



# West Virginia Weatherization Assistance Program

State of West Virginia  
Development Office

**ANNUAL FILE**  
**PY 2020**



**U.S. Department of Energy  
WEATHERIZATION ASSISTANCE PROGRAM (WAP)  
WEATHERIZATION ANNUAL FILE WORKSHEET**

**(Grant Number: EE0007958, State: WV, Program Year: 2020)**

**IV.1 Subgrantees**

<b>Subgrantee (City)</b>	<b>Planned Funds/Units</b>
CHANGE, Incorporated (Weirton)	\$194,530.00 20
Coalfield CAP (Williamson)	\$397,502.00 41
Community Action of South Eastern West Virginia (Bluefield)	\$329,620.00 34
Community Resources, Incorporated (Parkersburg)	\$423,169.00 43
Eastern West Virginia Community Action Agency (Moorefield)	\$349,208.00 36
Mountain CAP of West Virginia, Incorporated (Buckhannon)	\$163,459.00 17
MountainHeart Community Services (Oceana)	\$146,573.00 15
Nicholas Community Action Partnership (Summersville)	\$57,413.00 6
North Central West Virginia Community Action Assoc., Inc. (Fairmont)	\$731,173.00 75
PRIDE Community Services (Logan)	\$149,612.00 15
Southwestern Community Action Council (Huntington)	\$434,990.00 44
<b>Total:</b>	<b>\$3,377,249.00 346</b>

**IV.2 WAP Production Schedule**

<b>Weatherization Plans</b>	<b>Units</b>
Total Units (excluding reweatherized)	346
Rewatherized Units	0

Note: Planned units by quarter or category are no longer required, no information required for persons.

<b>Average Unit Costs, Units subject to DOE Project Rules</b>		
<b>VEHICLE &amp; EQUIPMENT AVERAGE COST PER DWELLING UNIT (DOE RULES)</b>		
A	Total Vehicles & Equipment (\$5,000 or more) Budget	\$0.00
B	Total Units Weatherized	346
C	Total Units Reweatherized	00
D	Total Dwelling Units to be Weatherized and Reweatherized (B + C)	346
E	Average Vehicles & Equipment Acquisition Cost per Unit (A divided by D)	\$0.00
<b>AVERAGE COST PER DWELLING UNIT (DOE RULES)</b>		
F	Total Funds for Program Operations	\$2,644,532.00
G	Total Dwelling Units to be Weatherized and Reweatherized (from line D)	346
H	Average Program Operations Costs per Unit (F divided by G)	\$7,643.16
I	Average Vehicles & Equipment Acquisition Cost per Unit (from line E)	\$0.00
J	Total Average Cost per Dwelling (H plus I)	\$7,643.16

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**IV.3 Energy Savings**

Method used to calculate savings: ☒ WAP algorithm ☐ Other (describe below)

	Units	Savings Calculator (MBtus)	Energy Savings
This Year Estimate	346	29.3	10138
Prior Year Estimate	381	29.3	11163
Prior Year Actual	433	29.3	12687

**Method used to calculate savings description:**

The West Virginia Weatherization Assistance Program (WV WAP) will utilize the WAP algorithm to calculate projected energy savings for the purpose of this application. The estimated energy savings for PY 2020/2021 is 10,138 MBtu.

The West Virginia Development Office has implemented a system to estimate annual energy savings for all funding sources as per 440.14(c) (4). The process entails utilizing data from the "Weatherization Assistant Recommended Measures Output Report." In PY 2019 – 2020, the WV WAP was able to collect data to compare/report energy savings data. WVDO will continue to pursue any additional development needed of the database management tool reporting capabilities to utilize the data effectively in the future.

**Energy Savings**

**DOE Program**

	Amount	Line
Total DOE State Weatherization Allocation	\$3,947,952	(a)
Total Cost associated with Administration, T&TA, Financial Audits, and Insurance	\$1,305,305	(b)
Subtract the amount entered in line (b) from line (a), for a total Federal (DOE) funds available to weatherize homes	\$2,642,647	(c)
State Average Cost per Home	\$7,637	(d)
Divide the amount entered on line (c) by the amount entered on line (d), for Total Estimated Homes to be Weatherized	346	(e)
Multiply (e) by 29.3 MBTU for Total Annual Estimated Energy Savings resulting from DOE appropriated funds	10,138	(f)

The PY 2020 – 2021 energy saving calculations uses the most recent Metaevaluation of the National Weatherization Assistance Program (ORNL/CON-493).

**IV.4 DOE-Funded Leveraging Activities**

WV WAP will continue to pursue non-Federal resources to supplement the Program through the development or continuation of leveraging projects and partnerships. The WV WAP expects at least a dollar return for every dollar invested in leveraging project activity. Weatherization leveraging activities in WV WAP since 2002 have consistently and successfully produced a greater number of dollars leveraged than expended every year on leveraging activities.

WVDO will have a staff member that will continue to participate in leveraging activities. For PY 2020 – 2021, WVDO plans to utilize **0.0026 percent (\$9,987)** of

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the annual formula DOE allocation for leveraging activities.

Planned activities may include the following objectives as needed to increase the scope of weatherization services to low-income West Virginia households:

- Increased facilitation in the development of utility/WAP projects and partnerships, including supporting representation activities in the West Virginia Public Service Commission if needed for new partnerships. WVDO staff will continue to be involved in technical assistance, planning, and rules development of any negotiated projects or partnerships. Expansion or altering of certain weatherization-utility partnership activity may be negotiated between the utility companies and the local weatherization providers, with WVDO made fully aware of any changes made in this manner, providing input as needed.
- Continued facilitation of the expansion of potential subrecipient leveraging activities by:
  - Assisting subrecipients and West Virginia Community Action Partnership (WVCAP) through the negotiation of partnerships, agreements, and other arrangements;
  - Presentation of arguments and associated activities before state or local agencies, as contained under Section 142 of the Energy Policy Act of 1992 (amended in 2005) and providing training and technical assistance support to WVCAP and subrecipients as part of their active participation in utility rate proceedings and process in West Virginia as applicable; and
  - Continued contact with both the utility industry and the private energy service company network to continuously improve programs.
- Continue to provide support and leadership to subrecipients and WVCAP offering tools and resources to assist in weatherization outreach, possibly including fall Energy Awareness activities. Such potential activities may involve:
  - Support in holding leveraging-related meetings;
  - Preparation of statewide weatherization statistical documents;
  - Preparation of public information/energy efficiency data; and
  - Technical assistance in the organization of weatherization site demonstrations at the local subrecipient level to illustrate program technology for policymakers and other partners.

It is anticipated that continued leveraging activities will enable the WV WAP to enhance and expand comprehensive low-income weatherization services and be viewed as a leader in energy conservation technology and a viable partner in conservation projects.

Listed below are the identified funding sources outside of DOE funding for the WV WAP at this time. However, it is a goal of the WV WAP to continue to pursue funding to support and build upon the weatherization program in the State of West Virginia. This pursuit may include but not be limited to grants, foundation funds, and other non-federal partnerships.

**Current non-DOE Funding Supporting WV WAP**

**Low-Income Home Energy Assistance Program (LIHEAP):** The WV WAP will continue to utilize Low-Income Home Energy Assistance Program (LIHEAP) funds in the operation of the weatherization program. WVDO has worked with the West Virginia Department of Health and Human Resources (DHHR), the LIHEAP Grantee, to identify allowable measures and costs that could be supported by LIHEAP funding outside of DOE regulations and requirements. As per LIHEAP IM 1999-11, Weatherization Grantees “may use some, all or none of the statutory and regulatory provisions that apply to the Department of Energy’s Low-Income Weatherization Assistance Program when spending LIHEAP funds on weatherization activities, provided the grantee administers both programs.” Therefore, WVDO works with DHHR to construct the LIHEAP agreement to provide more flexibility within the program and the ability to address issues that may not be able to be addressed with DOE funding due to certain restrictions.

Currently, the most notable exceptions of LIHEAP funding are the three (3) Supplemental Components: Electrical Upgrade, Weatherization Related Home Repair, and the Energy Crisis Intervention Program (ECIP) which historically have been approved measures of the Grant Agreement WVDO has with DHHR. DHHR has also approved additional funds for Health and Safety measures through LIHEAP funding. The WVDO monitors subrecipient Health and Safety spending monthly to keep the WV WAP Network from spending excessive funding on Health and Safety related issues.

The WV WAP is again seeking additional LIHEAP funding through DHHR for weatherization services. The WV WAP is proposing that these funds not include all DOE rules and regulations in order to address client issues that are outside the scope of DOE funds. This includes additional Home Repair flexibility in attempts to reduce the deferral rate of the WV WAP by being able to address larger scale repair issues of dwellings to make them eligible to receive weatherization services. Working with DHHR, the WVDO will continue to be diligent to include proper standards for these funds to ensure appropriate quality for measure installation.

**Utility Programs**

Through participation of rate-case energy advocacy intervention activity at the Public Service Commission of West Virginia, the WVCAP worked and advocated for utility-weatherization leveraging partnership initiatives administered by WVDO. These have been continuing partnerships that have not required additional rate case intervention. The current partnerships are as follows:

**Dominion Hope Gas:** The Dominion Hope Targeted Gas Energy Efficiency Program (TGEEP) is also managed in conjunction with the WAP. The intent of the



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program is to improve the overall efficiency and safety of the heating system by repair or replacement, thereby reducing the energy consumption of the customers served. Currently no other measures are approved as part of the program. The program typically receives \$100,000 per year from the utility company.

**AEP dba Appalachian Power Company and Wheeling Power Company (APCO):** The APCO low income weatherization program is a comprehensive utility funded residential energy efficiency program that encompasses all the major areas of the DOE WAP (insulation, air sealing, HVAC, baseload reduction, and limited health and safety measures). For calendar year 2020 the program received an allocation of \$796,875. This program, as well as the other non-WAP energy efficiency programs Appalachian Power Co. operates in WV, is evaluated yearly by a third-party contracted by the utility company.

**FirstEnergy Corporation dba Mon Power Company and Potomac Edison Company:** As of February 25, 2011, Allegheny Energy and its subsidiaries, merged and became part of the FirstEnergy family of companies headquartered in Akron, Ohio. In West Virginia, FirstEnergy will continue to utilize Potomac Edison Company for the service area in the eastern panhandle, and the Mon Power Company in the north-central service area of the state. The former Allegheny Power programs are now FirstEnergy programs.

- **FirstEnergy EEP:** First Energy Electric Efficiency Partnership: The FirstEnergy Electric Efficiency Partnership is a very basic utility program that was started over 10 years ago in WV. The program focuses on measures that will impact the consumption of electricity in the homes of WAP clients that are electric customers of First Energy Corporation in West Virginia. The program reimburses for costs of electric heating systems up to \$500, 50% of costs of electric water heaters, 50% of air sealing and insulation costs, and 100% of cost of various baseload measures. Typically, this partnership receives \$100,000 per year.
- **TrAILCo EEP+:** The Trans-Allegheny Interstate Line Company (TrAILCo) Electric Efficiency Partnership provide funds to the two West Virginia WAP Community Action Agency (CAA) subrecipients serving FirstEnergy customers in the six-county area through which the TRAILCo corridor passes. The program operates to supplement the DOE WAP funds to provide customers a more comprehensive and aggressive focus on baseload energy usage and energy efficiency measures than is defined and permitted by the DOE WAP. The TrAILCo program further invests in long range lowering of utility costs by allowing the installation of Energy Star appliances such as washing machines, air conditioners, water heaters and other appliances that have the potential to reduce energy costs for the household. The program also allows the replacement of high cost, low-efficiency heating systems with high-efficiency systems including Energy Star heat pumps. The TrAILCo program also allows for the installation of standard weatherization measures to better serve a greater number of clients more effectively and efficiently and stretch the federal weatherization dollars further. The program is no longer receiving funds from FirstEnergy, but is still in operation due to carry-over funds from previous years, with approximately \$586,000 remaining.

**IV.5 Policy Advisory Council Members**

☐ Check if an existing state council or commission serves in this category and add name below

Ann McDaniel/Executive Director - WV Statewide Independent Living Council	Type of organization: Other Contact Name: Phone: 3047664624 Email: <a href="mailto:ann.meadows@wvsilc.org">ann.meadows@wvsilc.org</a>
Gaylene Miller/Senior State Director, AARP	Type of organization: Non-profit (not a financial institution) Contact Name: Phone: 3043404602 Email:
Jacqueline L. Roberts/Director/Consumer Advocate Division/PSC	Type of organization: Unit of State Government Contact Name: Jacqueline L. Roberts Phone: 3045580526 Email: <a href="mailto:jroberts@cad.state.wv.us">jroberts@cad.state.wv.us</a>
Mary Chipps/Executive Director, WV Community Action Partnership	Type of organization: Other Contact Name: Phone: 3043472277 Email:
Steve Gilman	Type of organization: Non-profit (not a financial institution) Contact Name: Phone: 3047526868 Email: <a href="mailto:Steve@prideinlogan.com">Steve@prideinlogan.com</a>
Tammy Stafford/EE & Consumer Programs Manager, Appalachian Power	Type of organization: Utility Contact Name: Phone: 3043484182

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**IV.6 State Plan Hearings (Note: attach notes and transcripts to the SF-424)**

Date Held	Newspapers that publicized the hearings and the dates the notice ran
04/13/2020	An announcement of the Public Hearing was posted for three (3) consecutive days, at least ten (10) days prior to the Virtual Public Hearing in eight (8) major newspapers throughout the state. The Virtual Public Hearing was announced April 13, 2020 on the WV Development Office website, and the legal advertisements ran April 15, 16, 17, 2020. The WVDO held the Virtual Public Hearing on April 28, 2020. The following newspapers advertised the hearing: • Bluefield Daily Telegraph • Charleston Newspapers • Dominion Post (Morgantown) • The Herald Dispatch (Huntington) • Parkersburg News and Sentinel • Register-Herald (Beckley) • The Journal (Martinsburg) • Wheeling Newspaper, Inc. The “Virtual Public Hearing Notice” that appeared in the newspapers is included as an attachment. WVDO also attached evidence that each newspaper published the announcement as back-up documentation. A court reporter was retained to provide a transcript of the Virtual Public Hearing.
04/22/2020	A virtual meeting with the State Policy Advisory Council (PAC) was held on April 22, 2020 for their review and input in the PY2020 DOE State Plan and for expertise in Public Hearing script preparation.

**IV.7 Miscellaneous**

**Policy Advisory Council**

The Policy Advisory Council (PAC) historically meets at least once a year with periodic updates sent to members if major changes occur. A PAC meeting is scheduled during the WV WAP State Plan process to solicit input from the PAC Committee on the development of the program for PY 2020 – 2021.

The PAC works to advise state weatherization staff on issues, challenges, and future direction of the program. The council is composed of members of associations and organizations serving the citizens of West Virginia. PAC members, by their leadership roles in the larger community, bring added value from an outside perspective to the program. The committee can also be an advocate for the general public about the Weatherization Assistance Program, low-income energy needs, and energy efficiency. The PAC will advise WV WAP staff on policy based on their knowledge, perspective, and sensitivity to their particular constituency.

During the PAC meeting on April 22, 2020 members had a chance to provide input for the PY 2020 – 2021 State Plan as well as discuss challenges of the upcoming year. PAC members also provided their expertise in preparing the Public Hearing script for the Virtual Public Hearing Meeting held on April 28, 2020. The Agenda and Meeting Notes are submitted as an attachment to this plan.

**2019 American Customer Satisfaction Index (ACSI) Survey Action Plan**

Per the Overview in the 2019 ACSI Survey, the WVDO will address the specific concerns noted, “Frequency of Communications,” “Consistency of Responses Received,” “Technical Assistance,” “Ability to Answer Questions,” and “Clarity and Consistency of Assistance Provided.”

For Program Year 2020, WVDO/WV WAP will conduct Quarterly Executive Director meetings in conjunction with the Quarterly WV Community Action Partnership Board meetings. These meetings are important for maintaining communication with the subgrantee EDs/CEOs, and provides an opportunity to express their concerns, ask questions, hear of best practices, and specifically to discuss important deadlines coming up, possible policy changes, and scheduling for trainings/meetings, etc.

In PY2019, WVDO began conducting Quarterly Technical Development Council meetings. These meetings are designed specifically for Quality Control Inspectors and Energy Auditors and WV WAP Field/Technical staff. The meetings provide opportunities to discuss in-depth discussions on issues faced in day-to-day on-site work and allows for all subgrantees to provide input and suggestions for best practices statewide. These meetings will continue in PY2020, and subgrantees are permitted to use T&TA funds for staff attendance.

To provide consistent feedback and allow for open communication WVDO will hold a monthly conference call for Weatherization Coordinators and other staff (as determined by the subgrantee). Questions or concerns will be discussed in an open format, with concerns documented and responses/guidance provided in a timely manner by the WV Weatherization Manager. This will allow for a designated “Point of Contact” to minimize delays in response times and provide consistency.

**“Recipient Business Officer”**

**Name:** Jennifer Ferrell – Director WVCAD

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*Email:* [Jennifer.L.Ferrell@wv.gov](mailto:Jennifer.L.Ferrell@wv.gov)

*Phone:* 304 – 558 – 2234

**“Recipient Principal Investigator”**

*Name:* Mark Adams – Weatherization Manger

*Email:* [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov)

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# West Virginia Weatherization Assistance Program

State of West Virginia  
Development Office

**MASTER FILE**  
**PY 2020**



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This worksheet should be completed as specified in Section III of the Weatherization Assistance Program Application Package.

**V.1 Eligibility**

**V.1.1 Approach to Determining Client Eligibility**

Provide a description of the definition of income used to determine eligibility

The West Virginia Weatherization Assistance Program (WV WAP) will ensure that every dwelling weatherized meets both client eligibility and building eligibility requirements as detailed in *Sections V.1.1* and *V.1.2*.

**Eligibility Procedures:**

The State of West Virginia Development Office (WVDO) has established an extensive intake/application process involving obtaining information from prospective program participants before a decision can be made on their eligibility for weatherization assistance. Each applicant must provide all the items outlined as “mandatory data fields” in the application process/form. All prospective applicants will be required to identify and provide verification of the amount and source of the total income for their household in compliance with the U.S. Department of Health and Human Services 2020 poverty guidelines as identified in the Federal Register. WVDO will use the Definition of Income provided in DOE WPN 20-3 Poverty Income Guidelines and Definition of Income regarding cash receipts, exclusions, proving eligibility, and consideration of child support. Additional data fields included in the state data management system require the collection and reporting of household demographic and residence specific information including whether the applicant rents or owns his/her home, among other information. All applicants are required to sign their application and certify to the validity of the information provided. Falsification of an application is subject to ineligibility.

WVDO developed *WVWPN 13-9 - WAP Application and Review Queue Management Policy* which provides specific and detailed guidance on how the subrecipients are to utilize the various functions of the database management system. This ensures there is consistency among the WV WAP Network on how a client proceeds through the various stages of the weatherization process, including the intake process. This policy will remain in effect for PY 2020 – 2021.

**Income Verification Procedures:**

The eligibility documentation is maintained in the database management system and may be supplemented with a physical client file. All eligibility documentation is to be reviewed for compliance by the subrecipient prior to weatherization services being provided, and then entered into the database management system for eligibility calculation. If one (1) year or more has lapsed between the date of application and the date weatherization services is scheduled to begin on a particular job, the income of that client must be re-verified as per WV WAP and DOE requirements. WVDO provides a secondary review of eligibility documentation and process by selecting a sample of weatherization dwellings during the monitoring process. WVDO issued *WVWPN 13-5 – Amended Income Eligibility Policy* on June 28, 2019, to provide updated uniform guidelines on the definition of income and determining income eligibility. WVDO also provides to the WV WAP Network the Poverty Income Guidelines and Definition of Income document as revised by DOE each program year to supplement the *Income Eligibility Policy*.

All fifty-five (55) counties of West Virginia are eligible for weatherization services and are intended to be served by the WV WAP. Any West Virginia resident who meets client eligibility requirements and whose dwelling meets building eligibility requirements (also in compliance with 10 CFR 440.18(e)(2)(iii) regarding “Reweathering”) would be eligible to receive weatherization services. As per DOE requirements and 10 CFR 440.16(b), priorities are given to certain sectors of the eligible population. The WV WAP has also incorporated some priority features to enhance the DOE required priority eligible population categories and allow for reasonable, efficient, and effective implementation of the WAP, including all funding sources. These priorities and the process followed are described in *Section V.3 Priorities*.

Describe what household eligibility basis will be used in the Program

The WV WAP will determine eligibility of a dwelling unit based on the amount of household income and the conformity of that income to criteria established by the Low-Income Home Energy Assistance Act of 1981, 42 U.S.C. 8621. All subrecipients in the WV WAP will use 200% of the poverty guidelines and definition of poverty as stated in DOE WPN 20-3 Poverty Income Guidelines and Definition of Income, dated February 13, 2020, and published in the Federal Register January 17, 2020 as updated by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2), effective January 15, 2020. The WV WAP data management system calculates a twelve (12) month income period needed to create an annualized income equivalent for comparison to the poverty guidelines. Annualized income may be calculated using less than twelve (12) months of income information. At least one (1) month of recent income is necessary for the database management system to calculate the annualized income for eligibility determination. In addition, family units that have received cash assistance payments under Title IV or XVI of the Social Security Act, or applicable State or local law paid during the twelve-month period

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preceding application, will be eligible for weatherization pursuant to 10 CFR Part 440.22.

Describe the process for ensuring qualified aliens are eligible for weatherization benefits

The steps in the application/intake process detailed in the previous *Eligibility Procedures Section* ensure DOE weatherization services shall only be provided to eligible populations. These same procedures and parameters including income eligibility are utilized for West Virginia's Low-Income Home Energy Assistance Program (LIHEAP) Weatherization services.

