



Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

State of West Virginia Contract

Order Date: 02-27-2025

CORRECT ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES, AND
SHIPPING PAPERS. QUESTIONS
CONCERNING THIS ORDER SHOULD BE
DIRECTED TO THE DEPARTMENT
CONTACT.

Order Number:	CCT 0209 4307 FAR2300000001 9	Procurement Folder:	1162442
Document Name:	State of WV Annual Comprehensive Financial Report (AACFR)	Reason for Modification:	Change Order Number 04 To Increase the Original Contract.
Document Description:	State of WV Annual Comprehensive Financial Report (AACFR)		
Procurement Type:	Central Contract - Fixed Amt		
Buyer Name:	Melissa Pettrey		
Telephone:	(304) 558-0094		
Email:	melissa.k.pettrey@wv.gov		
Shipping Method:	Best Way	Effective Start Date:	2023-04-15
Free on Board:	FOB Dest, Freight Prepaid	Effective End Date:	2025-04-14

VENDOR	DEPARTMENT CONTACT																				
Vendor Customer Code: 000000177557 ERNST & YOUNG LLP 500 VIRGINIA ST E CHARLESTON WV 25301-2164 US Vendor Contact Phone: 304-343-8971 Extension: Discount Details: <table><thead><tr><th></th><th>Discount Allowed</th><th>Discount Percentage</th><th>Discount Days</th></tr></thead><tbody><tr><td>#1</td><td>No</td><td>0.0000</td><td>0</td></tr><tr><td>#2</td><td>Not Entered</td><td></td><td></td></tr><tr><td>#3</td><td>Not Entered</td><td></td><td></td></tr><tr><td>#4</td><td>Not Entered</td><td></td><td></td></tr></tbody></table>		Discount Allowed	Discount Percentage	Discount Days	#1	No	0.0000	0	#2	Not Entered			#3	Not Entered			#4	Not Entered			Requestor Name: David W Mullins Requestor Phone: (304) 558-0076 Requestor Email: dave.w.mullins@wv.gov <h1>2025</h1> <p>FILE LOCATION _____</p>
	Discount Allowed	Discount Percentage	Discount Days																		
#1	No	0.0000	0																		
#2	Not Entered																				
#3	Not Entered																				
#4	Not Entered																				

INVOICE TO	SHIP TO
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV 25305-0121 US	FINANCIAL ACCOUNTING AND REPORTING SECTION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305-1510 US

CR 2-28-25

Total Order Amount: \$5,503,797.00

Purchasing Division's File Copy

PURCHASING DIVISION AUTHORIZATION DATE: 2/28/25 ELECTRONIC SIGNATURE ON FILE	ATTORNEY GENERAL APPROVAL AS TO FORM DATE: 2-28-25 ELECTRONIC SIGNATURE ON FILE	ENCUMBRANCE CERTIFICATION DATE: 2-28-25 ELECTRONIC SIGNATURE ON FILE
-----------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------

Extended Description:

Change Order No.04 - issued to increase the original contract (master agreement) amount per the attached documentation and according to all terms, conditions, pricing and specifications contained in the Original Contract (master agreement) including all authorized change orders.

Original Contract Amount \$1,777,000.00

CO No. 2 Increase \$681,242.00

CO No 3 Renewal \$1,606,000.00

CO No 4 Increase \$1,439,555.00

New Contract Total \$5,503,797.00

No other Changes.

All provisions of the original Contract and subsequent Change Orders not modified herein shall remain in full force and effect.

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
1	93151607	0.00000		0.000000	\$1,777,000.00
Service From	Service To	Manufacturer		Model No	
2023-04-15	2024-04-14				

Commodity Line Description: Annual Comprehensive Financial Report (AACFR)

Extended Description:

AUDIT OF STATE (CAFR)
Single Audit, Government auditing services
FY 2023 - See Pricing Page

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
2	93151607	0.00000		0.000000	\$681,242.00
Service From	Service To	Manufacturer		Model No	
2023-04-15	2024-04-14				

Commodity Line Description: Out of Scope

Extended Description:

Out of Scope - See change order No. 2

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
3	93151607	0.00000		0.000000	\$1,606,000.00
Service From	Service To	Manufacturer		Model No	
2023-04-15	2025-04-14				

Commodity Line Description: Annual Comprehensive Financial Report (AACFR)

Extended Description:

AUDIT OF STATE (CAFR)
Single Audit, Government auditing services
FY 2024 - See Pricing Page

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
4	93151607	0.00000		0.000000	\$1,439,555.00
Service From	Service To	Manufacturer		Model No	
2024-06-30	2025-02-26				

Commodity Line Description: Out of Scope

Extended Description:
AUDIT OF STATE (CAFR)
Single Audit, Government auditing services Out of Scope



ERIC L. HOUSEHOLDER
ACTING CABINET SECRETARY

STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION
FINANCE DIVISION

SARAH H. LONG, CPA
CHIEF FINANCIAL OFFICER

February 26, 2025

APPROVED

*Eric Householder,
Cabinet Secretary
2/27/25*

Ms. Tara Lyle
WV Purchasing Division
2019 Washington Street East
Charleston, WV 25305

RE: Ernst and Young Change Order

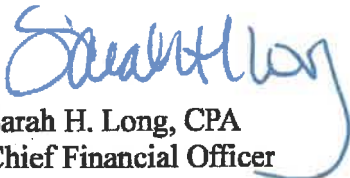
Dear Ms. Lyle:

Please allow this writing to serve as an increase to the original contract according to all terms, conditions, prices and specifications contained in the original contract with EY including all authorized change orders, effective immediately. The increase will cover more time than anticipated in the original contract fee estimates due to additional procedures required to be performed as part of the Single Audit and the Annual Comprehensive Financial Reports.

EY anticipates that they will incur additional time related to auditing 26 programs and the contract was based on 23. There were also 46 new or unremediated findings including additional testing, finding documenting and reporting implications; unanticipated changes to the compliance supplement, primarily three new compliance areas related to Student Financial Aid Cluster and delays and rework across all programs tested that were not anticipated in the original engagement agreement. EY unanticipated effort also includes audit procedures related to the newly implemented IT systems and additional procedures for the West Virginia Division of Multimodal Transportation Facilities.

The estimate for this additional work is \$1,439,555. If you have any questions I can be reached at 304 552-6108.

Sincerely,


Sarah H. Long, CPA
Chief Financial Officer



Ernst & Young LLP
900 United Center
500 Virginia Street East
Charleston, WV 25301

Tel: +1 304 343 8971
Fax: +1 304 357 5994
ey.com

February 25, 2025

Ms. Sarah Long
Chief Financial Officer, Assistant Secretary
Department of Administration
State of West Virginia
2101 Washington Street East
Charleston, West Virginia 25305-0121

Dear Ms. Long:

This letter will amend our engagement letter agreement (referred to as “the Agreement”) dated April 4, 2024, to audit and report on the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the State of West Virginia (the State) for the year ending June 30, 2024. We were also engaged to perform audit procedures in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As outlined in our engagement letter, we are to provide you a description of services and related fees for services provided outside of our initial planned scope. Based on our discussions with you, we are anticipating that we will incur additional time related to 46 new or unremediated findings, including additional testing, finding documentation, and reporting implications; unanticipated changes to the compliance supplement, new compliance areas related Student Financial Assistance Cluster; five separate programs that were required to be tested related to Research and Development; delays and rework across all programs tested due to errors and incomplete information provided related to populations and supporting documentation that was not anticipated in the original engagement agreement, as well as multiple versions of the Schedule of Expenditures of Federal Expenditures; and additional procedures to assess impact of the Ransomware incident. Our unanticipated effort also includes audit procedures related to the newly implemented IT system, Path and procedures related to the West Virginia Division of Multimodal Transportation Facilities (WV State Rail).

We estimate our fees based on hours and rank related to the procedures outlined above to be \$1,439,555, because of the delays in receiving information to complete our testing, our report will be issued after the original deadline of January 31, 2024. By signing this letter, you are acknowledging the change in the delivery date.

Our fees will be billed on an hourly basis as incurred and the specified rates by level are outlined below:

Rank	Rate
Partner/Member/Managing Director	\$ 551
Senior Manager	447
Manager	395
Senior	281
Staff	166
Actuary	551



FAIT Executive Director	\$	551
FAIT Senior Manager		447
FAIT Manager		395
FAIT Senior		281
FAIT Staff		166

The following is a summary of our estimated hours and fee. The actual time incurred might be different from our estimates.

