotal	17,090
Health and Human Resources	
Audits of the HHR agencies support the Statewide Single Audit of federal funds and the CAFR audit. In addition to the agencies listed below, the report of the Agencies of the Secretary of Health and Human Resources includes the Office of Comprehensive Services for At-Risk Youth and Families. The hours for the Office of Comprehensive Services for At-Risk Youth and Families are included within the Department of Education since it serves as the fiscal agent for this program.	
Department of Behavioral Health and Developmental Services	1,585
Department of Health	2,830
Department of Medical Assistance Services	2,820
Department of Social Services	2,500
Report on Secretary of Health and Human Resources Agencies	110
Subtotal	9,845

AGENCIES AND INSTITUTIONS PROPOSED BUDGET

Executive Branch, continued	
Natural Resources	
Financial related audits of these agencies ensure the adherence to laws and regulations and proper recording, internal controls, and management of funds.	
Department of Conservation and Recreation	500
Department of Game and Inland Fisheries	570
Potomac River Fisheries Commission	80
Subtotal	1,150
Public Safety and Homeland Security	
Financial related audits of these agencies ensure the adherence to state laws and regulations and proper recording, internal controls, and management of funds to support the public safety programs at each agency. The Department of Emergency Management audit supports the Statewide Single Audit of federal funds. Finally, the financial statement audit of the Department of Alcoholic Beverage Controls supports the CAFR audit and satisfies various legislative requirements.	
Department of Alcoholic Beverage Control	1,515
Department of Corrections	1,785
Department of Emergency Management	460
Subtotal	3,760
Technology	
The financial statement audit of IEIA/CIT satisfies bond and Code of Virginia requirements.	
Innovation and Entrepreneurship Investment Authority/Center for Innovative Technology	425
Subtotal	425
Transportation	
Financial related audits of these agencies support the CAFR audit and ensure adherence to laws and regulations and proper recording, internal controls, and management of funds to support statewide transportation programs. The audit of the Department of Transportation also supports the Statewide Single Audit of federal funds. The results of these audits are included in the Report on the Secretary of Transportation Agencies.	
Department of Aviation	215
Department of Motor Vehicles	1,325
Department of Transportation	3,605
Motor Vehicle Dealer Board	45
Report on Secretary of Transportation Agencies	200
Subtotal	5,390

AGENCIES AND INSTITUTIONS PROPOSED BUDGET

Executive Branch, continued	
Veterans and Defense Affairs	
This financial related audit of the Veterans Services Foundation ensures the adherence to laws and regulations and proper recording, internal controls, and management of funds.	
Veterans Services	90
Subtotal	90
Total	**88,043**

Independent Agencies	
Financial statement and financial related audits of these agencies support the CAFR audit, ensure adherence to state laws and regulations and proper internal controls, and satisfy various legislative requirements.	
Assistive Technology Loan Fund Authority	170
State Corporation Commission	730
State Lottery Department	1,650
Tobacco Indemnification and Community Revitalization Commission	320
Virginia College Savings Plan	1,250
Virginia Foundation for Healthy Youth	190
Virginia Healthy Workforce Development Authority	100
Virginia Retirement System	5,200
Virginia Small Business Financing Authority	340
Wireless E-911 Service Board	220
Total	**10,170**

LOCAL GOVERNMENTS, CLERKS, AND COURTS	
The Comparative Report summarizes local government revenues and expenditures. Quality reviews are performed for selected local government audits submitted to the Auditor of Public Accounts. Compliance audits of judicial entities and constitutional officers ensure adherence to state laws and regulations and accountability for state funds.	
Comparative Report and Quality Reviews	2,600
State Accounts (131)	4,300
Judicial Entities: Circuit Courts (120), District Courts (209), General Receivers (9)	13,700
Total	**20,600**

