Office of the State Inspector General

Annual Follow-up of Previous Findings

Performance Audit

Fiscal Year 2025

Michael C. Westfall, CPA
State Inspector General

Report No. 2026-AUD-008

COMMONWEALTH OF VIRGINIA

Office of the State Inspector General

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January 16, 2026

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

Dear Governor Youngkin,

Under *Code of Virginia* § 2.2-309 [A](10), the Office of the State Inspector General (OSIG) is empowered to conduct performance reviews of state agencies to ensure 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 audits on significant items included in its 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, 2025.

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,

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, Agriculture and Forestry, Commerce and Trade, Education, Finance, Health and Human Resources, Labor, Public Safety and Homeland Security, Veterans and Defense Affairs, and their Support Staff
Agency Heads of the Departments of Behavioral Health and Developmental Services, General Services, Health, Human Resource Management, Labor and Industry, Social Services, State Police, Veterans Services, Virginia Information Technologies Agency, Virginia Racing Commission, Virginia Tobacco Region Revitalization Commission, and their Support Staff
Presidents of Christopher Newport University, George Mason University, James Madison University, Longwood University, Norfolk State University, Old Dominion University, Radford University, Richard Bland College, The College of William & Mary, University of Virginia Medical Center, Virginia Community College System, University of Mary Washington, Virginia Commonwealth University, Virginia Institute of Marine Science, Virginia Military Institute, Virginia Polytechnic and State University, Virginia State University, and their Support Staff
Staci A. Henshaw, Auditor of Public Accounts

Annual Follow-up of Previous Findings

What OSIG Found

Agencies Have Implemented Most Corrective Actions or Have Made Advancements

Agencies implemented corrective actions or are making progress on the implementation of corrective action for 162 recommendations this past fiscal year. All outstanding actions have been fully implemented for the following audits:

- Department of State Police – Commonwealth Overtime Audit
- Department of Veterans Services – Information Technology Security and Procurement
- Christopher Newport University – Cybersecurity Audit
- Radford University – Cybersecurity Audit
- The College of William and Mary – Cybersecurity Audit
- The University of Mary Washington – Cybersecurity Audit
- The University of Virginia Medical Center – Cybersecurity Audit
- Virginia Institute of Marine Science – Cybersecurity Audit
- Virginia Military Institute – Cybersecurity Audit
- Virginia Polytechnic Institute and State University – Cybersecurity Audit
- Virginia State University – Cybersecurity Audit

January 2026

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

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 intent of OSIG's follow-up audits is to work with management to verify that their agencies have addressed identified issues.

What OSIG Recommends

Agencies should continue implementing corrective actions on findings issued by OSIG.

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

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REPORT ACRONYMS

The following is an alphabetical list of acronyms used in the report.

ADA – Americans with Disabilities Act
ASR – Automatic Speech Recognition
BPV – Boiler and Pressure Valve
CCCA – Commonwealth Center for Children and Adolescents
CNU – Christopher Newport University
DBHDS – Department of Behavioral Health and Developmental Services
DVS – Department of Veterans Services
HTTPS – Hypertext Transfer Protocol Secure
NSU – Norfolk State University
OASIS – Online Automated Service Information System
ODU – Old Dominion University
ODW – Office of Drinking Water
OSIG – Office of the State Inspector General
OT – Overtime
SEVTC – Southeastern Virginia Training Center
SIEM – Security Information and Event Management
SLA – Service Level Agreement
SWVMHI – Southwestern Virginia Mental Health Institute
US DOE – United States Department of Education
VCU – Virginia Commonwealth University
VDH – Virginia Department of Health
VIMS – Virginia Institute of Marine Science
VITA – Virginia Information Technologies Agency
VOSH – Virginia Occupational Safety and Health
VRC – Virginia Racing Commission
VSU – Virginia State University

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 the development of corrective action plans that address what OSIG recommends. OSIG uses audit recommendations tracking as an integral part of monitoring the implementation status of corrective action plans. This provides OSIG with a vehicle to communicate and gather feedback on the status of 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, 2025. The scope did not include all the findings previously reported by OSIG, only those that OSIG identified as being high risk where failure to implement corrective action would result in a failure of the process that could result in agency management not achieving its goals.

OBJECTIVE

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

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 conclusions based on the audit objectives.

To accomplish the audit objective, OSIG performed the following:

- Obtained the population of corrective actions as of June 30, 2025.
- Assessed relevant corrective actions and selected those identified as needing further evaluation.
- Notified agencies whose corrective actions would be included in the follow-up audit.
- Corresponded with agency points of contact by email, virtual meetings, or telephone interviews to obtain the status of their corrective actions.
- 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 recommendations as of June 30, 2025. The tables categorize corrective actions as either implemented or in progress. There were no corrective actions reported as not implemented during fiscal year 2025.

