REVIEW OF AUDIT AND OVERSIGHT
PROVISIONS OF SUPERVISORY ENTITIES

AUDITOR OF PUBLIC ACCOUNTS
COMMONWEALTH OF VIRGINIA
November 2, 1999

The Honorable Richard J. Holland, Chairman
and
Members, Joint Legislative Audit and Review Commission
General Assembly Building
Capitol Square
Richmond, Virginia 23219

We have reviewed the audit and oversight provisions for supervisory entities having independent powers as a political subdivision. We conducted this review at the direction of the Commission.

The Commonwealth of Virginia has no consistent policy governing the audit and oversight of supervisory entities. Neither the General Assembly nor local governments have the ability to exercise an independent review of these entities after their creation without either the entity’s permission or a change in their enabling legislation.

This report includes the following recommendations.

Recommendation 1

The General Assembly may wish to study the process for creating supervisory entities to achieve greater consistency and to set minimum standards for basic powers to conduct general business operations. This study should consider methods to incorporate these provisions into existing enabling legislation for all entities regardless of the process for their original creation.

Recommendation 2

The General Assembly may wish to consider requiring a state agency to monitor the creation of state and local authorities, boards, and commissions. This agency would maintain a comprehensive listing of supervisory entities created under general law. Additionally, local governments would report the creation of any additional entities by local ordinances.

Recommendation 3

For state supervisory organizations, not directly part of the State governmental organizational structure, the General Assembly may wish to examine and develop consistent audit and oversight
provisions for all entities and groups of entities. These provisions should provide guidance for incorporating these guidelines in future legislation.

Recommendation 4

The General Assembly may wish to consider allowing all state supervisory entities to be subject to a review by the Joint Legislative Audit and Review Commission and the Auditor of Public Accounts.

Recommendation 5

The General Assembly may wish to permit the governing body or bodies creating the supervisory entity to have the power to perform or authorize limited reviews or other oversight activities.

Recommendation 6

The General Assembly may wish to study whether a local government creating a supervisory entity should have the power to dissolve the entity, under what conditions could they dissolve the entity, and the responsibility the government or governments would assume for the assets and liabilities upon dissolution.

We would like to especially acknowledge the assistance of the Division of Legislative Services in collecting the information for this report.

AUDITOR OF PUBLIC ACCOUNTS
BACKGROUND

The Joint Legislative Audit and Review Commission requested that this Office review the audit and oversight provisions of authorities and provide a report on our findings. In undertaking this review, we found there is no overall consistency governing the method of creation, powers, nomenclature, or oversight within these entities. In some instances, these entities are integral parts of state government and others operate independently of the state and local government structure.

The General Assembly has created numerous authorities, boards and commissions through either general or special laws. These entities have control over a wide spectrum of activities and have varying degrees of control over either themselves or other entities. These entities act in various capacities from advisors to state or local government executives on single topics to boards having the ability to operate and control activities with nearly $450 million in revenue.

PROCEDURES

We contacted the Division of Legislative Services to obtain an understanding of the process used to create an authority. The Division of Legislative Services provided us a listing of entities that they believe represented most of the entities created by the General Assembly through the Acts of the Assembly, and we researched the Code of Virginia for other entities. During our discussion with the staff of the Division of Legislative Services, we determined that there is no uniformity in the nomenclature used with entities such as authorities. As a result, we developed a two step process to compile a listing of such entities.

We determined that without a standard nomenclature, entities that could exercise powers similar to authorities could be titled either authorities, boards or commissions. We conducted a search of both the Code of Virginia and the Acts of Assembly and compiled a list of all authorities, boards and commissions.

Using the Code of Virginia definition in Section 9-6.25, Classification of executive branch boards, commissions and councils, we classified each entity listed as either a supervisory, policy, or advisory entity. We further subdivided this list between state and local entities. We defined local entities as either an entity created by a local government or an entity where several local governments appoint the board. Appendix A has this initial categorization.

We did no further work with any entity listed as an advisory or policy entity. As the title indicates, advisory entities provide citizen or expert information to either an elected official or group, an agency head or local government appointed official, or another body. Typically, the group or individual receiving advice is not under obligation to act on the advice or expert information. Policy entities provide guidance or direction to the same type of groups or an individual. However, these groups or individuals must use this guidance in implementing programs. Neither advisory nor policy entities usually directly control any funds.

AUDIT AND OTHER OVERSIGHT

For purposes of this report, we reviewed the supervisory entity’s enabling legislation to determine if there was an audit requirement or any other form of oversight. We defined “other oversight” as any form of external review of the entity’s operations by a body or group other than the entity’s governing body. We did not consider “other oversight” to include potential reviews by Federal agencies, because the entity had federal grants or contracts. Neither did we consider “other oversight” to include that the entity might be the subject of an audit by the Internal Revenue Service since its activities could generate taxable income.