**V.1.2 Approach to Determining Building Eligibility**

Procedures to determine that units weatherized have eligibility documentation

**Verification Procedures:**

The eligibility documentation is maintained in the database management system and may be supplemented with a physical client file. All eligibility documentation is to be reviewed for compliance by the subrecipient prior to weatherization services being provided, and then entered into the database management system for eligibility calculation. If one (1) year or more has lapsed between the date of application and the date weatherization services is scheduled to begin on a particular job, the income of that client must be re-verified as per WV WAP and DOE requirements. WVDO provides a secondary review of eligibility documentation and process by selecting a sample of weatherization dwellings during the monitoring process. WVDO issued *WVWPN 13-5 – Amended Income Eligibility Policy* on June 28, 2019, to provide updated uniform guidelines on the definition of income and determining income eligibility. WVDO also provides to the WV WAP Network the Poverty Income Guidelines and Definition of Income document as revised by DOE each program year to supplement the *Income Eligibility Policy*.

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Describe Reweathering compliance

**Reweathering:**

The WV WAP has procedures in place to comply with DOE regulations and 10 CFR 440.18(f)(2)(iii) regarding "Reweathering." Prior to any weatherization activity, a unit must be evaluated to determine whether previous weatherization services were provided after **September 30, 1994**. If services have been provided *after this date* with DOE funds, the unit is not eligible for additional weatherization services with DOE funds.

The following actions must be taken on each unit prior to weatherization services to ensure the homes that have received weatherization services after September 30, 1994, are not reweatherized:

1. Each client's address must be entered into the data management system to identify whether the client's home has been weatherized during or after 2007 (length of WV WAP historical records with searchable addresses);
2. Each client's name must be entered into the data management system's "Old Weatherization Data" module to check if the client has previously been reported as a completion during 1996 to 2007 (length of WV WAP historical records with client names only). If the client's name is found in the data management system as having had weatherization services, the subrecipient will verify with the client if they are living at the same address as when they received weatherization services in the past. If the client verifies that this is the same address, then the dwelling is ineligible for weatherization services.
3. A secondary verification occurs as each client must be asked whether their home has been weatherized after September 30, 1994.

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4. If a dwelling passes the first two (2) verification steps, a third verification step is performed as a visual inspection of each home must be completed by an auditor to identify whether previous weatherization measures have been performed. If the home was completed after September 15, 2011, subrecipients are required to place standardized tags on specified areas of dwellings after completing the weatherization process. This procedure is outlined in the *WAP Weatherized Unit Tagging Procedure as Amended February 9, 2012*.
5. If there is no documented, verbal, visual, or physical evidence of previous weatherization services, the subrecipient may proceed with weatherization services on the dwelling.
6. Subrecipients may provide services to a dwelling unit previously weatherized **prior to September 30, 1994**, as noted in the American Reinvestment and Recovery Act of 2009, and *DOE WPN 18-1, Application Instructions Section V.1.2*. A reweatherized unit falls into the category of time indicated above and described under 10 CFR 440.18(f)(2)(iii). DOE gives subrecipients the flexibility to revisit those homes weatherized prior to September 30, 1994, that may not have received the full complement of weatherization services, including the use of an advanced energy audit or addressing health and safety concerns.
7. The DOE-issued *Weatherization Program Notice 12-7 Disaster Planning and Relief* allows for additional work to be done on homes due to natural disasters. In the event of a declared Federal or State disaster, allowable expenditures under WAP include:
  - The cost of incidental repairs to an eligible dwelling unit if such repairs are necessary to make the installation of weatherization materials effective.
  - The cost of eliminating health and safety hazards, elimination of which is necessary before the installation of weatherization materials (10 CFR 440.18(d)(9); 10 CFR 440.18(d)(15).
  - To the extent that the services are in support of eligible weatherization (or permissible "Rewaterization") work, such expenditure would be allowable.

In the event of a declared Federal or State disaster, weatherization crews may return to a unit reported as a completion to DOE that has been "damaged by fire, or act of God to be reweatherized, without regard to date of weatherization" as per 10 CFR 440.18(f)(2)(ii). Local authorities must deem the dwelling unit(s) salvageable as well as habitable and if the damage to the materials is not covered by insurance or other form of compensation.

- Debris removal from a dwelling unit that is not to be weatherized would not be an allowable cost.
- Weatherization personnel can be paid from DOE funds to perform functions related to protecting the DOE investment. Such activities include: securing weatherization materials, tools, equipment, and weatherization vehicles, or protection of local subrecipient weatherization files, records and the like during the initial phase of the disaster response.
- Using DOE funds to pay for weatherization personnel to perform relief work in the community as a result of a disaster is not allowable.
- Local agencies may use weatherization vehicles and/or equipment to help assist in disaster relief provided the WAP is reimbursed according to the *DOE Financial Assistance Regulations*, 10 CFR Part 600 and 2 CFR 200.

WAP rules require that priority be given to identifying and providing weatherization assistance to elderly persons, persons with disabilities, families with children, high residential energy users, and households with high energy burdens as per 10 CFR 440.16(b). However, it would be permissible to consider households located in the disaster area as a priority as long as the households are eligible and meet one (1) of the priorities established in regulation, and are free and clear of any insurance claim or other form of compensation resulting from damage incurred from the disaster.

As referenced in #4 above, WVDO developed and implemented a *Weatherized Unit Tagging Procedure* policy on September 15, 2011, (amended on February 9, 2012) to identify dwellings as "Weatherization Completions" and maintain compliance with DOE's *Rewaterization Policy*. WV WAP's *Weatherized Unit Tagging Procedure* requires the placement of a permanent and standardized tag on each completed dwelling unit including the following information:

- a. Subrecipient Name
- b. West Virginia Weatherization Assistance Program
- c. Sequential Number
- d. "DO NOT REMOVE" indication
- e. Initials of subrecipient Quality Control Inspector and date of Quality Control Inspection (indicated in permanent marker)

There are specific locations in the dwelling outlined in the policy where the subrecipients are to attach the tags in an effort to make as permanent as possible. The subrecipient is to attach two (2) tags in different locations in each dwelling in case one (1) would become detached. The subrecipient must also maintain a picture of the tag and its location in the dwelling unit as a Portable Document Format (PDF) in the data management system. Failure to adhere to the policy could result in the dwelling unit not being deemed as a "Completion" and in turn all associated costs could be disallowed. The procedure implemented also

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maintains sufficient accountability of the subrecipient (and specific Quality Control Inspector) providing the weatherization services on a particular dwelling.

Describe what structures are eligible for weatherization

**Eligible Structures:**

Subrecipients shall ensure that weatherization services are being provided to low-income persons that live in standard types of housing, i.e., single-family, rentals, manufactured housing, and multifamily buildings. Subrecipients will exercise caution when approaching non-traditional type dwelling units including, but not limited to, shelters and apartments over businesses. WVDO will seek guidance from the WV DOE Project Officer as necessary if the WV WAP approaches a non-traditional dwelling. Weatherization of non-stationary campers and trailers that do not have a mailing address associated with the eligible applicant will not be allowed, even if utilizing a post office box. For PY 2020 - 2021 WVDO is implemented a new policy to determine building eligibility for Tiny Homes/Auxially Dwelling Units effective July 1, 2020. The policy was submitted to DOE for review, and suggested wording was added for clarity. This policy provides guidance for subrecipients if/when an application for these types of dwellings is received. For procedures regarding structures that require deferral of services due to the structure being deemed at least temporarily ineligible, refer to the *Deferral Process* in a following segment of this section.

WVDO will disallow partial weatherization of a dwelling if turned in as a completion. A dwelling will only be deemed a completion if all measures called for from the audit have been completed, the unit has been reviewed and signed off on by a certified Quality Control Inspector, and all required documents are uploaded into the database management system. The Quality Control Inspector signature date will constitute the date of completion with no further work allowed on the dwelling. All required documents must be uploaded into the database management system on or prior to the Quality Control Inspection form date.

If in very rare and extreme circumstances, a client does not allow a subrecipient to complete the Quality Control Inspection in order to deem the dwelling as a completion, or the crew must halt weatherization for unforeseen circumstances with the client/dwelling (crew safety concern, death of a client, dwelling is vacated and/or sold, etc.), the subrecipient must notify WVDO. In cases where weatherization work was started but cannot be completed, signed and dated documentation must be entered into the client file as to why the weatherization work was stopped. Allowable expenses can be submitted, but the dwelling will not be counted as a completion. This option will be extremely rare in occurrence and only approved if all reasonable options to complete weatherization work including the final Quality Control Inspection have been attempted. WVDO will also pursue all other possible remedies including non-DOE funding sources for work performed, if allowable.

**Federal or State Work Stoppage with Direct Impact on Weatherization**

In the event of a Federal or State Government implemented work stoppage which suspends on-site weathization work, the WVDO will follow all guidance provided by the Governor's Office, State Legislation, and/or DOE, and effectively relay this information to all subrecipients. On-site WAP work will resume only when any work stoppage or stay at home orders are lifted. The subrecipient is then responsible for their employess to resume work following safe work practices and procedures.

**Historic Preservation**

As noted in DOE Weatherization Program Notice 10-12, DOE in coordination with the Advisory Council on Historic Preservation (ACHP) and the National Conference of State Historic Preservation Officers (NCSHPO), has developed a Prototype Programmatic Agreement (PA) to address historic preservation requirements for the WAP. The WV WAP is evaluating all National Historic Preservation Act (NHPA) Section 106 reviews. All measures that fall outside the WAP, exempt from NHPA Section 106 review are being approved by West Virginia SHPO (WVSHPO). WVDO worked with the WVSHPO to submit a Historic Preservation Programmatic Agreement to replace the Letter of Agreement that has been used in past program years. The PA was submitted to DOE/NEPA on April 30, 2020 for review and, the approved PA was received on May 15, 2020. approval. WVDO has one (1) staff member trained to perform Historic Preservation reviews, approvals, and to provide guidance to WV WAP subrecipients.

WVDO will continue to work very closely with our WVSHPO and to utilize the WV Historic Preservation PA to overcome the challenges before us while still meeting all guidelines of the NHPA. This relationship has built a strong partnership that proves advantageous to our respective organizations and also to the West Virginia families that we strive to serve.

Describe how Rental Units/Multifamily Buildings will be addressed

**Rental Units:**

The WV WAP may provide weatherization to rental units, including multiple dwelling units (MDUs). The WV WAP has procedures that address the protection of renters' rights as per 10 CFR 440.22(b)(3) and 440.22(c)-(e). No rented dwelling unit can be weatherized without first obtaining the written permission of the owner (or his/her agent) of the dwelling unit. Completion of the "Weatherization Rental Release and Agreement" form is mandatory for multifamily rental



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units only.

The “Weatherization Rental Release and Agreement” form is designed to assure the following:

1. That the benefits of weatherization assistance shall reside primarily with the low-income tenants;
2. For a period of two (2) years from the date of signature on the “Weatherization Rental Release and Agreement” form, the rent shall not be raised because of the increased value of dwelling unit(s) due solely to weatherization assistance provided under this program;
  - Should a rental increase occur and the tenant perceive it to be due solely to the weatherization services provided, the tenant would notify the applicable subrecipient who would then contact WVDO, or the tenant may contact WVDO directly.
  - WVDO will instruct the tenant to file a written complaint with WVDO detailing the situation and the perceived reason for the rent increase.
  - WVDO will work with the subrecipient and make contact with the landlord and notify that a complaint has been filed, and provide the landlord with a copy of the complaint. The landlord will have the opportunity then to appeal the complaint.
  - WVDO will obtain all pertinent information applicable to the dwelling and the weatherization services received and will review all of the information provided, seeking guidance from DOE and/or legal counsel as needed.
  - WVDO will work to resolve the situation in a way agreeable to all parties. WVDO encourages the use of alternative dispute resolution procedures including arbitration.
3. That no undue or excessive enhancement shall occur to the value of the dwelling unit;
4. That no landlord contributions are allowed for single-family housing;
5. That if an owner of the dwelling unit qualifies for WV WAP, no landlord contribution is expected; and
6. For multifamily buildings, that a landlord outside the poverty guidelines of the WV WAP understands the requirements set forth by the “Weatherization Landlord Owner Investment” form which mandates a landlord contribution of twenty-five percent (25%) of the total cost of the various weatherization measures to the subrecipient performing the work.

In the event that all possible negotiations with the landlord have been attempted yet the landlord refuses contribution, the dwelling may still be weatherized with proper documentation and approval from WVDO.

All multifamily units will follow the established client prioritization protocols as established in single-family weatherization, unless otherwise determined by WVDO. Multiple dwelling units are defined as buildings containing five (5) units or more and can be weatherized if sixty-six percent (66 %), (fifty percent (50%) for duplexes and quadraplexes) of the occupants qualify for weatherization assistance pursuant to Federal Regulation 10 CFR 440.22. Weatherization services provided to multifamily dwelling units will also be supported by WVDO’s *Multiple Dwelling Unit Policy and Guidance* implemented in February 25, 2011, which was updated to adhere to DOE WPN 16-5 Multifamily Weatherization and WPN 16-6 Weatherization of Rental Units. The “West Virginia Multifamily Owner Agreement” which is similar to the owner agreement described above, but is adapted for multifamily units, which adheres to DOE WPN 16-5.

**Describe the deferral Process**

**Deferral:**

The WV WAP developed and implemented a WV WAP *Deferral Policy* on August 21, 2012, to assist in the decision to defer weatherization assistance on an eligible dwelling in attempt to standardize the procedure throughout West Virginia. As per the policy, a deferral does not mean that weatherization assistance will never be available, but that work must be postponed until the problems at the home can be resolved. Subrecipient crews and contractors are expected to pursue all reasonable options on behalf of the client, within program guidelines. After an on-site visit has been conducted, if conditions warrant and the subrecipient determines that the home meets one (1) or more of the following deferral conditions, a letter must be sent to the client outlining the conditions present at the dwelling and the justification for deferral. The reason for deferral must be selected and documented in the database management system and the database management system automatically generates the deferral letter with the proper justification to be submitted to the client.

Possible deferral conditions include but may not be limited to the following:

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- a. Structurally unsound dwelling that is not suitable and adaptable to weatherization services, and the WAP does not have the resources to do necessary repairs;
- b. Electrical or plumbing hazards that cannot be resolved prior to or as part of weatherization services;
- c. The presence of raw sewage around or in any part of the dwelling;
- d. The presence of a dead animal, or animal feces, in an area where program staff must install weatherization measures;
- e. Excessive debris and clutter in and around the dwelling that limits access to the dwelling and areas within the dwelling:
  - o Clutter Image Rating: Living Room – Dwelling deferred with rating of 4 or Greater
  - o Clutter Image Rating: Bedroom – Dwelling deferred with rating of 4 or Greater
  - o Clutter Image Rating: Kitchen – Dwelling deferred with rating of 4 or Greater
- f. Pets unchained or running loose that would be distracting or unsafe to program staff;
- g. The client is uncooperative, abusive, or threatening to the crew, or there is an apparent threat of violence or abuse to any program worker, or any household member during the weatherization process;
- h. The presence or use of any controlled substance in the dwelling during the weatherization process;
- i. Environmental hazards, such as serious moisture problem, known excessive radon, friable asbestos, excessive lead paint, or other environmental hazards that cannot be resolved prior to or as part of the weatherization services;
- j. Evidence of substantial infestation of rodents, insects, bats, or other harmful/objectionable animals that are difficult to control;
- k. Major remodeling is in progress, limiting the proper installation of weatherization measures;
  - l. Substantial standing water in or around the crawl space or basement area limiting the proper completion of weatherization measures;
- m. Dwelling resident has a medical condition that prohibits the installation of insulation and/or other weatherization measures;
- n. No cost-effective or appropriate health and safety measures can be done to the house resulting in minimal energy savings;
- o. Customer in arrears with utility vendor, gas service has been shut off, or electric service has been shut off;
- p. Client refusal of primary energy conservation measure ( $SIR \geq 2$ );
- q. Client refusal of health and safety measure(s) necessary for client safety;
- r. Income verification needed;

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s. Updated utility information needed; and

t. Other conditions not listed above that prohibit complete weatherization.

There are several steps detailed in the WV WAP *Deferral Policy* outlining the subrecipient and/or client's responsibilities after the aforementioned deferral letter is generated in order to possibly complete weatherization for a client that was originally deferred. These steps involve allowing the client to correct the identified issues or barriers to weatherization and providing the subrecipient with documentation that issues have been addressed. There is also a procedure in place in the event that issues are not addressed, or no response is received from the client. Once reasons for deferral are resolved, the application is re-activated within the data management system. Depending on the timing of the correction of deferral issues, eligibility criteria including income verification and prioritization status may need refreshed. The WV WAP Deferral Policy outlines the timing parameters in more detail. All applicable steps must be followed and all required documentation retained.

### V.1.3 Definition of Children

Definition of children (below age): 18

### V.1.4 Approach to Tribal Organizations

☐ Recommend tribal organization(s) be treated as local applicant?

If YES, Recommendation. If NO, Statement that assistance to low-income tribe members and other low-income persons is equal.

In accordance with Federal rule, the State of West Virginia recommends that tribal organizations not be treated as local applicants eligible to submit an application to operate a Weatherization Assistance Program. In accordance with 10 CFR 440.16(f), low-income Native Americans will receive benefits equivalent to assistance provided to other low-income persons within the State as eligible individual applicants under program guidelines.

### V.2 Selection of Areas to Be Served

The method used to select each area to be served by a weatherization project will be as follows:

1. All fifty-five (55) counties in West Virginia will be served by the WV WAP.
2. Selection of weatherization subrecipients or qualified entities is made pursuant to 10 CFR 440.15.
3. Subrecipients in the State operate the WAP in service areas designated by specific counties, barring any unforeseen circumstances necessitating service area alteration. Subrecipients may contract with one another in efforts to more efficiently and effectively provide weatherization services to all counties within a subrecipient's service area.
4. In the event that WVDO determines that a subrecipient fails to meet WV WAP Grant Agreement requirements, options include (but are not limited to) allocating the funds to other eligible subrecipients or qualified entities in the State.

**Redistribution Provision:** As necessary through the administration and management of this award, WVDO may move funds between cost categories, functions, and activities to fully expend the monies during the budget period, which could include moving funds between subrecipients. All budget alterations or revisions will be in accordance with 2 CFR 200.308(e) and all other applicable Federal rules and regulations. Parameters and criteria outlining situations in which a subrecipient would have an allocation reduced, receive an additional allocation, or need to move funds within their own budget are laid out in the subrecipient WV WAP Grant Agreements, following all applicable Federal rules and regulations.

### V.3 Priorities

The WV WAP will give priority to identifying and providing weatherization assistance to elderly persons (60 years of age or older), persons with disabilities, and

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households with children (18 years of age or younger). Priority can also be given to households with a high-energy burden which has two (2) components to its definition. Clients can be considered high energy burden if:

- a. Fifteen percent (15%) or more of the household income is utilized to pay for energy usage; and/or
- b. Clients are eligible for the Energy Crisis Intervention Program (ECIP), an emergency heat services component of the LIHEAP funding the WV WAP receives from the West Virginia Department of Health and Human Resources (DHHR).

Priority can also be given to clients considered high energy users. Clients will be considered high energy users if \$2,100 or more is expended by the client on residential energy annually, which will be calculated within the database management system utilizing utility bill information.

These priorities are weighted the same with regards to the points they receive except for ECIP eligibility allowing for comprehensive weatherization services to be provided within a reasonable amount of time from when the client received emergency heat services, increasing the efficiency and cohesiveness between the programs.

Another factor considered when prioritizing clients in order to have a reasonable and equitable system is the time spent on the Waitlist; however, clients only receive one (1) point per year and therefore it will be ensured that time on the Waitlist does not outweigh other factors within the prioritization system.

The WV WAP has also incorporated priority features to enhance the DOE required priority eligible population categories and allow for reasonable, efficient, and effective implementation of the WAP. Such prioritization features allow for consideration of timing of services provided by other funding sources.

There are utility funds that supplement the WV WAP, and Federal and non-Federal resources are blended in order to serve more low-income clients as well as in some cases provide services in addition to those the traditional WAP is able to provide. There are situations in which clients eligible for certain utility program funding may receive additional priority in order for the utility funds to be expended effectively and within the proper time periods. This allows the WV WAP to continue to obtain these funds for future program years.

Finally, there could be instances in which clients are given priority as part of a multifamily project completion. Clients in an identified eligible multifamily dwelling may not all be at the top of the prioritization list, and therefore additional priority could be given to the clients in order for the project to be completed. However, WVDO requires advance planning from subrecipients for the completion of multifamily dwellings and ensures that multifamily projects do not supplant services provided to single-family dwellings, which are the large majority of completions for the WV WAP.

WVDO has developed a point system to rank clients using the aforementioned prioritization criteria in the data management system that tracks all clients, dwellings, and weatherization work. The WV WAP subrecipients must adhere to this prioritization list and point system within the data management system unless otherwise directed or approved by WVDO.

WVDO may modify the prioritization system throughout the Program Year within the parameters of the program in instances including, but not limited, to adjusted rules and regulations or additional funding sources identified. The intent of the prioritization system will always remain consistent on serving low-income clients as efficiently and effectively as possible, working to reduce energy costs, as well as to expending all funding sources within the proper timeframes and in compliance to all applicable rules and regulations. Subrecipients do not have the ability to manipulate or alter the prioritization system or criteria without written approval from WVDO.

WVDO implemented *WAP Priorities for Service Delivery* on July 1, 2014, which will remain in place for PY 2020 – 2021. WVDO modified the database management system to ensure clients are being prioritized properly and effectively. The database management system only allows those clients highest on the priority list (based on the previously described point system) to be selected for service by a particular subrecipient, unless otherwise approved by WVDO. The system allows for a reasonable “pool” of high priority clients a subrecipient must select from so that there is flexibility built into the system, while also ensuring all clients served are high priority clients. Due to the number of high priority clients that will be available for a subrecipient to select from, WVDO does not anticipate any issue with all counties in West Virginia being provided weatherization services in an efficient and effective manner throughout the year. However, this process will be monitored throughout the year by WVDO and adjusted if necessary.