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	AUD-2019-018 2018 – 2019 Unannounced Inspections of DBHDS Facilities Fiscal Years 2018 – 2019 November 13, 2019	02.1 – Corrective Action to Understaffed Shifts	8/1/2024
Department of Behavioral Health and Developmental Services	2024-PA-005 DBHDS Electronic Health Record System June 27, 2024	06.1 – Establish a Standard Set of Criteria for Review of Requests 08.1 – Work with Third Party to Remove Unnecessary Accounts 10.1 – Create a Documented Process to Leverage the Automation Capability of the SIEM 10.2 – Obtain Training on the use of the DBHDS SIEM 10.3 – Perform Table-top Incident Handling Exercises at Least Annually	6/23/2025 4/29/2025 12/19/2024 12/19/2024 12/19/2024
Department of Behavioral Health and Developmental Services	2024-PA-004 State Operated Facilities Americans with Disabilities Act Compliance May 3, 2024	01.1 – ADA Coordinators for Patients and The General Public 07.1 – Improve Documentation for Effective Communication 10.1 – Develop and Publicize a Public Notice	8/13/2025 6/10/2025 10/15/2024

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Department of Labor and Industry	2025-PA-002 Virginia Occupational Safety and Health & Boiler and Pressure Vessel (BPV) Safety Programs December 23, 2024	5 – VOSH Program Data Reconciliation Issues	4/10/2025
Department of State Police	2024-PA-003 Commonwealth Overtime Audit March 28, 2024	04.1 – Implement Self-Service Cardinal Time Reporting	3/13/2025
Department of Veterans Services	2023-PA-007 Information Technology Security and Procurement June 27, 2023	01.1 – Inadequate Safeguards of Sensitive Data 03.1 – Inadequate Physical IT Security Controls	6/16/2025
Virginia Information Technologies Agency	2023-PA-008 Audit of VITA's Service Level Agreement Management June 28, 2023	02.1a – Handoff between Customer Satisfaction and SLM Team 02.2 – SLA Definitions and Metrics 03.2b – Reevaluate and Document Additional Recommended Changes 03.3 – Review of Current Resources for Monitoring and Managing Contract Requirements 03.4 – Appropriateness of SLA Items Sampling for Review	8/26/2024 2/28/2025 8/23/2024 8/23/2024 8/24/2024

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Virginia Racing Commission	2025-PA-004 Virginia Racing Commission Performance Audit February 12, 2025	1.4, 2.3,3.5, & 5.4 - Risk Mitigation Impact 4.3 – Implement Processes for Employees to Detect Counterfeit Bills and Identify other Fraudulent Activities 6.3 – Evaluate Revenue Calculation and Required Payment Procedures for each Licensed Facility 7.1 – Evaluate the Structure of its Organization 7.2 – Assess Current Resources Relative to Current and Future Anticipated Organizational Changes and Workloads	10/8/2024&3/11/2025 5/1/2025 2/12/2025 3/11/2025 2/12/2025
Christopher Newport University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	13.1 – Evaluate SIEM	2/28/2025
George Mason University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	23.1 – Penetration Testing	10/8/2024
James Madison University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	11.1 – Cybersecurity Penetration Website Update 12.2 – Cybersecurity Monitoring - Secure Configuration Baseline 12.3 – Cybersecurity Monitoring - Periodic Reviews	8/27/2024 2/28/2025 4/30/2025
Longwood University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	08.1 – Update Procedures and Guidelines	8/11/2025

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Norfolk State University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	25.1 – 1. Upgrade the Synology DiskStation server	10/8/2024
Old Dominion University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	01.1 – Update Identified Software and Implement Input Validation	8/27/2024
Radford University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	17.1 – Penetration Testing - Website 1 17.3 – Penetration Testing - Website 3	1/23/2025 11/15/2024
Richard Bland College	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	14.1 – Cybersecurity Monitoring - Configuration Policy 14.3 – Cyber Event Metrics	8/29/2025 5/7/2025
The College of William and Mary	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	09.1 – Address Website Vulnerabilities 10.1 – Cybersecurity Monitoring 10.3 – Cyber Risk Assessments	8/21/2024
University of Mary Washington	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	04.1 – Secure Configuration Baseline Standards 04.3 – Conduct a formal analysis to evaluate its SIEM	08/21/2025