	Rate	Hours	Extended
Partner/Member/Managing Director	\$ 551	533	\$ 293,683
Senior Manager	447	523	233,558
Manager	395	837	330,418
Seniors	281	1,295	363,825
Staff	166	1,537	255,059
			<u>1,476,542</u>
WV State Rail			39,500
Additional professional discount			<u>(76,487)</u>
Total professional fees			<u>\$ 1,439,555</u>

Please acknowledge your agreement with the above by signing one copy of this letter and returning it to Louis Roberts at 900 United Center, 500 Virginia Street East, Charleston, West Virginia 25301. We appreciate the opportunity to continue providing services to the State of West Virginia.

Yours very truly,

Louis Roberts
Partner

We agree that there have been delays in providing client assistance and that the delays will adjust the audit timeline.

Agreed and accepted by:

State of West Virginia

By:

Sarah H. Long
Chief Financial Officer
Assistant Cabinet Secretary of Administration

State of WV OOS Summary
UG and ACFR Audits
6/30/24

2024

For professional fees outside of the initial scope as outlined in the RFP including responses to the questions in the RFP process, our response to the RFP and our engagement letter:

Student Financial Assistance Cluster (Additional procedures included the following: procedures related to testing additional testing required by the Compliance Supplement; additional time and effort incurred due to incorrect population, incorrect data/support leading to multiple discussions with agencies/school contacts to resolve open items related to the major programs.)

Bluefield State College	5,926
Glenville State University	7,662
Concord University	4,470
Fairmont State University	5,531
Mount west CTC	6,373
Marshall University	19,603
New River CTC	10,522
Pierpont CTC	15,339
Shepherd University	10,420
West Liberty	17,700
WVSOM	6,602
WVSU	6,041
WVU	22,143
WVU-P	8,454

Additional procedures performed outside of the scope outlined in the RFP, responses to the Q&A and our fee assumptions. Procedures related to additional testing required by the 2024 Compliance Supplement. Also includes receiving information late (after the scheduled fieldwork and drop dead date) and receiving incorrect information requiring additional sample selections and re-work as discussed in the Red, Yellow and Green letters and our weekly status calls. Includes additional procedures when expenditures were expended at multiple agencies requiring testing of controls at multiple agencies (excludes HEERF), additional procedures related to findings that were not repeat findings in 2023 (including additional testing, findings and reporting), changes in the Compliance Supplement from 2023 to 2024.

DHHR Agency Wide	34,637
Medicaid	2,682
TANF	76,570
LIHEAP	28,272
Adoption Assistance	25,913
Foster Care	48,726
CCDF	41,764
Unemployment Insurance	97,040
Disaster Grants - Public Assistance	26,845
SNAP	20,369
Title I	44,323
Appalachian	39,738
CDBG	22,664
Child Nutrition Cluster	33,737
AMLR	60,041
Epidemiology	39,212
Opioids	60,366
Coronavirus Fund	17,170
Educational Stabilization Fund including HEERF	12,468
Highways Planning	40,929
R&D WVU	78,475
R&D FSU	59,500
R&D WLU	39,350
R&D HEPC	35,000
R&D Dept. of Ag	57,675
Ransomware - IT	13,136
Banner	15,976
Path	53,578
SEFA matters	49,114
West Virginia Division of Multimodal Transportation Facilities (approved by WV State Rail already)	39,500
Additional programs (23 included in the fee quote and 26 were tested)	90,000

Total estimated professional fees \$ 1,439,555



Suttle & Stalnaker, PLLC
The Virginia Center
1411 Virginia Street, East, Suite 100
Charleston, WV 25301

Memo

Date: 11/15/2024

To: West Virginia Division of Multimodal Transportation Facilities

From: Chris Dewcese, Member with Suttle & Stalnaker, PLLC

Subject: Additional billing to be supplied for the Division of Multimodal Transportation Facilities


The following is a summary of additional billings related to the June 30, 2024 audit:

The following items are all calculated at estimated hours by level, times our regular rates.

1. Audit of the government-wide financial statement of the West Virginia Division of Multimodal Transportation Facilities, as well as the following funds not included in the original contract: \$ 39,500.00
General, Public Transit, Aeronautics Commission.