Subrecipients shall ensure that weatherization services are being provided to low-income persons that live in standard types of housing, i.e., single-family, rentals, manufactured housing, and multifamily buildings. Housing type is not a recognized priority and is not factored into the WV WAP prioritization process. WVDO will monitor the system through completion and deferral review to ensure eligible clients are not discriminated against due to housing type.

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[AMA1] Looks like this remains the same

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**V.4 Climatic Conditions**

West Virginia is the 41st largest of the 50 United States with a total area of 24,230 square miles. Within its boundaries, elevations reach as high as 4,863 feet above sea level (Spruce Knob in Pendleton County) and as low as 240 feet above sea level (Potomac River on the Virginia border).

The International Energy Conservation Code (IECC) has defined two (2) distinct climate zones that cover West Virginia. These climate zones help approximate the performance of a building within each zone due to the effects of heating- cooling demand, precipitation, and relative humidity.

Due to the variations in climate throughout the state, each energy audit shall be adjusted to most accurately model the climatic conditions of the individual location. Likewise, each energy audit shall indicate the model climate used represented as locations included in the DOE approved auditing software (the Weatherization Assistant software as described in *V.5.2 Auditing Procedures*). At the present time, Zone 1 is identified as Charleston, WV, and Zone 2 is identified as Elkins, WV, in the DOE approved auditing software. These two (2) zones are utilized by all WV WAP subrecipients, with one (1) exception; the subrecipient that covers the four (4) counties in the northern panhandle of West Virginia (Brooke, Hancock, Ohio, Marshall) uses Zone 3 identified as Pittsburgh, PA, as that location more closely fits the subrecipient's local climate profile.

A rough map of the IECC climate zones and the additional zone is included as an attachment with this application.

Cooling Degree Days (CDD) and Heating Degree Days (HDD) data is submitted as an attachment to the application. A summary of the data for all three (3) zones is as follows:

Zone 1 – Charleston, WV:

CDD – 1011

HDD - 4718

Zone 2 – Elkins, WV:

CDD – 307

HDD – 6438

Zone 3 – Pittsburgh, PA:

CDD – 740

HDD – 5637

Based on the cooling degree days and dual climate zones, the WV WAP has included specific cooling measures under certain circumstances as detailed under *Section V.7 Health and Safety*.

The HDD and CDD data used for analysis was obtained from the link below.

- National Climatic Data Center (using information from the NOAA) <http://ggweather.com/normals/>

**V.5 Type of Weatherization Work to Be Done**

**V.5.1 Technical Guides and Materials**

All measures and incidental repairs performed on client homes will meet the specifications, objectives and desired outcomes outlined in the Standard Work Specifications (SWS) for Home Energy Upgrades. WVDO partnered with Community Housing Partners Energy Solutions Training Center (CHP) to develop the WV WAP Standard Work Specifications (WV WAP SWS) utilizing the “Deck of Cards” model. This document functions as a combination standards and field guide. These field standards meet or exceed the minimum standards outlined in the national SWS. The document references the appropriate SWS for the procedure being described and clearly states with narrative and photographs the required specifications for that procedure. It functions as in-field instructional reference guide for program supervisors and technicians and has replaced all previous field guides or standards.

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WVDO submitted the WV WAP SWS for Single Family Site Built and Manufactured Housing on November 1, 2018 and resubmitted the corrected versions per DOE on January 9, 2019. WVDO received DOE approval on the same date (January 9, 2019). WVDO also received DOE approval for two (2) SWS Variance Requests on that date. DOE approved the WV WAP SWS for Single Family Site Built and Manufactured housing for three-years, making the renewal date January 9, 2022. Both documents were released to the subgrantees and WVDO conducted a webinar on January 22, 2019 to review changes, updated format, and the approved variances.

WVDO develops and distributes West Virginia Weatherization Program Notices (WV WPN) and West Virginia Weatherization Bulletins (WV WxBulletin) to provide additional guidance on specific requirements and major program updates and/or changes. These notices are in supplement to DOE Weatherization Program Notices and are the basis of the WVDO Field and Administration Guide (F&A Guide) which continues to be updated when new WV WAP Policies are distributed and/or new DOE guidelines mandate programmatic or field/technical changes. weatherization policy, field/technical, monitoring, and training topics that are relevant and important to the day-to-day operations at the subrecipient level. In July 2018, WVDO started conducting Technical Development Council (TDC) meetings. The TDC members include subgrantee Energy Auditors, Quality Control Inspectors, and WVDO Field/Technical staff. Topics are determined from monitoring findings, DOE policy or news releases, training/conference notifications, etc.

The specifications for work to be inspected are referenced in the subrecipient DOE WAP Grant Agreement. Contractors hired by the subrecipient must have agreements that include the same technical requirements referenced above. The work of the contractor must be consistent with all WV WAP standards and requirements. Additional training as necessary on WV WAP SWS is provided to subrecipients as detailed in *Section V.8.4 Training and Technical Assistance* to ensure consistent compliance throughout the network.

All weatherization work is being performed in accordance to the DOE-approved energy audit procedures and 10 CFR 440 Appendix A.

**Other Renewable Energy Systems:**

Assistance under the WAP may be provided for renewable energy systems. Any renewable energy system measures implemented by a subrecipient must have WVDO written approval prior to work being performed. A site-specific Weatherization Assistant energy audit must be included as part of the client file which will be reviewed by WVDO as part of the approval process.

10 CFR §440.18 (Allowable Expenditures) incorporates the renewable energy system provisions and specifies a ceiling of \$3,000 per dwelling for labor, weatherization materials, and related matters, subject to annual adjustments. As per DOE WPN 20-1 Program Year 2020 Weatherization Grant Application dated December 11, 2019, the percentage increase in the Consumer Price Index (CPI) for the previous 12-month period (September 2018 - September 2019) was 1.7 percent (1.7%); therefore, the PY 2020 adjusted average for renewable energy measures is **\$3,762 with an SIR greater than one (>1)**.

*The adjusted average for renewable energy measures is not a separate average, but part of the overall adjusted average expenditure limit of \$7,669.*

Because the total average cost per unit exceeds the renewable measures allowance, the major effects of the regulation are to provide criteria and a procedure for integrating renewables into the WAP, and to establish a process for evaluating petitions to use new or innovative renewable energy systems in the WAP.

10 CFR 440.21(c)(1)(i-iv) specifies performance and quality standards criteria for renewable energy systems. Paragraph (c)(2) establishes a procedure for submission and action on petitions by manufacturers requesting the Secretary of Energy to certify a new technology or system as an eligible renewable energy system.

Approved renewable energy systems will be listed in Appendix A of Part 440, Standards for Weatherization Materials.

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Field guide types approval dates

Single-Family: 1/9/2019
Manufactured Housing: 1/9/2019
Multi-Family:

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**V.5.2 Energy Audit Procedures**

Audit Procedures and Dates Most Recently Approved by DOE

Audit Procedure: Single-Family

Audit Name: Other (specify)

National Energy Audit Tool (NEAT), approved by DOE Approved November 15, 2016.

Approval Date: 11/15/2016

Audit Procedure: Manufactured Housing

Audit Name: Other (specify)

Manufactured Home Energy Audit Tool (MHEA), approved by DOE November 15, 2016.

Approval Date: 11/15/2016

Audit Procedure: Multi-Family

Audit Name: Other (specify)

- 1-5 Units, individually heated/cooled, garden style apts - NEAT audit with 3 or less stories - Small MDU less than 25 units, individually heated/cooled - NEAT Audit Sampling\* - MDU greater than 25 units - DOE PO Approval

Approval Date:

**Comments**

*\*Audit Sampling:* To ensure a true representation of the building, an audit(s) must be completed on apartments with different configurations and heat loss characteristics (ex: 1 bed. bottom floor, 1 bed. middle floor, 1 bed. top floor, 2 bed. bottom floor). An audit of at least twenty-five percent (25%) of the total number of units in each building must be conducted. Each audit must include photo documentation of existing conditions (ex: insulation levels, venting, etc.).

WV WAP uses the Weatherization Assistant software as its energy audit tool. The Weatherization Assistant energy audit software was developed by Oak Ridge National Laboratory specifically for the use for the Weatherization Assistance Program. There are two (2) components to the Weatherization Assistant software: The National Energy Audit Tool (NEAT) for single family houses and the Manufactured Home Energy Audit (MHEA) for mobile homes.

As per 10 CFR 440.21(i), WVDO submitted the Weatherization Assistant audit procedures to DOE for approval for use in the WV WAP for another five (5) years on February 17, 2016. WV WAP received approval from DOE on November 15, 2016, for the Weatherization Assistant audit.

As per 10 CFR 440.21(h), WVDO included within the submittal of audit procedures the DOE determined list of general heat waste (GHW) reduction weatherization materials from DOE WPN 13-5 and plan to incorporate the usage of the identified GHW materials as guided by DOE WPN 13-5 and any other applicable DOE guidance. Based on GHW costs and effects on individual and cumulative SIRs, WVDO is evaluating not to include the GWH in the audit.

Each subrecipient must have at a minimum of one (1) Home Energy Professional (HEP) Certified Energy Auditor with a good working knowledge of NEAT and MHEA or an approved contract in effect with another subrecipient with a Certified EA to perform energy audits. WVDO will continue to offer the training and certification to subrecipients during PY 2020 – 2021 to enhance the number of Certified EAs statewide, and for overall improvement of the audit process.

For multifamily units, until MulTEA is implemented and subrecipient auditors can acquire accredited training, WVDO has a procedure in place, *Multiple Dwelling Unit Policy and Guidance*. As mentioned in *Section VI.2.*, WVDO's *Multiple Dwelling Unit Policy and Guidance* has been revised as guided by DOE WPN 16-5 Multifamily Weatherization and WPN 16-6 Weatherization of Rental Units. WVDO will continue to seek input and guidance from the DOE Project Officer on the *Multiple Dwelling Unit Policy and Guidance* on an "as need" basis.

Multifamily units are defined as buildings containing five (5) units or more and can be weatherized if sixty-six percent (66%), (fifty percent (50%) for duplexes and quadraplexes) of the occupants qualify for weatherization assistance pursuant to Federal Regulation 10 CFR 440.22. The majority of eligible units in West Virginia are considered to be primarily garden style apartments, with less than twenty-five (25) units per structure, three (3) stories or less where the units are individually heated and/or cooled and have exterior access. Hence, these dwellings will be the focus of the WV WAP's multifamily weatherization efforts. Each multifamily unit (including those that have less than five (5) units) must meet the previously mentioned audit procedures and all other procedure and documentation requirements set forth in the WV WAP *Multiple Dwelling Unit Policy and Guidance*. Prior to commencing weatherization of the building, WVDO must review and approve of the project. A minimum twenty-five percent (25%) audit sampling must be completed on apartments with different configurations and heat loss characteristics for each building to be weatherized.

Due to increased and more complicated requirements and procedures, any multifamily project *greater* than twenty-five (25) units would have to be submitted for review and approval to the DOE Project Officer prior to commencing weatherization.

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**V.5.3 Final Inspection**

Quality Control Inspectors (QCIs) working for, or contracted by the WV WAP must possess the knowledge, skills, and abilities in the National Renewable Energy Laboratory (NREL) Job Task Analysis (JTA) for Quality Control Inspectors. This applies to all individuals who perform an evaluation and sign off on work performed in homes, including subrecipient final inspectors and WVDO monitoring staff.

Certified subrecipient QCI's are required to perform a final inspection of each dwelling unit before it can be reported as a completion. The final inspection must be performed by the certified QCI using the WV WAP mandated "QCI form" (attachment to application) and certify that the work has been completed in a professional manner and is in accordance with the priority determined by the audit procedures required by 10 CFR 440.21. To be in compliance with DOE WPN 15-4, during PY 2020 – 2021, only those who possess the Home Energy Professional (HEP) QCI certification may perform inspections and sign off on work performed in homes. All subrecipients have demonstrated QCI competency by receiving certification as a HEP QCI.

The credentials of each subrecipient QCI are maintained in the database management system. WVDO will review the system periodically to ensure QCI credentials remain up-to-date as well as during the annual monitoring process. WVDO has set up or reviewed/approved all training and certifications of QCI staff (as described in *Section V.8.4 Training and Technical Assistance Activities*) thereby ensuring the validity of all credentials. WVDO will continue to either set up any additional certifications for the Weatherization Network, or review and approve that the proper certification is sought and obtained and all procedures followed prior to reimbursement for any training/certification expenses.

WVDO revised the standardized QCI form in 2016, which was based on DOE's example of a quality assurance document, modified to meet the needs of the WV WAP. The form was revised again in October 2018 to include additional space for notes/comments and radon. This form is still in use for PY 2020 - 2021.

The form and the associated policy provide uniform guidelines and practices for final inspections of units at the subrecipient level to ensure such are performed correctly and thoroughly prior to being submitted as a completed unit. Signatures are required on the form certifying the unit had a final inspection and met all required standards. The inspection includes an assessment of the Weatherization Assistant audit performed and confirms that measures called for on the Work Order were appropriate signifying the proper SIR.

In regards to DOE WPN 15-4 compliance, WVDO ensures through the monitoring process described in *Section V.8.3 Monitoring Activities* that work performed by the subrecipient meets the criteria outlined in the WV WAP SWS.

If during the monitoring process it is discovered a subrecipient QCI is not inspecting units using the standards adopted by the State and consistent with the WV WAP SWS, WVDO will initiate a Quality Improvement Plan (QIP) process with the subrecipient, also described in *Section V.8.3 Monitoring Activities*. WVDO will work with the subrecipient to identify the best course of action to address whatever deficiencies may exist in the Quality Control Inspection process including both internal steps a subrecipient can take, as well as external training and technical assistance WVDO can provide or obtain. Depending on the nature and severity of the issues found, WVDO may take disciplinary or punitive actions including but not limited to the monitoring of any job a subrecipient is attempting to turn in as a completion, disallowing of costs/completions, and repayment of funds.

Due to staffing limitations of certain subrecipients, the WV WAP instituted a combination of the two (2) DOE Prescribed QCI Policies of Independent QCI and Independent Auditor/QCI. At this time, not all subrecipients have the staff to have a separate Auditor and QCI. For such subrecipients, WVDO will increase the monitoring efforts of completed dwelling units as per DOE WPN 15-4. For subrecipients that have an independent QCI, WVDO will monitor at least five percent (5%) of completed dwelling units. For subrecipients that have an Auditor that also performs the functions of QCI, WVDO will monitor at least ten percent (10%) of completed dwelling units. This percentage will increase based on issues identified and/or capacity of WVDO staff. WVDO will work with the subrecipients and make all reasonable efforts with the funding available to train and certify enough staff to separate the Auditor and QCI duties at the subrecipient level where it is possible to do so. As stated in *Section V.8.4 Training and Technical Assistance Activities*, WVDO will continue to offer additional QCI training and certifications as funding allows throughout the PY. Except for extremely extenuating circumstances, the QCI will not have performed any other work on the completed dwelling unit. WVDO will utilize the monitoring process to ensure the integrity, impartiality, and quality of the inspection process.



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**V.6 Weatherization Analysis of Effectiveness**

WVDO performs a variety of analysis of the WV WAP (statewide, subrecipient specific, objective/measure/process specific, etc.) at different times throughout a program year. Some data collection and analysis is performed on a routine basis for general oversight purposes; however, WVDO also investigates specific issues as they arise using different tools and database reports. Program production, goal attainment, and expenditure rates are tracked on a monthly basis for each subrecipient at the State level on a statistical analysis tool. These statistics are analyzed periodically, and the appropriate feedback and technical assistance is provided to those subrecipients not meeting goals, benchmarks, or compliance expectations. The subrecipients use the same statistical analysis tool for tracking their own production and expenditures to further ensure routine evaluation of local programs and reevaluation of goals when necessary.

A monthly “Dashboard” outlining the status of the weatherization program statewide was developed by WVDO and is submitted to the Weatherization Network after all reports have been submitted, data reviewed, and funding requests approved. This spreadsheet displays a wide range of summary information including expenditure numbers, health and safety percentages, completion data, and average job cost. WVDO developed supplemental spreadsheets to the “dashboard” which breaks down information in a more detailed manner. It provides a detailed line item breakdown of expenditures per funding source and average job cost. It also displays dwelling type served and fuel type served.

WVDO works to establish production and expenditure benchmarks and includes as necessary and feasible in the subrecipient WAP Grant Agreements to increase accountability and ensure proper program management.

The WV WAP utilizes the database management system to track all weatherization work performed on any dwelling. The database management system coupled with the aforementioned statistical analysis tool and other statistical spreadsheets facilitate a review/analysis process essential for program management and oversight. The review process in various forms including desk-top review, serve as routine procedures to ensure compliance, as well as an initial monitoring process to confirm that measures are performed and tracked according to program standards, and that diagnostic and health and safety tests are performed and documented correctly. This process allows for the identification of trends that may convey a training or technical assistance need, or specific jobs that may need to be monitored due to documentation of measures.

As mentioned in the *State Plan Annual File*, during PY 2015 – 2016, WVDO developed and implemented a system to estimate annual energy savings for all funding sources as per 440.14(c)(4). The process entails utilizing data from the “Weatherization Assistant Recommended Measures Output Report.” The WV WAP has the capability to compare productivity and associated energy savings data from the individual subrecipients and has the capability to analyze by measure. In PY 2019 – 2020, the WV WAP will continue to collect program year data and WVDO will pursue any additional development needed of the database management tool reporting capabilities to be able to utilize the data effectively in the future. WVDO performs a review of the Weatherization Audit Tool usage by each subrecipient during monitoring visits to ensure material and fuel costs are up to date in the “Setup Libraries” ensuring the system is performing accurate cost effectiveness evaluation.

As stated in section *V.8.3 Monitoring Activities*, WVDO also tracks the most significant deficiencies of subrecipients in a “Root Cause Analysis” spreadsheet that displays trends of the subrecipients’ performance over a period of several years. This analysis is another contributing factor to the identification of training and technical assistance activities and priorities. For PY 2020 – 2021, WVDO will continue to track Strengths, Weaknesses, Best Practices, and Other Needs for more efficient analysis from more information readily available and organized. The collection and analysis of the data, and the improvement of tools and processes each year keeps WVDO on a path of continuous improvement with regards to support, guidance, and oversight which in turn will keep the subrecipients on the same path regarding the weatherization services provided and management of the program.

During the monitoring process, WVDO confirms the subrecipient has internal evaluative processes in place to facilitate improvement as needed (ex: Quality Control Inspector) to identify issues internally at the subrecipient level. This subrecipient process can assist WVDO in identification of training and technical assistance needs. Also, as discussed in *V.8.3 Monitoring Activities*, WVDO also ensures through the monitoring process that identified deficiencies are corrected through a Quality Improvement Plan (QIP) and WVDO follows up and verifies the correction through desk-top monitoring or on-site follow-up visits as necessary.

A final piece of analysis of a segment of the WV WAP is performed by a third party as part of evaluation of one (1) of the utility/leveraged programs that supports the WV WAP. As discussed in the *State Plan Annual File*, one (1) of the programs that has supplemented the WV WAP since 2012 is funding received from American Electric Power (AEP) for comprehensive weatherization services for customers within AEP’s service territory. A third-party company is brought in to evaluate the program each year by analysis of data, surveys of participants and program managers, and site visits of a sample of dwellings served by the program.

**V.7 Health and Safety**

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The *WV WAP Health and Safety Plan* is included as an attachment. A “Material Identification Chart” is also included as an attachment as part of the *WV WAP Health and Safety Plan* which assists in identification of health and safety, incidental repair, and ancillary materials/measures.

## V.8 Program Management

### V.8.1 Overview and Organization

The division of WVDO in which the WV WAP – in addition to the other programs listed in the paragraph below operates is West Virginia Community Advancement and Development (WVCAP). WVDO is an agency under the West Virginia Department of Commerce.

WVDO administers the Community Services Block Grant (CSBG); Emergency Solutions Grant (ESG); Housing Opportunities for Persons with AIDS (HOPWA); Low-Income Home Energy Assistance Program (LIHEAP); LIHEAP Application Intake; West Virginia’s Appalachian Regional Commission (ARC) program; the Community Development Block Grant (CDBG); Disaster Recovery (DR) funds; West Virginia’s Land and Water Conservation Fund (LWCF); Neighborhood Stabilization Project (NSP); the Flex-E Grant; Main Street; ON TRAC; Neighborhood Investment Program (NIP); Community Participation Program; Waste Coal funds; Local Economic Development/ Certified Development Communities (LED/CDC) grants; and Intergovernmental Review, as well as participates in Broadband development initiatives.

The WV WAP and these other programs are overseen by the Director - WVCAD. The WVCAD division’s programs and functions are subdivided among four (4) units/groups – *Sustainability*, *Infrastructure*, *Compliance*, and *Resiliency*. The *Compliance Unit* subsumes the monitoring functions of several programs contained in the other three (3) units, including the monitoring functions of the WV WAP. An organizational chart of WVCAD is provided as an attachment.

With this arrangement, WV WAP staff straddle two (2) of the three (3) units/groups of WVCAD – *Sustainability* and *Compliance*. In the *Sustainability Unit*, WV WAP staff include a Program Manager supervised by a non-WAP Sustainability Manager. In the *Compliance Unit*, WV WAP staff include an Assistant Manager/Monitor (1) and three (3) additional monitoring staff supervised by a non-WAP Compliance Manager. For PY 2020 - 2021 WVDO has added the Energy Assistance Programs Manager position. This position oversees the WV Department of Health and Human Resources (WVDHHR) Low-Income Home Energy Assistance Program (LIHEAP) Emergency Repair and Replacement Program (ERRP), and the Utilities/Leveraging Programs. The Energy Assistance Programs Manager will work in tandem with the Weatherization Manager on both programs, and salary and fringe have been allocated accordingly in the Budget. Administrative staff assist with filing, call backs, and forwarding subrecipients’ training requests.

