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Header 1

General Information

Contact

Default Values

Discount

Document Information

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Procurement Type: Central Purchase Order

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Legal Name: ERNST & YOUNG LLF

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Solicitation Description: Addendum 4-Auditing and Assessment Services (OT20038)

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 634623

Solicitation Description : Addendum 4-Auditing and Assessment Services (OT20038)

Proc Type : Central Purchase Order

Date issued	Solicitation Closes	Solicitation Response	Version
	2019-11-01 13:30:00	SR 0210 ESR11011900000002743	1

VENDOR
000000177557 ERNST & YOUNG LLP

Solicitation Number: CRFQ 0210 ISC2000000006

Total Bid : \$18,500.00 **Response Date:** 2019-11-01 **Response Time:** 12:40:16

Comments:

FOR INFORMATION CONTACT THE BUYER
 Jessica S Chambers
 (304) 558-0246
 jessica.s.chambers@wv.gov

Signature on File	FEIN #	DATE
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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	Statement of Standards for Attestation Engagements No. 18	1.00000	LS	\$18,500.000000	\$18,500.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :	<p>4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1</p> <p>4.1.1.1 The vendor will review the WVOT's service organization.</p>
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West Virginia Office of Technology

Proposal to provide SOC
reporting services

November 1, 2019



EY

Building a better
working world



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

November 1, 2019

Ladies and Gentlemen of the Evaluation Committee:

Thank you for the opportunity to expand our relationship with the State of West Virginia (the State) as your System and Organization Controls (SOC) reporting auditor. We appreciate the opportunity to present our proposal to provide SOC 1 Type I examination services to the West Virginia Office of Technology (WVOT). We would be delighted to be re-engaged with WVOT and serve as your service auditor. We feel that our existing relationship as your financial auditor, current service auditor for the West Virginia ERP Board, and our inherent knowledge of the State, coupled with our proven approach and SOC service delivery model, are key differentiators that will have a positive impact on the success of the examination.

Our team highly values our long-standing relationship and is proud of our track record of providing high-quality services to the State. We have invested significant thought and effort into preparing our proposal, and we hope that it conveys our sincere interest in working with you, as well as our understanding about how to most effectively provide services to the WVOT. Our proposal not only addresses your requests, but also provides our specific qualifications and tailored approach to your reporting needs.

As the current auditor of the State of West Virginia and the prior auditor for the WVOT SOC 1 report during 2010 through 2015 (the last year the report was issued), we believe we are well qualified to serve WVOT on this important project and offer the following considerations:

- ▶ **Efficiency** - Utilizing a single, combined team to execute the financial audit and SOC examination will provide leverage to reduce your time to support concurrent efforts. Our proposed team to serve WVOT has over 40 collective years of experience working with the State.
- ▶ **Effectiveness and familiarity** - As the prior service auditor for the WVOT SOC 1 report during 2010 through 2015 and as the State's current external auditor, we will leverage our existing knowledge of WVOT's processes, controls, methodologies and stakeholder relationships to deliver high-quality service in a timely manner. Because of our current relationship with the State, we are already familiar with updates at WVOT since the last report was issued in 2015. This will result in minimal disruption to your team and save your team time in getting another firm "up to speed".
- ▶ **Perspective** - We utilize a "big picture" perspective when assessing the true impact of, and risk posed by, exceptions identified in the overall control objectives to be included in the SOC 1 Type I report.
- ▶ **Fair fees** - At Ernst & Young LLP (EY), we believe that openness, teaming and communication are vital to a well-functioning relationship. This mindset extends throughout EY and is how we engage with our clients. Teaming with you in this manner will lead to effective communication and a thorough understanding of issues and critical success factors, and will better position both of our teams to deliver a high-quality product in a timely manner at a fair fee.
- ▶ **Connected, responsive, and insightful** - Our team has a strong foundation focused on delivering exceptional client service built on our three core principles of being connected, responsive and insightful. We will get to know you. We will meet with you to understand your needs and determine how you define exceptional client service. Throughout our relationship, we will utilize our formal service quality framework to confirm that we are consistently delivering what's important to you.



The combination of factors listed above validates that we are highly qualified, experienced and committed to innovate with you in both the development and delivery of a SOC report and providing relevant, efficient and proactive solutions to satisfy the changing demands from existing and new customers.

We welcome the opportunity to discuss our proposal and capabilities with you in person. Should you have any questions regarding our proposal or require additional information, please do not hesitate to contact me directly.

Thank you,

A handwritten signature in black ink that reads 'Susan P. Wheeler'. The signature is written in a cursive style with a large, prominent 'S'.

Susan P. Wheeler
Coordinating Partner

+1 304 357 5974

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Ernst & Young LLP (the US firm) is submitting this proposal in response to WVOT. Request for Proposal to provide SOC reporting services. The US firm is part of the global organization of member firms (collectively, EY) of Ernst & Young Global Limited, separate legal entities that perform professional services under the "EY" name worldwide.

Information in these materials relating to our approach, methodologies or pricing is confidential and proprietary to Ernst & Young LLP and/or EY and may not be disclosed to third parties without our prior written consent.



EY profile

Hometown feel with big firm capabilities

Our global organization has 284,000 people based in over 700 offices in over 150 countries and is organized in 28 Regions. We have consistently been named one of the world's top organizations in fostering technology innovation, opportunity, knowledge, work-life balance, quality and leadership.

The Central Region represents an impressive geographic footprint with more than 16,000 people across all business units, 42 office locations (including Charleston, WV) and more than \$4.5 billion in total engagement revenue. Our talented teams and diverse roster of market-leading companies and high-growth businesses strengthen our ability to drive continued success.

To provide our clients with the breadth and depth of industry experience and knowledge they require, our Government & Public Sector (GPS) practice across the United States is managed as one team. This approach enables our engagement teams to leverage the knowledge and experience of peers in other physical locations. Our technical competencies include traditional assurance and tax compliance and planning, along with a wide range of advisory, risk, growth, operational, finance and transaction-based services. Susan Wheeler, your engagement partner, is part of our national GPS Assurance Practice. This confirms that you will have access to the right resources at the right time. Our primary goal is to provide each client with professionals who have the training, knowledge and experience to deliver excellent client service, all managed from a consistent, local core team. Other firms can promise you this capability, but you know and expect this level of service with EY because you have experienced it.

Charleston, West Virginia office

We are committed to West Virginia, the place we call home. EY has demonstrated our commitment to the State by being part of the State's business community for over 65 years. By having a local presence, you know that we are committed to your success. Our Charleston office provides services to state government, banking, mining, energy, distribution and manufacturing entities across the State. Your local team has the experience to manage large multifaceted engagements like the State. You know from experience that your coordinating partner, Susan, is committed to serving the State and you know that you can call her and schedule a meeting the same day. You need a well-rounded team with experience and new ideas. You know this is our commitment because you have experienced it from working with us. We live here, we work here, we pay taxes here, and we invest our time and talents to make our state a better place.