In certain instances, while we found no statutory requirement for audit, the supervisory entity had issued public bonds and the entity has an audit requirement as part of the bond covenants. In reviewing the
audit requirements, we tried to determine that when an outside group had an interest, if there existed a mechanism for that group to either influence the selection of the auditor or if the auditor had the ability to conduct an independent review.

We found that no outside group can influence the timing, scope or audit information, where the supervisory entity’s governing body selects the auditor, except for the Medical College of Virginia Hospitals Authority. In addition, there is no other oversight mechanism available to outside groups, except through the external groups’ ability to affect the appointment of the governing body.

SUPERVISORY GROUPS GENERALLY

Typically, supervisory entities are a special form of a governmental political subdivision created to accomplish a specific function or service of government. Appointments to these governing bodies come from either another government unit, units, or external official. Some members serve as Ex-Officio members because of their other positions. These bodies generally have control over all aspects of the entity’s management and operations.

Supervisory entities directly control the flow of resources that may include the receipt or collection of a special tax or fee, the sale of goods or services, direct receipt of funding from another governmental body or branches of government, or some other activity which will support the entity. These entities also control the use of these resources with statutory limitations.

While most supervisory entities employ individuals to control and supervise daily operations, in some cases, the governing group may assume daily operational duties such as at the Alcoholic Beverage Control Board. Regardless of whether the governing body either hires an individual or directly manages the entity, the governing body has full control of the entity within its legal framework.

STATE SUPERVISORY GROUPS

Supervisory entities exist within the normal structure of state government; the most common of these entities are the Boards of Visitors of state-supported institutions of higher education. In compiling the list, we have included them and other state government entities on the schedule of state supervisory entities. We have excluded these entities from any further discussion of supervisory entities since we considered them as either a State agency or department. As such, they are subject to audit by the Auditor of Public Accounts and the staff of the Joint Legislative Audit and Review Commission. In addition, they receive regular oversight by General Assembly committees and review during the appropriation process.

This report focuses on the following supervisory entities. We have classified these entities as state supervisory groups because they either:

1. Support activities throughout the Commonwealth,
2. Have a direct relationship with a state agency or institution,
3. Periodically receive state appropriations, or
4. Have some other direct relationship with state government.

Assistive Technology Loan Fund Authority
Baseball Stadium Authority
Chesapeake Bay Bridge and Tunnel Commission
Commercial Space Flight Authority
Eastern Virginia Medical Authority
Hotel Roanoke Conference Center Commission
Information Providers Network Authority  
Medical College of Hampton Roads  
Medical College of Virginia Hospitals Authority  
Metropolitan Washington Airports Authority  
Miller School of Albemarle  
Roanoke Higher Education Authority  
Small Business Financing Authority  
Southside Virginia Business and Education Commission  
Southwest Virginia Higher Education Center  
Southwest Virginia Public Education Consortium  
Virginia Equine Center Foundation  
Virginia Fuel Conversion Authority  
Virginia Housing Development Authority  
Virginia Recreational Facilities Authority  
Virginia Resources Authority  
Wireless E-911 Service Board. (Effective until July 1, 2002)

The oversight requirements for the above are the following.

Auditor of Public Accounts or his legally authorized representative will conduct an audit.

Commercial Space Flight Authority  
Virginia Information Providers Network Authority  
Small Business Financing Authority  
Virginia Recreational Facilities Authority  
Virginia Resources Authority  
Wireless E-911 Service Board. (Effective until July 1, 2002)

A Certified Public Accountant will conduct an annual audit.

Baseball Stadium Authority (A)  
Hotel Roanoke Conference Center Commission  
Medical College of Virginia Hospitals Authority (C)  
Virginia Fuel Conversion Authority  
Virginia Housing Development Authority (B)

Note A: The Auditor of Public Accounts may conduct reasonable audit of the authority.
Note B: The Auditor of Public Accounts must review the audit report.
Note C: The Auditor of Public Accounts may bid for the annual audit. There are also provisions to allow both the Auditor of Public Accounts and the staff of the Joint Legislative Audit and Review Commission to review and audit the authority.

There is no statutory requirement for an audit.

Assistive Technology Loan Fund Authority (A)  
Chesapeake Bay Bridge and Tunnel Commission  
Eastern Virginia Medical Authority  
Medical College of Hampton Roads  
Metropolitan Washington Airports Authority  
Miller School of Albemarle
Roanoke Higher Education Authority (A)  
Southside Virginia Business and Education Commission (A)(B)  
Southwest Virginia Higher Education Center  
Southwest Virginia Public Education Consortium (A)(B)  
Virginia Equine Center Foundation  

Note A: As of June 30, 1999, these entities have had limited or no independent financial transactions requiring an audit.  
Note B: Normally, we would have considered these entities advisory bodies, however, the Code of Virginia allows them to solicit and accept gifts and grants.  