The WV WAP is not responsible for the State Energy Program, which is administered by the West Virginia Division of Energy (WVDOE). WVDOE is also a division under the West Virginia Department of Commerce. The WVDOE merged with WVDO in PY 2017 -2018.

The WV WAP is administered utilizing all applicable Federal rules and regulations including 10 CFR Part 440 as well as any additional rules and regulations that come into effect due to the Federal implementation of the OMB Circular 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200.); DOE specific regulations codified in Part 910 of 2 CFR and Department of Health and Human Services (HHS) specific regulations codified in 45 CFR Part 75; all applicable provisions of Treasury Circular Number 1075, and State of West Virginia Executive Order 12372 (Intergovernmental Review Procedure); and all other state rules and regulations that apply including West Virginia Purchasing Procedures. The WV WAP also follows all DOE specific guidance as provided through DOE WPNs and WAP Memorandums. The WV WAP incorporates these requirements as applicable into subrecipient WAP Grant Agreements and Memorandums of Understanding, as well as into any operations manuals or guidance created.

### V.8.2 Administrative Expenditure Limits

For PY 2020 – 2021, the statutory ten percent (10%) of administrative funds will be divided evenly between the subrecipients and WVDO. As per DOE guidance, the State Plan includes a redistribution provision to enable the Grantee to actively manage the grant and move funds as necessary to fully expend the monies during the budget period which could include moving funds between subrecipients. All budget alterations or revisions will be in accordance with all other applicable Federal rules and regulations.

A separate budget category is permitted by DOE for financial audits. The cost of these audits was previously charged to the already over-burdened administrative cost category and sometimes resulted in financial audits of less than adequate quality. WVDO is providing relief to the subrecipients by allowing these charges to be covered by a separate category, if the subrecipients meet the threshold contained in 2 CFR 200. These costs will be actual costs of the weatherization portion of the audit.

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### V.8.3 Monitoring Activities

#### Introduction

Monitoring is one of the most significant and intricate procedures undertaken by WVDO. WVDO must adhere to multiple funding bodies' guidelines as well as construct and adhere to state-specific guidelines and protocols structured in a way to facilitate successful and functional program management throughout the State of West Virginia. Monitoring is one of the many tools utilized by WVDO in an effort to continually improve the capabilities and effectiveness of the various subrecipients. Monitoring is a systematic process of gathering and evaluating information, as well as the physical visitation of sites, in order to support and assess the subrecipients and their programs in terms of performance, capacity, and compliance. As a Pass-through entity of Federal dollars, WVDO ensures that grant funds are expended in accordance with applicable law, including regulations contained in 10 CFR part 440 specifically 10 CFR 440.23(a); 2 CFR 200 specifically 2 CFR 200.331, 2 CFR 910 and 45 CFR Part 75; DOE WPNs including DOE WPN 15-4, and WPN 16-4, and other policies and procedures that DOE may issue. The WV WAP Monitoring Plan will include the following areas:

#### Approach

WVDO will conduct a monitoring of each subrecipient at least once a year, provide a written report to the subrecipient, and maintain both electronic and physical files related to monitoring which are accessible to DOE during its monitoring visits. The monitoring tools utilized by WVDO are based off tools and templates provided by DOE through *WPN 16-4 Updated Weatherization Assistance Program Monitoring Guidance* and *WAP Memorandum 015 - Weatherization Financial Toolkit – 2 CFR 200 Regulations and Procurement Procedures*. WVDO has revised monitoring tools and forms to reflect the updated guidance as well as WV WAP SWS references. WVDO has also developed a monitoring module of the database management system to be used for formation of monitoring reports, QIPs, and other monitoring process aspects.

WVDO will also conduct periodic off-site, desk-top monitoring utilizing the database management system used to track all weatherization work, at times coupled with the statistical management tool and related analytical spreadsheets used to track production, expenditures, and other performance indicators. This process will serve as a pre-monitoring activity as well as routine review and oversight as needed. The desk-top monitoring activity is utilized to confirm that measures are performed and tracked according to program standards, and that diagnostic and health and safety tests are performed and documented correctly. It is also used to ensure all documentation for a client and dwelling are maintained and completed properly and accurately. This process allows for the identification of trends that may convey a training need, or specific jobs that may need to be monitored due to documentation of measures. The development of the database management system over the last several programs years greatly increased WVDO desk-top monitoring capabilities to increase efficiency and effectiveness of monitoring, as well as to reduce expenses. WVDO will continue to use these enhanced capabilities for the current Program Year.

The monitoring performed by WVDO will be broken down into three (3) components which may be performed at different times if necessary and may have differing frequency depending on quality of subrecipient performance in each focus area. The monitoring will include the following focus areas and details:

#### Programmatic and Management Monitoring

- Subrecipient Production Analysis and Review (ensuring benchmark and yearly goal completion)
- Financial/Administrative Components
- Inventory (Equipment and Materials)
- Warehouse
- Rolling Stock
- Eligibility processes and compliance
- "Reweathering" compliance
- Compliance with all WVDO mandated forms, processes, and policies
- Database management system usage and reporting
- Reporting and funding requests
- Client Files and related documentation
- Health & Safety Components (Safety meetings/Lead Safe Work [LSW] Practices, documentation/Warehouse & Vehicle Safety/Health and Safety percentage)

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- Energy Education
- Training & Technical Assistance
- Procurement Practices
- Client Prioritization methods
- Utility (leveraged) fund usage, documentation, and reporting
- Insurance coverage
- Subrecipient personnel qualifications/certifications and associated work performed
- Subrecipient internal corrective action procedures (for reduction of deficiencies)

**Field/Technical Monitoring**

- Program Overview (Client File Review, Work Orders, Documentation of measures, etc.)
  - Compliance with all WVDO mandated field/technical forms, processes, and policies (ex: Quality Control Inspection form and process)
  - Rental unit/Multifamily documentation and process compliance
- Energy Audits (Process and Documentation - Weatherization Assistant Audit Program Libraries, inputs/usage, adherence to guidance, etc.)
- Weatherization of Units (all work performed on dwellings – HVAC, shell measures including insulation and air sealing, baseload measures, etc.)
- Zonal and Pressure Diagnostics on all dwelling types
- Health & Safety (HVAC, LSW compliance, ASHRAE 62.2 2016 ventilation requirements, mold/moisture, electrical, etc.)
- Final Inspections/Quality Control process and documentation
- Client interaction and client education process

Field monitoring incorporates all new DOE mandated regulations, e.g., ASHRAE 62.2-2016 (and any applicable updates when implemented), Zonal Pressure Diagnostic standards, and Combustion Appliance Zone testing compliance. Also, in compliance with DOE WPN 15-4, all field monitoring inspections will be performed by a certified HEP QCI and the monitoring inspection form will include a signature of the monitor(s), to supplement the client file and subrecipient QCI form.

Field monitors will utilize DBA FACS Pro as the monitoring tool. DBA FACS Pro is programmed to randomly pull clients to increase transparency for monitoring visits through the Monitoring/Training Module.

**Fiscal Monitoring**

- Financial Policies and Procedures
- Cash Management
- Procurement policies and practices
- Financial management of Material Inventory
- Financial management of Property and Equipment
- Contracts/Sub-awards
- Payables/Receivables/Expenses Management
- Invoicing and Reporting accuracy
- Review of Funding Requests and specific line items/expenses for accuracy and proper documentation
- Bank records and reconciliation
- Financial Statements
- Internal Controls
- Financial Management of utility (leveraged) funds
- Single Audits (See A-133 Financial Audits (2 CFR 200 Subpart F))

**A-133 Financial Audits (2 CFR 200 Subpart F)**

WVDO will verify when the audit was submitted to the Federal Clearinghouse (FAC), and note this on the “Annual Audit Chart,” maintained by the WVDO Fiscal Compliance Monitor. If the subrecipient did not submit the audit to the FAC by the deadline as per Federal regulations, WVDO mails a reminder letter to the subrecipient.

The WVDO Fiscal Compliance Monitor will review all audits using the “WVDO Pass-through entity Audit Review Checklist.” An “Audit Review Summary” is completed for the audit, and maintained on WVDO’s shared drive. Depending on the results of the review, WVDO forwards to the subrecipient either (1) a letter indicating no findings, or (2) a letter requesting a Corrective Action Plan (CAP). The subrecipient has six (6) weeks to submit a CAP if applicable.

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If a subrecipient has not submitted the CAP within the deadline, the CAP "Reminder E-mail" will be forwarded to the Executive Director. Upon receipt of the CAP, WVDO will review and forward to the subrecipient either the (1) "CAP Acceptance E-mail" or (2) another correspondence requesting modification to the CAP. As per 2 CFR 200, as a Pass-through entity, WVDO is required to follow-up/issue a management decision for Federal award findings related to the programs WVDO administers.

Currently, all WAP subrecipients expend more than \$750,000 in Federal funds in a fiscal year and thus are required to have a Single Audit.

### **Desk-Top Review**

WVDO will also conduct periodic off-site, desk-top monitoring utilizing the database management system used to track all weatherization work, at times coupled with the statistical management tool and related analytical spreadsheets used to track production, expenditures, and other performance indicators. This process will serve as a pre-monitoring activity as well as routine review and oversight as needed. The desk-top review activity is utilized to confirm that measures are performed and tracked according to program standards, and that diagnostic and health and safety tests are performed and documented correctly. It is also used to ensure all documentation for a client and dwelling are maintained and completed properly and accurately. This process allows for the identification of trends that may convey a training need, or specific jobs that may need to be monitored due to documentation of measures. The development of the database management system over the last several programs years greatly increased WVDO desk-top review capabilities to increase efficiency and effectiveness of monitoring, as well as to reduce expenses. WVDO will continue to use these enhanced capabilities for the current Program Year.

### **Desk-Top Review Schedule**

Desk-top review will be performed on a quarterly basis. Desk-top monitoring will be conducted through the DBA FACS Pro Monitoring/Training Module. Field Monitors will choose a single item to review. Examples of desk-top review items include: Deferrals, QCI Form completion, Income verification, etc. Jobs will be chosen at random by the DBA FACS Pro Monitoring Module and the reviewing monitor(s) will be on a rotating quarterly basis.

Subrecipients will receive e-mail notification once the desk-top review has been completed. The notification will have instructions on how to respond to the monitoring. The individual issues will be addressed per subrecipient with required actions for compliance if applicable.

### **Monitoring Staff**

Monitoring will be performed by several WVDO staff members with differing credentials and areas of expertise to effectively monitor all the various components of the WV WAP as outlined above. Monitoring staff members may monitor more than one (1) component. The monitoring process and the different components are managed and overseen by a Compliance Manager. The WV WAP Manager reviews and approves each report. The current WVDO monitors are as follows:

#### *Programmatic and Management Monitors (Administrative Monitors):*

- 1 Weatherization Assistance Program Manager
- 1 Weatherization Assistant Administrator

**Qualifications:** The qualifications of the Programmatic and Management Monitors (Administrative Monitors) include extensive experience with the weatherization program (both at the Pass-through entity level and subrecipient level) as well as certifications and education that benefit the monitoring team as they oversee and evaluate the subrecipient management of the weatherization program. The staff members have experience in management and finance/accounting.

#### *Field Monitors (Technical Monitors):*

- 3 Weatherization Specialists (Field/Technical)
- To hire in PY 2020 - 2021 - 1 Weatherization Specialist (Field/Technical)

**Qualifications:** The qualifications of the Field Monitors (Technical Monitors) include extensive experience with the weatherization program as well as extensive building science knowledge. The Field/Technical monitors have several BPI certifications (including HEP QCI), Weatherization Assistant Training Certificate, as well as multiple WV WAP specific certifications that are now superseded by HEP or other state/national certifications, but still provide a strong foundation of knowledge; (Energy Auditor, Quality Control Inspector, multiple HVAC certifications) as well as attendance to regional and national energy conferences. The Field Monitor in training is currently attending trainings at Community Housing Partners (CHP) in Christiansburg, VA, to prepare for Energy Auditor and Quality Control Inspector Certification testing. He is currently attending subrecipient Field/Technical monitorings as an observer. This individual has an extensive background in construction, HVAC, and has a Journeyman's Electrician License. As previously stated, all field monitoring inspections will be performed by a certified HEP QCI at the Pass-through entity level.

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***Fiscal/Financial Monitors:***

- 1 Weatherization Assistance Program Assistant Manager
- 1 Compliance Unit Manager

**Qualifications:** The qualifications of the Fiscal/Financial Monitors include education (bachelor's and master's level) and experience in the accounting, finance, and management fields, as well as knowledge of Federal financial requirements. Some of the monitoring staff experience is specifically with the Weatherization Assistance Program both on the Pass-through entity and subrecipient levels. The Fiscal/Financial monitors will also utilize WVDO's Chief Financial Officer (CFO) and experienced accounting staff as additional resources during the monitoring activities as needed.

WVDO staff have received multiple 2 CFR 200 Uniform Guidance trainings, with the Weatherization Assistant Program Manager attending a refresher OMB Uniform Guidance training in November 2019. The Weatherization Program Manager will attend 2 CFR 200 Uniform Guidance training/refresher in Program Year 2020. WVDO will continue to seek additional training on the new regulations if/when necessary. WVDO will pursue additional certifications as identified and/or needed as the Program Year progresses.

**Monitoring Expenditures:**

Monitoring staff members will be paid out of the Training and Technical Assistance (T&TA) budget category with the exception of the Fiscal Monitor and WAP Manager who will be paid out of the Administrative budget category given the nature of their work in relationship to the organization and other programs they work within. A percentage of the Fiscal Monitor will be paid out of the T&TA budget category. WVDO has budgeted \$25,000 out of DOE funds for travel expenses related to monitoring activities. These funds will be supplemented by LIHEAP funds.

**Monitoring Schedule:**

Due to the COVID-19 pandemic and statewide work suspension in Program Year 2019, the WVDO was unable to complete onsite monitoring of five (5) subgrantees. The WVDO has developed the following plan to complete those monitorings in Program Year 2020:

**COVID 19 Monitoring Response:**

WVDO will monitor the subgrantees completed jobs that could not be previously monitored during the 2019/2020 Program Year due to COVID-19 pandemic. This monitoring will be incorporated into the 2020/2021 Program Year monitoring schedule.

WVDO will monitor 5% of the completed jobs from PY 2019/2020 and an additional 5% from PY 2020/2021. Monitoring will begin mid-August or when the subgrantees have enough completions to be monitored for the current Program Year. Subgrantees that were monitored during the 2019/2020 Program Year will be monitored according to the WVDO State Plan.

**Program Year 2020:**

The monitoring schedule will follow a basic plan of one (1) or two (2) Programmatic, Field, and Fiscal monitoring visits performed per month for the twelve (12) subrecipients. This varies throughout the year due to when WVDO starts the monitoring process for the Program Year. In coordinating the monitoring schedule WVDO also considering holidays, subrecipient leave time, etc.; therefore, some months have one (1) visit, and some have two (2).

WVDO will strive to set the monitoring schedule for the Program Year within the first quarter (July-September) of the DOE grant cycle. WVDO will disseminate a preliminary schedule to the Weatherization Network and ask subrecipients to confirm the proposed monitoring dates for their organization or ask for different dates if conflicts exist.

If conflicts arise after the final monitoring schedule is set for the Program Year, WVDO asks that subrecipients inform WVDO as soon as possible. At a minimum, subrecipients must notify WVDO within 48 hours of the receipt of the official monitoring notification.

WVDO avoids scheduling visits during back-to-back weeks when possible so that WVDO monitoring staff can work to finalize reports and adequately prepare for the next visit. This plan is only tentative as visits to a subrecipient could increase if there are serious deficiencies identified. The scheduling of the subrecipients will depend in part on when their last visit occurred as well as reasonably taking into consideration geographic location and time of the year. Also, any subrecipients that had major or repeated deficiencies identified from the PY 2019 – 2020 monitoring process and have not had a follow-up visit (due to deficiencies being identified toward the end of PY 2019 – 2020) will be first priority in PY 2020 – 2021, with additional reviews scheduled as necessary until deficiencies are corrected.

**Pre-Monitoring Procedures**

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WVDO will provide timely notification of monitoring to subrecipients and complete some parts of the monitoring prior to arriving onsite for monitoring. Those activities include:

- Distribution of official notifications of monitoring at least thirty (30) days prior to on-site monitoring by e-mail to Executive Director/CEO, CFO/Finance Director, and WAP Coordinator. Official notifications will direct the subrecipient how to prepare for the review and WVDO's expectations. The subrecipient should confirm receipt of the notification and respond within 48 hours if the dates for monitoring need to be changed for any reason.
- During the week before the scheduled on-site visit, the WVDO monitoring team will confirm arrival times and arrange any necessary logistics.
- An assigned field/technical monitor will contact the subrecipient with a job monitoring pool to schedule jobs to be monitored at least one (1) week prior to on-site monitoring.
- Monitors will conduct desk-top reviews of relevant information to increase efficiency on-site.

**Visit**

A typical visit can be expected to require three (3) to five (5) days on-site. The on-site visit process will include the following:

- An entrance interview during which any concerns or questions about the review can be discussed between WVDO and subrecipient staff.
- Requests of documentation for review including, but not limited to, subrecipient policies and procedures, program documents, client files, and financial records.
- Conducting interviews with program staff regarding program operations and job functions.
- Conducting interviews with administrative and fiscal staff.
- Inspecting completed weatherized dwelling units.
- Inspecting Weatherization assets including but not limited to warehouse(s), material inventory, tools, equipment, and vehicles.
- Offering a daily update to the subrecipient regarding the progress of the review and issues that have already been found.

The staffing and credential make up of a subrecipient will determine the number of completed dwelling units needing to be visited by WVDO as per DOE WPN 15-4. For subrecipients that have an independent QCI, WVDO will monitor at least five percent (5%) of completed dwelling units. For subrecipients that have an Auditor that also performs the functions of QCI, WVDO will monitor at least ten percent (10%) of completed dwelling units. This percentage will increase based on issues identified and/or capacity of WVDO staff. WVDO will also review units "in progress" beyond the five (5) or ten (10) percent completed units respectively, in order to assess: quality and compliance; appropriate and allowable materials; appropriateness and accuracy of energy audits; final inspections; safe work practices, such as lead safe weatherization protocols; and other factors that are relevant to on-site work.

An important continued focus of WV WAP subrecipient monitoring for PY 2020 – 2021, will be the supplemental components to the Weatherization Program, including but not limited to the Utility Partnership programs, LIHEAP components including the Energy Crisis Intervention Program (ECIP), the Electrical Upgrade Component, and the Weatherization Related Home Repair Component. These projects provide additional funding for the WV WAP, enable additional work to be done on a large percentage of weatherized homes, and make possible the weatherization of some homes that may have had to be deferred because of necessary repairs that are outside the scope of the DOE WAP. WVDO will also monitor any other components that are developed and approved as additional appropriate LIHEAP measures. Monitoring of the supplemental components will be part of the standard monitoring process (unless determined necessary to do otherwise) focusing on the correct utilization, tracking, and accountability of the supplemental component funds. WVDO will take advantage of desk-top monitoring opportunities as appropriate for additional components of the WV WAP.

Upon the completion of each monitoring visit of any of the three (3) components, an Exit Conference is held between the members of the subrecipient (as selected by the subrecipient management) and the monitoring staff to discuss strengths, weaknesses, deficiencies, call-backs, and monitor recommendations. As per DOE WPN 16-4, within thirty (30) days after each visit, WVDO will prepare a written report for the subrecipient that describes the current monitoring assessment (identification any deficiencies, recommendations, commendations, and best practices) and any corrective actions as part of a QIP, if applicable. A draft of this report is provided during the Exit Conference and then finalized by WVDO staff following the visit. A subrecipient typically has thirty (30) days to respond with a QIP unless the nature and severity of findings deem a more expedient response. If the subrecipient does not respond within the required time limit, the subrecipient is notified and disciplinary or punitive actions may be taken if the subrecipient does not comply with the requirement to submit a QIP.

**Process of Corrective Action, Discipline and/or Removal of a Subrecipient from the WAP**

WVDO has a system in place to review each QIP provided by the subrecipients either approving of the plans made or requiring additional information or actions. Regardless of monitoring focus, WVDO follows up with each subrecipient to ensure that the corrective actions outlined in the plan have been implemented either through a subsequent monitoring visit and/or desk-top review, or requiring the submission of documentation confirming the corrections. WVDO will offer and provide training and technical assistance if requested and appropriate response to a QIP. If a subrecipient's response is to contest an identified deficiency, WVDO will either sustain or revise its initial deficiency

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and provide additional guidance or instructions.

WVDO increases visits (both the number of units reviewed and the frequency of monitoring visits) to the subrecipient until it can be assured deficiencies are resolved. If necessary, WVDO has implemented a system of monitoring every potential job prior to submission as a completion for a subrecipient if sustained compliance cannot be demonstrated. If significant deficiencies are discovered, such as health and safety violations, poor quality installation of materials, major measures missed, then the subrecipient must take appropriate corrective action (s) to resolve the outstanding issues in a timely manner. If health and safety issues are found that present an immediate danger to people in the home, the subrecipient must immediately resolve the issues.

If subrecipient noncompliance or repeated unresolved deficiencies (based on a minimum of two (2) monitoring visits at a subrecipient) will be reported to the DOE Project Officer. Sensitive or significant noncompliance deficiencies, such as waste, fraud, or abuse must be reported to DOE immediately by WVDO.

Once the deficiencies are corrected and procedures are put in place to prevent reoccurrence, WVDO will resume the original percentage sampling of that particular subrecipient's work in subsequent monitoring visits.