AGENCIES AND INSTITUTIONS PROPOSED BUDGET

CYCLED AGENCIES	
The following agencies are subject to audit testing when identified using various risk assessment tools and the results of prior audits. We audit these agencies on a one, two, or three-year cyclical basis considering the identified risk. Financial related audits of these agencies ensure adherence to laws and regulations and proper recording, internal controls, and management of funds for the programs they administer.	
Cycled Agencies	5,120
A. L. Philpott Center Commonwealth Health Research Board Commonwealth's Attorney's Services Council Compensation Board Department for Aging and Rehabilitative Services Department for the Blind and Vision Impaired Department for the Deaf and Hard-of-Hearing Department of Accounts Department of Criminal Justice Services Department of Environmental Quality Department of Fire Programs Department of Forensic Science Department of Forestry Department of Health Professions Department of Historic Resources Department of Housing and Community Development Department of Human Resource Management Department of Juvenile Justice Department of Labor and Industry Department of Military Affairs Department of Mines, Minerals, and Energy Department of Planning and Budget Department of Professional and Occupational Regulation Department of Rail and Public Transportation	Department of State Police Department of Small Business and Supplier Diversity Department of the Treasury Department of Veterans Services Frontier Culture Museum of Virginia Gunston Hall Indigent Defense Commission Jamestown-Yorktown Foundation Marine Resources Commission New College Institute Office of State Inspector General Rappahannock River Basin Commission Roanoke River Basin Commission Southern Virginia Higher Education Center Southwest Virginia Higher Education Center State Board of Elections State Council of Higher Education for Virginia Supreme Court of Virginia The Library of Virginia The Science Museum of Virginia Virginia Board for People with Disabilities Virginia Commission for the Arts Virginia Criminal Sentencing Commission Virginia Information Technologies Agency Virginia Museum of Fine Arts Virginia Museum of Natural History Virginia School for the Deaf and the Blind Virginia Worker's Compensation Commission	
Total	**5,120**

SPECIAL PROJECTS CONTINUED FROM PRIOR YEAR

Project Title	Objectives	Carry Over Hours
Statewide Review of Voyager Fuel Card Program	• Review and analyze the use of the Voyager Gas Cards, including the Office of Fleet Management Services (OFMS), agency owned vehicles, and Enterprise rentals. • Perform an analysis of fuel card expenses to ensure compliance with OFMS Fuel Program Procedures. • Determine what controls are in place to ensure that fuel cards are used only for appropriate and reasonable purchases.	650
Study of the Bureau of Facilities Management	• Review the Department of General Service's Bureau of Facilities Management (BFM) project management services to tenants of state owned buildings. • Evaluate the effectiveness of the process and procedures in place for agencies to obtain this service and for BFM to manage the service provided. • Determine whether there have been any recent changes in the process and if it is self-supporting. • Determine the charges/costs for these services and how they are recorded.	542
Statewide Review of Vehicle Usage	• Investigate the current policies and procedures used for selecting a state vehicle for agencies or agency personnel. • Examine whether the proper vehicle is being selected for the intended user, if the vehicle is being used efficiently and effectively by the user, and if not, if a different vehicle had been chosen would that vehicle have better served the user.	385
Review of Independent Financial Systems and Recommendations of Future Cardinal Functionality – Part 1	• Assess the age of central systems, expected remaining life, and estimated cost to replace.	350

SPECIAL PROJECTS CONTINUED FROM PRIOR YEAR

Project Title	Objectives	Carry Over Hours
Review of the Commonwealth's Cardinal System Implementation and its Oversight	• Review the operational governance structure supporting the Cardinal system against best practices.	330
Review of Integration Challenges between Virginia's Procurement and Financial Systems – Part 1	• Examine eVA functionality and its usage by agencies, assess integration concerns, and evaluate the ease of use and auditability of transactions from procurement through payment. • Report on the Commonwealth's efforts to integrate eVA into the new financial accounting system, Cardinal.	330
Review of Performance Measures	• Address Section 30-133B of the Code of Virginia audit requirements	280
Study of the Usage of Sub-recipient Schedule of Expenditure of Federal Awards (SEFA)	• Determine if state agencies are using sub-recipient audited SEFA's as required in their oversight of federal funds by: - Reviewing and comparing sub-recipient SEFA's to the state agency's disbursements. • Investigating any differences and making adjustments as needed.	125
Statewide Review of Mobile Devices	• Perform a review of mobile devices (cellphones, tablets, and laptops) and the plans they use, including voice, text, and data, and the related costs. • Determine whether VITA has implemented adequate guidance over the management of these devices, and whether agencies are following the guidance and using the most cost effective plans. • Determine whether there are any other devices, such as pagers, that are obsolete but are still in use.	120

