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## Header 2

List View

**General Information** | [Contact](#) | [Default Values](#) | [Discount](#) | [Document Information](#)

Procurement Folder: 697195

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0203

Vendor ID:

SO Doc ID: CPR2000000003

Legal Name: ERNST & YOUNG LLP

Published Date: 4/29/20

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Close Date: 5/4/20

Total Bid: \$996,000.00

Close Time: 13:30

Response Date:

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Response Time:

Solicitation Description:

Total of Header Attachments: 2

Total of All Attachments: 2



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

**State of West Virginia  
 Solicitation Response**

**Proc Folder :** 697195

**Solicitation Description :** Addendum No. 2 Assurance/Audit Services & CAFR Technical

**Proc Type :** Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2020-05-04 13:30:00	SR 0203 ESR05042000000006393	1

<b>VENDOR</b>
000000177557 ERNST & YOUNG LLP

**Solicitation Number:** CRFQ 0203 CPR2000000003

**Total Bid :** \$996,000.00

**Response Date:** 2020-05-04

**Response Time:** 11:27:14

**Comments:**

**FOR INFORMATION CONTACT THE BUYER**  
 Melissa Pettrey  
 (304) 558-0094  
 melissa.k.pettrey@wv.gov

<b>Signature on File</b>	<b>FEIN #</b>	<b>DATE</b>
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Government Auditing Services - 1st Year				\$249,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Auditing Services & Technical Assistance. Year 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Government Auditing Services - 2nd Year Optional Renewal				\$249,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Optional Renewal. Year 2  
Auditing Services & Technical Assistance.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Government Auditing Services - 3rd Year Optional Renewal				\$249,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Optional Renewal. Year 3  
Auditing Services & Technical Assistance.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Government Auditing Services - 4th Year Optional Renewal				\$249,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** optional Renewal. Year 4.  
Auditing Services & Technical Assistance.

Proposal to provide assurance/  
auditing services to the

# **West Virginia Consolidated Public Retirement Board**

CRFQ Number: CPR2000000003

May 4, 2020



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

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Contact: Susan P. Wheeler,  
Charleston Office Managing Partner  
Phone: +1 304 357 5974  
Email: [susan.wheeler@ey.com](mailto:susan.wheeler@ey.com)



Melissa Pettrey, Senior Buyer  
Department of Administration  
Purchasing Division  
2019 Washington Street, East  
Charleston, West Virginia 25305-0130

May 4, 2020

Dear Ms. Pettrey:

Thank you for the opportunity to present our proposal and demonstrate our experience to serve the West Virginia Consolidated Public Retirement Board (CPRB). We understand that considerable thought goes into your selection of a professional services firm, and we sincerely appreciate having the opportunity to demonstrate why we are the right choice for CPRB. We bring a strong network for all services, a strong coordinating partner, a strong local team and the ability to deliver relevant thought leadership specific to the public sector and employee benefit plan industries. We are also the current auditors of the State of West Virginia (the State). Selecting Ernst & Young LLP (EY) to audit the employee benefit plans of the State is a natural, seamless extension of what we do every day!

We believe that EY is clearly the most qualified firm to serve as your external auditor. The numerous and significant benefits to CPRB are discussed in more detail in our proposal. The following are some of those attributes that highly qualify us as your provider of choice:

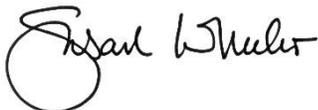
- ▶ **Dedication to serving the Global Government and Public Sector (GPS)** - We provide services to GPS clients at the national, regional and municipal levels across the world. Our global footprint will enable us to more effectively bring you insight from around the world, sharing leading practices and addressing your needs wherever they occur. Nationally, we work with more than 2,000 public sector and not-for-profit entities. Our professionals have many years of experience with the systems, programs and issues that are unique to your sector. Your team consists of GPS assurance leaders for the Central Region and professionals that work in our national GPS practice who provide guidance to teams and develop forms and templates for our GPS practice. No other national firm has that level of GPS resource commitment locally.
- ▶ **A local team that knows you and already knows your processes** - We are a locally based team that knows you and knows your processes, operations, objectives and timelines. By also being the auditors of the State of West Virginia, you will not have to coordinate another firm and respond to multiple data requests to audit the actuarial assumptions related to the auditor of the plans' employer. This will enable the CPRB and the State audits to be conducted in the most efficient manner.
- ▶ **A team that can meet your deadlines** - We have demonstrated that we can meet deadlines for the State of West Virginia. We understand the importance of the timing of the CPRB audit, including the pension schedules, and the impact of that your deadline has on the timing of the completion of the State of West Virginia and other state agency audits. You know that EY has the bench strength to deliver the professional resources to manage these timelines and meet your deadline. We are positioned to deliver seamless service with little or no disruption to you.

- ▶ **We will leverage transformational, cutting-edge technology to provide an enhanced and efficient audit** - Our audit transformation is about making the EY audit business more quality-conscious, agile, efficient and relevant so we can deliver against our primary aim - to provide the highest-quality audits in the profession. Our transformation was built on three key initiatives: EY Helix (analytics suite), EY Atlas (research tool) and EY Canvas (global audit and collaboration platform). Our technology investments enabled us to continue our audit delivery services while following a work from home strategy related to the recent COVID-19 crisis. EY Canvas enabled us to work with our clients and manage our professional staff so deadlines continued to be met through this unprecedented time. We can adapt to the ever-changing business environment. Through the significant investments we are making in our people, processes and technology - combined with our advancement in analytics - we will continue to increase our value beyond the traditional audit. With greater ability to identify audit risks, obtain audit evidence and generate superior insights, we enhance confidence in our audits, which, in turns enhances confidence in our clients' financial reporting. This will enable you to minimize the administrative burdens of the audit process and maximize the capabilities of your ERP system to support the audit.
- ▶ **We understand your accounting issues** - With our industry sector dedicated solely to the Government and Public Sector, you have a dedicated group of professionals that understands the accounting issues being faced by governments. Your team, led by Susan Wheeler and Adam Carr, are well positioned to discuss emerging trends in government accounting that impact CPRB. We have always delivered this level of insight to the State and we understand the accounting related to the State's pension plans as we are the auditors of the State of West Virginia. We were involved when the State, including CPRB, adopted GASB 67 and 68 so you have experienced our focus in bringing the right subject-matter resources when needed. We recognize the importance of getting to the right answer quickly.

The combination of factors listed above validates that we are highly qualified, experienced and committed to remain as your trusted advisor, and we look forward to continuing to serve you in this capacity. As an extremely important client to our Charleston office, you will be treated as a key account, and we provide you with the best our firm has to offer.

As you review our proposal, we hope that you will agree that EY is the most qualified firm to perform the of CPRB. We are very proud of our relationship with the State of West Virginia, and we commit to building upon our past successes in the years to come. If you have any questions, or require additional information, please feel free to call me directly at +1 304 357 5974.