Making a difference for our capital city and West Virginia

We are committed to helping build a better working world in Charleston. Our corporate responsibility efforts focus on three areas: education, entrepreneurs and equity in the workforce. For example, we invest our time and talents in numerous nonprofit organizations in the local area, including the YMCA, the United Way of Central West Virginia, Daymark Inc., the Clay Center, and the YWCA. We are also active in professional organizations such as the West Virginia Society of Certified Public Accountants. This fall alone, our people volunteered over 80 hours during the United Way Day of Caring as well as our annual EY Connect Day at Edgewood Elementary and the YWCA Sojourners Shelter. Our professional staff serve on multiple nonprofit boards and professional organizations in Charleston. We believe that building a better community locally benefits everyone!



Service capabilities

SOC reporting leadership

EY is a market leader in SOC reporting. We have been assisting our clients with understanding the value and benefits associated with high-quality SOC examinations since 1993, when the Statement on Auditing Standards No. 70, Service Organizations (SAS 70) was first released. We pioneered the first online assurance report in 1997 for internet-based business processes and issued the first two systems reliability assurance reports under AICPA/CICA SysTrust principles and criteria. Since then, we have expanded our role as a standard setter for Statement on Standards for Attestation Engagement of the AICPA, particularly AT sections 101 and 801 (previously Statement on Standards for Attestation Engagements (SSAE) No. 18), as the corresponding task force chair responsible for issuing and updating these standards - which provides our clients with the latest insights and thought leadership around SOC reporting.

We currently provide more than 1500 SOC reports in more than 40 countries for more than 700 clients. Specific to data center hosting and infrastructure services, similar to the WVOT service organization, we are the service auditor for over 400 such reports: including 300 SOC 1, 95 SOC 2, and 15 SOC 3 reports.

EY's Global SOC leader is the chair of the American Institute of Certified Public Accountants (AICPA) SOC 2 Task Force and a member of the AICPA's SOC 1 Task Force. Through this connection to the AICPA, you will have direct access to any proposed or anticipated changes to the AICPA guidance related to SOC reporting or other compliance reporting to help you manage changes proactively both internally and with your clients.

SOC methodology

While many of the aspects of the SOC examination methodology are required by the applicable professional standards, variations in the application of those requirements can result in significant differences in the reports and the associated costs and value delivered. Our SOC examination methodology is strategically designed to:

- ▶ **Anticipate and meet your customers' needs** – SOC reports are part of how you serve your clients. Like any other service component, they should be designed to meet the underlying customer needs. However, those needs will change over time. By obtaining a thorough understanding of customer needs and your services on an annual basis, we assist you in evolving your report to meet these requirements.
- ▶ **Manage your costs** – Like any other component of service, the internal (WVOT) and external (EY) costs of SOC reports should be controlled. We will help manage your SOC reporting costs using the following levers:
 - ▶ A clear process and regular SOC reporting cadence to discuss status and identify efficiency and improvements opportunities as they are observed.
 - ▶ Effective, efficient and centralized based engagement team with clear oversight of all reporting activities. The team proposed is also part of the State of West Virginia external audit team as well as the West Virginia Enterprise Resource Planning Board (WV ERP Board) SOC 1 team. A consistent team will allow us to achieve coordination efficiencies and avoid duplication with WVOT as well as to manage overall expenses.
 - ▶ Issue and problem resolution, including transparent and timely communication with WVOT personnel.



- ▶ Leverage lower cost resource models while maintaining high quality with management oversight.
- ▶ **Meet your business objectives** – Your SOC report is a part of your service delivery and need to be consistent with your underlying business strategy and objectives. Our methodology is flexible to accommodate changes in your people, processes and technology and evolve your SOC reporting program as your organization and business objectives change.

Our service delivery approach is founded on our extensive experience providing similar SOC reporting services to many of the world’s leading data center hosting and infrastructure services providers, while being aligned to guidance and requirements of the professional standards bodies. Our approach is distinguished for its continued focus on reducing the overall WVOT effort while helping you achieve greater transparency and efficiency within your SOC reporting program. Our proposed WVOT SOC reporting methodology, includes:

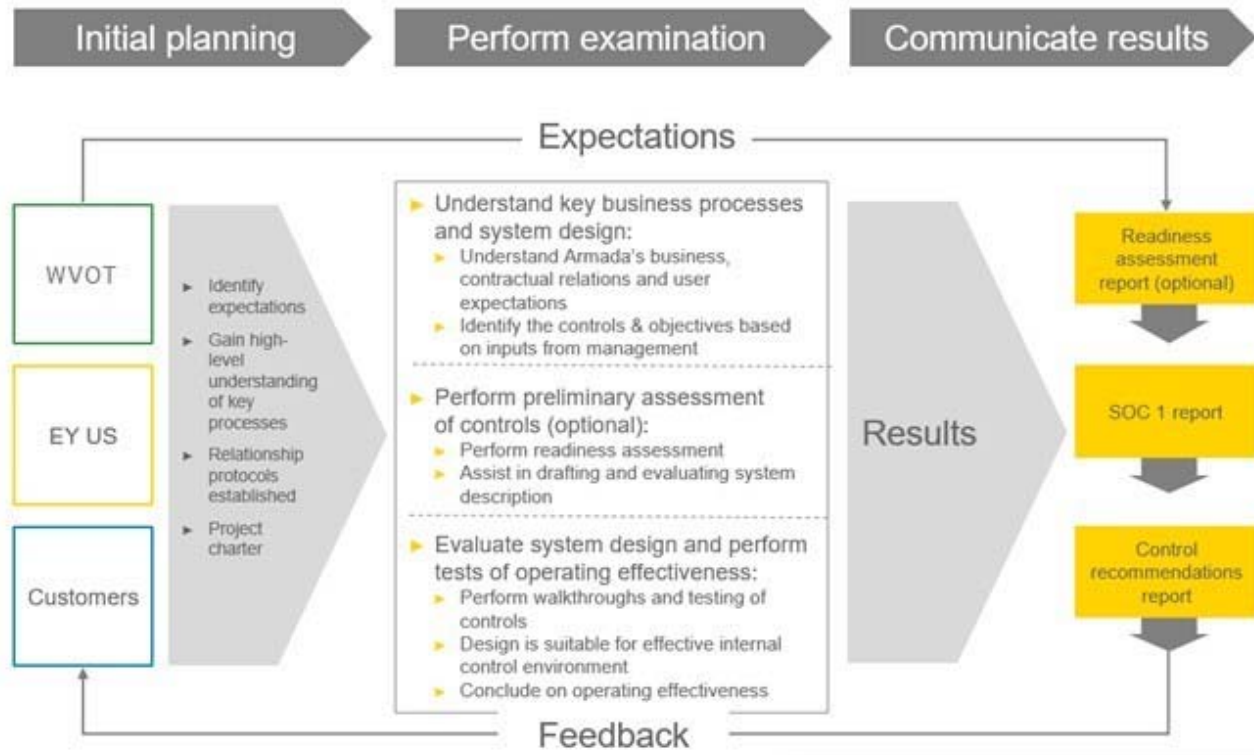
- ▶ **Planning** – We will align the SOC reporting engagement with the scope of the report and control objectives. Fundamental to this phase is developing and documenting a detailed approach along with the processes by which our SOC engagement team will interact and communicate with WVOT personnel to promote efficient collaboration and teamwork. We will also codevelop requirements for any enabling technology in support of the services as part of this phase.
- ▶ **Perform examination** – During this phase, we will work closely with WVOT to obtain the evidence, assess design of controls and resolve deviations and other issues that arise during our procedures and provide timely updates on our progress and status. It is in this step that we would manage audit evidence as efficiently as possible to determine that there is no duplication of requests across the audits (SOC 1 vs. financial statement). We will also use collaboration technologies to efficiently collect audit evidence.
- ▶ **Reporting** – This phase includes final issuance and distribution of the SOC 1 Type I report. We will provide alternatives for you to easily manage your SOC report through electronic and/or hardcopy distribution. Electronic distribution is enabled through a click-wrap agreement (similar to accepting a software license prior to installation).