If repeated monitoring and technical assistance do not correct identified noncompliance issues or if a subrecipient continuously fails to respond to an identified deficiency, WVDO will begin the process of disciplinary action which will include the imposition of additional requirements. Subrecipients will be informed of the nature of additional requirements, the reason why additional requirements are being imposed, the actions needed to remove the additional requirement, and the time allowed for completing the actions, if applicable.

Depending on the type of noncompliance issues, actions and additional requirements may include but are not necessarily limited to:

- Withholding disbursement of grant funds until noncompliance issues are corrected
- Disallowing completions that do not meet program standards
- Placing the subrecipient on an "At Risk" status
- Suspending part or all of the program for the subrecipient
- Asking the subrecipient to voluntarily relinquish the program
- Removing part or all of the program from the subrecipient
- Requiring payments as reimbursement rather than advance payments
- Requiring all weatherized dwelling units to be inspected by a third party before being turned in for completions
- Requiring additional, more detailed reporting
- Establishing additional prior approvals

Once the noncompliance issue that caused WVDO to take disciplinary action and impose additional requirements is resolved, WVDO will promptly remove the additional requirements. The subrecipient will be notified of the removal in writing.

If a subrecipient wishes for WVDO to reconsider the imposition of additional requirements, the subrecipient must provide in writing within two (2) weeks of being informed of additional requirements the following:

- Detailed reason why WVDO should reconsider imposing additional requirements
- Evidence that the issue of noncompliance has been satisfactorily resolved
- A plan to prevent similar issues of noncompliance going forward

Within thirty (30) days of receiving the above information from a subrecipient, WVDO will either sustain or remove the additional conditions and disciplinary actions imposed.

### **WAP Grant Award Termination**

If WVDO determines that all remedies for noncompliance and training and technical assistance opportunities have been exhausted in an effort to correct an issue of noncompliance, or definitive waste, fraud, or abuse were uncovered during the course of monitoring, the subrecipient's WAP grant awards will be terminated. WVDO will provide the subrecipient with written notification of termination and cause of termination.

If a subrecipient wishes to contest a termination action, they must provide WVDO with information and documentation showing that the cause of termination had been remedied or conditions as understood by WVDO that caused the termination were not accurate within one (1) week of being informed of the termination action. WVDO will respond in thirty (30) days either sustaining or reversing the termination action.



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### Tracking & Analysis

The subrecipient monitoring process from notification to final approval and confirmation of corrective actions is tracked by WVDO to final resolution in a "Monitoring Log." WVDO also tracks the most significant deficiencies in a "Root Cause Analysis" spreadsheet to evaluate and analyze trends of the subrecipients' performance. In PY 2016 – 2017, WVDO added the tracking of Strengths, Weaknesses, Best Practices, and Other Needs for more efficient analysis from more information readily available and organized. This process continues to allow for the identification of training and technical assistance needs and is an evaluative tool used to keep both WVDO and the subrecipients on a path of continuous improvement.

### V.8.4 Training and Technical Assistance Approach and Activities

Training & Technical Assistance (T&TA) funding is used to pay salary, travel, and operational costs for WVDO staff to provide monitoring/T&TA to subrecipients. Subrecipient expenses for participation in T&TA activities (including special conference attendance) will be funded from DOE T&TA and/or other funds including LIHEAP. T&TA activities are intended to maintain or increase the efficiency, quality, and effectiveness of the WAP at all levels and are designed to maximize energy savings, minimize production costs, improve program management and field "quality of work," and/or reduce the potential for waste, fraud, abuse, and mismanagement.

WVDO assesses needs for Comprehensive and Specific trainings regularly as part a constant process as the PY progresses. This process and the related training plan are flexible and WVDO incorporates information from the process into the training plan as needed. WVDO assesses T&TA needs of its subrecipients through these avenues:

- WVDO monitoring efforts
- Internal trend analysis
- Training Needs Assessment Surveys
- Prompts in subrecipient grant applications
- Communication with national experts regarding new technologies and/or standards/practices
- Communications with DOE Project Officer
- Guidance as provided by the Department of Energy (DOE) including industry-wide initiatives and future program requirements (certifications, health and safety implementation, etc.)
- Monitoring visits from the DOE Project Officer, DOE contracted representatives, or the Office of Inspector General

#### Overview

The WV WAP supports subrecipients seeking appropriate trainings pursuant to achieving required certifications and to enhancing their credentials and skill in work practices associated with weatherization work. Trainings and certifications have and will continue to be provided by Interstate Renewable Energy Council (IREC) accredited and certified Weatherization Training Centers (WTCs) within close proximity to West Virginia. There are no IREC or WTCs within the State of West Virginia; in several proximal states, there are either IREC-accredited WTCs or IREC-certified individuals who are not attached to WTCs. The WV WAP is prohibited from encouraging subrecipients to choose one (1) vendor among equivalent potential vendors of the State of West Virginia. Therefore, the emphasis in helping subrecipients to plan trainings will be in providing timely notifications of training opportunities offered by a variety of relevant entities; asking subrecipients to choose the providers whom they deem will best meet their training needs; and then helping subrecipients to schedule trainings which meet them.

Comprehensive and Specific trainings and certifications will continue to be offered to the Weatherization Network in PY 2020 – 2021 for recertifications as well as for additional staff. Training priorities have been identified in concert with subrecipients via several mechanisms as bulleted above. In particular, the WV WAP is paying attention to subrecipient needs for HEP Energy Auditor (EA) and Quality Control Inspector (QCI) certification and recertifications, and CEUs as the program enters PY 2020 – 2021. CAZ and Duct Testing are some of the trainings planned for gaining CEUs toward QCI.

**Other major areas of focus this Program Year:** In addition to the effort at training, certifying and recertifying EAs and QCIs as described above, there are several other planned areas of focus for training and credentialing subrecipient staff. Four (4) other areas of first priority include: (1) Providing continued guidance on the ASHRAE 62.2-2016 ; (2) Keeping up Lead Renovator Certifications and Lead Renovator Refresher Certifications; (3) Providing guidance on the revised WV WAP Standard Work Specifications (WV WAP SWS) functioning as the West Virginia Weatherization Standards/Field Guide, changes and updates; and (4) Helping subrecipients to establish training and testing dates for HVAC Technician and Electrical licenses pursuant to W. Va. Code 21-16-1, *et seq.*, and W. Va. Legislative Rule 42-34-1, *et seq.*

Four (4) areas of second priority include: (1) Providing ongoing training and recertification of Energy Educators; (2) Providing training in the use of

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Weatherization Assistant 8.9 for effective NEAT and MHEA analyses; (3) Connecting subrecipients to HVAC Advanced trainings; and (4) Statewide trainings on the new DBA FACS Pro Application.

Ongoing training priorities which are regularly needed for the continuance of expert provision of weatherization services, but which at the time of writing are less urgent, fall into two (2) general categories – other Home Energy Professional (HEP) certifications and New Hire/Basic Weatherization trainings. (A) In the first category, in addition to the HEP EA and QCI designations already discussed, the other two HEP certifications conferring industry and DOE recognition of competencies for energy upgrade professionals are (1) HEP Retrofit Installer/Technician, and (2) HEP Crew Leader. Several subrecipients have attended Retrofit Installer/Technician and other subrecipients plan to do so in the upcoming PY 2020 – 2021. Fewer have attended Crew Leader; yet depending on funds availability, the WV WAP will continue to support efforts toward subrecipient staff achieving Crew Leader certification as part of the full suite of four HEP certifications that designate someone as a Home Energy Professional (HEP). (B) In the second general category of ongoing training priorities, trainings in basic building and weatherization techniques include a collection of New Hire Requirements (including online offerings, such as Retrofit Installer Technician and HVAC Fundamentals), various basic weatherization (including online offerings), and Builders Boot Camp.

**Descriptions:**

HEP QCI/HEP EA

As previously mentioned, WVDO will be offering additional HEP QCI training and certification opportunities as well as HEP EA training and certification as funding allows. WVDO understands that some subrecipients need more than one (1) certified QCI due to size, service territory, and jobs requiring completion, and/or crew make-up.

As of May 1, 2020, all program personnel (Pass-through entity and subrecipient) performing inspections on completed dwelling units were HEP QCI Certified. All eleven (11) subrecipient weatherization providers have at least one (1) HEP QCI Certified staff, and several had more than one (1).

WVDO continues to assist in the coordination and funding of the HEP EA certification given the and recertification provided in DOE WAP Memorandum 036 released May 16, 2018. WVDO will also fund opportunities during PY 2020 – 2021 for Pass-through entity and subrecipient staff to retain their current HEP certifications by obtaining Continuing Education Units (CEUs).

ASHRAE 62.2-2016

ASHRAE 62.2-2016 continues to be an issue found in PY 2019-2020 subrecipient monitoring. Other subrecipients have likewise identified it as a germane topic for updated training. Moreover, in the most recent monitoring visit by a U.S. DOE Field Monitor in PY 2016 – 2017 (November 2016), the Field Monitor determined multiple instances of misunderstandings by clients and subrecipient staff about proper equipment to meet the ASHRAE 62.2-2013 standard; its proper installation; and its proper use.

The WV WAP will seek appropriate resources for providing this training to subrecipients, as well as review monitoring reports to determine which subrecipients may need additional targeted assistance in implementing ASHRAE 62.2-2016 standards.

DOE has adopted ASHRAE 62.2-2016 as its ongoing standard, however, WVDO recognizes the standard has been updated to ASHRAE 62.2.-2019. If during the program year DOE mandates, the newer standard be implemented, training will be provided to WVDO and subrecipient staff.

Lead Renovator and Lead Renovator Refresher Certifications

In order to become a certified lead renovator, subrecipient staff must complete training from an EPA-accredited training provider. These trainings were developed to educate professionals in home and other fields about the lead safe work standards contained in U.S.C. 2681 et seq., and 40 CFR 745.80 et. seq., and the EPA 2008 Lead-Based Paint Renovation, Repair and Painting (RRP) Rule (amended in 2010 and 2011).

Recertification is required every three (3) years online and every five (5) years in person. Currently, the WV WAP requires that each subrecipient have at least one EPA Lead Renovator certified staff person. All eleven (11) subrecipients have certified lead renovators on staff. Several subrecipients have identified these trainings as priorities for PY 2020 – 2021.

State Weatherization Standards

The WV WAP Network will be utilizing the DOE approved WV WAP SWS during PY 2020 – 2021. Any additional variances identified will be sought utilizing the proper DOE approval process. The WV WAP will undertake a review and survey of priority work practices in the SWS to be addressed in trainings from which subrecipients could maximally benefit. Also, based on individual subrecipient requests, specific focal areas for WV WAP SWS training; technical assistance; or clarification will be provided as needed.

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WVDO will document the verification of receipt and usage of the WV WAP SWS by the subrecipient as required by DOE WPN 15-4, using the subrecipient WAP Grant Agreements.

Electrician License

WVDO will approve the purchase of relevant study materials and online training courses for state mandated electrical licenses. Apprentice, Journeyman, Master and specialty licenses are required to perform certain weatherization tasks. The requirements for each of these levels vary and can be reviewed at

<https://firemarshal.wv.gov/Divisions/Fire%20Services/Pages/Electrical-Licensing.aspx>.

HVAC Technician Certification Class 1:

During the 2015 West Virginia State Legislature, an addition to the existing state requirements for HVAC businesses and technicians was added (W. Va. Code 21-16-1, *et seq.*, and W. Va. Legislative Rule 42-34-1, *et seq.*). As of January 1, 2016, all individuals working on heating systems were required to have a HVAC Technician License from the West Virginia Commissioner of Labor. Individuals in West Virginia who engage in the business of installing, erecting, testing, repairing, servicing or altering heating, ventilating and air conditioning equipment or systems to heat, cool or ventilate residential structures, are required to have an HVAC Technician License when the project exceeds \$1,000.

With this new State requirement, the former administering agency, WVOEO, decided to re-certify the subrecipient HVAC Technicians, using the West Virginia Contractors Licensing Board regulations. Normally, individuals seeking to obtain an HVAC Technician Certification are required to sit for an HVAC exam. However, the West Virginia Contractors Licensing Board grandfathered (or opted out of the exams) those applicants who presented satisfactory evidence of having at least two thousand hours (2,000) of experience and/or training working on HVAC systems and at least six thousand hours (6,000) of experience and/or training in HVAC systems and related work which includes other sheet metal industry tasks. The opting out period expired on July 1, 2016.

Those individuals who do not have the required hours can register as an HVAC Technician in Training. Subrecipients must have a 1:1 ratio of Certified HVAC Technicians to Technicians in Training Class 2. Once a Technician in Training has the required hours, unless she/he is still within the opting out phase, the individual must pass the HVAC exam.

All subrecipients were contacted in September 2015 and had at least one (1) person who could be grandfathered in (or opted out). WVDO coordinated with subrecipients to apply for both HVAC Technician and Technician in Training Licensing with the West Virginia Commissioner of Labor. HVAC certifications are renewed every year through the West Virginia Commissioner of Labor. Since September 30, 2016, it is mandated that HVAC work cannot be performed by subrecipient staff who do not have the proper West Virginia HVAC Technician or Technician in Training certification.

Certification will continue throughout the PY 2020 – 2021 as new HVAC Technicians in Training Class 2 are hired, and current ones become eligible to apply for HVAC Technician Class 1. Unfortunately, there is a wait period for available slots for testing seats, which has become problematic for some subrecipients. The WV WAP will continue the conversation with necessary entities to try to reduce the wait time.

Client Education

Energy Education of clients is one of the most important weatherization processes to ensure the maximum effectiveness of installed weatherization measures. Each subrecipient has identified at least one (1) Energy Educator, several whose certifications have expired, however; various subrecipients have identified Client Education as a priority in PY 2020 – 2021. In 2015, the former administering agency, WVOEO began an effort to recertify all Energy Educators through online training provided by an IREC-accredited WTC. This effort is continuing. This course is designed to assist the student in acquiring adult education skills to establish an effective means of communication between the Energy Educator and the client. The online Client Education course prepares students to develop a strategy for effective client education from pre-approval to quality assurance. Videos and documents are presented to use with clients to ensure that they get the information they need during the client education process. After each topic is presented, a short self-quiz follows each section and feedback is given. A final test consisting of a single multiple choice-true/false exam is given at the end of the course. For certification, the student must pass this final exam. After passing the certification test, the Energy Educator will work with clients to effect change in poor energy conservation habits.

The Energy Educator utilizes a tabletop easel with energy saving and maintenance tips for weatherization measures. The process is intended to be interactive between the Energy Educator and client. A key element of the process is a "contract" called the Energy Savers Partnership Plan, where the client agrees to do certain actions to conserve energy in their home. WV WAP has also received materials and guidance from utilities partners to improve the client energy education process.

Energy Educator Certification will continue to be on an as needed per person basis. An Energy Educator must renew their certification every five (5)

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years.

**Healthy Homes Specialist**

It has long been known that there is a connection between health and housing. The DOE Weatherization Plus Health initiative is a national effort to enable the comprehensive, strategic coordination of resources for energy, health, and safety in low-income homes. One (1) subrecipient has continued the Healthy Homes program, and one (1) WVDO staff member has renewed the certification. Healthy Homes Specialists must renew their certification every two (2) years and therefore WVDO will monitor the one (1) subrecipient to ensure certifications are retained by staff, if necessary/requested during this Program Year.

**Approach**

In PY 2020 – 2021, WVDO continues the “as needed, per person” approach as subrecipients anticipate hiring new staff throughout the year; as current certifications and licenses expire at different times throughout the year; and as subrecipients demonstrate and express different specific deficiencies and needs for improvement.

WVDO will make available trainings to the Weatherization Network during the entire year. Subrecipients have requested more flexibility in scheduling training when needed in order to better accommodate production. Instead of a series of set classes, which sometimes takes crews away from production for longer periods that may burden an organization, subrecipients will have the ability to fit trainings into their respective schedules. WVDO will set time frames for completions of required certifications for subrecipients to continue operating the WV WAP and to ensure that subrecipients plan and meet expectations during the year. WVDO also tracks all required licenses needed by subrecipients to properly perform work within the WV WAP (West Virginia HVAC Electrician License, West Virginia Single Family Dwelling Electrician License, EPA Section 608 Refrigerant Transition Technician Certification, HVAC Contractor License, etc.) and WVDO will ensure that all subrecipients remain current with all WV WAP required licenses.

Attendance for all trainings is mandatory for the appropriate program personnel unless extenuating circumstances exist, and approval is received from WVDO.

WVDO will continue to use a previously implemented *Subrecipient Training Request and Reimbursement Policy*, which establishes uniform guidelines for internal WVDO documentation and tracking of training; technical assistance; workshops; certifications; and licenses within the WV WAP, as well as the funding or reimbursement process for said trainings, as applicable.

Trainings will be determined through direct discussions between the WV WAP staff and subrecipients, assessment, monitoring, internal analysis and requests from subrecipients. All requests for training from subrecipients will be submitted utilizing the WVDO website by submitting a “Subrecipient Training Request Form.”

Trainings will be presented in various venues and settings including traditional classroom settings, on-site/hands-on opportunities, and online/web-based sessions.

Subrecipients are required to submit a list designated by quarters of any anticipated WAP-related T&TA needed to meet standards as part of the 2020 – 2021 Grant Application process. This list will ensure at the beginning of the Program Year that an estimated needs list is captured for the subrecipient for proper planning throughout the year. WVDO will monitor each quarter for PY 2020 – 2021 to ensure trainings are scheduled and attended as submitted in the Grant Application.

WVDO reviews these planning/needs lists and incorporates them into a “Training Event Status Tracking Log” and a “Training Plans and Funds Snapshot,” for the purpose of forecasting subrecipient training needs and priorities for PY 2020 – 2021. Both are updated weekly and, in conjunction with the original planning lists, provide a sound basis for timely discussions with subrecipients about needs, adjustments, and scheduling relevant trainings. A “Training Tracking Chart” has been developed to track each subrecipient’s staff member in a spreadsheet format.

Expirations of certifications and licenses are primarily tracked during program monitoring of subrecipients and in subrecipient grant applications. Also, at any time, in its database management system shared with subrecipients, WV WAP staff can generate a table showing this information for any subrecipient or subrecipient staff member. This chart tracks expiration dates on certifications/licenses, and requests from subrecipients on trainings, certifications/licenses and other information needed to plan for upcoming trainings. This chart is updated on a regular basis, as requests for training, certifications/licenses become due, or findings are documented in monitoring reports, and is compared to the database management system that tracks trainings and certifications as entered by subrecipients.

Requested/planned training during the subrecipient application process must be completed as planned barring extenuating circumstances. The “Training Tracking Chart” is reviewed and WVDO and subrecipients work together to complete the requested trainings in a timely manner. In this way, certification renewals should not lapse, and funds are spent by the end of the Program Year.

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**Training Timeline for PY 2020 – 2021**

As has been the practice for several program years, WVDO will continue to pursue an “as needed, per person” approach as subrecipients anticipate hiring new staff throughout the year, and as current certifications and licenses expire at different times during the year.

WVDO will make available trainings to the weatherization network during the entire year, utilizing WTCs and other sources. These trainings/certification and renewals are:

- HEP BPI Quality Control Inspector
- HEP BPI Energy Auditor
- HEP BPI Retrofit Installer/Technician
- HEP BPI Crew Leader
- Initial Lead Renovator Certification
- Lead Renovator Refresher Recertification
- EPA section 608 Training
- ASHRAE 62.2-2016 New Rule
- NREL/BPI and WV WAP SWS
- HEP CEUs
- Healthy Homes Specialist CEUs/Recertification
- DBA FACS Pro App

Trainings are available throughout the PY, but there is still a need for benchmarks, assessment, and adjustments, to ensure that subrecipients are receiving the necessary training/certifications to operate a weatherization program. Records of trainings, certifications, and licenses are kept in the data management system and supplemented with the information from the *Training Event Status Tracking Log*. The WV WAP staff intend to make a concerted effort to engage in direct conversations with subrecipients to determine and adjust training needs throughout the Program Year.

During the First Quarter of the Program Year, a combination of funding will be utilized for T&TA. DOE funding will be used; however, LIHEAP funding will also be used for training costs, as approved by West Virginia DHHR, West Virginia’s LIHEAP Grantee. The combination funding will support the trainings listed above and these additional trainings:

**First Quarter – July 1 through September 30, 2020**

- HEP BPI Quality Control Inspector Recertification
- HEP BPI QCI CEUs (CAZ, Duct testing)
- HEP BPI Energy Auditor Certification/ Recertification
- HEP EA CEUs (i.e., Building Analyst)
- DBA FACS Pro App
- ASHRAE 62.2-2016
- Lead Renovator Certification
- Lead Renovator Refresher Recertification
- NREL/BPI and WV WAP SWS
- HVAC Technician Class 1
- HVAC Technician in Training Class 2
- WV WAP State Plan PY 2019 – 2020 Meeting
- Weatherization Assistant 8.9 software for NEAT/MHEA

**Second Quarter & Third Quarter – October 1 through December 31, 2020 & January 1 through March 31, 2021\***

- Energy Educator
- Continued training on DBA FACS Pro App
- HEP BPI Energy Auditor Certification/ Recertification
- New Hire Requirements
- Retrofit Installer/Technician
- West Virginia HVAC Electrician License
- West Virginia Single Family Dwelling Electrician License
- West Virginia Journeyman’s Electrician License
- West Virginia Apprentice Electrician License
- Heating Unit Inspection
- Respirator Fit testing

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- Healthy Homes Specialist CEUs/Recertification

\*An assessment of the success of Quarter 1 training, regarding scheduling and implementation efforts will determine the objectives for Quarters 2 & 3.

**Fourth Quarter – April 1 through June 30, 2021**

The Final Quarter activities will continue with trainings and certifications on an as-needed, per person/subrecipient basis.