SPECIAL PROJECTS CONTINUED FROM PRIOR YEAR

Project Title	Objectives	Carry Over Hours
Review for Potential Improper Benefit Payments	• Complete review of Virginia Employment Commission programs and issue report on results.	50
Total Hours – Special Projects Continue from Prior Year:		**3,162**

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 8, 2015

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

Members:

Pursuant to Sections 2.2-2901 and 30-132 of the Code of Virginia, the Commission establishes the scales of pay and number of positions for this Office. The Commission last established the scales and positions on May 13, 2013. In accordance with Item 467 P.3. of Chapter 665 of the 2015 Acts of the Assembly, we request that our minimum salaries be increased by two percent and maximum salaries be increased two percent plus an additional $2,400 effective on August 10, 2015, as shown on the proposed salary scales. This will cover implementation of the two percent salary increase in Item 467 P.1. and the salary compression compensation adjustment in Item 467 Q.

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

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

AUDITOR OF PUBLIC ACCOUNTS

PROPOSED SALARY SCALES

Position	Number of Positions 2015	Number of Positions 2016	Present Scale	Proposed Scale Effective August 10, 2015
Deputy Auditor	1	1	$91,245 - $167,141	$93,070 - $172,883
Project Leader	14	14	69,851 - 154,616	71,248 - 160,108
Auditor	88	88	46,788 - 100,491	47,723 - 104,901
Staff	27	27	28,782 - 67,962	29,358 - 71,721
Total	**130**	**130**		

NSAA

National State
Auditors Association
An Affiliate of NASACT

Office of the Auditor of Public Accounts
Commonwealth of Virginia
NSAA Peer Review
March 1, 2014 – February 28, 2015
Peer Review Report

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PEER REVIEW REPORT
April 17, 2015

Ms. Martha S Mavredes, CPA
Auditor of Public Accounts
Commonwealth of Virginia
P.O. Box 1295
Richmond, VA 23218

Dear Ms. Mavredes:

We have reviewed the system of quality control of the Office of the Auditor of Public Accounts (the office) in effect for the period of March 1, 2014 through February 28, 2015. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

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

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

In our opinion, the system of quality control of the Office of the Auditor of Public Accounts in effect for the period of March 1, 2014 through February 28, 2015 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Office of the Auditor of Public Accounts has received a peer review rating of *pass*.

Hollie Andrus, CPA
Team Leader

Doug Pirkle, Jr, CPA, CFE, CGFM
Concurring Reviewer

AGENCY OFFICIALS

Martha S. Mavredes, CPA, CGMA, MBA
Auditor of Public Accounts

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

Directors by Specialty Area	
Acquisitions and Contract Management	J. Michael Reinholtz, CPA, CISA, VCO, Master of Accounting
Budgeting and Performance Management	Linda C. Wade, CPA, CFE, CGFM, CGMA, Graduate Certificate in Public Administration
Capital Asset Management	DeAnn B. Compton, CPA, VCCO
Cardinal and PeopleSoft	Jennifer D. Eggleston, CPA, CGFM
Compliance Assurance	George D. Strudgeon, CPA, CGFM, CGMA, MBA
Comprehensive Annual Financial Report	LaToya D. Jordan, CPA, MBA
Data Analysis	April V. Cassada, CPA, CISA, CITP
Higher Education Systems	Eric M. Sandridge, CPA, CGFM
Human Resources and Business Operations	Roland N. Turner, CPA, CGMA
Local Government and Judicial Systems	Laurie J. Hicks, CPA, CFE, VCCO
IT Project Management	Karen K. Helderman, CPA, CISA, PMP
Information Systems Security and Office Technology	Goran G. Gustavsson, MBA, CISSP, CISM
Reporting and Standards	Zachary L. Borgerding, CPA
Strategic Risk Management	Kevin J. Savoy, CPA, CISA, CISSP, CGMA, MBA