The steps outlined above represent a typical SOC 1 reporting cycle.

Transparent and continuous communication is critical to our methodology. We highly value your perspective on the process and will utilize our regular status reporting, an embedded service quality process and a formal, annual assessment of service quality (ASQ) to capture your feedback to continually improve on the process and our service delivery. We will incorporate these insights, coupled with our insight into the SOC reporting market and standard changes, to continually refresh scope and the plan each year if the desire is to issue the report for future periods.



The following flow chart details our SOC examination methodology to be used for WVOT.



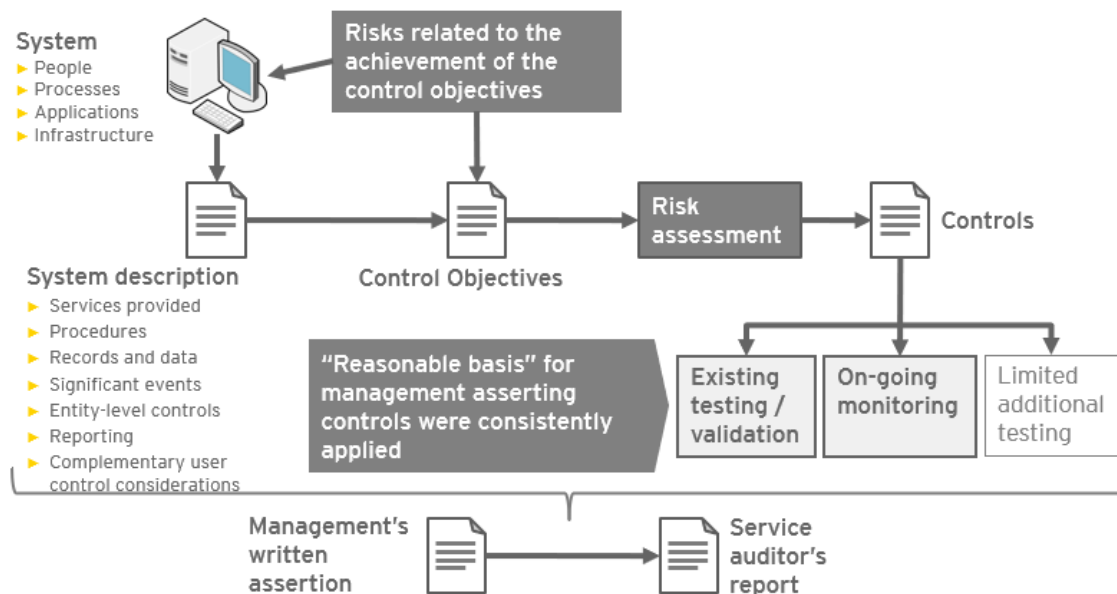
We have found that this model is an efficient and effective approach to best meet your needs and help you exceed your customers' expectations, while providing recommendations for best practices to WVOT's internal processes and controls.



Service approach and work products

Our approach and timeline

Our approach shows our commitment to providing high quality service to WVOT using a unique process that reduces audit fatigue and significantly increases audit efficiency, especially given our familiarity as WVOT's prior service auditor. This approach will allow WVOT to optimize a control environment to address SOC 1 requirements thereby decreasing internal compliance costs and efforts, and potentially reducing duplication in support of the annual financial statement audit performed by our team. The requirements for the SOC 1 report are depicted below:



Our team, leveraging their knowledge of the State and WVOT, will co-develop the timing of our procedures to drive efficiencies and meet the requirements, expectations, and needs of the intended users of the SOC 1 Type I report. The timeline for performing the work can be flexible, however, we have outlined the activities, responsibilities and work products to be performed for the engagement below.



SOC 1 Type I report activities	WVOT is responsible for	Work products from this phase
<ul style="list-style-type: none"> ▶ Gain an understanding of: <ul style="list-style-type: none"> ▪ Key processes supporting the WVOT infrastructure services, including storage, networking, and account and system management ▪ Technology supporting the WVOT infrastructure services, including storage, networking, and account and system management ▪ Control environment and review of management’s description of its internal controls ▶ Perform risk assessment for identification of controls to achieve control objectives included in the report ▶ Assess design of identified controls ▶ Issue SOC 1 Type I report 	<ul style="list-style-type: none"> ▶ Participating in process and control understanding meetings ▶ Providing audit evidence for each design evaluation of control 	<ul style="list-style-type: none"> ▶ SOC 1 Type I report ▶ Management letter with recommendations and best practices

The timeline for the SOC 1 Type I report will vary based on the agreed-upon issuance date required. Below is an outline of the three phases, in accordance with our methodology, and proposed timing for each. The activities and work products in each phase are inclusive of the mandatory requirements documented within the WVOT Request for Quotation of Audit and Assessment Services. We will work closely with you to determine a timeline that will meet your needs and enable you to manage your internal staffing demands.

Phase 1 - Planning (1 week)

- ▶ EY and WVOT will meet and discuss final deliverable expectations and timelines.
- ▶ EY and WVOT will co-develop required risk assessment in identification of applicable controls.
- ▶ EY and WVOT will finalize the proposed fieldwork timeline.
- ▶ EY will deliver a detailed meeting and document request lists in performing the examination.

Phase 2 - Perform examination in accordance with attestation standards established by the AICPA (1 to 2 weeks)

- ▶ EY will conduct walk-through meetings to understand the processes and controls at the WVOT service organization.
- ▶ EY will conduct a design assessment of controls (via a test of one) at the WVOT service organization.
- ▶ WVOT will facilitate documentation collection and follow-up, as required.
- ▶ Our work products are as follows:
 - ▶ EY and WVOT will co-develop a system description including the related service organization processes and controls for WVOT’s infrastructure services.



- ▶ EY will deliver a findings matrix (management letter with recommendations and best practices) that provides the WVOT service organization a risk assessment of operations to prioritize areas for improvement.

Phase 3 - Communicate results and issue work products (within 60 days of phase 2 completion)

- ▶ EY will provide a draft of the SOC 1 Type I report to WVOT for feedback.
- ▶ WVOT will provide the basis for assertion, management assertion and signed representation letter.
- ▶ Our work products are as follows:
 - ▶ EY will issue the final SOC 1 Type I report expressing an opinion on the design effectiveness of controls in achievement of the control objectives as of the date of our service auditor's examination.
 - ▶ EY will provide one electronic copy and five hard-copies of the SOC 1 Type I report to WVOT.
 - ▶ EY will issue the management letter with recommendations and best practices to prioritize areas of improvement, based on criticality, and strengthen internal controls in order to lower risk at the WVOT service organization. The work product will contain items that are both reportable and non-reportable in the SOC 1 Type I report to enable the WVOT service organization to improve their internal control policies, procedures, and processes.