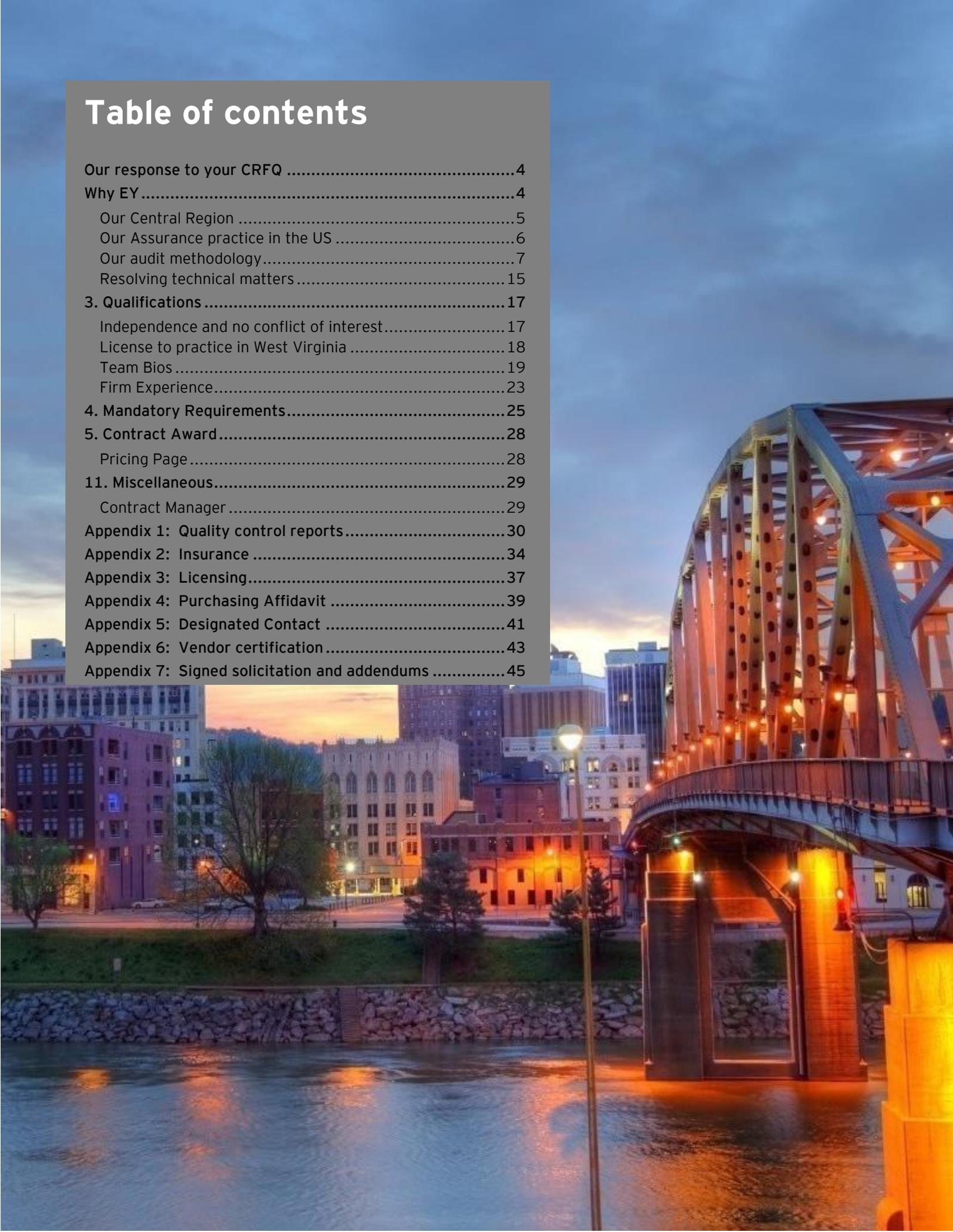
Sincerely,



Susan P. Wheeler  
Coordinating and Managing Partner

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# Our response to your CRFQ

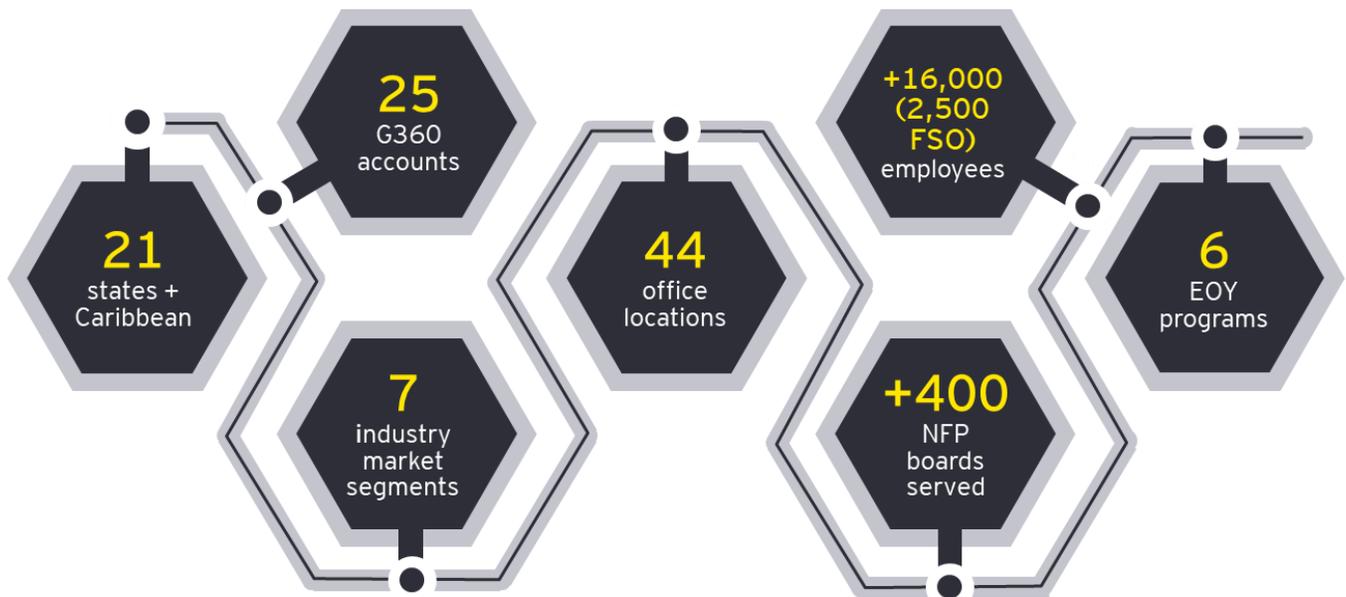
EY has adhered to the instructions the Consolidated Public Retirement Board (CPRB) provided on preparing and submitting this response to your CRFQ.

## Why EY

EY is a global leader in assurance, tax, transaction and advisory services, with more than 284,000 professionals throughout 700 offices in 150+ countries and revenues of \$36.4 billion in fiscal 2019. Our size allows us to invest in local, regional and national resources to provide high levels of service in the locations we serve.

Most professional services organizations' international capabilities are built upon collections of separate national practices. Each locally controlled firm has its own management and decision-making processes and its own board and governance oversight. This model served the partners of those practices well in the past. Today it is outdated and not in keeping with what clients demand – the world has become too fast and too complex.

At EY, we understand that. We have one strong global leadership team that sets one single global strategy and agenda. To attain efficiency and effectiveness, we have organized our legal entities into similarly sized business units in terms of both people and revenues. These business units, almost all of which are purposely not single countries, are grouped into three geographic areas across the Americas; Europe, Middle East, India and Africa (EMEIA); and Asia-Pacific.





## Charleston, West Virginia office

We are committed to West Virginia, the place we call home. We have demonstrated our commitment to West Virginia by being part of the state's business community for over 67 years. Most of our professional staff are graduates of West Virginia colleges and universities. By having a local presence, you know that we are committed to your success. The firm's Charleston office, the primary office serving CPRB, employs approximately 30 people who focus on providing assurance and tax services to many of the leading organizations across West Virginia. These resources are dedicated to serving the local market. Our Charleston office has extensive experience serving state government, banking, mining, energy, distribution and manufacturing companies providing us with a tremendous foundation to understand and advise your organization.

Your local team has the experience serving on the State of West Virginia audit, so we already understand your processes and operations. As a strategic client of our Charleston practice, we will provide you with the same unmatched client service and forward-thinking advice we provide to all of our accounts. We have supplemented our Charleston-based team dedicated to serving CPRB with partners heavily experienced in the Government and Public Sector Practice to further effect our delivery of forward-thinking, industry-specific quality service and advice. This gives us the specialized and experienced resources required to serve you.

We are committed to helping build a stronger Charleston. Our corporate responsibility efforts focus on three areas: education, entrepreneurs and equity in the workforce. For example, we invest our time, talent and treasure in nonprofit organizations in the local area, including YMCA, United Way of Central West Virginia, Daymark Inc. the Clay Center and YWCA. We are proud to serve our locally community.

Your proposed coordinating partner is also the coordinating partner on the State of West Virginia and the Office Managing Partner of EY's Charleston office. Susan is committed to serving CPRB. You will see her at meetings and at your client site reviewing workpapers. Because of our local presence, you can call her and schedule a meeting the same day. We live here, we work here, we pay taxes here, and we invest our time and talents to make our state a better place.

## Our Assurance practice in the US

As of September 30, 2019, we have 99,716 people globally, including nearly 24,000 people in the US, who provide audit and other assurance services to our clients. Our professionals work to align our clients' accounts to comply with the requisite audit standards and regulations and to provide a robust and clear perspective to audit committees and critical information to investors and other stakeholders. We provide a consistent audit by assembling the right multidisciplinary team to address your most complex issues, using a proven global methodology and deploying the latest, high-quality auditing tools. And we work to give you the benefit of our broad sector experience, our deep subject matter knowledge and the latest insights from our work worldwide.

Our tailored external audit services help build trust and confidence through transparency, clarity and consistency. Audit services involve reporting on the fairness in all material respects with which a client's audited financial statements are presented, in conformity with the applicable financial reporting framework.

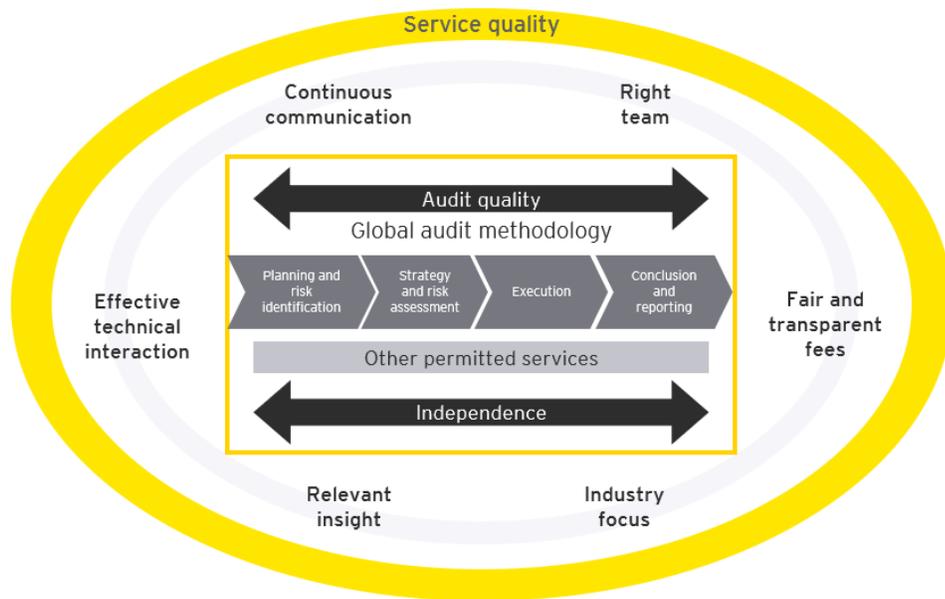
The audit approaches of accounting firms may appear similar in many respects (e.g., scope, deliverables, risk assessment and materiality). Our focus on exceptional client service and our market-leading audit technology distinguish us from other firms. We are committed to working with CPRB management to codevelop an audit plan that is both responsive to your practical needs and thorough in its design to provide effective assurance services.

## Our audit methodology

Our audit methodology is not executed in a linear fashion. While there is a natural order to the performance of some activities in an audit, the phases are not necessarily conducted in a standard sequence. Many of our audit phases are continual, while other activities are based on our cumulative knowledge at any point in time. Our approach allows us the flexibility to audit CPRB as you are today, while utilizing our knowledge and experience to help you prepare for tomorrow. We can scale our approach to reflect your needs today, tomorrow and beyond – while delivering you a high-quality audit at each step of the way.

### Key highlights of our approach to serve CPRB

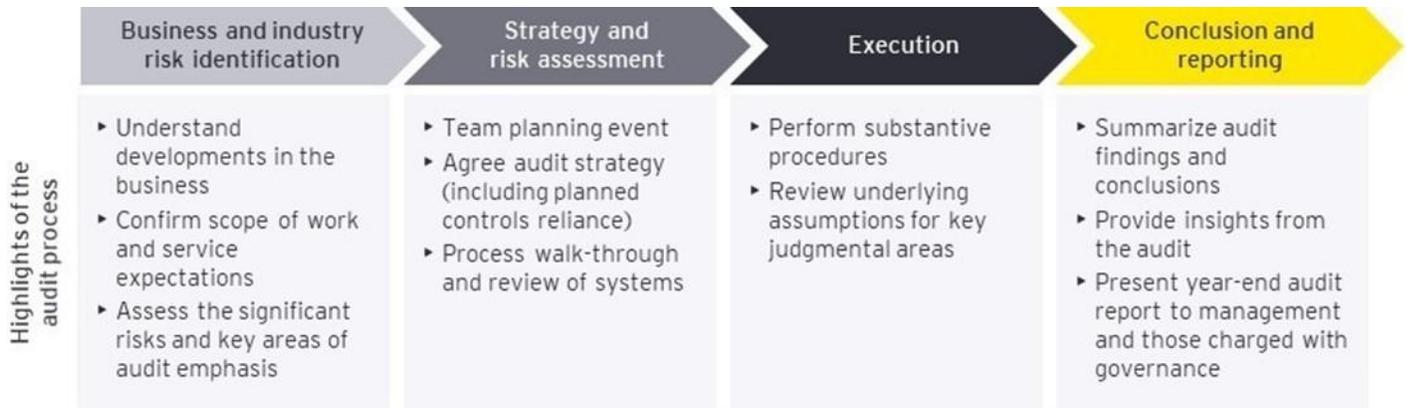
<p><b>Improved coordination and elimination of surprises</b> – We understand the importance of open and frequent communication.</p> <p>Our “no-surprises” approach is based on regular meetings with your team prior to beginning our work to discuss current transactions, issues and positions to be taken. The goal is to have everyone on the same page as to what will be represented through the financial statements.</p>	<p><b>Pragmatic approach to resolving technical matters</b> – Our consultation process is truly unique in that it starts with a discussion and ends in a memo and not the other way around. A leading practice is for CPRB to discuss complex accounting issues and positions with us as the views around the issue are being formulated. This allows us to “nail down” technical advice early and accurately.</p>	<p><b>Open communication with management</b> – The complexity of CPRB business and the rapid pace of change affecting your company and industry demand a proactive approach, and EY is committed to delivering just that. Communication will be at the heart of our relationship with CPRB management and the Board/Audit Committee. We will coordinate a communication protocol with you so we are accessible and can meet your deadlines. We believe in no surprises.</p>
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Not adversarial <<<<<< Maintaining our objectivity >>>>>> Not cozy

## Our customized audit approach

Our customized audit methodology consists of business and industry risk identification, strategy and risk assessment, execution, and conclusion and reporting as shown below.