As stated earlier, many of these entities’ bond covenants or governing bodies require them to have audits conducted by certified public accountants.

LOCAL SUPERVISORY GROUPS  

In analyzing local supervisory groups, we found that the General Assembly has allowed local governments flexibility in organizing itself to provide services. As a result some localities have used this flexibility to create entities that in one locality is an independent supervisory group and in the next locality is just another department of government.  

There exist a number of entities typically affiliated with a local government and relying primarily on funding from one state agency. An example of this type of entity is the Community Services Board, which helps provide mental health services in a locality. In larger localities, the Community Services Board is a department of local government. However, several localities can join together and create an independent regional board to operate a Community Services Board. In these circumstances, this regional board acts as a supervisory entity over the Board.

In creating our list of local supervisory entities, we attempted to limit our review to organizations that, once created, operate generally independently of the local government or governments. Additionally, entities typically had the power to generate or collect revenue and did not have a primary affiliation with one state agency for providing service.  

Unlike the state supervisory entities, we will limit our specific discussion of oversight to local supervisory groups created by general law and discuss all other local entities generally. There is not a comprehensive listing of supervisory entities created under general law. However, after localities create these entities, there is no generic oversight organization that has a comprehensive listing of all existing entities.

Local Supervisory Groups Created By General Law  

In creating local supervisory entities, the General Assembly provided that localities can create different types of supervisory entities using general law. In these instances, the provisions of general law establish the scope of the authority’s services, method of creation, general powers, and the governing body’s duties and responsibilities. The enabling statutes for several of the entities permit localities to create regional entities using these provisions of general law. The listing below shows the types of entities, which the Code of Virginia allows a locality, or group of localities, to create.  

Authorities for Development of Former Federal Areas  
Local or Regional Economic Development Authorities  
Industrial Development Authorities  
Community Development Authorities
Developmental Boards
Disability Services Boards
Hospital or Health Center Commissions
Housing and Redevelopment Authorities
Industrial Development Authorities
Jail Authorities
Jail Farm Boards
Local or Regional Housing Authorities
Park Authorities
Planning Commissions
Public Recreational Facilities Authorities
Produce Market Authorities
Redevelopment and Housing Authorities
Local Regional Industrial Facility Authorities
Soil and Water Conservation Districts
Watershed Improvement Districts
Public Library Boards
Road Authorities
Transportation Districts

We included several entities in the above listing, such as the Planning Commission or Disability Services Board, which serves in some localities as an advisory entity, because general law allows them to receive grants and contracts or allows them to enter into other means of generating and collecting revenue. Because of the provisions of these statutes, these entities may operate as supervisory entities with control over their finances.

A locality’s governing body, or in the case of a regional organization, the governing bodies, may meet and pass the appropriate enabling local ordinances to create a supervisory entity. Since localities do not have to report or register these organizations with the State Corporation Commission, as would someone creating a corporation, there exists no central statewide record of the number of these organizations.

As an example, our Office should receive a copy of the audit report for any of the previous entities, if they have financial transactions greater than $5,000. We have no record of the number of entities that exist and further have no way of determining who should or should not report. The Office of the Auditor of Public Accounts, therefore, acts only as a repository of those entities providing information.

If an entity contracts out all of its services and uses a fiscal agent to pay its contractor, the entity itself has no financial activity. Therefore, the supervisory group acts solely as the legal conduit of the transactions. This is how many industrial development authorities conduct the sale of bonds, construction, and debt repayment.

Local Supervisory Groups Created By Special Law

In certain instances, localities can request that the General Assembly create a unique supervisory entity. Generally in these circumstances, it would appear that the General Assembly acted on the request and created the entity by special legislation. Therefore, the entity appears only in the Acts of Assembly and not in the Code of Virginia. In these circumstances, one must review the Acts of Assembly each year to find all supervisory groups created by special law.

During our review, we found that when the General Assembly receives a number of requests from localities to create the same type of entity, the General Assembly may create a general law provision to allow
all localities to create similar entities in the future without special legislation. However, there is no consistency to this practice nor must previously created entities convert their special legislation to conform to the general law.

As an example, the General Assembly created several individual park authorities and now, under general law, allows localities to create park authorities. Conversely, the General Assembly created several regional airport and parking authorities, but has never enacted a general law to allow localities to independently create these types of authorities.