SOC reporting quality

EY firms pride themselves in providing high-quality audit, attest and advisory services throughout the world. Our commitment to quality is evident in our culture of collaboration and support, our internal and external inspection programs (described herein) and our commitment to educating and supporting our people responsible for delivery of SOC reporting engagements.

Engagement Quality Control Reviewer (EQCR) - Specific to the WVOT SOC 1 Type I report, we will assign an independent executive as the EQCR to perform an objective evaluation of the significant judgments made by the engagement team and the conclusions reached in formulating the report. The EQCR role is a requirement for all of our SOC reporting engagements and a mechanism to ensure consistency and quality of the report.

Assessment of Service Quality (ASQ) - Our ASQ approach comes in the form of formal interviews and/or a survey process that we will use to measure your perceptions of quality and effectiveness of our client service teams and the overall relationship. ASQs are typically administered at the conclusion of an engagement with key project stakeholders or with executive management to proactively obtain feedback on the overall relationship. We consider ASQ to be a key means to understanding our clients' expectations of the service and quality they receive from our teams and how well we are complying with their needs.

The ASQ will allow us to stay in tune and aligned with your evolving needs and expectations. Your feedback will allow us to refocus our efforts when necessary to address issues such as the composition of our team, our understanding of your industry, and our ability to be effective in providing knowledge to you and your team. Together, we will develop action steps for enhancing our processes and improving our relationships for the future.



ASQ objectives:

- ▶ Identifying areas of potential risk or perceived weakness
- ▶ Benchmarking performance and identifying leading practices
- ▶ Obtaining feedback on your specific requirements
- ▶ Monitoring the perception of service improvement over time

Audit Quality Review (AQR) – Every year, we conduct extensive internal inspections of audits and attestation reports (including SOC 1/SOC 2 and compliance attestations) to evaluate the quality of the work being performed by our professionals. Teams and work products are selected for an AQR based on internal risk assessments, and the findings of these reviews are shared with firm leadership and the engagement team itself.

AICPA Peer Review – In addition to our internal AQR program, all internal control reports (including SOC 1/SOC 2 reports) are subject to the AICPA Peer Review inspection program, which is conducted every three years by another independent registered public accounting firm. Our most recent peer review was completed in 2016 and resulted in no significant findings or comments from the independent auditor.

A capable and proven team to serve WVOT

People make the difference in any professional relationship. Service team continuity is important to our clients and essential in building a dynamic relationship. As it relates to the team proposed to serve WVOT, we have direct experience performing SOC examinations within the data center hosting and infrastructure services space and collectively issue eight SOC 1 and SOC 2 reports annually. Additionally, the team comprises professionals who understand the State and its culture as members of the annual financial statement audit of the State of West Virginia, annual SOC 1 report for the WV ERP Board, and issuance of the SOC 1 reports for the WVOT service organization from 2010 through 2015. The service team brings a broad spectrum of relevant industry and technical knowledge and a demonstrated ability to deliver quality results and extraordinary client service.



Our team in place to serve you is as follows and has extensive experience serving the State and WVOT:

Engagement Partner



Susan Wheeler

Certification - CPA

Years serving the State: 20

Relevant State experience:

- Coordinating partner for annual financial statement audit
- Engagement partner on WV ERP Board SOC 1 report

Engagement Executive



Kevin Wasko

Certification - CISA

Years serving the State: 14

Relevant State experience:

- IT Executive for annual financial statement audit
- Engagement Executive for the annual WV ERP Board SOC 1 Type II report
- Engagement lead for WVOT SOC 1 report from 2010 through 2015

Engagement Manager



Shane Lubish

Certification - CISA

Years serving the State: 6

Relevant State experience:

- Manager for annual financial statement audit
- Manager on WV ERP Board SOC 1 report

Refer to **Appendix A** for team Bios.

Our approach to SOC reporting is designed to utilize a “globally accountability, local responsibility” service delivery model. Under this model, we will have a dedicated executive who will manage the final issuance of WVOT deliverables.

- ▶ Be responsible for seamless coordination of all requests and documentations
- ▶ Provide project visibility, monitor key examination milestones and monitor and summarize deficiencies identified and reporting to WVOT
- ▶ Serve as the single source of contact for prompt issue resolution

Ongoing and proactive supervision is paramount to successfully completing our procedures. This oversight will take the form of periodic executive update meetings during project execution.



Transparency and collaboration

Collaboration and teaming are most evident when we are working together to successfully plan, execute and deliver a high-quality product to your customers. A “no surprises” approach is the cornerstone to how we manage our engagements. We leverage project management tools and methods to deliver our engagements on-time and with full transparency that allows us to avoid surprises. Critical to the success of all engagements are open lines of communication between EY and WVOT. We will hold regular meetings with WVOT management and provide them with a dashboard view of our progress against agreed-upon milestones, along with transparency into our procedures and results. We will also hold regular meetings process and control owners to discuss detailed open items. When issues are identified, our goal is to communicate early and often, evaluate the agreed upon facts and circumstances, and reach the right conclusion.

Connected, responsive and insightful

As a firm, EY has a strong foundation focused on delivering exceptional client service. This model is built on three core principles:

- ▶ Being connected to our clients and their business
- ▶ Being responsive to our clients including proactive communications about the business and their markets
- ▶ Being insightful by sharing our experience and thought leadership relevant to our client’s business

These principles will guide us as we deliver on your expectations by offering you the right people in the right locations; by enabling every person on our team to be proactive; and by sharing EY experiences, tools and methodology and a point of view tailored to your specific needs. We will continue to team with WVOT to codevelop these requirements using our ASQ process, which will give us an opportunity to gain a deeper understanding of your strategies and issues and what exceptional client service means for you.

Bringing insight that matters

Our firm is locally integrated with a global network of subject matter resources, technology and information to help execute the WVOT SOC reporting strategy in a consistent manner. We are one firm and will operate as one integrated WVOT team. In order to deliver to you our commitment to provide a capable and proven team, deliver high quality services at a fair fee, and deliver exceptional client service through being connected, responsive and insightful, we have hand-selected a cohesive and consistent executive team to serve WVOT that will be seamlessly interconnected, and executing the same global methodology.