## EY's governmental and public sector practice

We employ professionals who are former policymakers and senior executives or who served as department heads within government agencies. This group of professionals keeps close tabs on government trends and activities through a variety of networks to make certain we deliver current, relevant advice to our clients. We have a dedicated Government and Public Sector (GPS) network, including higher education, with more than 19,000 professionals across more than 110 countries. We work with leading clients in the GPS arena, including the education, infrastructure and public finance management subsectors, servicing more than 17,000 government sector clients globally and 2,000 in the US alone. We provide our public sector clients with a range of services, including audit, tax, strategic planning, performance improvement, financial advisory, business process and systems re-engineering.

Our global GPS network brings our industry experience to life for public sector clients like CPRB. We achieve this by combining private sector leading practices with an understanding of the public sector’s diverse needs, focusing on building your capability to deliver improved public services. We also share our knowledge with our clients and our professionals through publications, learning events and webcasts.



In short, the GPS network is where people and ideas come together to address the challenges in developing efficient governments and providing enhanced public services to benefit the citizens you serve, where you serve them. We’ve worked with hundreds of clients globally, and our professionals have decades of experience with the systems, programs and issues facing the public sector.

By choosing to work with our GPS professionals, you gain:

- ▶ Tailored services and approaches specifically for the government and public sector
- ▶ Relevant and timely insight on sector issues and pronouncements
- ▶ A strong bench of professionals to provide high-quality service
- ▶ The ability to better understand and manage sector risks
- ▶ Consistent industry training of our people
- ▶ The ability to better anticipate regulatory changes and shifts
- ▶ Proactive insights and relevant practical thought leadership

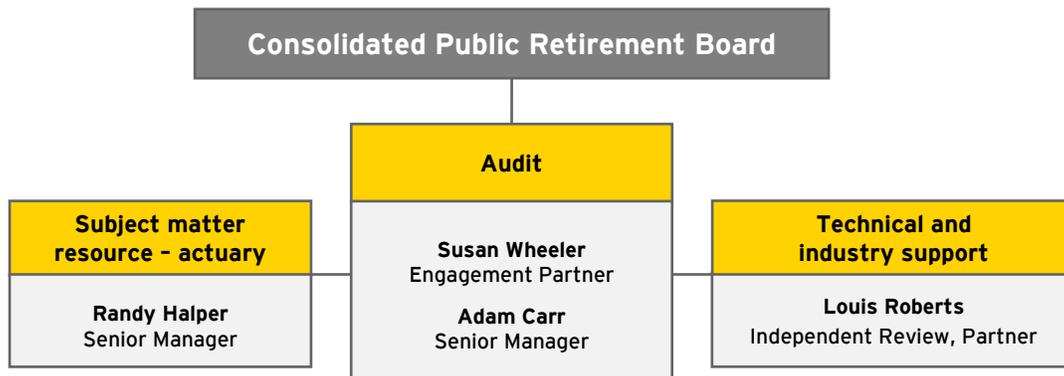
Your key engagement team members, Susan Wheeler, Lou Roberts and Adam Carr, are part of this unique practice which means that we can bring you the best of EY every day.

## Staffing qualifications and plan

Our market leadership, our roster of high-profile client companies and our investments in the development of our people differentiate EY as a highly sought place to work. Our success in creating and maintaining an excellent professional work environment is reflected in that we are the only Big Four firm to make the Fortune 100 Best Companies to Work For list for 16 consecutive years.

The experience and accessibility of the people who will work with you are crucial to the quality of your audit and the level of service and attention CPRB receives. At EY, our goal is to provide CPRB with a knowledgeable team that will comply with your needs and your expectations. Our team has a proven record of delivering quality audits, proactive communications and timely service to CPRB. They will continue to work together to provide you with seamless, well-coordinated services. This team will also provide the right level of focus and priority you deserve and offer prompt attention to any critical accounting issues that may arise.

We are extremely proud of the outstanding local team that will serve CPRB. Our team members have significant experience serving clients similar to CPRB, such as the State of West Virginia, WV Investment Management Board, WV Public Employees Insurance Agency, WV Retiree Health Benefits Trust Fund, and WV Board of Risk Insurance Management and employee benefit plans. Your engagement team also has experience with CPRB's plans because of their role serving the key employer, the State of West Virginia. They already understand the related accounting as well as the actuarial assumptions that have been utilized historically. This will enable the State and CPRB to have one cohesive team. In addition, our proposed actuarial resources, Randy Halper, is part of EY so you will not have to worry about the coordination with another professional services firm. We have the experience and interaction with the State of West Virginia so that accounting issues impacting CPRB can be addressed timely and consistently with the State's financial reporting. No other firm can provide you with that seamless communication. Our local team will be supplemented with an actuarial team that has governmental pension experience and understands the unique characteristics of governmental accounting. A broad organization chart of our proposed team is as follows:



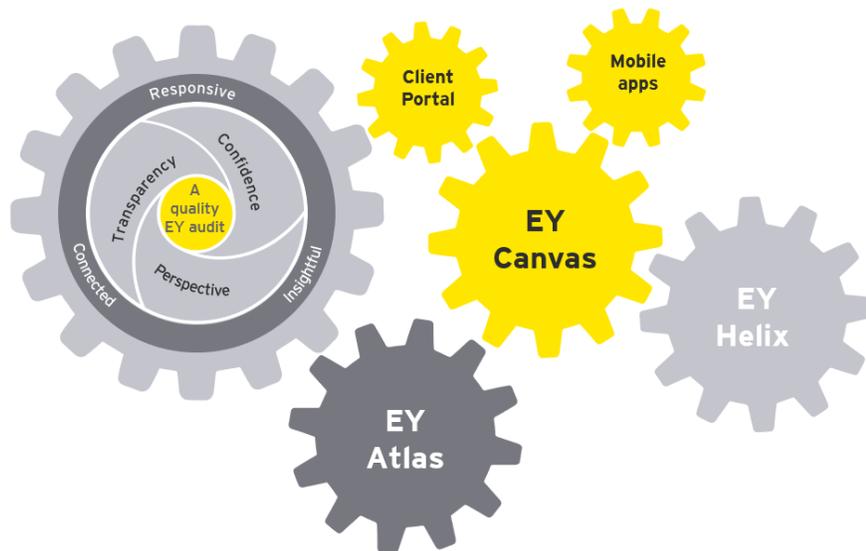
In addition to the key team members described previously, EY has other senior and staff auditors with the experience that you need. We will use these professionals and others as necessary to serve CPRB on this engagement. Susan has the ability to request, reassign and supplement resources on an as-needed basis. She will oversee the quality and flexibility of staff over the term of the engagement. She will make certain you have the quality staff assigned to your engagement when you need them.

## EY's audit technology advantage

Globally, EY has invested more than \$650 million in our audit transformation and analytics efforts, working to further enhance the quality and value of our audits. At EY we are embracing the benefits of the latest technologies and integrating them into our audit processes to respond to the evolving needs of our clients. We innovate and invest in innovation because we are committed to building a better working world and to providing our clients with a better business perspective and enhanced transparency.

Our investments in technology have been made with exceptional client service in mind and put a focus on providing insights and enabling proactive communication through audit milestones, dashboards and a client portal to allow for secure transmittal of our clients' confidential information during the audit. These technology tools are paramount to managing engagements of this magnitude. Our technology also gave us the flexibility to move to a work from home strategy within a 24 hours' notice. EY demonstrated that this could be done on a global basis during these unprecedented times. Whether we are in your office or working remotely, you can be assured that your team has the technology and skills to adapt quickly and maintain the audit momentum.

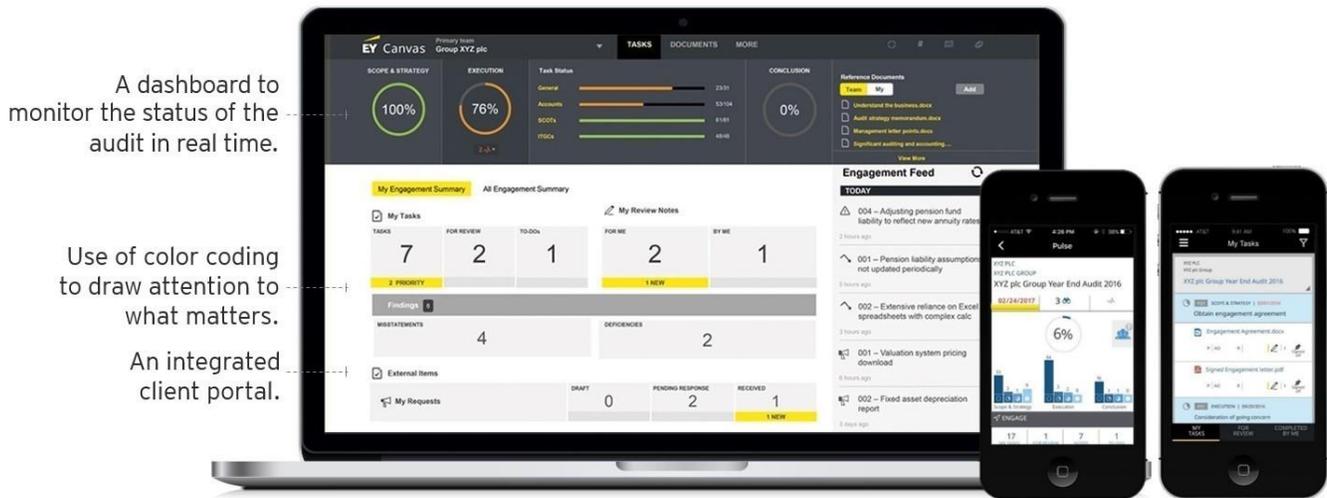
## Audit technology tools - making the audit even better and more relevant for CPRB



- ☀ **EY Canvas**, our global online audit platform, lies at the heart of the audit.  
EY Canvas **Client Portal** is integrated into EY Canvas and connects our clients directly with our auditors.  
EY Canvas **mobile apps** connect our people around the globe and allow them to support our clients on the go.
- ☀ **EY Helix**, our suite of data analytics, is embedded in our audit process and helps us provide deeper insights to our clients.
- ☀ **EY Atlas** provides our auditors and our clients with the latest accounting and auditing content.

## EY Canvas

EY Canvas, our global online audit platform lies, at the heart of the audit. EY Canvas Client Portal is integrated into EY Canvas and connects you directly with EY. EY Canvas mobile apps connect our people around the globe and allow them to support our clients on the go.



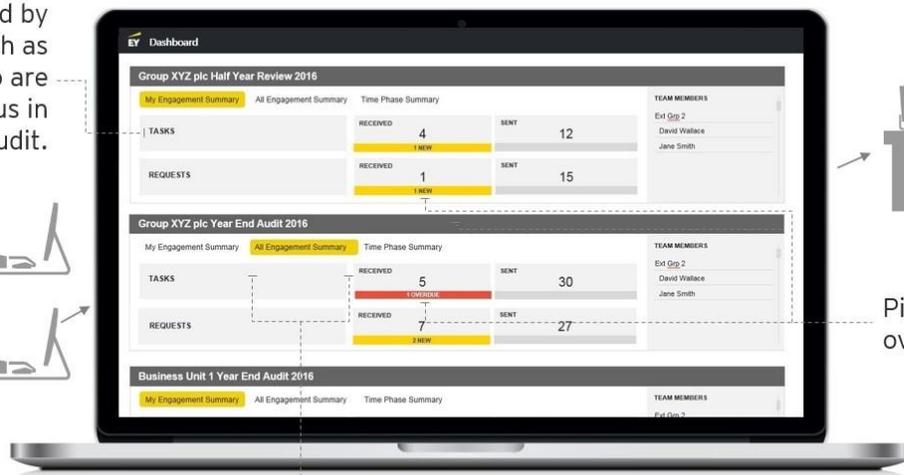
Our latest global audit platform enables us to provide a high-quality audit. Benefits include:

- ▶ One seamless audit delivered by a team linked through one methodology and one online audit platform
- ▶ Better risks identification and engagement response, allowing findings to be reported promptly
- ▶ Centralized planning and monitoring of the audit, providing enhanced capability to the team
- ▶ Audit approach quick customization to make relevant changes across all locations and to respond to the ever-evolving regulatory environment
- ▶ Real-time monitoring of the audit, where we capture, flag and share audit findings as they arise
- ▶ Streamlined client communications via its integrated online portal
- ▶ Improved project management and ability to monitor key milestones in the audit

EY Canvas Client Portal streamlines our clients' communications and offers them access to the status of audit requests. Benefits include:

- ▶ Improved communication through a reduction of email requests with our clients, saving you time when supporting the audit
- ▶ On-demand visibility into the status of audit requests, improving project management and your control over the timeline
- ▶ Reduced risk of duplicate requests by integrating them directly into EY Canvas
- ▶ Better security of client data and automated uploading into EY Canvas, creating confidence that data has been properly delivered to our team

Can be used by client teams, such as internal audit, who are directly assisting us in performing the audit.