Local Supervisory Groups Audit And Other Oversight

Most local supervisory entities do not have an audit requirement. Those entities with an audit requirement typically require an annual audit by an independent Certified Public Accounting firm. The local government that created the entity, participates in its operations or appoints its members, does not have a mechanism to compel an audit or other oversight review absent setting up this initial requirement.

FINDINGS ON SUPERVISORY GROUPS AUDIT AND OTHER OVERSIGHT

There are no consistent, minimum or standard requirements governing audit and other oversight requirements of supervisory entities. This lack of an audit or other oversight requirement may come from the inconsistent processes used to create such entities. The legislative process to create an entity follows a track that responds to the request to create the specific entity and concentrates on the purpose, powers, and need for that entity rather than a standard procedure used to create similar entities.

Since the creation of most of these entities is a response to a specific need, this developmental process is understandable. However, the variety of entities does not exclude the fact that many need similar basic powers consistent with similar entities. These powers typically include the ability to issue debt, enter into contacts or other agreements, and general business operations.

Recommendation 1

The General Assembly may wish to study the process for creating supervisory entities to achieve greater consistency and to set minimum standards for basic powers to conduct general business operations. This study should consider methods to incorporate these provisions into existing enabling legislation for all entities regardless of the process for their original creation.

Recommendation 2

The General Assembly may wish to consider requiring a state agency to monitor the creation of state and local authorities, boards, and commissions. This agency would maintain a comprehensive listing of supervisory entities created under general law. Additionally, local governments would report the creation of any additional entities by local ordinances.

The fundamental purpose of this review was to determine the existing audit and other oversight requirements on supervisory entities. In addition to those requirements imposed on the governing body, the review determined whether an outside group could compel or conduct an audit or exercise any other form of oversight.

We generally found that audit and other oversight requirements on supervisory entities, both state and local, is inconsistent and in some cases non-existent. With the exception of the Medical College of Virginia
Hospitals Authority and those audits conducted by the Auditor of Public Accounts, there is no mechanism for an outside body to compel either an audit or other type of review of a supervisory entity.

While the state supervisory entities appear to more consistently require an audit, the extent and nature of requirement varies. Local entities generally have no direct requirement; however, since most entities have the power to issue debt, they have audits to comply with debt covenants. Also, most requirements look only to an annual audit and do not provide for any oversight other than the most basic financial audit review.

Of special interest is the audit and oversight requirement with the enabling legislation for the Medical College of Virginia Hospitals Authority, which permits the following:

1. Allows the governing body to have its audit done by either the Auditor of Public Accounts or a Certified Public Accounting firm.
2. Both the Auditor of Public Accounts and the Staff of the Joint Legislative Audit and Review Commission can conduct special reviews of the Authority.

We believe the above provisions could serve as a model for allowing outside parties to conduct reviews of independent supervisory entities. We do not believe the General Assembly should weaken either its or the Governor’s oversight of supervisory entities regularly receiving appropriation or other state support. Therefore, the General Assembly should not change the audit requirements for state entities contained in Section 2.1-155 of the Code of Virginia.

However, in considering the first provision, the General Assembly should consider whether audit responsibility should vest in the state or local government creating the supervisory entity. Where the General Assembly vests the audit responsibility in the state or local governing body creating the supervisory entity, that governing body should direct the audit work.

For local supervisory entities, the local government would hire the independent Certified Public Accountant for the audit. At the state level, the General Assembly should direct the Auditor of Public Accounts to either perform an audit or hire an independent Certified Public Accountant.

The General Assembly, in setting the audit requirements, should consider the following factors in determining who should audit the supervisory entity.

1. Does the entity receive a direct appropriation or have a close affiliation with an agency of state government?
2. Does the organization have a direct and material impact on the Commonwealth’s financial statements and therefore can effect the Commonwealth’s debt rating?
3. Can the supervisory body’s actions create a legal or financial liability on the Commonwealth?

If the answer to any two or more of the questions above are “YES”, then the General Assembly should exercise direct audit oversight by having the audit done by the Auditor of Public Accounts or his legally authorized representative.

If the majority of the answers to the above questions are “NO”, then the General Assembly should require the supervisory entity to have an annual audit by an independent Certified Public Accounting firm. In this case, the General Assembly would exercise other oversight as discussed below.
The second provision above allows the General Assembly and the Governor, through the General Assembly, to do a special review of this Authority independently of the governing body. The scope and extent of the review is set outside of the governing body of the supervisory entity and meets the special needs of the General Assembly and the Governor. We believe that this type of provision would provide an effective oversight mechanism for supervisory entities both at the state and local level.