Total additional billing \$ 39,500.00

Acknowledged by:


Name
Commissioner
Title

5

Online Data Services Help

ERNST & YOUNG LLP

Organization Information			
Business Purpose		Capital Stock	
Charter County		Control Number	9B09I
Charter State	DE	Excess Acres	
At Will Term		Member Managed	
At Will Term Years		Pa	
Authorized Shares		Y Entr	

Addresses

Type	Address
Local Office Address	5098 WASHINGTON ST. W., STE 407 CHARLESTON, WV, 25313-1561 USA
Notice of Process Address	C T CORPORATION SYSTEM 5098 WASHINGTON ST. W., STE 407 CHARLESTON, WV, 25313-1561 USA
Principal Office Address	ONE MANHATTAN WEST NEW YORK, NY, 10001 USA
Type	Address

Officers

Type	Name/Address
General Partner	JULIE BOLAND 1 MANHATTAN WEST NEW YORK, NY, 10001
Partner	WILLIAM STRAIT ONE MANHATTAN WEST NEW YORK, NY, 10001 USA
Type	Name/Address

[File Your Current Year Annual Report Online Here](#)

For more information, please contact the Secretary of State's Office at 304-558-8000.

Tuesday, February 20, 2024 — 11:43 AM

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Hi, I'm SOLO I'm here to
help you launch your new
LLC.



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Feb 20, 2024



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Certs Information**
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Dec 13, 2023



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Select Domain
Entity Information



All Entity Information

Entities

Disaster Response Registry

Responsibility / Qualification

Exclusions

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- ☐ Exact Phrase ⓘ

e.g. 123456789, Smith Corp

"ERNST & YOUNG LLP"

×

maximus

×

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Excluded Entity



Federal Organizations



Exclusion Type



Exclusion Program



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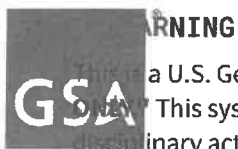
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COMPLIANCE VERIFICATION CHECKLIST FOR REQUISITION SUBMISSION

<i>Purchasing Division Use:</i> Buyer: _____ Date: _____ Solicitation No. _____	Agency: DOA Finance Division <hr/> Procurement Officer Submitting Requisition: Shelia Gray <hr/> Requisition No. Centralized Contract(CCT)Dept:0209ID:FAR2300000001 <hr/> PF No.: 1162442
-------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

This checklist **MUST** be completed by a state agency's designated procurement officer and submitted with the Purchase Requisition to the Purchasing Division. The purpose of the checklist is to verify that an agency procurement officer has obtained and included required documentation necessary for the Purchasing Division to process the requisition without future processing disruptions. At the agency's preference, the agency **MUST** either submit the checklist by attaching it to the requisition's Header **OR** by placing it in the requisition's Procurement Folder.

FOR ALL SOLICITATION TYPES:

	Compliance Check Type	Required	Provided, if Required	Not Required	Purch. Div. Confirmation
1	Specifications and Pricing Page included	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Use of correct specification template	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Use of correct requisition type [CRQS → CCT or CPO] or [CRQM → CMA]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Use of most current terms and conditions (www.state.wv.us/admin/purchase/TCP.pdf)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Maximum budgeted amount in wvOASIS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Suggested vendors in wvOASIS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Capitol Building Commission pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Financing (Governor's Office) pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Fleet Management Division pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Compliance Check Type	Required	Provided, if Required	Not Required	Purch. Div. Confirmation
10	Insurance requirements				
	<i>Commercial General Liability</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>Automobile Liability</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>Workers' Compensation/Employer's Liability</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>Cyber Liability</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>Builder's Risk/Installation Floater</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>Professional Liability</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<i>Other (specify)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Office of Technology CIO pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Treasurer's Office (banking) pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FOR CHANGE ORDERS/RENEWALS:

1	Two-party agreement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Standard change order language	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Office of Technology CIO approval	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	Justification for price increases/backdating/other	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Bond Rider (Construction)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	Secretary of State Verification	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	State debarment verification	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Federal debarment verification	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**The items pre-checked are required before a Purchase Requisition may be submitted to the Purchasing Division. Failure to complete and verify this documentation may result in rejection of the requisition back to the agency. It is up to the agency procurement officer to determine if pre-approvals, insurance, or other documentation is needed for the purchase. The referenced information below may be used to make this determination.*

For Purchasing Division Use Only:

I have reviewed the requisition identified above and find that it is sufficient to advertise publicly to the vendor community. My review does not preclude the possibility that the vendor community, or some other entity, will identify an area of concern; however, should such issues or concerns arise, they will be reviewed and addressed as may be appropriate.

Signature: _____