Pinpoint new or overdue requests.

Clients can see all items or just those assigned to them.

EY Canvas users can also:

- ▶ See all items or just those assigned to them
- ▶ Clearly pinpoint new or overdue items
- ▶ Delegate requests to other members of their team

## Quality assurances and executive and partner involvement

In addition to quality being built into our audit approach through our preparer and reviewer process and dispute resolution process, we believe that quality goes hand in hand with executive and partner involvement. Our key executives will facilitate active executive involvement and review throughout the process and not just at the end in the review phase of the engagement. This is further highlighted visually in our high-level timeline on below. They will participate in local face-to-face meetings and review workpapers in the field.

Our reputation for providing quality professional services independently, objectively and ethically is key to our success as independent auditors. Our strong commitment to quality services has led the firm to adopt a comprehensive set of quality control policies and other safeguards that are applicable to every audit engagement. Like any other system of internal controls, no single control or safeguard provides us with the assurance that our professionals comply in all instances with applicable professional standards and the firm's standards of quality. Working in tandem, however, these controls and safeguards provide a comprehensive system that serves to prevent or detect in a timely manner matters that without corrective action could result in substandard performance. As a result, we believe that the firm's system of quality control for our accounting and auditing operations meets the requirements of quality control standards. The following is a summary description of EY quality control policies and other safeguards for our accounting and auditing networks:

- ▶ **Tone at the top and global code of conduct** – EY senior management regularly communicates and reinforces the firm's expectations and the importance of performing quality work and complying with the firm's policies. The EY culture strongly supports collaboration and consultation and places special emphasis on the importance of consultation in dealing with complex or subjective accounting, auditing, reporting and independence matters.

The EY Global Code of Conduct provides a clear set of standards and behaviors that guide our actions and our business conduct. We promote a culture of integrity, as well as the performance of high-quality audits, among all professionals. We also use a global ethics hotline, to our people, clients and others outside of the organization, as a means to confidentially report activity that may involve unethical or improper behavior that is in violation of professional standards or otherwise inconsistent with the EY Global Code of Conduct.

- ▶ **Independent reviewer** – The independent reviewer will be responsible for the independent technical review of the audit work to confirm our team complies with CPRB's expectations and our quality and professional standards. The independent reviewer, who participates throughout the audit process, aids the team in addressing technical matters. He will provide objective insight on our audit approach and all significant accounting matters.
- ▶ **Professional Practice directors (PPDs)** – Our PPD network facilitates more rapid access to our National Office by placing more of our consultation resources locally; enhances the National Office knowledge of, and familiarity with, our clients and engagement teams; and leverages our knowledge of the local marketplace. Susan is very transparent with her clients regarding discussions with PPD and you will be able to interact with them should the need arise.
- ▶ **Assurance Quality Review (AQR)** – Each year we perform an AQR on a sample of engagements to evaluate compliance with and the effectiveness of the firm's quality control policies and procedures and to identify areas where our performance can be improved. The primary objective of the program is to assist in maintaining and continually enhancing the quality of our assurance engagements. This is accomplished by determining whether we are conducting our audit and other assurance engagements in accordance with relevant professional standards and whether we have established and documented adequate quality control policies and procedures and are complying with them.

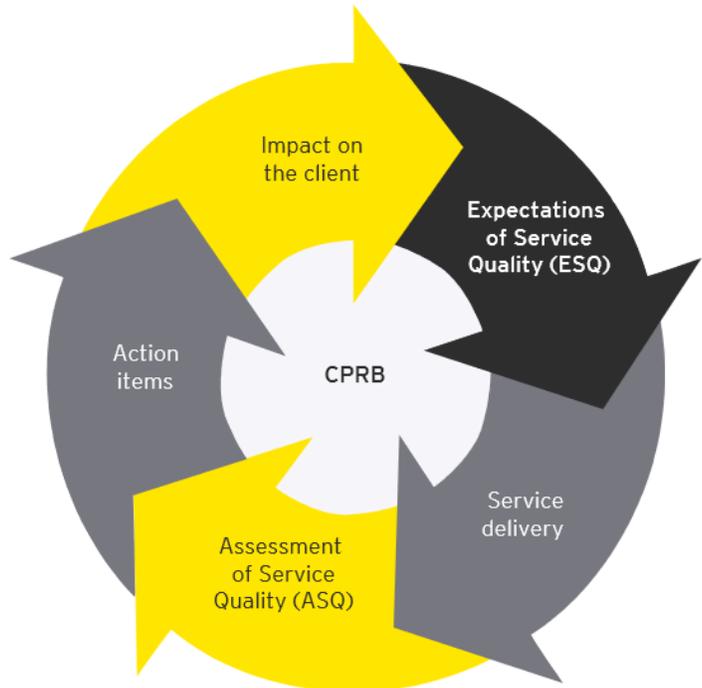
## Assessment of Service Quality (ASQ) process

We realize that we must continue to find ways to understand your expectations, seek efficiencies and continually improve our service levels. You deserve that in a service provider. Because of our significant history and desire to continue our relationship, we value your feedback, be it formal or informal, in order to continue delivering service excellence beyond your expectations.

Through our ASQ process, we will identify service quality opportunities and challenges and codevelop an ongoing action plan with your team to enable issue resolution and confirm that our services meet or exceed your expectations. ASQ is performed by an objective EY executive who is not a member of your client-serving team. We will ask your management team to assess our performance relative to your expectations. These interviews involve discussions during which key service criteria will be identified and for which satisfaction metrics will be assigned at the conclusion of service delivery.

During the ASQ process, you have the opportunity to:

- ▶ **Communicate service and relationship expectations** – Explain your expectations prior to our team commencing engagement work or at an appropriate point in an ongoing service relationship
- ▶ **Discuss whether your team's expectations were met** – Meet with an ASQ executive – a senior firm professional who is independent from the service team – at the appropriate time following an engagement, or at a key milestone, to measure our success in meeting expectations and to plan and discuss expectations for future service delivery
- ▶ **Understand the comprehensive impact of services rendered** – Gain an informed perspective on the extent of the impact of our service(s) on your organization and to drive planning and strategic steps for the future



## Resolving technical matters

### Direct, clear and pragmatic decision-making

We know open communication is the first and best step in building an effective client-auditor relationship and arriving at the right accounting answer. We do not believe you need to come to a final resolution before discussing an issue with us. A leading practice for us would be to discuss complex accounting issues and positions as the views around the issue are being formulated. This allows us to determine the technical advice early and accurately.

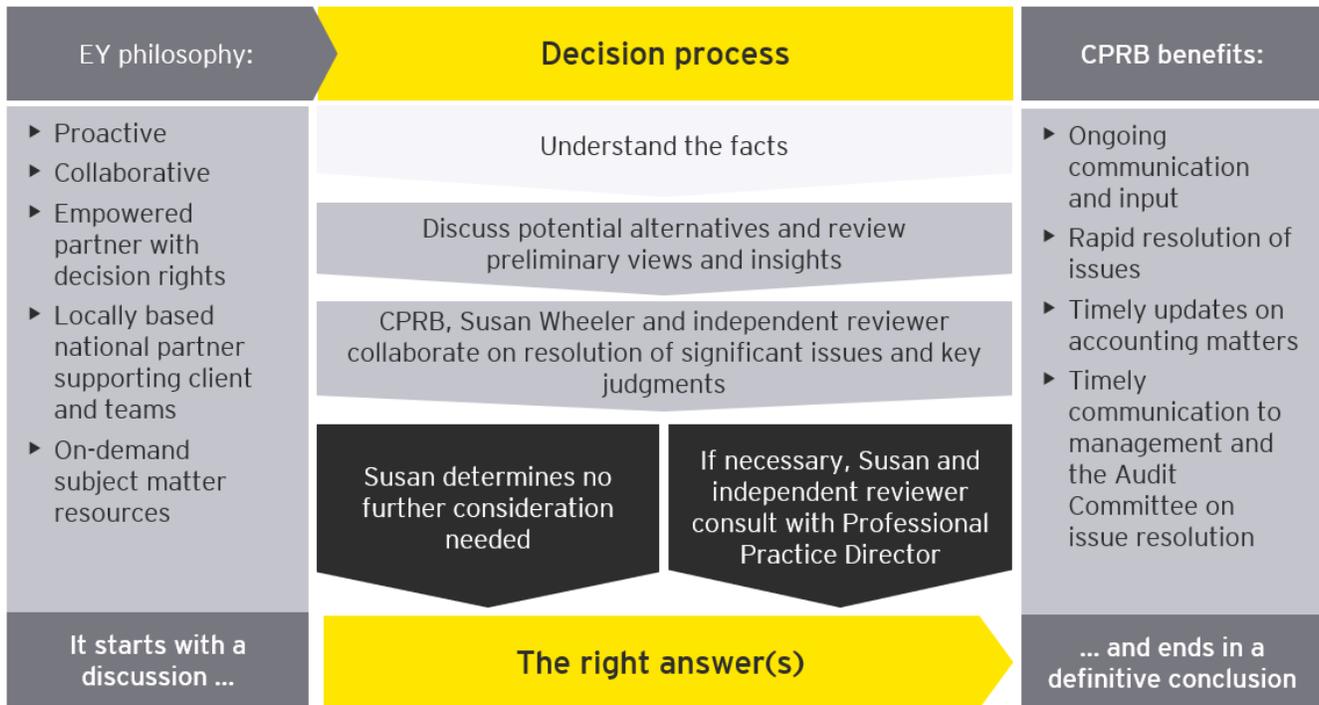
Our approach to resolving disputes and technical and complex accounting and auditing issues is direct, clear and pragmatic:

- ▶ **Susan Wheeler resolves all significant issues** – She has the final say and is accountable to you.
- ▶ **You are involved every step of the way** – The process is transparent and will follow a strict escalation protocol.
- ▶ **The facts and circumstances of the technical matter will always be considered** – The decision-making is pragmatic and customized to your facts and circumstances.

Susan and your Independent Reviewer, Lou Roberts, bring deep understanding of the accounting and auditing impact of industry and regulatory trends. This enables them to exercise healthy professional skepticism. Susan will bring a fresh, unbiased perspective when evaluating management’s assertions and conclusions and will exercise judgment when accounting literature is unclear or provides alternatives. With her experience, she can conclude on a variety of positions, bringing speed to resolution and, when those answers are reached, discuss them with management to confirm that they are appropriately understood and documented.