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
University of Virginia Medical Center	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	27.1 – UVAMC - Penetration Testing - firmware update 27.2 – Penetration Testing 28.1 – Cyber Security Monitoring – Compliance Scans 28.3 – Cybersecurity Monitoring – Credentialed Scans 28.4 – Cybersecurity Monitoring – Industry Standard	9/30/2024 10/8/2024 8/6/2025 8/14/2025 10/8/2024
VCCS Central Office	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	29.1 – Penetration Testing 30.2 – Cybersecurity Monitoring – Baseline Settings	7/18/2025 10/8/2024
Virginia Commonwealth University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	21.2 – Penetration Testing – Website 2 21.3 – Penetration Testing – Website 3	7/18/2025 9/12/2024
Virginia Institute of Marine Science	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	05.1a – Update Webserver 1 Software 5.1b – Upgrade Webserver 2 05.2 – Discontinue Use of BASIC Authentication 05.3 – Implement HTTPS 05.4 – Make Configuration Change 06.1 – Adopt an Industry Security Baseline 06.2 – Ensure that Baseline Settings and Configurations are Periodically Reviewed 06.3 – VIMS – Ensure Vulnerability and Compliance Scans are Performed 06.4 – VIMS SIEM Evaluation 06.5 – Incident Response Metrics 06.6 – VIMS – Incident Response Testing	8/15/2024 7/21/2025 8/15/2024 8/15/2024 8/15/2024 7/11/2025 7/11/2025 7/11/2025 8/16/2024 8/16/2024 10/30/2024

Agency	Report ID & Date	Observation/Finding Number & Title	Implementation Date
Virginia Military Institute	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	19.1 – Penetration Testing - Microsoft Exchange Server 19.2 – Penetration Testing - Website 2 19.3 – Penetration Testing - Continuous Monitoring 20.1 – Cybersecurity Monitoring 20.2 – Cybersecurity Assessment	9/10/2024 7/14/2025 9/10/2024 9/10/2024 9/10/2024
Virginia Polytechnic Institute and State University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	31.1 – Penetration Testing 32.1 – Cybersecurity Monitoring – Industry baseline 32.2 – Cybersecurity Monitoring 32.3 – Cyber Risk Assessments	9/30/2024 10/9/2024 12/18/2024 9/30/2024
Virginia State University	2023-PA-005 Higher Education Institutions Clery Act May 31, 2023	01.1 – Inaccurate Clery Geography 02.1 – US DOE Data Does Not Match ASR 03.1 – Emergency Response Testing and Evaluation	2/13/2025 1/17/2025 1/17/2025
Virginia State University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	15.2 – Penetration Testing – Website 2 15.3 – Penetration Testing – Website 3 16.3 – Cybersecurity Monitoring – Release Management Process	10/9/2024

EXHIBIT 2 – Audit Reports with Corrective Actions in Progress

Agency	Report ID & Date	Observation/Finding Number & Title	Action In Progress	Updated Completion Date
Department of Behavioral Health and Developmental Services	2024-PA-004 State Operated Facilities Americans with Disabilities Act Compliance May 3, 2024	05.1 – Develop ADA Compliant Policies and Procedures on Effective Communication 08.1 – Develop an ADA Grievance Procedure 09.1 – Improve Training on ADA	✓	10/1/2025

Agency	Report ID & Date	Observation/Finding Number & Title	Action In Progress	Updated Completion Date
Department of Behavioral Health and Developmental Services	2024-PA-005 DBHDS Electronic Health Record System June 27, 2024	01.1 – Ensure Staff Receive Proper Training on Revenue Cycle for Appointment Scheduling	✓	12/31/2025
		01.2 – Continue to Work with CCCA, SEVTC and SWVMHI For Adoption of Revenue Cycle		12/31/2025
		02.1 – Ensure the Medical Appointment Process is Understood		12/31/2025
		02.2 – Work with Facilities to Identify and Eliminate Manual Processes		12/31/2025
		03.1 – Ensure the Medical Appointment Scheduling Process is Understood		12/31/2025
		03.2 – Establish Standardized Guidance to Identify Key Steps of the Scheduling Workflow		12/31/2025
		04.1 – Establish Guidance to Communicate Procedures for he Discern Reporting Portal		12/31/2025
		04.2 – Provide Training on the Reports Identified		12/31/2025
		05.1 – Develop a Process for Onboarding and Ongoing Training		12/31/2025
		05.2 – Work with Facilities on the Customization of Training for Specialized Services		12/31/2025
		09.1 – Perform Security Control Assessment on the Third-Party Hosted Environment		8/18/2025
		09.2 – Establish a Remediation Plan for Non-compliance Identified		8/18/2025
		11.1 – Conduct Interconnection Security Assessment		8/18/2025