**Credentials/Certifications/Licenses**

WVDO places great emphasis on maintaining workforce credentials for both WVDO and subrecipient staff. Credentials, certifications, licenses, and certificates are all tracked for WVDO and subrecipient staff in the database management system. Credentials, certifications, licenses, and certificates are reviewed and training, continuing education, re-testing, etc., is planned and performed as necessary to ensure WVDO and subrecipient staff maintain all necessary credentials.

WVDO has implemented an internal *Standard Operating Procedure-WV WAP Training Policy* to establish uniform procedures for documentation and tracking of certifications, licenses, training, technical assistance and workshops within the WV WAP, as well as the funding or reimbursement process for said trainings as applicable.

WVDO Weatherization Specialists must maintain proficiency on new methods and techniques pertinent to the WAP. WVDO Weatherization Specialist staff must maintain levels of knowledge aligned with the Weatherization industry as well as State and National Standards and are also furnished with all State and Federal regulations as they are updated and released. At this time, two (2) WVDO Weatherization Field Specialists are currently certified as HEP QCIs and BPI Certified with Building Analyst and Envelope Professional certifications as well. The third WVDO Weatherization Field Specialist on staff is expected to have the necessary credentials to take the EA and QCI certification examinations during the 2020 – 2021 Program Year.

The WV WAP understands the direction that the DOE WAP is moving with regards to the requiring of national certifications. The WV WAP participated in the NREL/BPI Pilot Program that was implemented in partnership with WV WAP and DOE. The WV WAP had workers tested on QCI Certifications as well as EA Certifications. As funding allows, the WV WAP will continue to pursue HEP Certifications for subrecipient workers as the incorporation of DOE WAP curricula, certifications, and standards have been incorporated into HEP Certifications. WVDO feels the partnership between DOE/WAP and NREL/BPI is a great step toward standardization and high-quality service delivery in the Weatherization and Energy Efficiency industries.

The following are the current defined WV WAP certifications:

1. HEP EA Certification
2. HEP QCI Certification
3. Energy (Client) Educator Certification
4. Environmental Protection Agency (EPA) Accredited Lead Renovator Certification (and Recertification as applicable)
5. HVAC Technician Certification

The following certifications are under consideration as requirements in the future for the respective weatherization staff positions in addition to the certifications listed above:

1. HEP Retrofit Installer Technician Certification
2. HEP Crew Leader Certification

In addition to the HEP-level certifications and other required certifications, the WV WAP will periodically coordinate licensing testing through the West Virginia Fire Marshal's Office, the West Virginia Contractors Licensing Board, as well as EPA certification testing venues for the following:

1. West Virginia HVAC Electrician License
2. West Virginia Single Family Dwelling Electrician License
3. West Virginia Journeyman's Electrician License
4. West Virginia Apprentice Electrician License
5. EPA Section 608 Refrigerant Transition Technician Certification
6. HVAC Technician License
7. HVAC Technician in Training License

**U.S. Department of Energy**  
**WEATHERIZATION ASSISTANCE PROGRAM (WAP)**  
**STATE PLAN/MASTER FILE WORKSHEET**

**(Grant Number: EE0007958, State: WV, Program Year: 2020)**

All weatherization programs must also have a West Virginia Residential Contractors License at the subrecipient level, obtained through the West Virginia Contractors Licensing Board.

Special projects are constantly being undertaken to ensure that the WV WAP keeps up with state-of-the-art energy conservation and management techniques. The following are additional trainings that will be offered throughout the year as needed, several having already been discussed earlier as priorities for PY 2020 – 2021, especially with regards to the implementation of the *WV WAP Health and Safety Plan*:

1. ASHRAE 62.2 -2016
2. Combustion Appliance Zone (CAZ) Training
3. Lead Safe Work Practices Training
4. OSHA Confined Spaces in Construction Standard Course
5. Healthy Homes
6. Weatherization Assistant Training
7. Duct Blaster
8. Infrared Camera Training
9. Database Management Training
10. Utility Program Training
11. Administrative/Programmatic/Financial Training
12. WV WAP Policy and Procedure Training

There are certain trainings that are mandatory for compliance with rules and regulations in performance of the WAP. Currently, each subrecipient must have a certified QCI inspect all completed units, either in-house or through working with another subrecipient. As DOE mandates, additional certifications, trainings will be made available to the subrecipients for compliance.

If a subrecipient does not have such due to losing an employee or another circumstance, then attending one (1) of those trainings would be mandatory or the functions must be contracted out to a subrecipient with certified staff. There is also a requirement that each subrecipient has a certified EPA Lead Renovator on staff as well as staff who have attended periodic mandatory trainings regarding new requirements with health and safety related measures (ASHRAE/CAZ, etc.) and have electrician's licenses to perform those functions. As noted earlier, after September 30, 2016, it is required that HVAC work not be performed by subrecipient staff who do not have the proper West Virginia HVAC Technician or Technician in Training certification.

Non-compliance with regards to any mandatory training without the written approval from WVDO due to extenuating circumstances could result in a subrecipient not able to perform certain functions with their staff until the requirements are met.

**Technical Assistance**

The WV WAP will continue to utilize the traditional approaches of on-site program, administrative, fiscal, and in-field technical assistance based on monitoring findings and/or needs of particular subrecipients. T&TA activities are intended to maintain or increase the efficiency, quality and effectiveness of the WAP at all levels. Activities will be designed to maximize energy savings, minimize production costs, improve program management and crew/contractor "quality of work," and/or reduce the potential for waste, fraud, abuse and mismanagement.

Technical assistance will continue at this time to be provided by WV WAP Specialists. The WV WAP Specialists also perform subrecipient monitoring, so their familiarity with each subrecipient's operation enables focused attention to specific technical assistance needs of particular subrecipients. The combination of monitoring report findings, discussions at staff meetings, peer exchanges, subrecipient feedback, Technical Development Council meetings, and research of state-of-the-art energy conservation techniques all help to determine the focus of the technical assistance.

**Percent of overall trainings**

Comprehensive Trainings:	80.0
Specific Trainings:	20.0

**Breakdown of T&TA training budget**

Percent of budget allocated to Auditor/QCI trainings:	46.0
Percent of budget allocated to Crew/Installer trainings:	33.0
Percent of budget allocated to Management/Financial trainings:	21.0

**U.S. Department of Energy**  
**WEATHERIZATION ASSISTANCE PROGRAM (WAP)**  
**STATE PLAN/MASTER FILE WORKSHEET**

(Grant Number: EE0007958, State: WV, Program Year: 2020)

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**V.9 Energy Crisis and Disaster Plan**

**Energy Crisis**

The WV WAP utilizes LIHEAP WAP funds to operate the Energy Crisis Intervention Program (ECIP). The intent of ECIP is to provide emergency heat during the winter heating season. The program addresses non-operable or severely malfunctioning and unsafe heating systems. Any household that is eligible for WAP is eligible for ECIP services. Any household that receives the emergency heating system repairs or replacements from ECIP must apply for regular WAP services. ECIP provides emergency assistance within 48 hours to ensure the household will have heat. Weatherization services will be provided by the end of the program year, unless conditions exist that deems the dwelling ineligible for weatherization services at that time. During the LIHEAP Weatherization Application and Award process, the subrecipients are provided updated ECIP guidance.

**Disaster Response Plan**

The WV WAP Disaster Response Plan is addressed in *Section V.1.2 Approach to Determining Building Eligibility (#7)* and is in accordance with DOE WPN 12-7 *Disaster Planning and Relief* and all applicable Federal regulations.





# West Virginia Weatherization Assistance Program

State of West Virginia  
Development Office

## **PART III - BUDGET** **PY 2020**



**BUDGET INFORMATION - Non-Construction Programs**

1. Program/Project Identification No. EE0007958		2. Program/Project Title Weatherization Assistance Program	
3. Name and Address West Virginia Development Office 1900 Kanawha Blvd., East Charleston, WV 253050000		4. Program/Project Start Date 07/01/2020	5. Completion Date 06/30/2021

**SECTION A - BUDGET SUMMARY**

Grant Program Function or Activity (a)	Federal Catalog No. (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. PY2020-21 DOE Annual Grant	81.042	\$ 0.00		\$ 3,947,952.00		\$ 3,947,952.00
2.						
3.						
4.						
5. TOTAL		\$ 0.00	\$ 0.00	\$ 3,947,952.00	\$ 0.00	\$ 3,947,952.00

**SECTION B - BUDGET CATEGORIES**

6. Object Class Categories	Grant Program, Function or Activity				Total (5)
	(1) GRANTEE ADMINISTRA TION	(2) SUBGRANTE E ADMINISTRA	(3) GRANTEE T&TA	(4) PROGRAM OPERATIONS	
a. Personnel	\$ 60,940.00	\$ 0.00	\$ 103,168.00	\$ 0.00	\$ 171,242.00
b. Fringe Benefits	\$ 24,376.00	\$ 0.00	\$ 41,267.00	\$ 0.00	\$ 68,496.00
c. Travel	\$ 6,000.00	\$ 0.00	\$ 30,865.00	\$ 0.00	\$ 36,865.00
d. Equipment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
e. Supplies	\$ 2,400.00	\$ 0.00	\$ 5,000.00	\$ 0.00	\$ 7,400.00
f. Contract	\$ 0.00	\$ 285,377.00	\$ 250,000.00	\$ 2,644,532.00	\$ 3,627,249.00
g. Construction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
h. Other Direct Costs	\$ 15,700.00	\$ 0.00	\$ 21,000.00	\$ 0.00	\$ 36,700.00
i. Total Direct Charges	\$ 109,416.00	\$ 285,377.00	\$ 451,300.00	\$ 2,644,532.00	\$ 3,947,952.00
j. Indirect Costs	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
k. Totals	\$ 109,416.00	\$ 285,377.00	\$ 451,300.00	\$ 2,644,532.00	\$ 3,947,952.00
7. Program Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

**BUDGET INFORMATION - Non-Construction Programs**

1. Program/Project Identification No. EE0007958		2. Program/Project Title Weatherization Assistance Program	
3. Name and Address West Virginia Development Office 1900 Kanawha Blvd., East Charleston, WV 253050000		4. Program/Project Start Date 07/01/2020	5. Completion Date 06/30/2021

SECTION A - BUDGET SUMMARY						
Grant Program Function or Activity (a)	Federal Catalog No. (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1.						
2.						
3.						
4.						
5. TOTAL		\$ 0.00	\$ 0.00	\$ 3,947,952.00	\$ 0.00	\$ 3,947,952.00

SECTION B - BUDGET CATEGORIES					
6. Object Class Categories	Grant Program, Function or Activity				Total (5)
	(1) HEALTH AND SAFETY	(2) LIABILITY INSURANCE	(3) FINANCIAL AUDITS	(4) LEVERAGING	
a. Personnel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,134.00	\$ 171,242.00
b. Fringe Benefits	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,853.00	\$ 68,496.00
c. Travel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 36,865.00
d. Equipment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
e. Supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,400.00
f. Contract	\$ 396,680.00	\$ 33,773.00	\$ 16,887.00	\$ 0.00	\$ 3,627,249.00
g. Construction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
h. Other Direct Costs	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 36,700.00
i. Total Direct Charges	\$ 396,680.00	\$ 33,773.00	\$ 16,887.00	\$ 9,987.00	\$ 3,947,952.00
j. Indirect Costs	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
k. Totals	\$ 396,680.00	\$ 33,773.00	\$ 16,887.00	\$ 9,987.00	\$ 3,947,952.00
7. Program Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

West Virginia Development Office (WVDO)  
Cost Allocation Plan  
May 2020

The West Virginia Development Office (WVDO) allocates all costs, including Administrative costs, as direct costs through the use of multiple codes in the wvOASIS financial system. Generally that allocation is made at the time of payment, particularly if the expenditure was made for a direct program purpose. Costs that are clearly Administrative, and/or combined program and administrative, will be allocated at the time of payment whenever possible. Direct weatherization program costs are generally split between the Weatherization Assistance Program (WAP) and Low-Income Home Energy Assistance Program (LIHEAP) based on the program funding available from each source.

#### Payroll

With the exception of funds passed through to subgrantees, payroll cost (salaries and benefits) are WVDO's greatest expenses. WVDO's payroll is handled by the Department of Commerce, of which WVDO is one division. Payroll costs are originally paid based on budgeted time, but are adjusted monthly to reflect actual, as worked, time for those staff who split work on multiple programs or whose time is shared between direct program and agency-wide tasks.

A majority of WVDO staff work on a single program and are paid directly from that program funding. Some employees routinely divide their time between multiple programs, including Weatherization, and may also handle some administrative tasks. WVDO also recognizes an Administrative Pool which includes the WV Community and Development section director, sustainability manager, compliance manager, chief financial officer, accountants, and administrative assistant.

All WVDO staff complete a monthly timesheet for the Department of Commerce, which records time worked, leave earned, and leave taken. The employees whose time is divided between multiple programs and/or direct and agency-wide tasks also complete a monthly time and effort report to record actual time worked on each program. This time and effort report is the basis for after-the-fact, "as worked," payroll adjustments.

The WAP does not have sufficient administrative funding to bear that full administrative cost, even shared with the LIHEAP program, so WVDO has chosen to use Community Service Block Grant (CSBG) administrative and General Revenue funds to support the WAP as needed.

#### Travel Costs

In most cases, travel has a direct programmatic purpose and is allocated at the time of payment. Some administrative staff travel/training is for the benefit of the entire agency and will be allocated to multiple funding sources based on the percentage of direct costs (# of direct program employees who attended training) charged to each program.

### Contracts

Contracted services are allocated to programs based on the benefit to the program. A primary annual contract is for the DBA FACS Pro database. The yearly maintenance is shared between Weatherization and CSBG. In 2019, the DBA FACS Pro Contract was subcontracted to the WV Community Action Partnership, Inc. (WVCAP). The WVCAP oversees all invoicing and payments and is paid on a reimbursement process. Program changes and upgrades are paid by the program requesting the change/upgrade. The Homelessness programs do not use DBA FACS Pro.

### Other Costs (Direct and Administrative)

All costs are analyzed to determine if they are direct, administrative or a combination of both. Direct program costs, and the identifiably direct share of common costs, are allocated to the appropriate program. Administrative costs directly related to programs are charged to the respective program. The administrative share of common costs are generally allocated based on the percentage of direct costs (# of direct program employees involved) charged to each program.

### Rent

Rental costs are allocated based both on office size and who is using the space. At the Charleston office, square footage has been determined for each individual office to calculate the direct programmatic cost based on who occupies what space. Common space cost is allocated by the percentage of direct and administrative square footage in the office. The cost of space used by administrative staff and their share of common space costs are allocated based on the percentage of direct program square footage.

### Telecommunications

Basic office telephone costs are allocated as described under Other Costs. Conference calls are almost always identifiable to a particular program and are allocated directly. Cell phones costs are identified with the person using the phone and are allocated as direct or administrative, with the administrative costs allocated as described above in Other Costs.

**WEST VIRGINIA  
WEATHERIZATION ASSISTANCE PROGRAM**

**PY 2020 DOE WV WAP STATE PLAN**

**ATTACHMENTS**

# **PY 2020 DOE WV WAP Health & Safety Plan**

## **1.0 – GENERAL INFORMATION**

The primary goal for the WV WAP is to implement cost-effective weatherization procedures to conserve energy and to assess and correct related health and safety hazards for the well-being of clients, their dwellings, and weatherization personnel.

With more advanced diagnostics and installation techniques utilized in the WV WAP, it is increasingly necessary to take steps to ensure that program measures do not cause or exacerbate health and safety problems for workers or clients.

Each home weatherized must be individually assessed to determine the existence of potential hazards to weatherization personnel or clients. When conditions within the home are such that the health and safety of the client, crew, or subcontractor will be jeopardized prior to providing assistance, weatherization must not proceed until such problems are remedied. In some cases, mitigation of problems may be beyond the scope of the Weatherization program. In these instances, the client must be notified in writing and referred to alternative resources for resolution of the problem.

In those instances where the existing conditions are perceived to pose a threat to the client, crew or contractor's health and safety, the WV WAP allows for deferral of weatherization work until the identified condition is made acceptable. The WV WAP Deferral Policy is described in *Section V.1.2 Approach to Determining Building Eligibility*.

## **2.0 – BUDGETING**

The WV WAP will budget Health and Safety in a separate category and thereby exclude such costs from the average unit cost calculations. This separate category will also allow these costs to be isolated from energy efficiency costs in program evaluation.

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## **3.0 – HEALTH AND SAFETY EXPENDITURE LIMITS**

For the 2020 – 2021 Program Year, the West Virginia WAP would request to utilize up to **15 percent (15%)** of our 2020 – 2021 Program Operation funds for Health and Safety Expenditures. WV WAP uses its data management system to implement a limit on Health and Safety costs charged to DOE on a per job basis. Any Health and Safety costs over 15 percent (15%) will be charged either to Low-Income Home Energy Assistance Program (LIHEAP) funding, as approved from the West Virginia Department of Health and Human Resources (DHHR), the LIHEAP Grantee, or to Utility Programs as specific utility program guidelines allow. For PY 2020-2021 the Average Job Cost per Unit is calculated at \$7,638. The total Health and Safety amount calculated for PY 2020-2021 is \$396,680, and the total number of Completed Units is estimated at 346. This would total to an average Health & Safety cost per unit of \$1,146 or 15% per unit.

Health and Safety costs are recorded in the data management system and tracked separately at the subrecipient level for accounting purposes, as well as in the Weatherization Assistant

auditing software and reported as a separate line item on the WV WAP “Monthly Progress Report.” A list of materials that are allowable charges to Health and Safety has been developed and distributed. (See *WV WAP Materials Chart Attachment*). Subrecipients cannot add additional materials to this list. In this way, WVDO can monitor the Health and Safety costs on each job. The Health and Safety costs reported on the WV WAP “Monthly Progress Report” are reviewed monthly and WVDO works with the subrecipients to bring them into or remain in compliance. WVDO also tracks the Health and Safety costs in the statistical analysis tool and other various spreadsheets as discussed in *Section V.6 Weatherization Analysis of Effectiveness*.

WVDO has worked with the utility companies and scopes of work have been adjusted so that the WV WAP can use certain utility funding to cover particular Health and Safety costs (specified in the Scopes of Work/Program Designs of the utility program), to lessen the burden on the DOE funds. At this time, not all utility partnerships allow for Health and Safety costs in their programs, but WVDO will continue to pursue this option in the future.

#### **4.0 – INCIDENTAL REPAIR MEASURES**

Incidental Repairs means those repairs necessary for the effective performance or preservation of weatherization materials. Such repairs include, but are not limited to, minor roof repair, framing or repairing windows and doors which could not otherwise be caulked or weather-stripped, and providing protective materials, such as paint, used to seal materials installed under this program. Incidental repairs must be justified in the client file with an explanation for their need and relationship to a specific energy conservation measure (ECM) and included in the Savings-to-Investment Ratio (SIR) of the group of ECMs. The WV WAP has developed a spreadsheet identifying allowable measures to be installed under Health and Safety and allowable measures to be installed as incidental repairs. (See *WV WAP Materials Chart Attachment*)

#### **5.0 – DEFERRAL/REFERRAL POLICY**

The WV WAP developed and implemented a WV WAP *Deferral Policy* on August 21, 2012, to assist in the decision to defer weatherization assistance on an eligible dwelling in attempt to standardize the procedure throughout West Virginia. As per the policy, a deferral does not mean that weatherization assistance will never be available, but that work must be postponed until the problems at the home can be resolved. Subrecipient crews and contractors are expected to pursue all reasonable options on behalf of the client, within program guidelines. After an on-site visit has been conducted, if conditions warrant and the subrecipient determines that the home meets one (1) or more of the following deferral conditions, a letter must be sent to the client outlining the conditions present at the dwelling and the justification for deferral. The reason for deferral must be selected and documented in the database management system and the database management system automatically generates the deferral letter with the proper justification to be submitted to the client.



Possible deferral conditions include but may not be limited to the following:

- a. Structurally unsound dwelling that is not suitable and adaptable to weatherization services, and the WAP does not have the resources to do necessary repairs;
- b. Electrical or plumbing hazards that cannot be resolved prior to or as part of weatherization services;
- c. The presence of raw sewage around or in any part of the dwelling;
- d. The presence of a dead animal, or animal feces, in an area where program staff must install weatherization measures;
- e. Excessive debris and clutter in and around the dwelling that limits access to the dwelling and areas within the dwelling:
  - Clutter Image Rating: Living Room - Dwelling deferred with a rating of 4 or Greater
  - Clutter Image Rating: Bedroom - Dwelling deferred with a rating of 4 or Greater
  - Clutter Image Rating: Kitchen - Dwelling deferred with a rating of 4 or Greater
- f. Pets unchained or running loose that would be distracting or unsafe to program staff;
- g. The client is uncooperative, abusive, or threatening to the crew, or there is an apparent threat of violence or abuse to any program worker, or any household member, during the weatherization process;
- h. The presence or use of any controlled substance in the dwelling during the weatherization process;
- i. Environmental hazards, such as serious moisture problem, known excessive radon, friable asbestos, excessive lead paint, or other environmental hazards that cannot be resolved prior to or as part of the weatherization services;
- j. Evidence of substantial infestation of rodents, insects, bats, or other harmful/objectionable animals that are difficult to control;
- k. Major remodeling is in progress, limiting the proper installation of weatherization measures;
- l. Substantial standing water in or around the crawl space or basement area limiting the proper completion of weatherization measures;
- m. Dwelling resident has a medical condition that prohibits the installation of insulation and/or other weatherization measures;
- n. No cost-effective or appropriate health and safety measures can be done to the house resulting in minimal energy savings;

- o. Customer in arrears with utility vendor, gas service has been shut off, or electric service has been shut off;
- p. Client refusal of primary energy conservation measure ( $SIR \geq 2$ );
- q. Client refusal of health and safety measure(s) necessary for client safety;
- r. Income verification needed;
- s. Updated utility information needed; and
- t. Other conditions not listed above that prohibit complete weatherization.