Susan is committed to addressing all matters professionally and transparently. You can also discuss matters directly with our national practice and subject-matter resources, should the need arise.

The following is a visual depiction of our transparent process:



## 3. Qualifications

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***3.1 The proposing firm must be independent of the CPRB and the State of West Virginia. The proposing firm must be licensed to practice in West Virginia before commencement of work under the resulting contract.***

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### Independence and no conflict of interest

Independence is a responsibility of both EY and our clients, and it is something we take very seriously. It is critical that we not only establish independence at the onset of an engagement, but that it is maintained throughout the relationship. Our independence process, which was developed under the scrutiny of regulators, requires thorough investigation of our firm's independence from CPRB in business and relationship matters.

We have deployed independence assessment procedures and guidance for our audit client relationships – from inception up to and through our annual audit process. We continually remind all of our people that compliance with our independence policies is essential and that noncompliance has consequences. All of our people are required to confirm their compliance with the independence rules each quarter. Our Ethics Oversight Board evaluates potential breaches of independence regarding financial and business relationships and, where appropriate, dispenses disciplinary, remedial and/or other sanctions.

To assist our professionals with independence, we developed the EY Global Monitoring System (GMS). This automated tool for partners and principals, in addition to client-serving personnel, helps monitor personal independence requirements. The system allows our professionals to record family, business and financial relationships (e.g., loans, deposits, investments, securities). To help confirm ongoing compliance, GMS confirms quarterly or annual compliance with our Independence Policy.

Newly hired personnel are also required to complete an independence confirmation upon being hired. This confirmation process is necessary for EY to comply with various professional, regulatory and other independence requirements and is an important element of the quality control processes.

Because we take independence very seriously at EY, additional tools and resources are made available to our professionals, including:

- ▶ Service Offering Resource Tool (SORT) is a global tool that provides quality and risk management information about all EY services. SORT helps our professionals determine allowable and prohibited non-audit services to remain compliant.
- ▶ Independence consultants are available to assist our professionals with questions about independence matters.

Our independence standards are governed by the AICPA and the government audit auditing standards. Per the AICPA *Audit Guide State and Local Governments*, - .127 The "Indemnification of an Attest Client" interpretation (AICPA, Professional Standards, ET sec. 1.228.020) indicates that a member's independence would be impaired in an attestation engagement if, as a condition to being retained, the member (or the auditor's firm) was requested by the client or potential client to indemnify the client or potential client for damages, losses, or costs arising from lawsuits, claims, or settlements that relate, directly or indirectly, to client acts. Governments often include such clauses in requests for proposals for audit services and proposed audit contracts. Therefore, auditors should carefully review requests for proposals and proposed audit contracts for such clauses to ensure that they are not agreeing to such provisions.

As such, in order to maintain our independence so we can perform the services requested in the CRFQ, we respectfully are unable to agree to the indemnification clause as it is currently written in paragraph 36 of the CRFQ.

We confirm EY is independent of CPRB under the requirements of auditing standards generally accepted in the United States and the GAO *Government Auditing Standards* (Yellow Book). EY will take the steps necessary to make certain we maintain our independence with respect to CPRB.

## **License to practice in West Virginia**

EY is licensed to operate in every state in the United States, including West Virginia. EY's Federal ID, Department of Labor Registered Vendor Number is 346565596. In addition, all key assigned audit professional staff are certified public accountants are properly licensed by the West Virginia Board of Accountancy to practice in the State of West Virginia.

Furthermore, EY meets the requirements imposed by the State of West Virginia and other local laws, rules and regulations, and is a registered resident vendor authorized to transact business with the State.

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***3.2 All directors, principals or partner equivalents on the engagement must be licensed CPAs with at least five (5) years of audit experience with governmental entities and multi-employer defined benefit retirement plans/systems. All manager level employees on this engagement must be CPAs with three (3) years of experience on governmental engagements and multi-employer defined benefit retirement plans/systems. The firm should provide, in its proposal, resumes for each proposed engagement team member. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with this experience requirement are preferred with the bid submission but may be requested after bid opening and prior to contract award. The CPRB retains the right to approve or reject replacements engagement team members based upon their qualifications, experience or performance throughout the life of the contract.***

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## Team Bios

	<p><b>Susan Wheeler, CPA</b> Coordinating Partner Charleston, West Virginia +1 304 357 5974 susan.wheeler@ey.com</p>
---	--

### Role

Susan will be responsible for the overall administration and supervision of the engagement, as well as being involved in complex accounting and reporting matters. Susan will lead your team dedicated to addressing your accounting issues should they arise. She will work with Adam Carr in the overall administration and supervision of the engagement, as well as be involved in complex accounting and reporting matters on the engagement. She will also work closely with our technical advisors and professionals to make certain that audit issues are addressed in a timely manner.

### Minimum qualifications

Susan is a licensed CPA and meets the minimum experience requirements. She has over 5 years experience serving the State of West Virginia including the audit procedures required by the AICPA State and Local Governments audit guide related to the State's multi-employer defined benefit plans that are managed by CPRB. See below for additional relevant experience and qualifications.

### Background

- ▶ Susan has more than 27 years of experience providing assurance services to a variety of EY clients, including those in public sector and employee benefit plans. Susan has extensive experience involving accounting and auditing in a variety of industries, including energy, manufacturing and distribution. Susan's clients are both public and private and range in size from small entities to multinational companies with numerous subsidiaries.
- ▶ Susan leads the Government and Public Sector Assurance Practice in the Central Area. Susan has significant experience addressing government audit, accounting and reporting issues. She also has significant experience in performing audits in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- ▶ Susan is the coordinating partner on numerous employee benefit plans, including defined benefit, defined contribution, and health and welfare benefit plans. Susan is also the coordinating partner on the audit of the State of West Virginia (the State) and West Virginia Investment Management Board. Susan is the engagement quality review partner on the Pennsylvania Higher Education Assistance Agency (including the Uniform Guidance audit) and the Texas Association of School Boards Risk Management Fund. Susan has assisted clients in filing and being awarded the Comprehensive Annual Financial Report Certificate of Achievement of Excellence in Financial Reporting, including the State and the West Virginia Board of Risk and Insurance Management (BRIM). Her past clients include, BRIM, West Virginia Public Employees Insurance Agency, West Virginia Retiree Health Benefit Trust, West Virginia Prepaid Tuition Plan, West Virginia Bureau of Employment Programs, including the Workers' Compensation Division.
- ▶ Susan is a reviewer in the GFOA certificate of achievement program and reviews CAFRs for the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- ▶ Susan serves as a technical resource including functioning as an assurance quality reviewer and a peer reviewer on audits of government entities. She also serves as a subject matter resource on financial accounting and advisory clients related to the adoption of new GASB pronouncements, public sector business process improvement projects and questions related to Uniform Guidance.
- ▶ Susan has completed the required, relevant continuing professional education courses and is in compliance with the GAS and employee benefit plan CPE requirements. Susan is a CPA and holds a Bachelor of Business Administration in Accounting from Marshall University where she serves on the Lewis College of Business Division of Accountancy and Legal Environment Advisory Board. She is a member of the AICPA and GFOA. Susan was the West Virginia 2014 recipient of the Women to Watch Award, Experienced Leader sponsored by the WVSCPA. Susan has served on various nonprofit boards throughout her career and currently serves on the finance committee for the YWCA of Charleston.



**Louis Roberts, CPA**

Independent Review Partner

Iselin, New Jersey

+1 732 516 4669

louis.roberts@ey.com

**Role**

Lou will serve as the independent reviewer and public sector technical advisor. He will perform and document his quality review using our firm's Program for independent reviews. Lou's review, which is a component of our firm's quality control system, is designed to evaluate the significant judgments made and conclusions reached by the engagement team in forming the overall conclusion on the engagement.

**Minimum qualifications**

Lou is a licensed CPA and meets the minimum experience requirements. He has over 5 years experience serving the State of West Virginia including the audit procedures required by the AICPA State and Local Governments audit guide related to the State's multi-employer defined benefit plans that are managed by CPRB. He also serves as the coordinating partner on the Boston Retirement System, a multi-employer defined benefit plan. See below for additional relevant experience and qualifications.

**Background**

- ▶ Lou is a partner with the Northeast Region Government and Public Sector practice. He has more than 25 years of experience providing accounting, auditing and governmental consulting services to public sector entities.
- ▶ His major clients include the Pennsylvania Higher Education Assistance Agency (including the Uniform Guidance audit), West Virginia Board of Risk and Insurance Management, the State Boston Retirement Board, New Jersey Transit Corporation (including defined benefit and contribution plans), New Jersey Division of Investment, State of New York Housing Finance Agency, New York City Department of Education, Connecticut Housing Finance Authority, Connecticut Lottery Corporation, New Jersey Housing & Mortgage Finance Authority, New York Power Authority, New Jersey Turnpike Authority, Massachusetts Port Authority, and the New York City Housing Authority.
- ▶ Lou is a volunteer reviewer of the Government Financial Officers Association's (GFOA's) Special Review Committee, and reviews CAFRs for the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- ▶ Lou serves as a technical resource including functioning as an assurance quality reviewer and a peer reviewer on audits of government entities. Lou also serves as a subject matter resource on financial accounting and advisory clients related to the adoption of new GASB pronouncements, public sector business process improvement projects and questions related to Uniform Guidance.
- ▶ Lou has completed the required, relevant CPE courses and is in compliance with the *Government Auditing Standards* Continuing Professional Education requirements.
- ▶ Lou is a CPA for New Jersey and Massachusetts and holds a Bachelor of Science in Accounting from Rutgers University. He is also a New Jersey licensed Registered Municipal Accountant, New Jersey licensed Public School Accountant and New Jersey Certified Municipal Finance Officer. He is a member of the American Institute of Certified Public Accountants and GFOA.



**Randy Halper, EA, MAAA, FCA, MBA**

Senior Services Manager, People Advisory Services

Dallas, Texas  
+1 214 969 0712  
randy.halper@ey.com

**Role**

Randy will serve as the actuarial resource for CPRB's CAFR.

**Minimum qualifications**

Randy meets the minimum experience requirements. He has over 3 years experience serving the State of West Virginia including the audit procedures required by the AICPA State and Local Government audit guide related to the State's multi-employer defined benefit plans that are managed by CPRB. He also has experience with other governmental and multiemployer benefit plans including but not limited to North Carolina and Nebraska. In lieu of the CPA requirement, Randy's actuarial qualifications are outlined below.

**Background**

- ▶ Randy focuses on the design, funding and financial management of defined benefit pension and post-retirement welfare programs (OPEB) and he has over 35 years of experience within the industry. He has experience with the accounting statements GASB 67, GASB 68, GASB 74, and GASB 75, Accounting Standards Codification (ASC) 715, and ASC 960 and Statements of Position 01-2. He has consulted with numerous corporate and governmental clients to help them with pension and OPEB issues.
- ▶ He is the national reviewer in EY's Human Capital practice for GASB pension and OPEB plans.
- ▶ Randy currently serves as the pension resource for the West Virginia State CAFR audit. He served as the professional related to OPEB on the audit of the West Virginia Retiree Health Benefit Trust.
- ▶ He spoke at the 2011 Conference of Consulting Actuaries meeting on GASB 45 audits.
- ▶ He received the Distinguished Alumni Award in Actuarial Science from Temple University Fox School of Business in April 2013.
- ▶ He is a participant on the AICPA committee providing comments on the proposed GASB OPEB statement that was released in June 2014 (revision to GASB 45).
- ▶ Randy has completed required, relevant CPE courses and is in compliance with the GAS CPE requirements.
- ▶ He is an Enrolled Actuary under the Employee Retirement Income Security Act (ERISA), a member of the American Academy of Actuaries and a Fellow of the Conference of Consulting Actuaries. He received an MBA from Temple University Fox School of Business and a BBA in Actuarial Science and Insurance and Risk from Temple University Fox School of Business.