In addition to providing valuable services tailored to our clients, we provide broader education and networking opportunities that bring many of our clients together. One of these opportunities is our annual SOC Reporting Client Executive Event, which is an invitation-only event for our largest and most strategic accounts. This annual seminar is designed to update our clients on the evolving standards and market trends for SOC reporting and to give our clients an opportunity to network and interact with regulators and their peers and hear how others are managing their SOC reporting programs. By virtue of you selecting EY as your SOC provider, WVOT would be invited to this annual event. Sample agenda topics discussed in past conferences include:

- ▶ AICPA Trust Service Principles (TSP) and SOC reporting changes, impacts and key dates
- ▶ General Data Protection Regulations (GDPR), the evolving privacy landscape and its impact on SOC reporting



- ▶ Impacts of the new SSAE 18 standard
- ▶ Overview of the new cybersecurity attest reporting standards and what to expect
- ▶ Using SOC 2 / 3 reports to address additional compliance requirements (NIST, ISO 270001, HITRUST, etc.)
- ▶ Approaching controls rationalization, optimization and redesign

Fair and transparent fees

We know a competitive fee arrangement is important to you. While we are flexible in our fee arrangements, we recommend a fixed fee, to help WVOT manage cost related to SOC examination services. We are confident in our ability to deliver quality services at a fair price. Our philosophy for professional fees is that they should be fair – to our clients and to us as well. It is our objective to provide the high-quality service and the responsive assistance you expect. Our fees represent this type of service commitment. Because of our extensive experience in SOC examinations and the knowledge we have of the WVOT controls and environment, you can be certain that we will use our time effectively and maintain our focus on critical service issues. If your needs or scope change or increase during the process, we will work collaboratively with you toward a mutually agreeable approach in advance of proceeding.

Our goal is to help you issue a SOC 1 report that more efficiently and effectively addresses your customer requirements and reduces internal compliance efforts and audit fatigue. Our proposal includes fees to issue a SOC 1 Type I report in order to address current client needs.

While we are proposing fees that we anticipate will work for you, we do not want the proposed fees to stand in the way of a long-term relationship. Accordingly, we hope we can have an open dialogue about a mutually agreeable fee structure, should our proposed fees not meet your expectations. We do not want fees to be the deciding factor in your selection of your next professional services firm. In addition, we are willing to provide the services for a similar fee if the WVOT determines to issue the SOC 1 Type I report for future periods.

Based on the information you provided, our discussions, and responses to our questions, we developed the following fee quote for the services:

Work product	Fee
SOC 1 Type I report	\$18,500

Refer to **Appendix B** for the Pricing Page



Fee assumptions

Based on the information you provided and WVOT’s responses to each of the vendor questions, the following assumptions are made in support of our scope and fee proposal for the SOC 1 Type I report:

- ▶ The deliverable is a SOC 1 Type I report. As you know, Type I reports are as of a particular date (sometimes referred to as point-in-time reports) that include a description of a service organization’s system as well as tests to help determine whether a service organization’s controls are designed appropriately. Should you need an opinion on the operating effectiveness of the controls over a period of time or a SOC 1 Type II which reports on the description of controls provided by management of the service organization, attests that the controls are suitably designed and implemented, and attests to the operating effectiveness of the controls, we can provide you an estimate of the additional level of effort.
- ▶ As part of the risk assessment in identification of the controls to achieve WVOT’s infrastructure services (including storage, networking, and account and system management), we will leverage the applicable NIST 800-53 control requirements in mitigating the control objectives included in the SOC 1 Type I report. There are requirements within the NIST 800-53 control framework that exceed the intended purpose of a SOC 1 to report on the controls of service organizations that are relevant to their client's financial statements. Thus, the opinion expressed within a SOC 1 Type I report will not achieve certification with all the requirements identified within the NIST 800-53 control framework.

Contract terms and provisions

Our independence standards are governed by the AICPA and the government audit auditing standards. We are required to be independent of the State of West Virginia to perform these services. 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 the CRFQ.

Contract manager

Contract Manager:	Susan Wheeler
Telephone Number:	+1 304 343 8971
Fax Number:	+1 866 264 1907
Email Address:	susan.wheeler@ey.com



References

We have included a reference who can speak directly to our service capabilities and proposed engagement team.

Client name	Report	Contact information
West Virginia ERP Board	West Virginia ERP Board's wvOASIS and Kronos Applications and Support Services SOC 1 Type II Report	Kent Hartsog, wvOASIS State Project Director Kent.Hartsog@wvsao.gov +1 304 558 2251 Rick Pickens, wvOASIS State Project Manager rick.pickens@WVOASIS.gov +1 304 356 2446

Additional references can be furnished upon request related our experiences providing SOC reports, including the different types of reports (SOC 1, SOC 2, and SOC 3).



Appendices



Appendix A: Team biographies



Susan Wheeler

Partner, Ernst & Young LLP

Charleston, WV office
+1 304 357 5974
susan.wheeler@ey.com

Background

- ▶ Susan has more than 25 years of experience providing assurance services to a variety of EY clients including those in the public sector industry. 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 the audit of the State of West Virginia and the 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 also serves as an engagement partner on the United States Air Force Working Capital Fund. Susan has assisted clients in 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 the engagement partner for the SOC 1 Type II report issued on an annual basis for the WV ERP Board.
- ▶ Susan is a reviewer in the Government Financial Officers Association's (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 required continuing professional education courses and is in compliance with the Government Auditing Standards Continuing Professional Education requirements. Susan is a certified public accountant (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 American Institute of Certified Public Accountants (AICPA), the West Virginia Society of Certified Public Accountants (WVSCPA) and Governors' Finance Officers Association. 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.



Kevin Wasko

Managing Director, Ernst & Young LLP

Pittsburgh, PA office
+1 412 644 7866
kevin.wasko@ey.com

Background

- ▶ Kevin has over 16 years of public accounting experience with the firm in Information Technology systems auditing, including over 14 years supporting the State Single Financial Statement Audit. He is experienced with all common technology platforms from an audit and security perspective within the State of West Virginia's IT environment (e.g., wVOASIS, RAPIDS, FACTS, GenTax). In addition, specifically to supporting the State of West Virginia:
 - ▶ Kevin was the lead manager that drafted, completed and issued the first WVOT Data Center SAS 70 Type II report in 2010 and the WV ERP Board SOC 1 Type II report in 2015. In 2011 (in addition to overseeing execution of procedures), Kevin worked closely with WVOT management to modify and issue the report for compliance with the new standards. To date, we have also issued the SOC 1 Type II reports for WVOT for the years ended June 30, 2012 through 2015 and for WV ERP Board for the years ended June 30, 2015 through 2019.
 - ▶ Kevin was part of the team that assisted the Department of Health and Human Resources with a Medicaid compliance project (e.g., IT risk assessments, telecommunication security program, IT policies and procedures).
- ▶ Kevin has performed internal and external audits for various clients across multiple industries, including government, higher education, manufacturing, public utilities, life sciences, financial services, retail and health care. These reviews included a variety of disciplines with some examples as follows:
 - ▶ Extensive experience in IT general control, application and technical security reviews
 - ▶ IT control auditing experience across a wide array of accounting applications (e.g., SAP, Oracle), operating systems (e.g., IBM Mainframe, all flavors of UNIX, Windows, AS/400) and databases (e.g., Oracle, SQL)
 - ▶ Experience in performing application control testing and segregation of duties analyses over a variety of applications covering many of the significant business processes
 - ▶ Experience performing system and organization controls reports (i.e., SOC 1 and SOC 2), both Type 1 and Type 2 reports, including documenting the various components that make up the report
 - ▶ Experience performing reviews pertaining to system upgrades/conversions (both pre- and post-implementation)
- ▶ Assisting organizations with strategy, integration and embedding of data analytics within Internal Audit departments and in support of our financial statement audit procedures; executed and led data analytics projects for Internal Audit for organizations in various industries.
- ▶ Involvement in EY's internal quality control review program including supporting audit teams through PCAOB inspections and performing annual quality reviews (including attestation examinations).
- ▶ Kevin routinely gives presentations and conducts training and workshops on the topics of IT internal controls to the firm staff, students, clients and professional organizations (i.e., ISACA).
- ▶ Kevin has completed required relevant continuing professional education courses and is in compliance with the Governmental Auditing Standards Continuing Professional Education requirements. Kevin is a Certified Information Systems Auditor (CISA) and is an active member of the Information Systems and Controls Association (ISACA). Kevin holds a Bachelor of Science in Business Administration in IT and Accounting Information Systems from Duquesne University.