Agency	Report ID & Date	Observation/Finding Number & Title	Action In Progress	Updated Completion Date
Department of General Services	2025-PA-003 Department of General Services Facilities Maintenance February 4, 2025	01.1 – Insufficient Management of Deferred Preventative Maintenance Work Orders 02.1 – Special Work Order Payments Lack Proper Tracking and Follow-Up 03.1 – Management of Unscheduled Repairs Needs Improvement 04.1 – Management Did Not Provide Proper Supervision of Work Order Completion 05.1 – DGS Facilities Maintenance Lacks Policies and Procedures that Govern the Building Maintenance Process 06.1 – Warranty Documentation is not Adequately Stored or Managed 07.1 – Ineffective Monitoring and Tracking of Repeat Issues Related to Building Maintenance	✓	3/1/2026
Department of Human Resources	2024-PA-003 Commonwealth Overtime Audit March 28, 2024	02.1 – Review and Update Overtime Pay Guidance 02.2 – Require Executive Branch Agencies that Utilize OT to have a Documented OT Policy	✓	10/31/2025
Department of Labor and Industry	2025-PA-002 Virginia Occupational Safety and Health & Boiler and Pressure Vessel (BPV) Safety Programs December 23, 2024	2 – Non-Compliance with Code of Virginia BPV Safety Regulations 4 – Inaccurate and/or Insufficient Information System Data	✓	12/19/2025

Agency	Report ID & Date	Observation/Finding Number & Title	Action In Progress	Updated Completion Date
Department of Social Services – Child Protective Services	2023-PA-002 Child Protective Services September 22, 2022	01 – OASIS is not Sufficient to Meet the Needs for Managing the CPS Program 02 – Not All Capabilities of Verizon InContact Available to the State Hotline Are Utilized 03 – Local Internal Procedures and Public Messaging After Hours Lack Clarity and Accuracy	✓	6/30/2026 12/31/2025 12/31/2025
Department of Health	2021-PA-005 Drinking Water Regulation Program December 4, 2025	01.1 – Inspection Program Needs to Ensure Consistency Statewide 02.1& 02.2 – Not Fully Utilizing Enforcement Tools to Ensure Compliance 03.1 – Administrative and Civil Remedies are Not Fully Supported by the Enforcement Manual 04.1 – Weaknesses in the Water Sampling Oversight and Verification Process Were Identified 07.1 – Regional Field Offices' Monitoring and Oversight Policies are Inconsistent	✓	12/31/2025
Department of Health	2024-PA-003 Commonwealth Overtime Audit March 28, 2024	03.1 – Develop OT Policies and Procedures 03.2 – Distribute, Implement, and Enforce OT Policies and Procedures 03.3 – Develop Timesheet Policies 03.4 – Train Staff	✓	9/30/2025

Agency	Report ID & Date	Observation/Finding Number & Title	Action In Progress	Updated Completion Date
Virginia Information Technologies Agency	2023-PA-008 Audit of VITA's Service Level Agreement Management June 28, 2023	02.1b – Research and Determine Methodology	✓	3/31/2026
Virginia Racing Commission	2025-PA-004 Virginia Racing Commission Performance Audit February 12, 2025	5.2 – Review Internal Inspections Processes and Applicable Regulatory Requirements	✓	6/30/2026
Virginia Tobacco Region Revitalization Commission	2024-PA-001 Tobacco Region Revitalization Commission Grants and Loans November 30, 20203	1 – Noncompliance with Code of Virginia Financial Viability Assessment Requirements 2 – Noncompliance with Code of Virginia Accountability Matrix Requirements 3 – Project Outputs and Outcomes Not Sufficiently Documented and Monitored 4 – Insufficiently Supported Application Documentation 5 – Site Visits Not Consistently Performed and/or Documented 6 – Inconsistent Smart Simple Information	✓	12/31/2025
George Mason University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	24.1 – Cybersecurity Monitoring	✓	7/31/2026

Agency	Report ID & Date	Observation/Finding Number & Title	Action In Progress	Updated Completion Date
Norfolk State University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	26.2 – Cybersecurity Metrics	✓	8/30/2025
Old Dominion University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	02.1 – Formally Document Standards for Required Settings 02.2 – Establish Review Process 02.3 – Evaluate ODU's SIEM	✓	7/31/2025
Richard Bland College	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	14.2 – Cybersecurity Monitoring - Implement a SIEM	✓	12/31/2025
Virginia Commonwealth University	2025-PA-001 Cybersecurity Audit for Virginia Higher Education Institutions October 30, 2024	22.1 – Cybersecurity Monitoring	✓	12/31/2025