

OFFICE OF THE STATE INSPECTOR GENERAL

Annual Follow-up of Previous Findings

Performance Audit
Fiscal Year 2024



Michael C. Westfall, CPA
State Inspector General
Report No. 2025-PA-005



COMMONWEALTH OF VIRGINIA
Office of the State Inspector General

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February 14, 2025

The Honorable Glenn Youngkin
Governor of Virginia
P.O. Box 1475
Richmond, VA 23219

Dear Governor Youngkin,

Under § [2.2-309](#) [A](10) of the *Code of Virginia*, the Office of the State Inspector General (OSIG) is empowered to conduct performance reviews of state agencies to ensure that state funds are spent as intended and to evaluate the efficiency and effectiveness of programs in accomplishing their purposes. As part of carrying out those responsibilities, OSIG performs follow-up on significant items included in its audit reports to ensure agencies have taken corrective action. OSIG completed a follow-up audit of findings related to audit reports where corrective action was scheduled to be completed by June 30, 2024.

OSIG issued no additional findings following its review and recommends agencies continue to implement corrective actions agreed to by agency management. Review of corrective actions that agencies did not implement will be included in the next follow-up audit.

OSIG would like to thank all agencies and staff for their cooperation and assistance during the follow-up audit.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael C. Westfall".

Michael C. Westfall, CPA
State Inspector General

cc: The Honorable John Littel, Chief of Staff to Governor Youngkin
Justin Vélez-Hagan, Deputy Chief of Staff to Governor Youngkin
Kate Stockhausen, Assistant Deputy Chief of Staff to Governor Youngkin
Secretaries of Administration, Education, Finance, Health and Human Resources, Natural
and Historic Resources, Public Safety and Homeland Security, Transportation,
Veterans and Defense Affairs, and their Support Staff
Agency Heads of the Departments of Behavioral Health and Developmental Services,
Conservation and Recreation, Emergency Management, General Services, Health,
Social Services, State Police, Transportation, Treasury, Veterans Services,
Virginia Information Technologies Agency, Virginia Racing Commission,
Wildlife Resources, and their Support Staff
Presidents of Mountain Gateway Community College, New River Community College,
University of Mary Washington, Virginia State University, Virginia Western
Community College, and their Support Staff
Joe Sumner, Executive Director, New College Institute
Jason Wilson, Facility Director, Virginia Center for Behavioral Rehabilitation
Staci A. Henshaw, Auditor of Public Accounts

HIGHLIGHTS

Why OSIG Performed This Audit

OSIG conducted this audit to report on the status of agencies implementing recommendations from earlier audit reports.

Potential Impact of Audit

Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. When OSIG completes audit work and issues recommendations, the aim is to improve the way the Commonwealth serves its citizens. The intention of OSIG's follow-up audits is to work with management to verify that their agencies have addressed identified issues.

Annual Follow-up of Previous Findings

What OSIG Found

Agencies Have Implemented Most Corrective Actions or Have Made Advancements

Agencies have implemented corrective actions or are making progress on the implementation of corrective action for 84 out of 84 findings in this follow-up period. All outstanding actions have been fully implemented for the following audits:

- Department of Conservation and Recreation – Natural Resources Law Enforcement Diversity in Hiring and Recruitment.
- Department of Emergency Management – 2022 I-95 Incident of January 3-4.
- Department of General Services – Fleet Management Services.
- Department of Social Services – Health and Human Resources Subrecipient Monitoring.
- Department of Transportation – 2022 I-95 Snow Incident of January 3-4.
- Department of Wildlife Resources – Natural Resources Law Enforcement Diversity in Hiring and Recruitment.
- Mountain Gateway Community College – Higher Education Institutions Clery Act.
- New College Institute.
- New River Community College – Higher Education Institutions Clery Act.
- University of Mary Washington – Higher Education Institutions Clery Act.
- Virginia Center for Behavioral Rehabilitation – Unannounced Inspections of DBHDS Facilities Calendar Year 2021.
- Virginia State Police – 2022 I-95 Snow Incident of January 3-4.
- Virginia Western Community College – Higher Education Institutions Clery Act.



For more information, please contact OSIG at 804-625-3255 or www.osig.virginia.gov

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BACKGROUND

As part of the audit process, OSIG provides recommendations to state agencies to address risks identified during performance audits. OSIG offers audited agencies the opportunity to concur or not concur with its recommendations and provide a written response to the audit findings and recommendations prior to finalizing the audit report. Agencies have the responsibility to ensure timely implementation of audit recommendations through development of corrective action plans that address what OSIG recommends. In the audit process, OSIG uses audit recommendations tracking as an integral part of monitoring the implementation status of audit recommendations. This provides OSIG with a vehicle to communicate and gather feedback on the status of the audit recommendations with the Governor and the audited agencies.