**Adam Carr, CPA**  
Senior Manager  
Charleston, West Virginia  
+1 304 357 5989  
Adam.carr@ey.com

### **Role**

Adam will coordinate our day-to-day staffing resources in the field and our overall audit procedures. He will serve as a key resource to CPRB in addressing complex accounting issues. He will also work closely with Susan Wheeler in the coordination of our procedures related to CPRB's CAFR, including our procedures related to the review of the CAFR for filing for the GFOA Certificate of Achievement.

### **Minimum qualifications**

Adam is a licensed CPA and meets the minimum experience requirements. Adam has over 3 years experience serving the State of West Virginia including the audit procedures required by the AICPA State and Local Governments audit guide related to the State's multi-employer defined benefit plans that are managed by CPRB. See below for additional relevant experience.

### **Background**

- ▶ Adam has more than 12 years of public accounting experience with 9 years at EY, serving clients in a number of specialized industries, including governmental, health care, manufacturing and energy entities.
- ▶ Adam currently serves as a senior manager on the State's CAFR and Uniform Guidance audits and has extensive auditing experience in accordance with GAS and Uniform Guidance. He has assisted clients, including the State, in filing for the GFOA's Certificate of Achievement.
- ▶ Adam has experience auditing employee benefit plans (defined benefit and defined contribution plans) and addressing any accounting and reporting issues related to those plans.
- ▶ Adam is a volunteer reviewer of the GFOA Special Review Committee, and reviews CAFRs for the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- ▶ Adam is an experienced member of the EY Faculty Network and provides internal instruction to members of EY's Assurance group throughout the Central Region.
- ▶ Adam has completed the required, relevant CPE courses and is in compliance with the GAS CPE requirements.
- ▶ Adam is a certified public accountant and a member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants. He holds a Bachelor of Science in Accounting and a Master of Business Administration from West Virginia Wesleyan College. Adam serves on the Board of Directors and Finance Committee of the Daymark, Inc.

**3.3 The proposing firm must have experience auditing/consulting with three (3) different state (does not have to be West Virginia) government entities (agencies) over the past five (5) years. In its proposal, the proposing firm must submit a list of those state audits/consulting engagements.**

## Firm Experience

Project	Type of project	Date	Engagement partner
State of West Virginia	Financial Statement and Single Audit (with GFOA Certificate)	2019	Susan Wheeler & Lou Roberts
Pennsylvania Higher Education Assistance Agency (PHEAA)	Financial Statement, Single Audit	2019	Lou Roberts & Susan Wheeler
West Virginia Investment Management Board	Financial Statement Audit	2019	Art Jasion & Susan Wheeler

**3.4 The proposing firm shall submit a statement, in its proposal, that they have not failed their two (2) most recent reviews under the American Institute of Certified Public Accountants (AICPA) Peer Review Program over their audit/accounting practice and must furnish their most recent review report with their proposal.**

EY has passed the two most recent peer review reviews. Grant Thornton completed the most recent peer review of EY's non-SEC audit practice for the year ended June 30, 2019 and issued a report dated November 18, 2019 with a peer review rating of pass with **no deficiencies** identified. KPMG completed the peer review of EY's non-SEC audit practice for the year ended June 30, 2016 and issued a report dated December 2, 2016 with a peer review rating of pass with no deficiencies identified. The peer review results confirm that our firm's system of quality control for our accounting and auditing practice applicable to non-SEC issuers meets the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and is being complied with, providing the firm with reasonable assurance of compliance with applicable professional standards. Grant Thornton's report is included in Appendix 1.

**3.5 The proposing firm must have at least seven (7) licensed CPA's on staff within the audit firm that are strictly audit and not tax professionals. This insures we have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur.**

The firm boasts highly certified resources in a variety of different areas. Specifically, every manager and above in the assurance practice is required to hold the CPA designation. In the Charleston office alone, EY has 10 CPA's within the assurance practice.

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***3.6 The proposing firm must not have had a final audit report issued by the proposing firm that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.***

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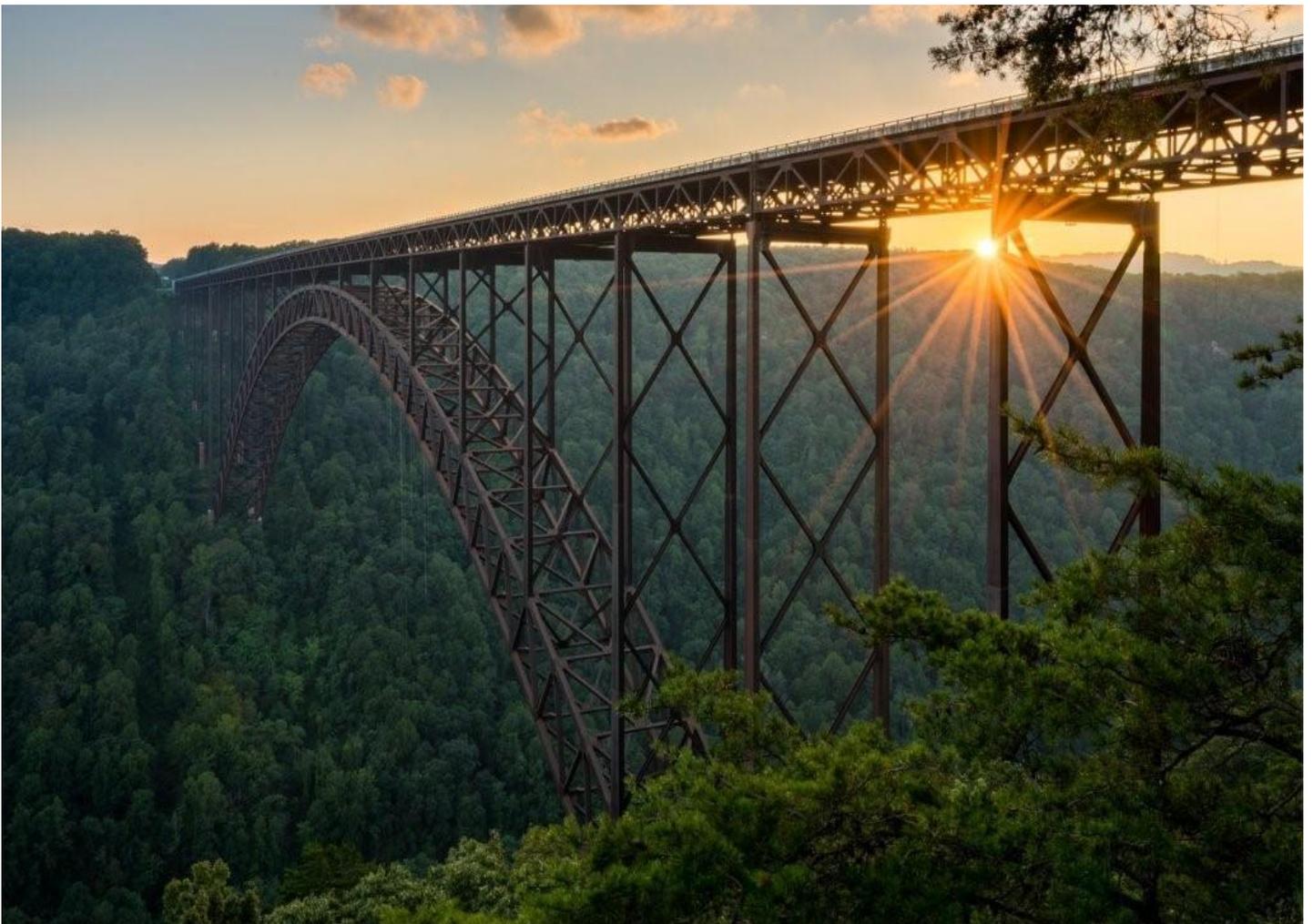
EY has not had any final audit reports reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or other West Virginia state agency.

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***3.7 The proposing firm must be a member in good standing of the AICPA's Governmental Audit Quality Center. The proposing firm must provide an affirmative statement regarding this requirement.***

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EY is a member in good standing with the AICPA's Governmental Audit Quality Center. See report included in Appendix 1.



## 4. Mandatory Requirements

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### ***4.1 Mandatory Contract Services Requirements and Deliverables: Contract Services must meet or exceed the mandatory requirements listed below.***

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4.1.1 Financial Statement Auditing Services - Audit of the June 30 Financial Statements of the CPRB in accordance with:

4.1.1.1 Auditing standards generally accepted in the United States of America (GAAS) and, 4.1.1.2 Government Auditing Standards issued by the Comptroller General of the United States (GAGAS).

4.1.1.3 Final audited financial statements MUST be issued by October 15th of each year. The anticipated timeline will be:

Interim Fieldwork	May and/or June
Cash Basis Trial Balance	Approximately July 15th
Accrual Basis Trial Balance	Approximately August 20th
Records Ready for Audit	Approximately August 20th
Draft financial statements	Approximately September 10th
Final audited financial statements issued	October 15 <sup>th</sup>

#### **Vendor Response:**

We understand that our responsibility is to express an opinion on the pension funds of CPRB based on our audits. We will conduct our audits in accordance with GAGAS, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement. We will work with CPRB to meet the established deadlines.

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### ***4.1.2 Audit Services - GASB Statement No. 68 Allocation Schedules (for participating employers financial reporting)***

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4.1.2.1 Annual audits of the Schedules of Employer Allocations and Pension Amounts for the 5 multi-employer defined benefit retirement systems, in accordance with GAAS. Those systems are: PERS, TRS, DSRS, EMSRS, & MPFRS.

4.1.2.2 Annual audits of the Schedules of Pension Amounts for the 3 single-employer retirement systems, in accordance with GAAS. Those systems are: SPDDRS, SPRS, and JRS.

4.1.2.3 The allocations schedules are prepared by management and are expected to be available for audit each year by January 15th. The audited schedules should be released by May 1st of each year.

#### **Vendor Response:**

We understand that our responsibility is to express an opinion on the Schedule of Employer Allocations and Pension Amounts. We will conduct our audits in accordance with GAGAS, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the schedules are free from material misstatement. We will work with CPRB to meet the established deadlines.

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**4.1.3 Compilation of an "Annual Report of Total Contributions to the WV PERS". [Only a requirement for the fiscal years ended June 30, 2020 and 2021].**

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- 4.1.3.1 The report format is prescribed by U.S. Department of Health and Human Services. The compilation must be performed in accordance with the Statements on Standards for Accounting and Review Services issued by the AICPA. [Not a requirement after the fiscal year ended June 30, 2021].
- 4.1.3.2 It is expected that the auditor would perform this compilation during the year end audit fieldwork and issue the compilation report no later than December 1st, of each year.