Recommendation 3

For state supervisory organizations, not directly part of the State governmental organizational structure, the General Assembly may wish to examine and develop consistent audit and oversight provisions for all entities and groups of entities. These provisions should provide guidance for incorporating these guidelines in future legislation.

Recommendation 4

The General Assembly may wish to consider allowing all state supervisory entities to be subject to a review by the Joint Legislative Audit and Review Commission and the Auditor of Public Accounts.

Recommendation 5

The General Assembly may wish to permit the governing body or bodies creating the supervisory entity to have the power to perform or authorize limited reviews or other oversight activities.

The General Assembly creates or allows the creation of most supervisory entities in response to requests of a local government or governments. During our review, we found that while the government can create a supervisory entity under one of the general law provisions, they did not appear to have the power to dissolve the supervisory entity.

Recommendation 6

The General Assembly may wish to study whether a local government creating a supervisory entity should have the power to dissolve the entity, under what conditions could they dissolve the entity, and the responsibility the government or governments would assume for the assets and liabilities upon dissolution.
LISTING OF STATE SUPERVISORY ENTITIES

ATTACHMENT A

Statewide Supervisory Entities

Assistive Technology Loan Fund Authority
Baseball Stadium Authority
Chesapeake Bay Bridge and Tunnel Commission
Commercial Space Flight Authority
Eastern Virginia Medical Authority
Hotel Roanoke Conference Center Commission
Information Providers Network Authority
Medical College of Hampton Roads
Medical College of Virginia Hospitals Authority
Metropolitan Washington Airports Authority
Miller School of Albemarle
Roanoke Higher Education Authority
Small Business Financing Authority
Southside Virginia Business and Education Commission
Southwest Virginia Higher Education Center
Southwest Virginia Public Education Consortium
Virginia Equine Center Foundation
Virginia Fuel Conversion Authority
Virginia Housing Development Authority
Virginia Recreational Facilities Authority
Virginia Resources Authority
Wireless E-911 Service Board (Effective until July 1, 2002)

State Supervisory Entities Part of State Government

A. L. Philpott Manufacturing Extension Partnership
Agricultural Council
Alcoholic Beverage Control Board
Apple Board
Branch Pilots
Bright Flue-Cured Tobacco Board
Cattle Industry Board
Certified Seed Board
Charitable Gaming Commission
Chippokes Plantation Farm Foundation
Christopher Newport University
Citizens’ Advisory Council on Furnishing and Interpreting the Executive Mansion
College of William and Mary
Commonwealth’s Attorneys’ Services Council
Compensation Board
Corn Board
Cotton Board
Council on Technology Services
Dark-Fired Tobacco Board
State (continued)

Economic and Employment Improvement Program for Disadvantaged Persons Grant Awards Committee
Economic Development Partnership
Egg Board
Food and Nutrition
Frontier Culture Museum of Virginia
Fuel Commission
Game and Inland Fisheries
George Mason University
Gubernatorial Commissions
Gunston Hall Plantation
Horse Industry Board
Innovative Technology Authority
Interstate Mining Commission
Intervention Program Committee
Irish Potato Board
James Madison University
Jamestown-Yorktown Foundation
Job Training Coordinating Council
Judicial Council
Judicial Inquiry and Review Commission
Longwood College
Marine Products Board
Mary Washington College
Motor Vehicle Dealer Board
Norfolk State University
Motorboat Committee
Old Dominion University
Peanut Board
People with Disabilities
Pork Industry Board
Poultry Products Board
Preservation of the Capitol
Public Defender Commission
Radford University
Science Museum of Virginia
Sheep Industry Board
Small Grains Board
Soybean Board
State Board for Community Colleges State Board of Education
State Council for Higher Education
State Lottery Board
State Planning Council
State Water Commission
Sweet Potato Board
University of Virginia
Veterans Care Center
Virginia Arts Foundation
Virginia Commonwealth University
Virginia College Building Authority
Virginia Higher Education Tuition Trust Fund
Virginia Historic Preservation Foundation
State (continued)
Virginia Military Institute
Virginia Museum of Fine Arts
Virginia Museum of Natural History
Virginia Outdoors Foundation
Virginia Polytechnic Institute and State University
Virginia Port Authority
Virginia Public Building Authority
Virginia Public School Authority
Virginia State Parks Foundation
Virginia Polytechnic Institute and State University
Virginia War Memorial Foundation
Virginia Workers' Compensation Commission
Virginia State University

NOTE: For purposes of this schedule, we have modified some entity’s names by not using Virginia, Board, or other redundant naming. Upon request, we will provide the full name and appropriate legislative cites.
LISTING OF LOCAL SUPERVISORY ENTITIES