SCOPE

The follow-up audit scope covered outstanding review and audit findings as of June 30, 2024. The scope did not include all findings previously reported by OSIG, only those that OSIG identified as high risk, where failure to implement corrective action would result in a failure of the process that would have an effect on or result in agency management not achieving goals.

OBJECTIVE

The objective of this follow-up audit was to report on the progress of agencies to ensure that management has effectively implemented corrective actions or that senior management has accepted the risk of not taking action.

METHODOLOGY

OSIG conducted this follow-up audit in accordance with generally accepted government auditing standards. Those standards require that OSIG plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. OSIG believes that the evidence obtained provides a reasonable basis for the findings and conclusion based on the audit objective.

To accomplish the audit objective, OSIG performed the following:

- Obtained the population of corrective actions as of June 30, 2024.
- Assessed relevant corrective actions and selected those needing further evaluation.
- Notified agencies whose corrective actions would be included in the follow-up audit.
- Corresponded with agency points of contact by email, meetings, or telephone interviews to obtain the status of their corrective actions.
- Requested and obtained documentation in support of corrective action progress made by agencies.

- Evaluated information obtained related to the corrective action status and assigned a disposition of action in progress, action complete, or action not implemented, and obtained updated estimated completion dates where applicable.

AUDIT RESULTS

The tables in the exhibits below detail the status of outstanding audit and review recommendations as of June 30, 2024. The tables categorize corrective actions as either implemented, in progress, or not implemented. Corrective actions have been fully implemented for the following audits:

- Department of Conservation and Recreation – Natural Resources Law Enforcement Diversity in Hiring and Recruitment.
- Department of Emergency Management – 2022 I-95 Snow Incident of January 3-4.
- Department of General Services – Fleet Management Services.
- Department of Social Services – Health and Human Resources Subrecipient Monitoring.
- Department of Transportation – 2022 I-95 Snow Incident of January 3-4.
- Department of Wildlife Resources – Natural Resources Law Enforcement Diversity in Hiring and Recruitment.
- Mountain Gateway Community College – Higher Education Institutions Clery Act.
- New College Institute.
- New River Community College – Higher Education Institutions Clery Act.
- University of Mary Washington – Higher Education Institutions Clery Act.
- Virginia Center for Behavioral Rehabilitation – Unannounced Inspections of DBHDS Facilities Calendar Year 2021.
- Virginia State Police – 2022 I-95 Snow Incident of January 3-4.
- Virginia Western Community College – Higher Education Institutions Clery Act.

EXHIBIT 1 - Audit Reports with Corrective Actions Implemented

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Department of Behavioral Health and Developmental Services	2020-BHDS-002 Unannounced Inspections of Behavioral Health and Developmental Services Facilities Fiscal Years 2018 and 2019 November 13, 2019	05.1 – Corrective Action to Effectiveness to TOVA Training at State Facilities	4/4/2024
Department of Conservation and Recreation	2021-PA-002 Natural Resources Law Enforcement Diversity in Hiring and Recruitment Performance Audit April 30, 2019	1A.3 – Corrective Action for Need for A Collaborative Diversity Strategy 2A.1 – Corrective Action for Prioritize Investments in Community Engagement 2C.1 – Corrective Action for Better Involvement of External Partners to Enhance Community Engagement 2D.1 – Corrective Action for Better Coordinate Community Engagement Events	6/13/2024
Department of Emergency Management	2023-PA-001 Virginia Department of Emergency Management, Virginia Department of Transportation, and Virginia State Police 2022 I-95 Snow Incident of January 3-4 Performance Audit August 11, 2024	06A.1 – Seek input from assigned OAG representative 06B.1 – Develop an interagency plan to identify and deploy resources to support stranded motorists	4/17/2024
Department of General Services	2022-PA-005 Department of General Services Fleet Management Services Performance Audit June 27, 2022	04.1 – Manual Billing Process Corrective Action	3/14/2024