**Vendor response:**

We will compile the Annual Report of Total Annual Contribution to the West Virginia Public Employees Retirement System (the Annual Report) in accordance with the requirements if the U.S. Department of Health and Human Services. The Annual Report is not intended to be a presentation in accordance with US GAAP. We will not audit or review the Annual Report and, accordingly, will not express an opinion or provide any assurance about whether the Annual Report is in accordance with the form prescribed by the U.S. Department of Health and Human Services. We will work with CPRB to meet the established deadlines.

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**4.1.4 Technical assistance in the preparation and submission of the annual Comprehensive Annual Financial Report (CAFR).**

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- 4.1.4.1 This technical assistance is expected to include a review of the draft CAFR, prepared by management, for compliance with the requirements for the Certificate of Excellence in Financial Reporting award program administered by the Government Finance Officers Association (GFOA) and the issuance of an updated Independent Auditors Report for the CAFR's financial section.
- 4.1.4.2 It is expected that the CAFR will be ready for this technical assistance by November 15th of each year. The CAFR must be issued and submitted to the GFOA no later than December 31st, of each year.

**Vendor response:**

We have successfully assisted our clients, such as the State of West Virginia in obtaining the GFOA certificate. We are committed to provide the same level of assistance to CPRB. We will work with CPRB to meet the established deadlines.

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**4.1.5 Printing and Publication of 35 bound copies of the audited financial statements and 50 bound copies of the CAFR, annually.**

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**Vendor response:**

We will provide 35 bound copies of the audited financial restatements and 50 bound copies of the CAFR, along with an electronic copy of each.

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**4.1.6 All working papers and reports must be retained at the auditors' expense for a minimum of five (5) years unless the firm is notified in writing by the CPRB of the need to extend the retention period. The firm will be required to make working papers available, upon request at no additional cost, to the following parties or their designees:**

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1. Executive Director of CPRB
2. Chief Financial Officer of CPRB
3. Chairman of the Board of CPRB
4. Director of the Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia.
5. A Successor Auditor (in the event of a change in auditor)

**Vendor response:**

We will retain all working papers and reports for a minimum of five years after the issuance, unless we are notified by CPRB of the need to extend the retention period. Access to our work papers and reports will be allowed in accordance with professional standards and our firm's policies with regard to such matters.

By signing below, I certify that I have reviewed this CRFQ in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this proposal for review and considerations; that I am authorized by the bidder to execute this bid or any documents related thereto on the bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that, to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

Ernst & Young LLP  
**(Company)**

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Susan P. Wheeler, Partner  
**(Representative Name, Title)**

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Phone: +1 304 357 5974 / Fax: +1 304 357 5993  
**(Contact Phone/Fax Number)**

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May 4, 2020  
**(Date)**

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## 5. Contract Award

**5.2 Pricing Page: Vendor should complete the Pricing Page as part of their response to this RFQ. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.**

**Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document.**

### Pricing Page

REVISED 04/16/2020

<b>Exhibit A</b>
<b>RFQ - Assurance Services &amp; Technical Assistance</b>
<b>Pricing Page</b>

Description	Quantity	Unit Cost	Extended Cost
1st Year Assurance Services & Technical Assistance	1	\$ 249,000.00	\$ 249,000.00
2nd Year Assurance Services & Technical Assistance (1st Optional Renewal)	1	\$ 249,000.00	\$ 249,000.00
3rd Year Assurance Services & Technical Assistance (2nd Optional Renewal)	1	\$ 249,000.00	\$ 249,000.00
4th Year Assurance Services & Technical Assistance (3rd Optional Renewal)	1	\$ 249,000.00	\$ 249,000.00
<b>TOTAL BID AMOUNT</b>			<b>\$ 996,000.00</b>

Vendor Information	
Name:	Ernst & Young LLP
Address:	900 United Center, 500 Virginia Street East Charleston, WV 25301
Phone:	304-357-5974
Email:	susan.wheeler@ey.com

Vendor should not alter pricing page and should fill out pricing page as is. The addition of alterations to the pricing page and/or addition of commodities other than those listed on the pricing page online or as an attachment will result in disqualification of bid submittal.

# 11. Miscellaneous

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**11.1 Contract Manager: During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.**

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## Contract Manager

11.1.1 The Vendor must notify the Agency if there is a change in the Contract Manager during the contract term.

Contract Manager:	<u>Susan P. Wheeler</u>
Telephone Number:	<u>+1 304 357 5974</u>
Fax Number:	<u>+1 304 357 5994</u>
Email Address:	<u>Susan.Wheeler@ey.com</u>





## **Appendix 1:**

## **Quality control reports**



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**GRANT THORNTON LLP**  
201 S. College Street, Suite 2500  
Charlotte, NC 28244

**D** +1 704 632 3500  
**F** +1 704 334 7701

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 18, 2019

To the Partners of Ernst & Young LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Ernst & Young LLP (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, audits of broker-dealers, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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Grant Thornton LLP is the U.S. member firm of Grant Thornton International Ltd (GTIL). GTIL and each of its member firms are separate legal entities and are not a worldwide partnership.



**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Ernst & Young LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Ernst & Young LLP has received a peer review rating of *pass*.

*Grant Thornton LLP*



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

December 12, 2019

Kelly Grier  
Ernst & Young LLP  
155 N Wacker DR  
Chicago, IL 60606-1787

Dear Kelly Grier:

It is my pleasure to notify you that on December 12, 2019, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Michael Fawley  
Chair, National PRC  
nprc@aicpa.org  
+1.919.402.4502

National Peer Review Committee

cc: Raymond Gazzaway, Denise Pelli

Firm Number: 900010019648

Review Number: 568323

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T: 1.919.402.4502 | F: 1.919.402.4876 | [nprc@aicpa.org](mailto:nprc@aicpa.org)



## **Appendix 2:**

## **Insurance**



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
04/29/2020

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Aon Risk Services Central, Inc. Philadelphia PA Office One Liberty Place 1650 Market Street Suite 1000 Philadelphia PA 19103 USA		<b>CONTACT NAME:</b> PHONE (A/C No. Ext): (215) 255-2000      FAX (A/C No.): (215) 255-1893 E-MAIL ADDRESS:															
<b>INSURED</b> Ernst & Young LLP Attn.: Kathleen Sabia-cahill 200 Plaza Drive Secaucus NJ 07094-3699 USA		<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Allianz Underwriters Insurance Company</td> <td>36420</td> </tr> <tr> <td>INSURER B: ACE American Insurance Company</td> <td>22667</td> </tr> <tr> <td>INSURER C: American Casualty Co. of Reading PA</td> <td>20427</td> </tr> <tr> <td>INSURER D: Transportation Insurance Co.</td> <td>20494</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Allianz Underwriters Insurance Company	36420	INSURER B: ACE American Insurance Company	22667	INSURER C: American Casualty Co. of Reading PA	20427	INSURER D: Transportation Insurance Co.	20494	INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #																
INSURER A: Allianz Underwriters Insurance Company	36420																
INSURER B: ACE American Insurance Company	22667																
INSURER C: American Casualty Co. of Reading PA	20427																
INSURER D: Transportation Insurance Co.	20494																
INSURER E:																	
INSURER F:																	

Holder Identifier :

**COVERAGES      CERTIFICATE NUMBER: 570081564540      REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. **Limits shown are as requested**

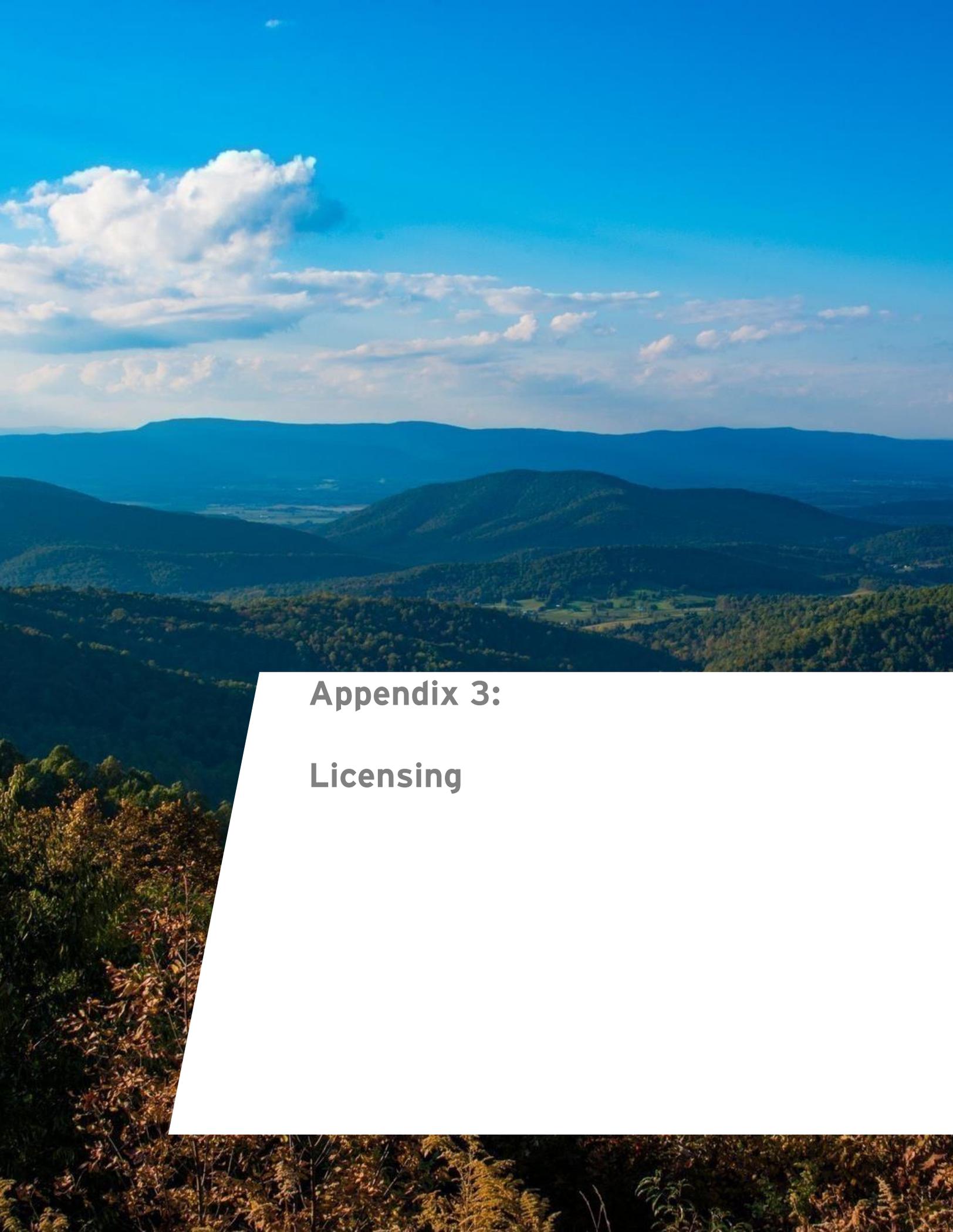
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Prod-Comp Op Incl in Gen'l Agg <input checked="" type="checkbox"/> Host Liquor GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			U52000020190 General Liability	06/01/2019	06/01/2020	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000
B	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ISAH25293630 Automobile - Business	06/01/2019	06/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION			U52000019191 Umbrella-Allianz	06/01/2019	06/01/2020	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC 5085005712 Workers' Compensation (A) WC 5085005810 Workers' Compensation (CA)	08/01/2019	08/01/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE-EA EMPLOYEE \$1,000,000 E.L. DISEASE-POLICY LIMIT \$1,000,000

Certificate No : 570081564540

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 West Virginia Consolidated Public Retirement is included as an additional insured as their interests may appear with respects to General Liability and Automobile Liability.