Shane Lubish

Manager, Ernst & Young LLP

Pittsburgh, PA
+1 412 644 7486
shane.lubish@ey.com

Background

- ▶ Shane has over 7 years of public accounting experience with the firm in Information Technology systems auditing, including over 6 years supporting the State Single Financial Statement Audit. He is experienced with all common technology platforms from an audit and security perspective within the State of West Virginia's IT environment (e.g., wvOASIS, RAPIDS, FACTS, GenTax). In addition, Shane has served as the lead manager for the WV ERP Board SOC 1 Type II report for the last two years.
- ▶ Shane has performed public and private audits for various clients across multiple industries, including government, higher education, retail, and oil and gas. These reviews included a variety of disciplines including:
 - ▶ Extensive experience in IT general control, application and technical security reviews
 - ▶ IT control auditing experience across a wide array of accounting applications (e.g., SAP, Oracle, JD Edwards, Lawson, and homegrown systems), operating systems (e.g., IBM Mainframe, all flavors of UNIX, Windows, AS/400) and databases (e.g., Oracle, SQL, and DB2)
 - ▶ Experience in performing application control testing and segregation of duties analyses over a variety of applications covering many of the significant business processes
 - ▶ Experience performing system and organization controls reports (i.e., SOC 1 and SOC 2), including documenting the various components that make up the report
 - ▶ Experience performing reviews pertaining to system upgrades/conversions (both pre- and post-implementation)
- ▶ Shane has completed required relevant continuing professional education courses and is in compliance with the Governmental Auditing Standards Continuing Professional Education requirements. Shane is a Certified Information Systems Auditor (CISA) and is an active member of the Information Systems and Controls Association (ISACA). Shane holds a Bachelor of Science in Computer Science and a minor in Electrical Engineering from California University of Pennsylvania.



Appendix B: Pricing page

EXHIBIT A – Pricing Page

Auditing and Assessment Services (OT20038)

Item #	Item Description	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
4.1.1	Statement of Standards for Attestation Engagements No. 18	LS	1	18,500	\$ 18,500
Overall Total Bid Amount					\$ 18,500


Please note: This information is being captured for auditing purposes


Vendor Signature:



Appendix C: Required documentation

Solicitation

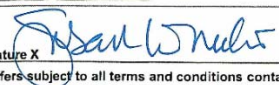
	Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Request for Quotation 34 – Service - Prof
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Proc Folder: 634623			
Doc Description: Auditing and Assessment Services (OT20038)			
Proc Type: Central Purchase Order			
Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-09	2019-10-24 13:30:00	CRFQ 0210 ISC2000000006	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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
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: 634623			
Doc Description: Addendum 1-Auditing and Assessment Services (OT20038)			
Proc Type: Central Purchase Order			
Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-23	2019-10-30 13:30:00	CRFQ 0210 ISC2000000006	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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
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: 634623			
Doc Description: Addendum 2-Auditing and Assessment Services (OT20038)			
Proc Type: Central Purchase Order			
Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-28	2019-10-30 13:30:00	CRFQ 0210 ISC2000000006	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 Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature: 	FEIN # 34-656-5596-001	DATE November 1, 2019
--	------------------------	-----------------------

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: 634623				
Doc Description: Addendum 3-Auditing and Assessment Services (OT20038)				
Proc Type: Central Purchase Order				
Date Issued	Solicitation Closes	Solicitation No		Version
2019-10-29	2019-10-31 13:30:00	CRFQ 0210 ISC2000000006		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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
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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: 634623		
Doc Description: Addendum 4-Auditing and Assessment Services (OT20038)		
Proc Type: Central Purchase Order		
Date Issued	Solicitation Closes	Solicitation No
2019-10-29	2019-11-01 13:30:00	CRFQ 0210 ISC2000000006
		Version
		5


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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
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: 634623		
Doc Description: Addendum 4-Auditing and Assessment Services (OT20038)		
Proc Type: Central Purchase Order		
Date Issued	Solicitation Closes	Solicitation No
2019-10-30	2019-11-01 13:30:00	CRFQ 0210 ISC2000000006
		Version 6

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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature: 	FEIN # 34-656-5596-001	DATE November 1, 2019
All offers subject to all terms and conditions contained in this solicitation		



Addendum acknowledgement


	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: 634623				
Doc Description: Addendum 1-Auditing and Assessment Services (OT20038)				
Proc Type: Central Purchase Order				
Date Issued	Solicitation Closes	Solicitation No		Version
2019-10-23	2019-10-30 13:30:00	CRFQ	0210 ISC2000000006	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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
All offers subject to all terms and conditions contained in this solicitation		



ADDITIONAL INFORMATION:

Addendum

Addendum No.01 is being issued to extend the bid opening date one week to allow the agency enough time to address all technical questions received.

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO		SHIP TO	
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US		IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :
 4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1
 4.1.1.1 The vendor will review the WVOT's service organization.
 For further details see attached specifications.



SOLICITATION NUMBER: CRFQ ISC2000000006

Addendum Number: No.01

The purpose of this addendum is to modify the solicitation identified as (“Solicitation”) to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to extend bid opening date one week to allow the agency to address all technical questions received.

No additional changes.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

Revised 6/8/2012



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: ISC000000006

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 type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input 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 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

November 1, 2019

Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.
Revised 6/8/2012



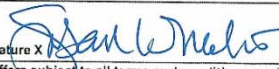
	Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Request for Quotation 34 – Service - Prof

Proc Folder: 634623			
Doc Description: Addendum 2-Auditing and Assessment Services (OT20038)			
Proc Type: Central Purchase Order			
Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-28	2019-10-30 13:30:00	CRFQ 0210 ISC2000000006	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
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov

Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
All offers subject to all terms and conditions contained in this solicitation		



ADDITIONAL INFORMATION:

Addendum

Addendum No.02 is being issued to to address all technical questions received.

.....

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :

4.1.1Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.



SOLICITATION NUMBER: CRFQ ISC2000000006

Addendum Number: No.02

The purpose of this addendum is to modify the solicitation identified as (“Solicitation”) to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to address all technical questions received.

No additional changes.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

Revised 6/8/2012



ATTACHMENT A

Revised 6/8/2012



CRFQ ISC20-06 Auditing and Assessment Services (OT20038)
Vendor Questions and WVOT Responses
10/25/19

Vendor Question 01

Page 23 – Scope: Can you please provide additional information related to the scope?