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Department of Health	2021-PA-005 Virginia Department of Health Office of Drinking Water Drinking Water Regulation Program Performance Audit June 24, 2021	05.1 – ODW Performance Metric Reports Lack Monitoring and Compliance Elements	11/9/2023
		06.1 – ODW Public Notice Oversight is Inconsistent	3/30/2023
		08.1 – ODW Regional Field Offices Lack Quality Assurance/Quality Control Practices	11/9/2023
		09.1 – ODW Regional Compliance Specialists are Missing the Tools Necessary to be Effective	
Department of Social Services	2019-PA-002 Health and Human Resources Subrecipient Monitoring Performance Audit April 30, 2019	04.1 – Corrective Action to Job Transition	6/28/2024
Department of Social Services	2023-PA-002 Virginia Department of Social Services Child Protective Services Performance Audit September 22, 2022	02 - Not All Capabilities of Verizon InContact Available to the State Hotline Are Utilized	7/3/2024
		06 – Priority Response Times Assigned Sometimes Do Not Match the Underlying Conditions for CPS Cases	6/3/2024
		07 – Screening of Cases Was Not Always Handled in Accordance With Code and CPS Requirements	
		08 – Not All OASIS Fields are Completed as Part of the Intake Process	
		09 – Not All Family Assessments Are Closed Timely	
		10 – Not All Investigations Are Closed Timely	
Department of Transportation	2023-PA-001 Virginia Department of Emergency Management, Virginia Department of	01A.1 – Work with VDOT staff and review lessons learned from previous storms	4/18/2024

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
	Transportation, and Virginia State Police 2022 I-95 Snow Incident of January 3-4 Performance Audit August 11, 2024	01B.1 – Review lessons learned from said reports and incorporate them into policies and procedures where appropriate	
		02C.1 – Review the Commonwealth of Virginia Emergency Operations Plan (COVEOP) All-Hazards emergency plan for gaps and identify improvements	
		04B.1 – Coordinate messaging across VDOT disciplines to include Customer Service Center, roadway message boards, press releases, social media, 511, WEA, emergency direct messaging to motorists	6/20/2024
		08.1 – Review the feasibility of supplying backup power and connectivity for traffic cameras. If feasible, identify potential areas for deployment, establish cost estimates	8/3/2023
Department of the Treasury	2023-PA-006 Department of the Treasury Unclaimed Property Audit and Compliance Program Performance Audit June 27, 2023	3 – Unclaimed Property Does Not Utilize the Enforcement Tools as Set Forth in the Code	2/21/2024
		4 – Unclaimed Property Does Not Utilize a Comprehensive List of Businesses in Virginia	6/25/2024
		6 – Unclaimed Property is Not Continuing to Perform the Gap Analysis	
		7 – Unclaimed Property Does Not Have Documented Policies and Procedures Over Key Compliance Review Processes	2/21/2024
		8 – Performance Measures were Not Sufficient to Evaluate Unclaimed Property’s Compliance Review Process	
		9 – Unclaimed Property Does Not Have an Outreach Process for Virginia Business	10/19/2023

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Department of Veterans Services	2023-PA-007 Department of Veterans Services Information Technology Security and Procurement Performance Audit June 27, 2023	02.1 – DVS Overdue on Obtaining VITA Required IT Security Audits	12/21/2023
		04.1 – DVS Does Not Have a Policy for Managing IT Procurement	7/1/2024
		05.1 – DVS Signed a Contract in Violation of the Virginia Public Procurement Act	
Department of Wildlife Resources	2021-PA-002 Natural Resources Law Enforcement Diversity in Hiring and Recruitment Performance Audit April 30, 2019	2D.1 – Corrective Action for Better Coordinate Community Engagement	4/15/2024
		3B.1 – Corrective Action for Collect Evidence on Outreach Events to Enhance Future Programming	
Mountain Gateway Community College	2023-PA-005 Higher Education Institutions Clery Act Performance Audit May 31, 2023	01.1 – USDOE Recorded Crime Stats	5/20/2024
New College Institute	2023-PA-004 New College Institute Performance Audit April 27, 2023	01.1 – Program Outcomes Could Not Be Independently Verified	7/3/2024
		02.1 – Utilization of Some Programs Offered by NCI Have Decreased	
New River Community College	2023-PA-005 Higher Education Institutions Clery Act Performance Audit May 31, 2023	01.1 – Daily Crime Log Not Updated	5/1/2024
		02.1 – USDOE Data Does Not Match ASR	
		03.1 – Crisis and Emergency Plan Testing	
University of Mary Washington	2023-PA-005 Higher Education Institutions Clery Act Performance Audit May 31, 2023	01.1 – Clery Geography	5/3/2024
		02.1 – Crime Categories on ASR	
		03.1 – Emergency Response Testing and Evaluation	
		04.1 – USDOE Data Does Not Match ASR	