<b>CERTIFICATE HOLDER</b>  West Virginia Consolidated Public Retirement 4101 MacCorkle Ave. SE Charleston, WV 25304 USA	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE  
---	--





## **Appendix 3:**

## **Licensing**

# State of West Virginia



## Certificate

*I, Mac Warner, Secretary of State of the State of  
West Virginia, hereby certify that*

**ERNST & YOUNG LLP**

filed an application to be registered as a foreign limited liability partnership authorizing it to transact business in West Virginia. The application was found to conform to law and a "Certificate of Registration For A Foreign Limited Liability Partnership" was issued by the West Virginia Secretary of State's Office on January 29, 2020.

I further certify that the limited liability partnership has not been revoked by the State of West Virginia nor has a Certificate of Cancellation been issued to the limited liability partnership by the West Virginia Secretary of State.

Accordingly, I hereby issue this Certificate of Authorization

### **CERTIFICATE OF AUTHORIZATION**

**Validation ID:1WV8M\_PTEHD**



*Given under my hand and the  
Great Seal of the State of  
West Virginia on this day of*

*April 30, 2020*

*Mac Warner*

*Secretary of State*

Notice: A certificate issued electronically from the West Virginia Secretary of State's Web site is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Certificate Validation Page of the Secretary of State's Web site, <https://apps.wv.gov/sos/businessentitysearch/validate.aspx> entering the validation ID displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate.



**Appendix 4:**

**Purchasing Affidavit**

STATE OF WEST VIRGINIA  
Purchasing Division

## PURCHASING AFFIDAVIT

**CONSTRUCTION CONTRACTS:** Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

**ALL CONTRACTS:** Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

**EXCEPTION:** The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

**DEFINITIONS:**

**"Debt"** means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

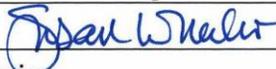
**"Employer default"** means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

**"Related party"** means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

**AFFIRMATION:** By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

**WITNESS THE FOLLOWING SIGNATURE:**

Vendor's Name: Ernst & Young LLP

Authorized Signature:  Date: May 4, 2020

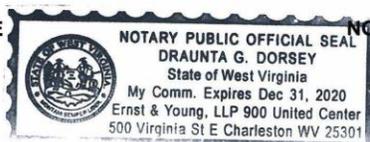
State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 4 day of May, 2020.

My Commission expires December 31, 2020.

AFFIX SEAL HERE



NOTARY PUBLIC



Purchasing Affidavit (Revised 01/19/2018)



**Appendix 5:**  
**Designated Contact**

**DESIGNATED CONTACT:** Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

Susan P. Wheeler  
\_\_\_\_\_  
(Name, Title)

  
\_\_\_\_\_  
(Printed Name and Title)

900 United Center, 500 Virginia Street, East Charleston, WV 25301  
\_\_\_\_\_  
(Address)

+1 304 357 5974  
\_\_\_\_\_  
(Phone Number) / (Fax Number)

Susan.Wheeler@ey.com  
\_\_\_\_\_  
(email address)

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

Ernst & Young LLP  
\_\_\_\_\_  
(Company)

  
\_\_\_\_\_  
(Authorized Signature) (Representative Name, Title)

Susan P. Wheeler, Partner  
\_\_\_\_\_  
(Printed Name and Title of Authorized Representative)

May 4, 2020  
\_\_\_\_\_  
(Date)

+1 304 357 5974 / +1 304 357 5994  
\_\_\_\_\_  
(Phone Number) (Fax Number)



## **Appendix 6:**

## **Vendor certification**

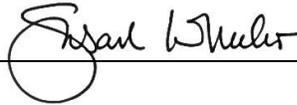
By signing this bid, I certify (1) that this bid was made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, person, or entity submitting a bid for the same material, supplies, equipment, or services; (2) that this bid is in all respects fair and without collusion or fraud; (3) that this contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; and (4) that I have reviewed this CRFQ in its entirety, understand the requirement, terms and conditions, and other information contained herein. I also affirm that neither Ernst & Young LLP nor its representatives have any interest, nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interest shall be promptly presented in detail to the Agency. spw

Ernst & Young LLP

(Company)

Susan P. Wheeler, Partner

(Representative Name, Title)



Phone: +1 304 357 5974 / Fax: +1 304 357 5993

(Contact Phone/Fax Number)

May 4, 2020

(Date)



## **Appendix 7:**

### **Signed solicitation and addendums**



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

**State of West Virginia**  
**Request for Quotation**  
**34 – Service - Prof**

Proc Folder: 697195			
Doc Description: Assurance/Audit Services & CAFR Technical Assistance			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-16	2020-05-04 13:30:00	CRFQ 0203 CPR2000000003	1

BID RECEIVING LOCATION			
BID CLERK			
DEPARTMENT OF ADMINISTRATION			
PURCHASING DIVISION			
2019 WASHINGTON ST E			
CHARLESTON	WV	25305	
US			

VENDOR
Vendor Name, Address and Telephone Number: Ernst & Young LLP 900 United Center 500 Virginia Street East Charleston, WV 25301 +1 304 343 8971

FOR INFORMATION CONTACT THE BUYER
Melissa Pettrey (304) 558-0094 melissa.k.pettrey@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE May 4, 2020
---	------------------------	------------------

All offers subject to all terms and conditions contained in this solicitation



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

**State of West Virginia**  
**Request for Quotation**  
**34 – Service - Prof**

Proc Folder: 697195			
Doc Description: Addendum No. 1 Assurance/Audit Services & CAFR Technical			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-16	2020-05-04 13:30:00	CRFQ 0203 CPR2000000003	2

BID RECEIVING LOCATION			
BID CLERK			
DEPARTMENT OF ADMINISTRATION			
PURCHASING DIVISION			
2019 WASHINGTON ST E			
CHARLESTON	WV	25305	
US			

VENDOR
Vendor Name, Address and Telephone Number: Ernst & Young LLP 900 United Center 500 Virginia Street East Charleston, WV 25301 +1 304 343 8971

FOR INFORMATION CONTACT THE BUYER
Melissa Pettrey (304) 558-0094 melissa.k.pettrey@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE May 4, 2020
---	------------------------	------------------

All offers subject to all terms and conditions contained in this solicitation



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

**State of West Virginia**  
**Request for Quotation**  
**34 – Service - Prof**

Proc Folder: 697195			
Doc Description: Addendum No. 2 Assurance/Audit Services & CAFR Technical			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-21	2020-05-04 13:30:00	CRFQ 0203 CPR2000000003	3

BID RECEIVING LOCATION			
BID CLERK			
DEPARTMENT OF ADMINISTRATION			
PURCHASING DIVISION			
2019 WASHINGTON ST E			
CHARLESTON	WV	25305	
US			

VENDOR
Vendor Name, Address and Telephone Number: Ernst & Young LLP 900 United Center 500 Virginia Street East Charleston, WV 25301 +1 304 343 8971

FOR INFORMATION CONTACT THE BUYER
Melissa Pettrey (304) 558-0094 melissa.k.pettrey@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE May 4, 2020
---	------------------------	------------------

All offers subject to all terms and conditions contained in this solicitation



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

**State of West Virginia**  
**Request for Quotation**  
**34 – Service - Prof**

Proc Folder: 697195  
 Doc Description: Addendum No. 2 Assurance/Audit Services & CAFR Technical  
 Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-29	2020-05-04 13:30:00	CRFQ 0203 CPR2000000003	4

**BID RECEIVING LOCATION**

BID CLERK  
 DEPARTMENT OF ADMINISTRATION  
 PURCHASING DIVISION  
 2019 WASHINGTON ST E  
 CHARLESTON WV 25305  
 US

**VENDOR**

Vendor Name, Address and Telephone Number:  
 Ernst & Young LLP  
 900 United Center  
 500 Virginia Street East  
 Charleston, WV 25301  
 +1 304 343 8971

**FOR INFORMATION CONTACT THE BUYER**

Melissa Pettrey  
 (304) 558-0094  
 melissa.k.pettrey@wv.gov

Signature X  FEIN # 34-656-5596-001 DATE May 4, 2020  
 All offers subject to all terms and conditions contained in this solicitation

**ADDITIONAL INFORMATION:**

Addendum No. 3

Addendum No. 3 is issued to publish and distribute the attached information to the vendor community.

Request for Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Consolidated Public Retirement Board (the CPRB) to establish a contract for Assurance /Audit services and CAFR Technical Assistance per the bid requirements, specifications, and Terms and Conditions as attached hereto.

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV25304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Government Auditing Services - 1st Year				

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**  
 Auditing Services & Technical Assistance. Year 1

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV25304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Government Auditing Services - 2nd Year Optional Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**  
 Optional Renewal. Year 2  
 Auditing Services & Technical Assistance.

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV25304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Government Auditing Services - 3rd Year Optional Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**  
 Optional Renewal. Year 3  
 Auditing Services & Technical Assistance.

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV25304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	Government Auditing Services - 4th Year Optional Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**  
 optional Renewal. Year 4.  
 Auditing Services & Technical Assistance.

<b>CPR2000000003</b>	<b>Document Phase</b> Final	<b>Document Description</b> Addendum No. 2 Assurance/Audit Services & CAFR Technical	<b>Page 4</b> <b>of 4</b>
----------------------	--------------------------------	--	------------------------------

**ADDITIONAL TERMS AND CONDITIONS**

See attached document(s) for additional Terms and Conditions

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: CPR200000003**

**Instructions:** Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

**Acknowledgment:** I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

**Addendum Numbers Received:**

(Check the box next to each addendum received)

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6  |
| <input checked="" type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7  |
| <input checked="" type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8  |
| <input type="checkbox"/> Addendum No. 4            | <input type="checkbox"/> Addendum No. 9  |
| <input type="checkbox"/> Addendum No. 5            | <input type="checkbox"/> Addendum No. 10 |

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Ernst & Young LLP

\_\_\_\_\_  
Company



\_\_\_\_\_  
Authorized Signature

May 4, 2020

\_\_\_\_\_  
Date

**NOTE:** This addendum acknowledgment should be submitted with the bid to expedite document processing.

EY | Assurance | Tax | Transactions | Advisory

**About EY**

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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**[ey.com](http://ey.com)**

REVISED 04/16/2020

<b>Exhibit A</b>
<b>RFQ - Assurance Services &amp; Technical Assistance</b>
<b>Pricing Page</b>

Description	Quantity	Unit Cost	Extended Cost
1st Year Assurance Services & Technical Assistance	1	\$ 249,000.00	\$ 249,000.00
2nd Year Assurance Services & Technical Assistance (1st Optional Renewal)	1	\$ 249,000.00	\$ 249,000.00
3rd Year Assurance Services & Technical Assistance (2nd Optional Renewal)	1	\$ 249,000.00	\$ 249,000.00
4th Year Assurance Services & Technical Assistance (3rd Optional Renewal)	1	\$ 249,000.00	\$ 249,000.00
<b>TOTAL BID AMOUNT</b>			\$ 996,000.00

<b>Vendor Information</b>	
Name:	Ernst & Young LLP
Address:	900 United Center, 500 Virginia Street East Charleston, WV 25301
Phone:	304-357-5974
Email:	susan.wheeler@ey.com

Vendor should not alter pricing page and should fill out pricing page as is. The addition of alterations to the pricing page and/or addition of commodities other than those listed on the pricing page online or as an attachment will result in disqualification of bid submittal.