ATTACHMENT B

Supervisory Entities Local Governments Can Establish

- Authorities for Development of Former Federal Areas
- Local Community Development Authorities
- Local Developmental Boards
- Local Disability Services Boards
- Local Hospital or Health Center Commissions
- Local Housing and Redevelopment Authorities
- Local Industrial Development Authorities
- Local Jail Authorities
- Local Jail Farm Boards
- Local or Regional Economic Development Authority
- Local or Regional Housing Authorities
- Local Park Authorities
- Local Planning Commissions
- Local Produce Market Authorities
- Local Public Recreational Facilities Authorities
- Local Redevelopment and Housing Authorities
- Local Regional Industrial Facility Authorities
- Local Road Authorities
- Local Transportation District
- Local Watershed Improvement Districts
- Public Library Boards
- Soil and Water Conservation Districts

Local Supervisory Listed in Either the Code of Virginia or Acts of the Assembly

- Chesterfield County Toll Road Authority
- Richmond Ambulance Authority
- Richmond Metropolitan Authority
- Alleghany Airport Authority
- Bath County Airport District
- Blue Ridge Airport Authority
- Brookneal-Campbell County Airport Authority
- Capital Region Airport Commission
- Charlottesville-Albermarle Airport Authority
- Chesapeake Airport Authority
- Cumberland Airport Commission
- Fairfax County Airport Authority
- Local Airport Authority
- Manassas Airport Authority
- Mecklenburg-Brunswick Airport Commission
- Middle Peninsula Regional Airport Authority
- Norfolk Airport Authority
- Peninsula Airport Commission
- Petersburg-Dinwiddie Airport and Industrial Authority
Local (continued)
Roanoke Regional Airport Commission
Shenandoah Valley Regional Airport Commission
Tappahannock-Essex County Airport Authority
Tidewater Airport Commission
Twin County Airport Commission
Winchester Regional Airport Authority

Arlington County Redevelopment and Urban Renewal Authority
Bland Development Authority
Bristol Development Authority
Buchanan County Housing Development Authority
Chesapeake Redevelopment and Housing Authority
Craig Development Authority
Danville Development Authority
Economic Development Authority
Fairfax County Economic Development Authority
Franklin City Development Authority
Giles Industrial Development Authority
Greensville-Emporia Development Authority
Halifax-South Boston Development Authority
Hampton Redevelopment and Housing Authority
Loudoun County Economic Development Authority
Norton Industrial Development Authority
Oyster Point Development Corporation
Pulaski Development Authority
Roanoke City Development Authority
Roanoke County Development Authority
Suffolk Development Authority
Virginia Beach Development Authority
Washington County Development Authority
Wythe Development Authority

Allegheny Highlands Economic Development Authority
Blue Ridge Economic Development Commission
Blue Ridge Regional Tourism Council
Virginia Coalfield Economic Development Authority

Chesapeake Hospital Authority
Hospital Authority of Norfolk

Blue Ridge Juvenile Detention Commission
Crater Youth Care Commission
Highlands Juvenile Detention Commission
Middle Peninsula Juvenile Detention Commission
Rappahannock Juvenile Detention Commission
Rappahannock Regional Jail Board
Riverside Regional Jail Authority
Roanoke Valley Detention Commission

Arlington County Parking Authority
Bristol Parking Authority
Local (continued)

Culpeper Parking Authority
Fairfax County Parking Authority
Fredericksburg Parking Authority
Front Royal Parking Authority
Harrisonburg Parking Authority
Herndon Parking Authority
Lynchburg Parking Authority
Martinsville Parking Authority
Newport News-Hampton Parking Authority
Norfolk Parking Authority
Portsmouth Parking Authority
Pulaski and Wytheville Parking Authority
Town of Fairfax Parking Authority
Town of Vienna Parking Authority
Winchester Parking Authority
Wytheville Parking Authority

Appomatox River Water Authority
Augusta County Service Authority
Blacksburg - Christiansburg - VPI Water Authority
Blacksburg-Virginia Polytechnic Institute Sanitation Authority
Chesapeake Water Authority
Hampton Roads Sanitation District Commission
Maury Service Authority
Moccasin Gap Sanitation Commission
Southeastern Public Service Authority
Stormwater Control Authority
Virginia Water and Sewer and Assistance Authority
Weber City Sanitation Commission

Bridge Authority of the City of Petersburg
Coastal Turnpike Authority
Elizabeth River Tunnel Commission
Metropolitan Transportation District
Northern Virginia Transportation District Program
Public Road Authority
Smith Island Bridge Authority
Washington Metropolitan Area Transit Authority

Behavioral Health Authorities
Cedar Island Bride & Beach Authority
Community Action Board
Education Facilities Authority
Local Board of Equalization
Local Erosion Commission
Local Health Authorities
Metropolitan Uniform Laws Commission
Mosquito Control Commission
Peninsula Civic Recreation Center Authority
Potomac Valley Conservancy District
Public Utility Authority