Has there been a SOC audit performed for this same scope in previous years? If so, can the most recent report be provided?

WVOT Response 01

The previous audit was contracted by the WV Finance Division under RFP FAR140001 / CCT FAR140001. The WVOT cannot provide the previous report due to the classified information it contains.

Vendor Question 02

What is the nature of the scope (e.g. hosting services, application maintenance, infrastructure management)?

WVOT Response 02

The scope of the audit is for infrastructure services including storage, networking, and account and system management.

Vendor Question 03

How many systems are in scope (e.g. applications, databases, operating systems)?

WVOT Response 03

There are three (3) systems to be audited. These systems include enterprise storage systems, networking infrastructure, and administrative controls.

Vendor Question 04

How many controls are in scope?

WVOT Response 04

Just the NIST 800-53 controls

Vendor Question 05

Why has WVOT requested a SOC 1, Type 1 rather than a SOC 1, Type 2?

WVOT Response 05

The audit is a requirement of the customers that WVOT provides services too.

Vendor Question 06

What is the expected “as of date” for the Type 1?

WVOT Response 06

WVOT’s intent is to start this project roughly January 1, 2020.



CRFQ ISC20-06 Auditing and Assessment Services (OT20038)
Vendor Questions and WVOT Responses
10/25/19

Vendor Question 07

Pricing Page: Can you please provide an electronic copy of the Pricing Page?

WVOT Response 07

See attached Exhibit A - Pricing Page

Vendor Question 08

Provide additional information regarding the intended scope of WVOT's services to be included in the description and related control objectives and controls in the report? For example, will the report address WVOT's data center hosting services, including physical and environmental controls, infrastructure administration, system software changes, back-up and recovery, etc.?

WVOT Response 08

See WVOT Response #3.

Vendor Question 09

Who are the intended users of the SOC 1 report? Are there any specific scope requirements or issuance deadlines to meet the intended users' obligations?

WVOT Response 09

Customer agencies will use the SOC 1 in addition to their financial and regulatory IT audits. The only scope requirements are the ones listed in WVOT Response #2. There are no deadlines.

Vendor Question 10

Are there any subservice organization(s) leveraged by the WVOT to include in the SOC 1 report? If so, would these subservice organization(s) be included in the SOC 1 report description, control objectives and controls (inclusive method)? Or would they be excluded from the report and related controls (carved out method)?

WVOT Response 10

No subservice organizations

Vendor Question 11

What type of SOC 1 report is the expected deliverable - a Type 1 (design of controls as of a point in time) or Type 2 (design and operating effectiveness of controls for a period of time)? If a Type 2 report, what is the expected period of coverage for the report (i.e., 6, 9, or 12 month)? Would the report coincide with the State of West Virginia's fiscal year ending June 30, 2020?

WVOT Response 11

Type 1, per section 4.1.1. of the specifications. The report does not need to coincide with the State's fiscal year.



CRFQ ISC20-06 Auditing and Assessment Services (OT20038)
Vendor Questions and WVOT Responses
10/25/19

Vendor Question 12

How much did the State pay for previous services for this SOC audit and what were the significant terms?

WVOT Response 12

See WVOT Response #1

Vendor Question 13

May we obtain a copy of the report for the most recent SOC audit completed?

WVOT Response 13

See WVOT Response #1

Vendor Question 14

Will this be a multi-year award?

WVOT Response 14

This will be a one-time purchase.

Vendor Question 15

Does the WVOT service organization use any fourth parties? If so, will they be carved-out of the scope of the audit?

WVOT Response 15

The WVOT does not utilize any fourth party.

Vendor Question 16

Have there been any significant changes to systems, control objectives, or control activities since the last SOC audit was completed?

WVOT Response 16

Yes, there have been significant changes since the last SOC audit that was completed.

Vendor Question 17

How many references should be included within the proposal?

WVOT Response 17

Per specification section 3.1: *“Vendor must be a licensed CPA firm with five (5) years of prior experience in SSAE 18 reviews providing Service Organization Control (SOC) reports at multiple engagement levels – SOC1, SOC2, and SOC3. Vendor must provide documentation upon request.”*

There is no requirement on the number of individual CPAs. The WVOT only requires that the firm be licensed. See specification section 3.1



CRFQ ISC20-06 Auditing and Assessment Services (OT20038)
Vendor Questions and WVOT Responses
10/25/19

Vendor Question 18

Will the WVOT service organization be able to provide documentation electronically?

WVOT Response 18

Yes, the WVOT service organization can provide documentation electronically upon request.

Vendor Question 19

Where is the WVOT service organization located? Will any additional locations be included in the scope of the SOC audit?

WVOT Response 19

The WVOT service organization is located in Charleston, WV. There are no additional locations included in the SOC audit.

Vendor Question 20

Has the WVOT service organization received a qualified opinion in the past three years?

WVOT Response 20

No, the WVOT service organization has not received a qualified opinion in the last three years.

Vendor Question 21

What is the reporting period for the SOC audit?

WVOT Response 21

The expected reporting period is estimated to be January 1, 2020

Vendor Question 22

What is the nature of the services provided by the WVOT service organization?

WVOT Response 22

The WVOT Service organization is a centralized IT services for other State agencies.

Vendor Question 23

Can you provide the approximate number of applications, databases, servers, and domains included within the scope of the SOC audit?

WVOT Response 23

The audit will only focus on an Enterprise Service and related systems; not individual databases or applications.

Vendor Question 24

What types of operating systems will be included (i.e., Windows, Linux, etc.)?

WVOT Response 24

The WVOT service organization is primarily a Microsoft Windows shop.



CRFQ ISC20-06 Auditing and Assessment Services (OT20038)
Vendor Questions and WVOT Responses
10/25/19

Vendor Question 25

Is this the first SOC Audit of this nature?

WVOT Response 25

No. The WVOT's previous audit took place in 2012.

Vendor Question 26

Is there a reason why this is a SOC 1 and not a SOC 2? SOC 1 Audits are normally done in conjunction with a financial statement review.

WVOT Response 26

This is to meet our requirements for agencies having a financial review done. As a centralized IT shop, multiple State agencies rely on our IT services.

Vendor Question 27

Is all of the technology equipment on premise or are cloud services also used?

WVOT Response 27

Mostly on premise.

Vendor Question 28

Are there any sub-servicers involved?

WVOT Response 28

There are no sub-servicer involved.



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: ISC000000006

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 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 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


November 1, 2019

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012



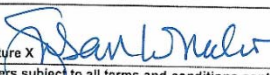
Response to request
for quotation

	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: 634623			
Doc Description: Addendum 3-Auditing and Assessment Services (OT20038)			
Proc Type: Central Purchase Order			
Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-29	2019-10-31 13:30:00	CRFQ 0210 ISC2000000006	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		
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov		
Signature X 	FEIN # 34-656-5596-001	DATE November 1, 2019
All offers subject to all terms and conditions contained in this solicitation		



ADDITIONAL INFORMATION:

Addendum

Addendum No.03 is being issued to attach Exhibit A Pricing Page that was omitted in error and extend bid opening date to 10/31/2019.