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Virginia Center for Behavioral Rehabilitation	2022-BHDS-001 Unannounced Inspections of Behavioral Health and Developmental Services Facilities Calendar Year 2021 April 18, 2022	26.1 – Corrective action for VCBR lack of treatment plan	7/31/2024
Virginia Information Technologies Agency	2023-PA-008 VITA’s Service Level Agreement Management Performance Audit June 28, 2023	01.1 – VITA Service Level Agreements and ITIL Best Practices	3/28/2024
		01.2 – Development of a formalized process to evaluate SLAs for duplicative and inefficient metrics	
		02.1a – Handoff between Customer Satisfaction and SLM Team	8/26/2024
		03.1 – Automate Validation File Review Decisions	3/28/2024
		03.2a – New Delivery Date for Validations File	
		03.2b – Re-evaluate and document Additional Recommended Changes	8/23/2024
		03.3 – Review of Current resources for Monitoring and Managing Contract Requirements	
		03.4 – Appropriateness of SLA Items Sampling for Review	8/24/2024
03.5 – Updates to Monthly Validation File Review	2/15/2024		
Virginia Racing Commission	2024-PA-003 Commonwealth Overtime Audit Performance Audit March 29, 2024	08.1 – VRC Should require Dates on Timesheets	1/11/2024
Virginia State Police	2023-PA-001 Virginia Department of Emergency Management, Virginia Department of	01B.1 – Review lessons learned from said reports and incorporate them into policies and procedures where appropriate	4/16/2024

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
	Transportation, and Virginia State Police 2022 I-95 Snow Incident of January 3-4 Performance Audit August 11, 2024	06B.1 – Develop an interagency plan to identify and deploy resources to support stranded motorists	
Virginia Western Community College	2023-PA-005 Higher Education Institutions Clery Act Performance Audit May 31, 2023	01.1 – Missing Local Law Enforcement Responses	5/6/2024
		02.1 – USDOE Blank 2019 Non-Campus Crime Data Fields	
		03.1 – Not Conducting Annual Emergency Response Testing	

EXHIBIT 2 - Audit Reports with Corrective Actions in Progress

Agency	Report ID & Date	Observation/Finding Number & Title	Updated Completion Date
Department of Behavioral Health and Developmental Services	2021-BHDS-Project-2021-002 OSIG Behavioral Health and Developmental Services Unit Report on Northern Virginia Mental Health Institute May 27, 2021	01.1 – DI205 Review	10/1/2024
		02.1 – Facility Director Guidance and/or Training	
		03.1 – DI205 Revision	
		04.1 – DI205 Revision	
Department of Health	2021-PA-005 Virginia Department of Health Office of Drinking Water Drinking Water Regulation Program Performance Audit June 24, 2021	01.1 – The ODW Inspection Program Needs to Ensure Consistency Statewide	6/30/2025
		02.1 – ODW Is Not Fully Utilizing Enforcement Tools to Ensure Compliance	
		02.2 – ODW Is Not Fully Utilizing Enforcement Tools to ensure Compliance	
		03.1 – ODW Administrative and Civil Remedies are Not Fully Supported by the Enforcement Manual	
		04.1 – Weaknesses in the ODW Water Sampling Oversight and Verification Process Were Identified	
07.1 – ODW Regional Field Offices’ Monitoring and Oversight Policies are Inconsistent			

Agency	Report ID & Date	Observation/Finding Number & Title	Updated Completion Date
Department of Social Services	2023-PA-002 Virginia Department of Social Services Child Protective Services Performance Audit September 22, 2022	01 – OASIS, a Referral Tracking System, Is Not Sufficient to Meet the Needs for Managing the CPS Program	6/30/2026
		03 – Local Internal Procedures and Public Messaging After Hours Lack Clarity and Accuracy	12/31/2024
		05 – Uneven Caseloads Lead to Processing Errors and Delays	6/30/2025
Department of the Treasury	2023-PA-006 Department of the Treasury Unclaimed Property Audit and Compliance Program Performance Audit June 27, 2023	1 – Unclaimed Property’s Compliance Review Process is Not Effective	1/31/2025
		2 – Compliance Reviews are Not Completed Timely	
		5 – Unclaimed Property Does Not Have a Documented Process for Determining Businesses to Conduct Compliance Reviews	
Virginia Information Technologies Agency	2023-PA-008 VITA’s Service Level Agreement Management Performance Audit June 28, 2023	02.1b – Research and Determine Methodology	3/31/2025
		02.2 – SLA Definitions and Metrics	2/28/2025
Virginia State University	2023-PA-005 Higher Education Institutions Clery Act Performance Audit May 31, 2023	01.1 – Inaccurate Clery Geography	7/1/2024
		02.1 – US DOE Data Does Not Match ASR	
		03.1 – Emergency Response Testing and Evaluation	