



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

State of West Virginia  
**Contract**

Order Date: 02-20-2024

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 4	Procurement Folder:	1162442
Document Name:	State of WV Annual Comprehensive Financial Report (AACFR)	Reason for Modification:	CO No. 02 Increase current contract amount
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:	2024-04-14

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

**24**  
 FILE LOCATION \_\_\_\_\_

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

2-20-24 GC

Total Order Amount: \$2,458,242.00

Purchasing Division's File Copy

MKP 02/20/2024

PURCHASING DIVISION AUTHORIZATION  DATE: 2/20/24 ELECTRONIC SIGNATURE ON FILE	ATTORNEY GENERAL APPROVAL AS TO FORM  DATE: 2/20/24 ELECTRONIC SIGNATURE ON FILE	ENCUMBRANCE CERTIFICATION  DATE: 2-22-24 ELECTRONIC SIGNATURE ON FILE
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2/20/2024

**Extended Description:**

Change Order No. 02 - 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

New Contract Total \$2,458,242.00

No other Changes.

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

**Commodity Line Description:** Out of Scope

**Extended Description:**

Out of Scope - See change order No. 2



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

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

February 14, 2024

Dear Ms. Long:

This letter will amend our engagement letter agreement (referred to as “the Agreement”) dated April 28, 2023, 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, 2023. 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, primarily three new compliance areas related Student Financial Assistance Cluster; and delays and rework across all programs tested that was not anticipated in the original engagement agreement. 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 \$681,242. 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:

<b>Rank</b>	<b>Rate</b>
Partner/Member/Managing Director	\$ 530
Senior Manager	430
Manager	380
Senior	270
Staff	160
Actuary	530



Building a better  
working world

FAIT Executive Director	\$	530
FAIT Senior Manager		430
FAIT Manager		380
FAIT Senior		270
FAIT Staff		160

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	\$ 530	247	\$ 130,910
Senior Manager	430	556	239,080
Manager	380	170	64,600
Seniors	270	616	166,320
Staff	160	1,170	187,200
			<u>788,110</u>
Adjustment			
Discount for change in number of programs			(75,000)
Additional professional discount			<u>(31,868)</u>
Total professional fees			<u>\$ 681,242</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: 

David Mullins, Acting Finance Director

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## West Virginia Secretary of State — Online Data Services

### Business and Licensing

Online Data Services Help

### Business Organization Detail

*NOTICE: The West Virginia Secretary of State's Office makes every reasonable effort to ensure the accuracy of information. However, we make no representation or warranty as to the correctness or completeness of the information. If information is missing from this page, it is not in the The West Virginia Secretary of State's database.*

### ERNST & YOUNG LLP

Organization Information									
Org Type	Effective Date	Established Date	Filing Date	Charter	Class	Sec Type	Termination Date	Termination Reason	
LLP   Limited Liability Partnership	1/31/2022		1/31/2024	Foreign	Profit		1/31/2026		

Organization Information									
<b>Business Purpose</b>					<b>Capital Stock</b>				
<b>Charter County</b>					<b>Control Number</b>		9B09I		
<b>Charter State</b>		DE			<b>Excess Acres</b>				
<b>At Will Term</b>					<b>Member Managed</b>				
<b>At Will Term Years</b>					<b>Pa</b>				
<b>Authorized Shares</b>					<b>Y Entr</b>				
					Hi, I'm SOLO I'm here to help you launch your new LLC.				

## Addresses

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

## Officers

Type	Name/Address
<b>General Partner</b>	JULIE BOLAND 1 MANHATTAN WEST NEW YORK, NY, 10001
<b>Partner</b>	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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Dec 13, 2023



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- Any Words <sup>i</sup>
- All Words <sup>i</sup>
- Exact Phrase <sup>i</sup>

e.g. 123456789, Smith Corp

"ERNST & YOUNG LLP" ×

maximus ×

- Classification ∨
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Feedback



# COMPLIANCE VERIFICATION CHECKLIST FOR REQUISITION SUBMISSION

<i>Purchasing Division Use:</i> Buyer: <u>OS M. Rettig</u> Date: <u>02/20/2024</u>  Solicitation No. _____  C/O #2	Agency: DOA Finance (FARS)  Procurement Officer Submitting Requisition: Shelia Gray  Requisition No. Centralized Contract(CCT)Dept:0209ID:FAR2300000001  PF No.: 1162442
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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 ( <a href="http://www.state.wv.us/admin/purchase/TCP.pdf">www.state.wv.us/admin/purchase/TCP.pdf</a> )	<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
<b>10</b>	Insurance requirements				
	Commercial General Liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Automobile Liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Workers' Compensation/Employer's Liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Cyber Liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Builder's Risk/Installation Floater	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Professional Liability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other (specify)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b>	Office of Technology CIO pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b>	Treasurer's Office (banking) pre-approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**FOR CHANGE ORDERS/RENEWALS:**

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

*MKP  
02/20/2024*

\*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: *Melissa K. Rettray, Senior Buyer*



APPROVED  
Z. Mullins  
2/20/24

MARK D. SCOTT  
CABINET SECRETARY

STATE OF WEST VIRGINIA  
DEPARTMENT OF ADMINISTRATION  
OFFICE OF THE STATE COMPTROLLER

DAVID MULLINS  
ACTING FINANCE DIRECTOR

February 15, 2024

Ms. Melissa Pettrey, Buyer Supervisor  
WV Purchasing Division  
2019 Washington Street, East  
Charleston, WV 25305

Re: Ernst and Young (EY) Change Order

Dear Ms. Pettrey:

Please allow this writing to serve as an increase only 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 46 new or unremediated findings, including additional testing, finding documentation, and reporting implications; unanticipated changes to the compliance supplement, primarily three new compliance areas related to Student Financial Assistance Cluster; and delays and rework across all programs tested that was not anticipated in the original engagement agreement. EY's 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).

The estimate for this additional work is \$681,242. If you have any questions, I can be reached at 304-558-6181.

Sincerely,

David Mullins, Finance Director