There are several steps detailed in the WV WAP *Deferral Policy* outlining the subrecipient and/or client's responsibilities after the aforementioned deferral letter is generated in order to possibly complete weatherization for a client that was originally deferred. These steps involve allowing the client to correct the identified issues or barriers to weatherization and providing the subrecipient with documentation that issues have been addressed. There is also a procedure in place in the event that issues are not addressed, or no response is received from the client. Once reasons for deferral are resolved, the application is re-activated within the data management system. Depending on the timing of the correction of deferral issues, eligibility criteria including income verification and prioritization status may need refreshed. The WV WAP Deferral Policy outlines the timing parameters in more detail. All applicable steps must be followed and all required documentation retained.

## **6.0 – HAZARD IDENTIFICATION AND NOTIFICATION FORM(s)**

Forms for Hazard Identification and notification can be found on the WVCAD website here;

[HTTP://WVCAD.ORG/SUSTAINABILITY/WEATHERIZATION-ASSISTANCE-PROGRAM](http://WVCAD.ORG/SUSTAINABILITY/WEATHERIZATION-ASSISTANCE-PROGRAM)

## **7.0 – HEALTH AND SAFETY CATEGORIES**

### **7.1 – AIR CONDITIONING AND HEATING SYSTEMS**

**Air Conditioning** - Research indicates that of all people who die of heat stroke, about 80 percent (80%) are age 50 or older. Deaths attributed to lung disease, diabetes and hypertension increase more than 50 percent (50%) during heat waves. Heat stroke occurs 12 to 13 times more frequently in people age 65 and older than in younger persons. It is also an accepted medical fact that infants and children up to 4 years of age are very sensitive to the effects of high temperatures and rely on others to regulate their environment.

Considering preventable deaths may illuminate the need for allowing air conditioning measures. While there are no statistics devoted specifically to that category in West Virginia, the next two (2) paragraphs are devoted to understanding the health risks in our state that relate to the statements above.

According to the Centers for Disease Control and Prevention (CDC) National Center for Health Statistics, in 2015 there were 1,628 deaths in West Virginia due to Chronic Lower Respiratory Disease. 1,079 West Virginians died from stroke, and 784 people in West Virginia died from diabetes. The CDC reports that in 2014, 12.0 percent (12.0%) of adult West Virginians were diagnosed with non-pregnancy related diabetes.

While hypertension is the most prevalent cause of stroke and kidney failure, hypertension must be recognized as part of a bigger disease conglomerate almost always accompanied by obesity, diabetes, kidney disease or many other co-existing problems involving lifestyle and/or genetics. The West Virginia Department of Health & Human Resources Division of Health Promotion and Chronic Disease 2013 report shows over 40 percent (40%) of West Virginia adults have been told by a health care professional that they have hypertension which was ranked second highest nationally at that time. The same report goes on to state that more than 40 percent (40%) who had their cholesterol checked were told they had high cholesterol. This is of 78.7% that had the cholesterol checked in the past five years (50.76%), which puts them at greater risk for developing heart disease and stroke.

Air conditioning is the number one (1) protective factor against heat-related illness and death effecting people with health issues such as those stated above. **Therefore, air conditioning system replacement, repair or installation is allowed to be categorized as Health and Safety in homes with occupants under 4 years old, over 65 years old and/or where there are “at-risk” occupants.** Air conditioning system replacement, repair or installation must be attempted through cost justification as an ECM first before using Health and Safety funding. **DOE, DHHR LIHEAP WAP, DHHR LIHEAP Emergency Repair and Replacement, and Utility funding can be used for air conditioning system replacement, repair, or installation.** Where this measure can be justified by the approved NEAT/MHEA audit, replacement, repair or installation is not to be included in Health and Safety. New replacement units must be ENERGY STAR rated and have an efficiency rating of at least:

- Central AC or Heat Pump Cooling Efficiency = 13 SEER
- Heat Pump Heating Efficiency = 7.7 HSPF
- Window and wall mount air conditioners = 10 EER

**Heating Systems** - Heating system repair, replacement, or installation is allowed of red-tagged, inoperable, or nonexistent heating systems where climate conditions warrant. **DOE, DHHR LIHEAP WAP, DHHR Repair and Replacement, and Utility funds can be used.** Repair and replacement of inoperable or unsafe combustion appliances is allowed, including the installation of direct vent-sealed combustion appliances. Direct vent-sealed combustion appliances may be installed to resolve Combustion Appliance Zone (CAZ) problems. Repair and cleaning must be considered before replacement. Correction of venting is allowed when testing indicates a problem.

## **7.2 - ASBESTOS – ALL – NOT AN ALLOWABLE CHARGE UNDER DOE, DHHR LIHEAP, OR UTILITIES FUNDING (SEE EACH SECTION BELOW FOR DETAILS)**

### **7.2A – ASBESTOS - IN SIDING, WALLS, CEILINGS, ETC.**

Removal of siding is allowed when performing energy conservation measures. All precautions must be taken to not damage siding. Asbestos siding should never be cut or drilled. It is recommended where possible to insulate through home interior. The client will be informed that suspected asbestos siding is present and what precautions will be taken.

### **7.2B – ASBESTOS - IN VERMICULITE**

When vermiculite insulation is found in an attic, unless testing proves otherwise, take precautionary measures as if the vermiculite contains asbestos. Encapsulation by an appropriately trained asbestos control professional is allowed. Removal is not permitted. Blower door testing should be done with pressurization rather than depressurization.

Assess whether vermiculite is present. Asbestos Hazard Emergency Response Act of 1986 (AHERA) certified prescriptive sampling is allowed by a certified tester.

Clients should be instructed not to disturb suspected asbestos containing material.

### **7.2C – ASBESTOS - ON PIPES, FURNACES, OTHER SMALL COVERED SURFACES**

Subrecipients will assume asbestos is present in covering materials. Encapsulation is allowed by an AHERA asbestos control professional and should be conducted prior to blower door testing. Removal may be allowed by an AHERA asbestos control professional on a case-by-case basis. AHERA testing is allowed by a certified tester. Clients should be instructed not to disturb suspected asbestos containing material.

### **7.2D – BLOWER DOOR TESTING IN DWELLINGS WITH SUSPECTED ASBESTOS CONTAINING MATERIALS (ACM)**

Where the presence of asbestos or other potentially hazardous material is known or suspected, all **relevant state and federal (EPA) guidelines must be followed to ensure worker and occupant safety.** Blower door depressurization tests may not be performed in homes ***where there is a risk of asbestos becoming airborne and being drawn into the dwelling.*** Respirators with filter cartridges must be worn when working in areas where exposure to airborne particulates is a risk.

Although Building Performance Institute standards (BPI Technical Standards for the Building Analyst Professional v1/4/12mda.) do not specifically prohibit pressurization, the emphasis is on the risk of asbestos becoming airborne. Blower door activities in the presence of damaged ACM (friable asbestos) pose a risk of causing the fibers to become airborne. Proper precautions should be taken to avoid risk of causing asbestos particles to become airborne, this is it recommended that no blower door testing take place where friable asbestos is present.

Once the ACM is properly repaired, sealed or removed by a properly licensed and qualified professional, then blower door testing may proceed.

### **7.5 – BIOLOGICALS AND UNSANITARY CONDITIONS – NOT AN ALLOWABLE EXPENSE (EXCEPTIONS BOLDDED BELOW)**

The detection and remediation of mold, odors, viruses, bacteria, unsanitary conditions, and rotting wood is often beyond the scope of the Weatherization Assistance Program and may be a reason for deferral. **Since workers often encounter these conditions, they try to remedy the situation if possible and take precaution to not exacerbate any potential problem. Factors such as cleaning agents, paints and turpentine, gasoline, sewage, animal waste, and excessive dust can sometimes be addressed to allow weatherization work to occur. Auditors will inform the client of observed conditions.**

### **7.6 – BUILDING STRUCTURE AND ROOFING**

WV WAP crews often encounter homes in poor structural condition. In some cases, WAP services must be deferred until the dwelling is made safe and able to weatherize. When possible, subrecipients can coordinate their efforts with other programs to enable and enhance services. Homes with conditions that require more than incidental repair should be deferred unless repairs can be made with non-DOE funds. **The WV DHHR LIHEAP WAP Supplement Component “Home Repairs” allows for minor roof repairs.**

The auditor will perform a visual inspection to ensure that access to areas necessary for weatherization are safe for entry and performance of assessment,

work, and inspection. The client will be notified of structurally compromised areas.

#### **7.7 – CODE COMPLIANCE**

The correction of pre-existing code compliance issues **is not an allowable cost other than where weatherization measures are being conducted.**

As per DOE WPN 17-07:

“Correction of pre-existing code compliance issues is not an allowable cost other than where weatherization measures are being conducted. State and local (or jurisdiction having authority) codes must be followed while installing weatherization measures. Condemned properties and properties where “red tagged” Health and Safety conditions exist that cannot be corrected under this guidance should be deferred.” Testing required: “Visual inspection. Local code enforcement inspections”, the subrecipient personnel should also “Inform client of observed code compliance issues” according to the guidance.

#### **7.8 – COMBUSTION GASES – ALLOWABLE COSTS UNDER DOE AND DHHR LIHEAP WAP UNDER CIRCUMSTANCES LISTED BELOW**

Proper venting to the outside for combustion appliances, including gas dryers is required. Correction of venting is allowed when testing indicates a problem.

Subrecipients will be required to conduct combustion safety testing when combustion appliances are present. The subrecipient must also upload pre and post draft/combustion tapes to the client file in DBA FACS Pro.

Subrecipients will conduct inspection and testing of Combustion Appliance Zones (CAZ) and confirm adequate clearances and test naturally drafting appliances for draft and spillage under worst case conditions before and after air tightening and inspect gas cooking appliances for safe operability.

Subrecipients will provide the client with combustion Safety and Hazards information, including the importance of using exhaust ventilation when cooking and the importance of keeping burners clean to limit the production of Carbon Monoxide (CO).

- **Appliances and Water Heaters** - Poorly functioning water heaters that may pose a health concern may be replaced on a case-by-case basis. Installation of one (1) water heater per dwelling is allowed. Repair, replacement and installation of moisture control appliances, such as dehumidifiers, condensate pumps and sump pumps are allowable on a case-by-case basis. Documentation must be maintained to justify replacement of water heaters

and moisture control appliances. Replacement and installation of other appliances for health and safety reasons is not allowed. Repair and cleaning for other appliances is allowed. These measures are allowable under DOE, DHHR LIHEAP WAP, and Utilities.

## **7.9 – ELECTRICAL**

**Electrical - Other than Knob-and Tube Wiring** - Minor electrical repairs are allowed where health and safety of the occupant is at risk. Upgrades and repairs are allowed when necessary to perform specific weatherization measures.

Auditors will perform a visual inspection. Voltage drop and voltage detection testing are allowed.

**WV DHHR LIHEAP WAP Supplement Component “Electrical Upgrades” and APCo DSM Leveraging funds can be used with set amounts determined by WVDO/WV DHHR and American Electric Power (AEP) DBA Appalachian Power Company and Wheeling Power Company.**

**Electrical – Knob-and Tube Wiring** - Minor upgrades and repairs necessary for weatherization measures and where the health or safety of the occupant is at risk are allowed.

Where live knob-and-tube wiring exists, the following conditions must be met in order to install attic insulation:

- Wiring insulation must be intact and complete with no exposed areas and connections.
- S-type fuses that match the size of the wiring must be installed if they do not already exist. Any modification of the electrical panel must have prior written permission from the client. The subrecipient may wish to contract with a licensed electrician where questionable safety conditions exist.
- When installing cellulose or fiberglass, there must be a minimum of 1” clearance from the wiring. Precaution must be taken to prevent the possible drifting of the product, which could result in contact with the wiring.

The presence of knob-and-tube wiring, overloaded circuits, live bare wires, asbestos siding, or untreatable moisture in the wall cavities will be allowable reasons for not insulating exterior walls. If the problems can be corrected within reasonable means, the walls may be insulated.

**WV DHHR LIHEAP WAP Supplement Component “Electrical Upgrades” and APCo DSM Leveraging funds can be used with set amounts determined by WVDO/WV DHHR and American Electric Power (AEP) DBA Appalachian Power Company and Wheeling Power Company.**

#### **7.10 – FORMALDEHYDE, VOLATILE ORGANIC COMPOUNDS (VOCs), FLAMMABLE LIQUIDS, AND OTHER AIR POLLUTANTS**

Crew awareness of potential problems with formaldehyde and volatile organic compounds is important when addressing air sealing. Crews are instructed to remove any VOCs when possible and to give client education regarding the potential dangers. If removal cannot be performed or is not allowed by the client, the unit must be deferred. **DOE and DHHR LIHEAP WAP funds can be used only to the extent listed above.**

#### **7.11 – FUEL LEAKS - ALLOWABLE COSTS UNDER DOE AND DHHR LIHEAP WAP UNDER CIRCUMSTANCES LISTED BELOW**

Auditors will inspect and test for gas or oil leakage at connections of natural gas, propane piping, or oil systems. If leaks are found, immediate action will be taken to notify occupant to help ensure leaks are repaired. If the Auditor determines an immediate need for repair, he will notify the client and the proper personnel in order to remedy the leaks. Leaks will be documented and become a part of the Audit report. The report will specify repair for leaks and replacement for hazardous or damaged gas or oil connectors and pipes. Severe natural gas and LP gas leaks, procedures defined in NFPA National Fuel Gas Code Appendix E. Oil leaks will be repaired by qualified personnel.

NFPA National Fuel Gas Code Appendix E Emergency Procedures:

Where an investigation discloses a concentration of gas inside of a building, it is suggested the following immediate actions should be taken:

1. Clear the room, building or area of all occupants. Do not reenter the area until it has been determined to be safe.
2. Use every practical means to eliminate sources of ignition. This includes, but is not limited to: matches, lighters, operating electrical switches or devices, opening furnace or other appliance doors and operating telephones.
3. If possible, cut off all electric circuits at a remote source to eliminate operation of automatic switches in the danger area. Safety flashlights designed for use in hazardous atmospheres are recommended for use in such emergencies.
4. Notify all personnel in the area and the gas supplier from a remote telephone away from the leak.
5. Ventilate the affected portion of the building by opening windows and doors.
6. Shut off the supply of gas to the areas involved.



7. Investigate other buildings in the immediate area to determine if there is escaping gas.

#### **7.12 – GAS OVENS / STOVETOPS / RANGES**

Subrecipients or contractors will follow the BPI Technical Standards (ANSI/BPI - 1200-S-2017 (7.10)) when addressing gas/propane ovens.

Range tops and ovens produce moisture and oxides of nitrogen. Excess moisture is not good for the durability of the home (possibly contributing to mold problems) and NOX is not healthy. These combustion appliances are capable of producing CO, which is a health hazard. In all cases a carbon monoxide detector is recommended and homeowners should use exhaust ventilation when using these appliances. New appliances may require an extended warm up period to reach steady state.

1. Remove any items/foil in or on oven.
2. Make sure self-cleaning features are not activated, set oven to highest setting.
3. Test oven for CO in the flue, before dilution air.
4. After 5 minutes of operation, check for steady state:
  - **Level I Action - 100 ppm to 300 ppm** as measured you must install a carbon monoxide detector and recommendation for service must be made to the consumer.
  - **Level II Action - Greater than 300 ppm** as measured - the unit must be serviced prior to work. If greater than 300 ppm after servicing, exhaust ventilation must be provided with a capacity of 25 CFM continuous or 100 CFM intermittent.

**\*Continually monitor ambient CO levels during test.**

Since all gas cooktops generate CO and it is difficult to simulate an actual operating condition for these appliances during the course of a typical house inspection, specific action levels for these burners are not specified by BPI. However, technicians must specify appropriate measures to mitigate potentially dangerous CO production of these units. ASHRAE exposure limits for CO shall be referenced when making recommendations for CO control in these areas. The recommended ASHRAE limit for 24-hour exposure of 9 ppm shall be applied to building occupants. In most cases, it will not be possible to effectively test for this condition, however the following measures shall be recommended whenever gas cooktops exist in the home:

- If burners do not ignite properly or do not burn cleanly, a clean and tune of the appliance shall be recommended.

- If the appliance is located in a confined space and mechanical ventilation is not readily available, mechanical ventilation shall be recommended.

Ventilation provided for unvented gas ovens must provide a minimum capacity of 25 cfm continuous airflow or 100 cfm intermittent. **These measures are allowable under Utilities funding.**

#### **7.13 – HAZARDOUS MATERIALS DISPOSAL**

**[LEAD, REFRIGERANT, ASBESTOS, MERCURY (INCLUDING CFLs/FLUORESCENTS), ETC.]**

*Subrecipients or contractors will establish a program of regulation for the disposal of hazardous materials and waste in accordance with local, state, (Hazardous Waste Management Act - Chapter 22 Article 18.) and federal standards (CFR title 40 CFR 260-273).*

#### **7.14 – INJURY PREVENTION OF OCCUPANTS AND WEATHERIZATION WORKERS**

Minor repairs may be done when weatherizing a home in order to prevent injury to weatherization workers and to occupants. These repairs may only be done to the extent of ensuring safety. **Allowable under DOE, DHHR LIHEAP WAP, and Utilities funding.**

#### **7.15 – LEAD BASED PAINT – ALLOWABLE UNDER DOE AND DHHR LIHEAP WAP FUNDING TO THE EXTENT LISTED BELOW**

Subrecipients or contractors will follow EPA's Lead; Renovation, Repair and Painting Program (RRP) which includes becoming a certified lead renovation firm. In addition to RRP, weatherization requires all weatherization crews working in pre-1978 housing to be trained in Lead Safe Weatherization (LSW). Deferral is required when the extent and condition of lead-based paint in the house would potentially create further Health and Safety hazards. Testing is allowed. Job site setup and cleaning verification is required by a Certified Renovator.

Each subrecipient or contractor must give notification to the occupants of homes to be weatherized regarding the potential hazards of lead paint and lead paint dust if the home was built prior to 1978. The EPA's publication "Renovate Right: Important Lead Hazard Information for Families, Child Care Providers and Schools" must be given to an adult occupant of the affected home prior to beginning weatherization. For occupied homes, the weatherization staff, crew, or contractor must have an adult tenant or homeowner sign an acknowledgement after receiving the pamphlet. As an alternative to delivery in person, the subrecipient or contractor may mail the lead hazard information pamphlet to the owner and/or tenant. The pamphlet must be mailed at least seven (7) days before renovation. Mailing must be documented by a certificate of mailing from the post office.

WVDO developed and implemented a *Lead Safe Work Policy* on July 27, 2012, including standardized forms and processes to supplement information available from DOE and the EPA (This policy was amended August 16, 2013). The policy provides additional information and guidance on LSW, proper practices, and documentation requirements.

LSW includes weatherization worker protection, general LSW practice standards, and lead dust containment standards.

1. Level 1 Containment:

- a. Level 1 containment is required in pre-1978 homes when less than 6'2" of interior painted surface per room or 20'2" of exterior painted surface will be disturbed.
- b. Level 1 containment consists of methods that prevent dust generation and contains all debris generated during the work process. The containment establishes the work area which must be kept secure.
- c. Measures that may fall within this guideline include:
  - i. Installing or replacing a thermostat
  - ii. Drilling and patching test holes
  - iii. Replacing HEPA filters and cleaning HEPA vacuums
  - iv. Changing furnace filter(s)
  - v. Removing caulk or window putty (interior)
  - vi. Removing caulk or window putty (exterior)
  - vii. Removing weather-stripping

2. Level 2 Containment:

- a. Level 2 containment is required when weatherization activities will disturb more than 6'2" of interior surface per room or 20'2" of exterior surfaces in homes built prior to 1978. Level 2 containment consists of methods that define a work area that will not allow any dust or debris from the work area to spread. Level 2 containment requires the covering of all horizontal surfaces, constructing barrier walls, sealing doorways, covering HVAC registers with approved materials, and closing windows to prevent the spread of dust and debris.
- b. Measures requiring Level 2 containment may include:
  - i. Drilling holes in interior walls
  - ii. Drilling holes in exterior walls, removing painted siding
  - iii. Cutting attic access into ceiling or knee walls
  - iv. Plane a door in place
  - v. Replacing door jambs and thresholds

- vi. Replacing windows or doors
  - vii. Furnace replacements
- c. Additionally, Level 2 containment must ALWAYS be used where any of the following is conducted (even if the activities will disturb less than the hazard levels within the Level 1 category):
- i. Window replacement
  - ii. Demolition of painted surface areas
  - iii. Using any of the following: Open-flame burning or torching; machines to remove paint through high-speed operation without HEPA exhaust control; or operating a heat gun at temperatures at or above 1,100 degrees Fahrenheit.
- Note:** The use of a drill, reciprocating saw, or other power tool is considered a “machine” for removing paint. Examples include: Cutting a hatch inside the dwelling or interior drilling of holes for the installation of insulation require Level 2 containment.
3. There must be adequate documentation in the client file to demonstrate that LSW measures were performed when necessary. Documentation should include photos of the site and containment set up, as well as a listing of materials used and measures taken. Quality Control Inspector must also certify that LSW procedures were used and properly implemented.
4. WV WAP will adhere to EPA lead safe rules as written in the *Lead; Renovation, Repair, and Painting Program Final Rule* (LRRPP Final Rule), as directed by DOE.
5. Weatherization of HUD program housing stock, including HUD Section 8, is infrequent in West Virginia. These units will only be weatherized if the owner provides a “Certificate of Lead-Based Paint Compliance” (copy must be in client file) that documents abatement or control of any lead paint hazard has been addressed and will agree that the local subrecipient will not be liable for any lead hazards, provided the safe work practices generally outlined above are employed.
6. In cases where the subrecipient cannot safely weatherize a home due to lead paint hazards, the subrecipient may defer the work. Such deferral will be considered by WVDO on a case-by-case basis. Subrecipients may not weatherize dwellings where there are cases of documented or suspected lead poisoning. Additionally, subrecipients will not weatherize homes where there is an extraordinary lead paint hazard with no means to abate the hazard, including insufficient funds or insufficient training to properly address the hazard.