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Local (continued)
  Rappahannock River Basin Commission
  Rudee Inlet Authority
  Rural Virginia Development Foundation
  Smyth-Marion Authority
  Stephen J. Wright Scholars Program
  Tidewater Recreation and Stadium Authority
  Virginia Naval Museum Authority
  Virginia Sports Authority of Hampton Roads

  Cumberland Plateau Planning District Commissions
  Fourth Planning District Commission

  Merrimac Park Commission
  Northern Virginia Park and Planning District
  Northern Virginia Regional Park Authority

  Alexandria Port Commission Act
  Chesapeake Port Authority
  Newport News Port and Industrial Authority
  Peninsula Ports Authority
  Portsmouth Port and Industrial Commission

NOTE: For purposes of this schedule, we have modified the name of some entities by not using Virginia, Board, or other redundant naming. Upon request, we will provide the full name and appropriate legislative cites.
LISTING OF POLICY ENTITIES

ATTACHMENT C

I. State

Accountancy
Agriculture and Consumer Services
Air Pollution Control Board
Architects, Professional Engineers, Land Surveyors, Certified Interior Designers and Landscape Architects
Asbestos and Lead
Auctioneers Board
Audiology and Speech-Language Pathology
Aviation Board
Bar Examiners
Barbers
Blue Ridge Regional Education and Training Council
Cemetery Board
Child Day-Care Council
Coal Mining Examiners
Commission on Local Government
Commission on Youth
Commonwealth Transportation Board
Conservation and Development of Public Beaches
Conservation and Recreation
Correctional Education
Corrections
Cosmetology
Criminal Justice Services Board
Dentistry
Design-Build/Construction Management Review Board
Early Childhood and Child Day Care Programs
Elections
Farmers Market Board
Fire Services Board
Funeral Directors and Embalmers
Geology
Health Planning Board
Health Professions
Health
Hearing Aid Specialists
Historic Resources
Housing and Community Development
Human Rights
Juvenile Justice
Library Board
Licensed Professional Counselors, Marriage and Family Therapists, and Substance Abuse Treatment Professionals
State (continued)
Medical Assistance Services
Medicine
Mental Health, Mental Retardation and Substance Abuse Services Board
Milk Commission
Nursing Home Administrators
Nursing
Opticians
Optometry
Parole Board
Pharmacy
Potomac River Fisheries Commission
Professional and Occupational Regulation
Psychology
Public Broadcasting Board
Purchases and Supply Appeals Board
Real Estate Appraiser Board
Reciprocity Board
Safety and Health Codes Board
Seed Potato Board
Sewage Handling and Disposal Appeals Review Board
Social Services
Soil and Water Conservation Board
Specialized Transportation Council
Surface Mining Review
Tobacco Commission
Treasury Board
Veterinary Medicine
Virginia Code Commission
Virginia Manufactured Housing Board
Virginia Gas and Oil Board
Voluntary Formulary Board
Waste Management Board
Waste Management Facility Operators
Water Control Board
Waterworks and Wastewater Works Operators
Spill Response Council

II. Local
Academy Board
Civil Service Commission
Local Community Services Boards
Local Electoral Boards
Local Wetlands Boards

NOTE: For purposes of this schedule, we have modified the name of some entities by not using Virginia, Board, or other redundant naming. Upon request, we will provide the full name and appropriate legislative cites.
LISTING OF ADVISORY ENTITIES