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO		SHIP TO	
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US		IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.



SOLICITATION NUMBER: CRFQ ISC2000000006

Addendum Number: No.03

The purpose of this addendum is to modify the solicitation identified as (“Solicitation”) to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to publish Exhibit A Pricing Page and extend bid opening date to 10/31/2019.

No additional changes.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

Revised 6/8/2012



ATTACHMENT A

Revised 6/8/2012



EXHIBIT A – Pricing Page
Auditing and Assessment Services (OT20038)

Item #	Item Description	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
4.1.1	Statement of Standards for Attestation Engagements No. 18	LS	1		\$ -
Overall Total Bid Amount				\$	-

Please note: This information is being captured for auditing purposes

Vendor Signature:



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: ISC000000006

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 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


November 1, 2019

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012




Response to request
for quotation

	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: 634623				
Doc Description: Addendum 4-Auditing and Assessment Services (OT20038)				
Proc Type: Central Purchase Order				
Date Issued	Solicitation Closes	Solicitation No		Version
2019-10-29	2019-11-01 13:30:00	CRFQ 0210 ISC2000000006		5

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		
Jessica S Chambers (304) 558-0246 jessica.s.chambers@wv.gov		
Signature 	FEIN # 34-656-5596-001	DATE November 1, 2019
All offers subject to all terms and conditions contained in this solicitation		



ADDITIONAL INFORMATION:

Addendum
 Addendum No.04 is being issued to extend bid opening date to 11/01/2019.
 No other changes.

.....

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO		SHIP TO	
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US		IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :
 4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1
 4.1.1.1 The vendor will review the WVOT's service organization.
 For further details see attached specifications.



SOLICITATION NUMBER: CRFQ ISC2000000006

Addendum Number: No.04

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to extend bid opening date to 11/01/2019.

No additional changes.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

Revised 6/8/2012



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: ISC000000006

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)

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| <input checked="" type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input checked="" 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 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

November 1, 2019

Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.
Revised 6/8/2012



Letter of Good Standing



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 October 19, 2017.

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:0WV2N_HB6G3



*Given under my hand and the
Great Seal of the State of
West Virginia on this day of
October 30, 2019*

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/soc/businesssearch/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.



Insurance

		CERTIFICATE OF LIABILITY INSURANCE		DATE(MM/DD/YYYY) 08/02/2019		
<p>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.</p>						
<p>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).</p>						
PRODUCER Aon Risk Services Central, Inc. Philadelphia PA Office One Liberty Place 1650 Market Street Suite 1000 Philadelphia PA 19103 USA			CONTACT NAME: PHONE (A/C. No. Ext): (215) 255-2000 FAX (A/C. No.): (215) 255-1893 E-MAIL: ADDRESS:			
INSURED Ernst & Young LLP Attn.: Kathleen Sabia-Cahill 200 Plaza Drive Secaucus NJ 07094-3699 USA			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:	
COVERAGES CERTIFICATE NUMBER: 570077761641 REVISION NUMBER:						
<p>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</p>						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD 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:		US2000020190 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	<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 <input type="checkbox"/> DED <input type="checkbox"/> RETENTION		US2000019191 Umbrella-Allianz	06/01/2019	06/01/2020	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NJ) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> 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
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) General Liability includes Host Liquor Liability. BRIM is included as Additional Insured, as their interests may appear as respects to General Liability and Automobile Liability.						
CERTIFICATE HOLDER State of West Virginia Department of Administration Purchasing Division 2019 Washington Street East Charleston, WV 25305-0130 USA			CANCELLATION 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 <i>James L. [Signature]</i> <i>Aon Risk Services Central, Inc</i>			

Holder Identifier :

Certificate No : 570077761641



Response to request
for quotation

AGENCY CUSTOMER ID: 10221746

LOC #:



ADDITIONAL REMARKS SCHEDULE

Page _ of _

AGENCY Aon Risk Services Central, Inc.		NAMED INSURED Ernst & Young LLP	
POLICY NUMBER See Certificate Number: 570077761641			
CARRIER See Certificate Number: 570077761641	NAIC CODE	EFFECTIVE DATE:	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER	
INSURER	
INSURER	
INSURER	

ADDITIONAL POLICIES If a policy below does not include limit information, refer to the corresponding policy on the ACORD certificate form for policy limits.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS
	WORKERS COMPENSATION						
D		N/A		WC 5085005760 Workers Comp	08/01/2019	08/01/2020	

ACORD 101 (2008/01)

The ACORD name and logo are registered marks of ACORD

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Response to request for quotation



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
06/04/2019

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).

PRODUCER Aon Risk Services Central, Inc. Philadelphia PA Office One Liberty Place 1650 Market Street Suite 1000 Philadelphia PA 19103 USA		CONTACT NAME: PHONE (A/C. No. Ext): (215) 255-2000 FAX (A/C. No.): (215) 255-1893 E-MAIL ADDRESS:	
INSURED Ernst & Young LLP Attn: Kathleen Sabia-Cahill 200 Plaza Drive Secaucus NJ 07094-3699 USA		INSURER(S) AFFORDING COVERAGE NAIC #	
		INSURER A: Allianz Underwriters Insurance Company 36420 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

Holder Identifier :

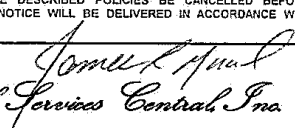
COVERAGES **CERTIFICATE NUMBER: 570076518783** **REVISION NUMBER:**

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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COM/OP AGG
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION						EACH OCCURRENCE AGGREGATE
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N	N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT E.L. DISEASE-EA EMPLOYEE E.L. DISEASE-POLICY LIMIT
A	E&O-PL-Primary			UZ2005007170A Professional Indemnity	06/01/2019	06/01/2020	Limit (1) \$10,000,000

Certificate No : 570076518783

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Insurance.

CERTIFICATE HOLDER State of West Virginia Department of Administration Purchasing Division 2019 Washington Street East Charleston, WV 25305-0130 USA	CANCELLATION 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  Aon Risk Services Central, Inc.
--	---



Purchasing Affidavit

STATE OF WEST VIRGINIA CRFQ: ISC200000006
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: *Susan Wheeler* Date: November 1, 2019

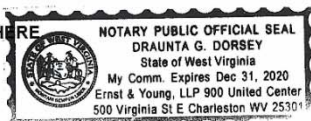
State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 01 day of November, 2019.

My Commission expires December 31, 2020.

AFFIX SEAL HERE



NOTARY PUBLIC

Draunta G Dorsey
Purchasing Affidavit (Revised 01/19/2018)



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 Wheeler, Partner

(Name, Title)

Susan Wheeler, Partner

(Printed Name and Title)

500 Virginia Street East, 900 United Center, Charleston, WV

(Address)

(p: +1 304 343 8971) (f: +1 866 264 1907)

(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)

Susan Wheeler, Partner

(Authorized Signature) (Representative Name, Title)

Susan Wheeler, Office Managing Partner

(Printed Name and Title of Authorized Representative)

November 1, 2019

(Date)

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(Phone Number) (Fax Number)

Revised 10/01/2019

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