ATTACHMENT D

**State**
Acupuncture
Administrative Law Advisory Committee
Adult Education and Literacy
Advisory Commission on Intergovernmental Relations
Aging
Air Pollution
Alzheimer's Disease and Related Disorders
Appomattox State Scenic River Advisory Board
Aquaculture Advisory Board
Art and Architectural Review Board
Blue Ridge Community College
Boating Advisory Committee
Building Code Technical Review Board
Business-Education Partnership Program Advisory Council
Catoctin Creek State Scenic River Advisory Board
Cave Board
Central Virginia Community College
Charity Food Assistance Advisory Board
Chesapeake Bay Commission
Chesapeake Bay Partnership Council
Chesapeake Bay Restoration Fund Advisory Committee
Chickahominy State Scenic River Advisory Board
Chief Information Officer Advisory Board
Child Abuse and Neglect
Clinch Scenic River Advisory Board
Coal Mine Safety Board
Coal Research and Development Advisory Board
Coal Surface Mining Reclamation Fund
Coastal Land Management Advisory Council
Commercial Fishing Advisory Board
Commonwealth Competition Council
Contractors
Coordinating Prevention
Dabney S. Lancaster Community College
Danville Community College
Deaf and Hard of Hearing
Debt Capacity Advisory Committee
Dr. Martin Luther King, Jr. Holiday Commission
Dr. Martin Luther King, Jr. Memorial Commission
Early Intervention Agency Committee
Eastern Shore Community College
Emergency Medical Services Advisory Board
Falls of the James Advisory Board
Family and Children's Trust Fund
Financial Assistance and Review Committee
Forestry
State (continued)
Geographic Information Network Advisory Board
Germanna Community College
Goose Creek Scenic River Advisory Board
Guest State Scenic River Advisory Board
Hazardous Materials Emergency Response Advisory Council
Hemophilia Advisory Board
Highway Safety Commission
Historic Lower James State Scenic River Advisory Committee
Home Care Services Advisory Committee
Human Services Information and Referral Advisory Council
Independent Living Council
Indians
Interagency Coordinating Council on Housing for the Disabled
Intergovernmental Cooperation
Interstate Cooperation
J. Sargeant Reynolds Community College
John Tyler Community College
Juvenile Justice
Land Evaluation Advisory Council
Legislative Support Commission
Litter Control and Recycling Fund Advisory Board
Lord Fairfax Community College
Maternal and Child Health Council
Medicaid Prior Authorization Advisory Committee
Medical Advisory Board
Medicare and Medicaid
Migrant and Seasonal Farmworkers Board
Military Advisory Council
Military Affairs
Minority Business Enterprise
Mountain Empire Community College
Needs of Handicapped Persons
Networking Users Advisory Board
Neurotrauma Initiative Advisory Board
New River Community College
North Meherrin State Scenic River Advisory Board
Northern Virginia Community College
Nottoway State Scenic River Advisory Board
Nursing Scholarships
Occupational Therapy
Patrick Henry Community College
Paul D. Camp Community College
Personnel Advisory Board
Physical Therapy
Physician Assistants
Piedmont Virginia Community College
Plant Pollination Advisory Board
Private College Advisory Board
Private Security Services Advisory Board
Psychiatric Advisory Board


State (continued)

Public Buildings Board
Public Guardian and Conservator Advisory Board
Public Records Advisory Council
Radiation Advisory Board
Rappahannock Community College
Rappahannock Scenic River Advisory Board
Recreational Fishing Advisory Board
Recycled Materials in Highway Construction
Recycling Markets Development
Reforestation Board
Regional Open-Space Preservation Advisory Boards
Rehabilitation Advisory Council for the Blind
Rehabilitation Providers
Rehabilitative Services
Respiratory Care
Revenue Estimates
Rockfish State Scenic River Advisory Board
Shenandoah State Scenic River Advisory Board
Small Business Advisory Board
Small Business Commission
Small Business Environmental Compliance Advisory Board
Southern Growth Policies Board
Southern States Energy Board
Southside Virginia Community College
Southwest Virginia Community College
Special Advisory Commission on Mandated Health Insurance Benefits
Specialized Transportation Technical Advisory Committee
State Crime Commission
State Health Benefits Advisory Council
Statewide Coordinating Committee
Status of Women
Substance Abuse Services
Teacher Education and Licensure
Thomas Nelson Community College
Tidewater Community College
Transplant Council
Transportation Safety
VASAP
Veterans' Affairs
Veterans Cemetery Board
Virginia Correctional Enterprises
Virginia Highlands Community College
Virginia Retirement System
Virginia Schools for the Deaf and the Blind
Virginia Western Community College
Virginia-Israel Advisory Board
Visually Handicapped
Water Resources Research Center
Winegrowers Advisory Board
Workforce Training Council
Wytheville Community College
**Local**

Assessors
Coal and Gas Road Improvement Advisory Committee
Criminal Justice Boards
Local Advisory Boards for the Baseball Stadium Authority
Local Board of Building Code Appeals
Local Board of Real Estate Assessors
Local Board of Social Services
Local Board of Social Services and Public Welfare
Local Charter Commission
Local Community Colleges Board
Local Duplicate Planning Commission
Local Erosion Advisory Commission
Local Finance Board, County
Local Health Services Advisory Board
Local Human Rights Commissions
Moormans Scenic River Advisory Board
North Landing and Tributaries Scenic River Advisory Board
Police Officers’ Pension and Retirement Boards
Rivanna Scenic River Advisory Board
School Health Advisory Board
St. Mary's Scenic River Advisory Committee
Staunton Scenic River Advisory Committee
Wetlands Board

NOTE: For purposes of this schedule, we have modified the name of some entities by not using Virginia, Board, or other redundant naming. Upon request, we will provide the full name and appropriate legislative cites.