**7.16 – MOLD AND MOISTURE – NOT AN ALLOWABLE EXPENSE UNDER DOE, DHHR LIHEAP WAP, OR UTILITIES FUNDING**

The Weatherization Assistance Program is not a mold remediation program. The use of DOE funds for the removal of mold and other related biological substances is not an allowable weatherization expense. Mold testing is not an allowable cost. If necessary, Weatherization Assistance Program services may need to be deferred until the existing mold problem can be corrected or referred to another program for funding of remedial action.

All homes will be inspected for previous and existing moisture problems using the WV WAP “Mold and Moisture Assessment Findings Form” to document existing mold and moisture related problems in homes.

Moisture, mold, and mildew can seriously affect the health and safety of the client and crew. Steps must be taken to alleviate moisture problems. The WV WAP will ensure that regular weatherization work is performed in a manner that does not contribute to the increase of any mold problems, and when the work is performed properly, can alleviate many mold conditions.

- **Drainage** - Auditors will conduct a visual inspection. Major drainage issues are beyond the scope of the Weatherization Assistance Program. Homes with conditions that may create a serious health concern that require more than simple repair should be deferred.

**7.17 – PESTS – NOT AN ALLOWABLE EXPENSE UNDER DOE, DHHR LIHEAP WAP, OR UTILITIES FUNDING**

- Pest removal is cause for deferral unless other funds are available, or the cost is considered when running NEAT or MHEA. Screening of windows and points of access is allowed to prevent pest intrusion.
- Auditors will assess the presence and degree of infestation and risk to workers.
- Auditors will inform clients of the observed condition and associated risks.

**7.18 – RADON – SEE BOLDDED BELOW**

- In zones 1 & 2 according to the EPA’s *Map of Radon Zones*, each dwelling must receive a copy of the EPA’s *A Citizen’s Guide to Radon* and be informed of the related risks. Additionally, each client must sign the Radon Informed Consent form prior to receiving weatherization services. This form must be retained in the customer’s file.
- Whenever conditions permit, exposed dirt must be covered with a vapor permeable ground cover.

- In dwellings where radon may be present, precautions should be taken to reduce the likeliness of making radon concentrations higher. Precautions may include general weatherization procedures, e.g., sealing foundation penetrations, covering open sump pits, isolating the basement from the conditioned space, and ensuring crawl space venting is in place or installed, etc.
- **Radon mitigation is not an allowable Health & Safety cost**
- Radon abatement is not an allowable activity with DOE funds; major radon problems are deferred and referred to the appropriate local environmental agency.

**7.19 – SAFETY DEVICES: SMOKE AND CARBON MONOXIDE ALARMS, FIRE EXTINGUISHERS – ALLOWABLE EXPENSE UNDER DOE, DHHR LIHEAP WAP, AND UTILITIES FUNDING TO THE EXTENT LISTED BELOW**

If smoke alarms are inoperable or non-existent, at least one (1) alarm must be installed in each weatherized dwelling on each floor. Follow the manufacturer's recommendations for locating and installing the alarm(s). If existing hard-wired smoke alarms are inoperable or broken, they must be replaced with comparable units. Replacement of operative smoke alarms is not an allowable expense. Typically, alarms are installed where the clients spend the most time, such as near bedrooms.

An approved CO alarm will be installed in all homes where functional CO detector/warning equipment does not already exist. CO detectors will comply with UL 2075. Single-station CO alarms will comply with UL 2034 and will be installed in accordance with local code and the manufacturer's installation instructions. If an entire multi-family building is to receive weatherization services, a CO alarm should be installed in each unit of the complex.

Providing fire extinguishers is allowable only when solid fuel is present. Subrecipient will provide the client with verbal and written information on use of smoke/CO detectors and fire extinguishers where allowed.

**7.20 – OCCUPANT HEALTH AND SAFETY CONCERNS AND CONDITIONS**

WV WAP subrecipients are required to take all reasonable precautions against performing work on dwellings that will subject clients to health and safety risks. Before beginning work on the dwelling, the subrecipient must take into consideration the health concerns of each occupant, the condition of the dwelling, and the possible effect of work to be performed on any particular health or medical condition of the occupants. When a person's health is fragile and/or the work activities would constitute a health or safety hazard, the occupants at risk will be required to leave the home during these work activities.

When a person's health may be at risk and/or the work activities could constitute a health or safety hazard, the occupant at risk will be required to take appropriate action as previously identified, based on severity of risk. Temporary relocation of at-risk occupants may be allowed on a case by case basis. Failure or the inability to take appropriate actions must result in deferral. **DOE and DHHR LIHEAP WAP funds can be used only to the extent detailed above.**

#### **Procedure for Identifying Occupant Health Concerns**

- When a person's health may be at risk and/or the work activities could constitute a Health and Safety hazard, the occupant at risk will be required to take appropriate action based on the severity of the risk.
- The at-risk occupant should reveal they have known or suspected health concerns during the initial application for weatherization services.
- The at-risk occupant should be provided with known risks of the weatherization process.
- Subrecipient contact information should be provided to the occupant so that the occupant can easily provide information about health issues or concerns.
- Failure or the inability to take appropriate actions must result in deferral of the weatherization work.

#### **Documentation for identifying occupant health concerns will include:**

- Client's name and address;
- Dates of the audit/assessment and when the client was informed of a potential; health and safety issue;
- Clear description of the problem;
- Statement indicating if, or when weatherization could continue; and
- Client(s) signature(s) indicating that they understand and have been informed of their rights and options.

### **7.21 – VENTILATION AND INDOOR AIR QUALITY – ALLOWABLE UNDER DOE, DHHR LIHEAP, AND UTILITIES FUNDING TO THE EXTENT LISTED BELOW**

A complete review of the current version of ASHRAE minimum ventilation standards was completed including effective methods for full compliance to ASHRAE 62.2-2016. Training will occur throughout the Program Year.

Weatherization trained personnel will calculate the ventilation requirements for each home utilizing the current ASHRAE spreadsheet or Residential Energy Dynamics (RED) online tool to ensure adequate indoor air quality. Continuous and/or intermittent ventilation fans will be installed based upon spreadsheet calculations. The ASHRAE 62.2-2016 standard was released in 2016 and implemented by the WV WAP for Program Year 2017 – 2018. WVDO weatherization specialist field/technical monitors will monitor to this standard for PY 2020 – 2021.

For homes that require added ventilation, subrecipients must implement a ventilation strategy that meets the requirements of the current ASHRAE standards. Subrecipients are required to evaluate any pre-existing mold and moisture conditions, potential spot ventilation needs and pre and post fan flow rates. If whole-house ventilation requirements are **less than or equal to 15 CFM**, then additional ventilation is not required. If the Energy Auditor's pre-site evaluation determines that due to existing conditions the threshold ventilation is warranted, it will be allowed.

If the whole-house minimum ventilation requirement is **greater than 15 CFM**, a system supplying the design ventilation airflow must be installed. The subrecipient Quality Control Inspector will verify that fan flow rates have been met based on design requirements.

Implementing ASHRAE 62.2 will not be required where acceptable indoor air quality already exists. Existing ventilation systems will not be updated if found to be adequate and in good operating condition.

Subrecipients will provide clients with information on function, use, and maintenance of ventilation systems and components. Subrecipients will provide a disclaimer that current ASHRAE 62.2 does not account for high polluting sources or guarantee indoor air quality.

#### **7.22 – WINDOW AND DOOR REPLACEMENT, WINDOW GUARDS**

Replacement, repair or installation of windows or doors is not an allowable Health and Safety cost but may be allowed as an efficiency measure if justified by the NEAT or MHEA audit. If window and door replacement, repair or installation is limited in scope such as less than three (3) windows and only one (1) door. The measures may be included as infiltration reduction (NEAT) and general air sealing (MEHA) as long as the SIR is greater than one (1) for the measure. **Allowable under DOE and DHHR LIHEAP WAP Supplemental Component "Home Repairs" only to the extent listed above.**

#### **7.23 – WORKER SAFETY (OSHA, ETC.)**

Weatherization personnel must follow applicable OSHA standards and Safety Data Sheets (SDS) and take precautions to ensure the health and safety of themselves and other personnel. SDS must be posted wherever workers may be exposed to hazardous materials.

Subrecipients must perform assessments to determine if crews are practicing and utilizing safe work practices and that all workers receive training specific to hazards that the worker can reasonably expect to encounter on a particular job site.

- Subrecipients are also required to have bi-monthly safety meetings.



- All auditors, crews, and contractors must use and understand the importance of Personal Protection Equipment (PPE).
- OSHA 10 training for all current weatherization personnel. OSHA 30 for all crew leaders is not required but considered a best practice.
- Confined spaces – such as crawl spaces and attics – are not designed for continuous occupancy and are difficult to exit in the event of an emergency. People working in confined spaces face life-threatening hazards including toxic substances, electrocutions, explosions, and asphyxiation. See 29 CFR 1926, Subpart AA from OSHA for details in addressing confined spaces. The subrecipient is required to have a written plan in place regarding confined spaces which is available upon request.

**Allowable under DOE and DHHR LIHEAP WAP only to the extent listed above.**

**CLIENT EDUCATION – ALLOWABLE PER DOE AND DHHR LIHEAP WAP**

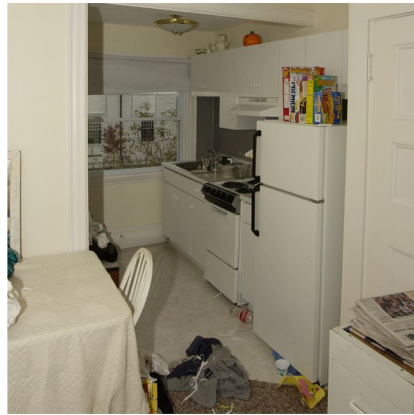
As mentioned in *Section V.8.4 Training and Technical Assistance Approach and Activities*, Energy Education is one of the most important weatherization processes to ensure the maximum effectiveness of the weatherization measures and each subrecipient has at least one (1) certified Energy Educator. The Energy Education process, educational materials used, and forms utilized (described in *Section V.8.4*) will encompass all weatherization measures installed, including any Health and Safety related information or issues identified/ corrected, or those that could be encountered if the integrity of measures is altered, measures are removed, made not to function or damaged, or proper maintenance is not performed as instructed. WVDO has added an additional client file document requirement that has a client sign-off that includes (but is not limited to) whether client education took place and all education/maintenance information necessary was communicated. This form supplements current client education documents which also includes client and subrecipient sign-offs.

# Clutter Image Rating Scale: Kitchen

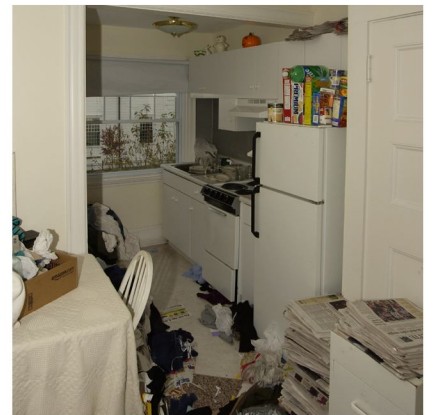
Please select the photo below that most accurately reflects the amount of clutter in your room.



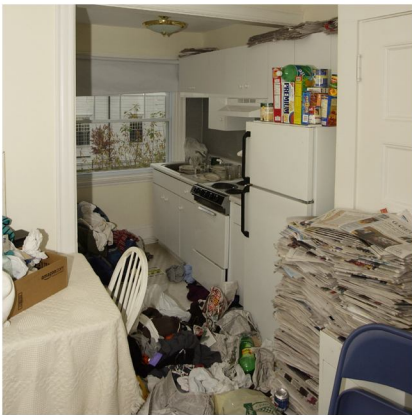
1



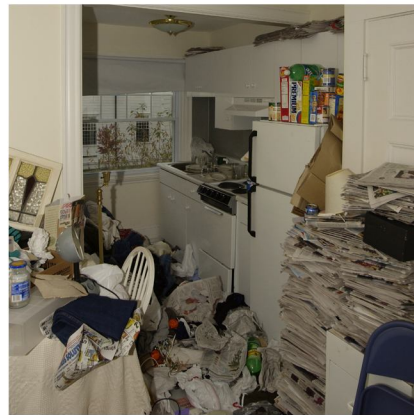
2



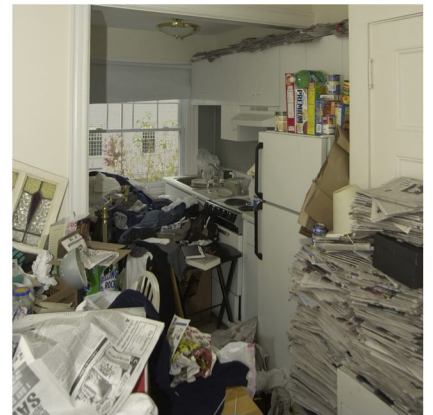
3



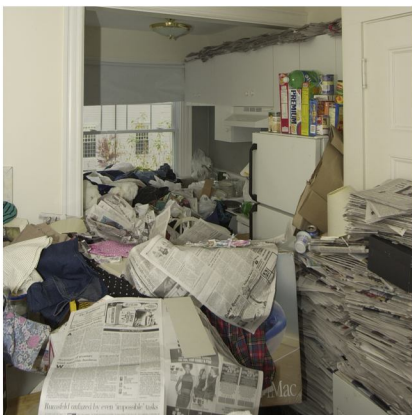
4



5



6



7



8



9



# Clutter Image Rating: Bedroom

Please select the photo that most accurately reflects the amount of clutter in your room.



1



2



3



4



5



6



7



8



9



# Clutter Image Rating: Living Room

Please select the photo below that most accurately reflects the amount of clutter in your room.



1



2



3



4



5



6



7



8



9

**U.S. DEPARTMENT OF ENERGY  
WEATHERIZATION ASSISTANCE PROGRAM  
QUALITY CONTROL INSPECTION FORM**

Subrecipient : \_\_\_\_\_

Job #: \_\_\_\_\_

Inspection Date: \_\_\_\_\_

Client Name: \_\_\_\_\_

☐ Owner ☐ Renter

Physical Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Year of Construction: \_\_\_\_\_

Pre-1978 Home: ☐ Yes ☐ No

**Housing Type:**

☐ Site Built ☐ Mobile Home ☐ Mobile Home w/add-on ☐ Multi-family ☐ Double Wide

**Primary Fuel Type:**

☐ Natural Gas ☐ Propane ☐ Electric ☐ Oil ☐ Solid Fuel Other: \_\_\_\_\_

**DBA FACS Pro FILE REVIEW** *WV WPN 15-19*

**YES NO N/A**

**Notes:**

- |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
| 1. Eligibility Determination present?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Input Report  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Energy Audit Recommended Measures Report  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. DBA FacsPro Job Summary   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Total Job Cost:<br>DOE/DHHR Investment: \$ _____<br>Utility Investment: \$ _____ Total Job Investment: \$ _____ |                          |                          |                          |
| 6. Daily Material In/Outs  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Utility Partnership Documentation   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Weatherization Assistant Work Order   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Lead Safe Work Documentation  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Mold/Moisture Form Documentation   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. CO Warning Statement   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Hold Harmless Form Documentation   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. State Historic Preservation Documentation  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Client Education Documentation   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Refrigerator Data / Replacement Justified  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Pre & Post Combustion Safety Tests/Tapes   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Pre & Post Blower Door Results (@CFM 50)<br>Pre #: _____ Post #: _____ QCI verified#: _____                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Customer Satisfaction Form Signed/Dated  |                          |                          |                          |
| 19. HVAC Sizing Documentation  |                          |                          |                          |
| 20. Radon Informed Consent Form  |                          |                          |                          |
| 21. Solid Fuel Appliance Condition Report  |                          |                          |                          |
| 22. WX Tag Documentation (Tag # _____)   |                          |                          |                          |
| 23. Photo Documentation  |                          |                          |                          |
| 24. FACS Pro Attachments are complete  |                          |                          |                          |
| 25. Insulation Certificate Documentation   |                          |                          |                          |
| 26. Other (Describe): _____  |                          |                          |                          |

## ON-SITE WORK ASSESSMENT

	YES	NO	N/A	
<b>HEATING, VENTILATION, AIR CONDITIONING</b>				<b>Comments – HVAC</b>
1. Heating System Replacement <i>WV WAP SWS 5</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Air Conditioning Replacement <i>WV WAP SWS 2.2</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Heating System Tune-Up	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Air Conditioning Tune-Up	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Distribution System Modifications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Ducts <i>WV WAP SWS 3.16, 4.16</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Thermostat Anticipator Reading Verified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. Filter Installed and one left with client	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. Measures(s) were Properly Justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. Ventilation Requirements Verified and Comply with ASHRAE 62.2 2013 <i>WV WAP SWS 6</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. CAZ Testing Verified, Documentation is Complete	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12. Work Meets WV WAP SWS Installation Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>ATTIC</b> <i>WV WAP SWS 3.10, 2.06, 2.04</i>				<b>Comments – Attic Work</b>
1. Attic Insulation Installed: <i>WV WAP SWS 4</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Coverage R-value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Insulation Certificate Completed & Posted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Heat Source/ Vent Damming	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Junction Box Markers Present	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Attic Access Insulated and Secured	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Attic Air Sealing was Performed <i>WV WAP SWS 3.10</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. Measure(s) were Properly Justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. Work Meets WV WAP SWS Installation Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>SIDEWALLS &amp; KNEEWALLS</b> <i>WV WAP SWS 2.06, 3.11, 4.11</i>				<b>Comments - Sidewalls</b>
1. Walls Insulated by WAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Plugs, Patching, & Painting appropriate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Measure(s) were Properly Justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Work Meets WV WAP SWS Installation Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>SUBSPACE</b> <i>WV WAP SWS 2.04, 2.05, 3.14, 3.13, 4.13, 4.14</i>				
1. Bandboard Insulation added by WAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Floor Insulation added by WAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Basement Wall Insulation added by WAP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Vapor Barrier added; Coverage & Secure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Measure(s) were Properly Justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Work Meets WV WAP SWS Installation Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>WINDOWS/DOORS</b> <i>WV WAP SWS 3.12</i>				<b>Comments – Windows/Doors</b>
1. Number of Windows Replaced: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Number of Storm Windows Installed: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Number of Doors Replaced: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Door Weather-stripping/Thresholds/Sweeps	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Pre/Post Photo Documentation Completed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Measure(s) were Properly Justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Work Meets WV WAP SWS Installation Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**OTHER MEASURES** WV WAP SWS 7

	YES	NO	N/A	Comments – Other Measures
1. Water Heater Replacement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Water Heater Treatment (Tank Wrap)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Pipe Insulation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Low Flow Shower heads	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Lighting - CFLs Installed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Refrigerator Replacement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Metering/Justification/other documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Smoke Detectors WV WAP SWS 2.03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. Carbon Monoxide Detector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. Other H&S Measures _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. Other Energy Related Repairs _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. Air Sealing Measures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12. Other (Describe): _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13. Measures were Properly Justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14. Work Meets WV WAP SWS Installation Standards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Weatherization Assistant 8.9 Audit**

1. All IRMs are justified in the client file with an explanation for their need and relationship to the specific energy conservation measure (ECM) or group of ECMs.

YES ☐ NO ☐ N/A ☐

2. ECMs are all justified with a SIR >1. *Exception: Air Sealing DOE WPN 13-5 Attachment 1*

YES ☐ NO ☐ N/A ☐

3. Ancillary items are charged to the appropriate ECM.

YES ☐ NO ☐ N/A ☐

4. Are materials charged appropriately according to the current WA Materials Chart?

YES ☐ NO ☐ N/A ☐

**Does this unit need additional attention from the Subrecipient?** ☐ Yes ☐ No

(\*Add comments on additional pages if necessary, \*\* A check in the yes box requires completion of the Required Corrective Action(s) Page)

**Notes:**

**REQUIRED CORRECTIVE ACTION(s)**

All corrections must be completed and signed off by the crew leader. When corrections are completed the Quality Control Inspector (QCI) must sign off affirming that required deficiencies were addressed to WV WAP SWS, state policy and all relevant building codes. If job was inspected and all corrections were made on the final day of job, crew leader (CL) and QCI must sign Work Order to verify completion. Final day inspections must reflect corrections cited by QCI. Report must be included in client file.

Last Revised 10/4/2018

CL

QCI

## Corrections

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

**\*\*\*Crew Leader Signature is only required if corrections are made\*\*\***

**Crew Leader Name (Print):** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:**     /     /

**QCI Name (Print):** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:**     /     /

☐

WX tags has been correctly initialed, dated and posted in the correct locations.

☐

I hereby confirm that this job is considered complete, that all measures have been properly justified, all documentation is complete, properly uploaded into the database system and the job can be reported as a completion.



## **Updated Materials Additions, Edits and Classifications to the previous Materials Chart 5-11-16**

(Updated Materials Additions, Edits and Classifications **highlighted in blue** on the **Materials Chart**)

### **Heating ECM:**

#### **Direct materials for Energy Conservation Measure:**

- No updates

#### **Ancillary Items (Cost must be included in SIR for associated individual ECM):**

These items are usually needed to complete a new system or replacement installation. Most often, existing or leftover parts of the old system being replaced are in insufficient condition or do not meet the new system manufacturer or industry standards. Not using new upgraded parts could result in the voiding the warranty of a new system. These items would be included in the cost of the Heating ECM.

- whip kit
- electrical disconnect
- pipe insulation (suction and condensate line)
- floor protection for gas direct vent space heater
- electric heat strip (new heat pump)
- refrigerant lines
- refrigerant
- brazing rods

#### **Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

The following are associated with the direct materials for Energy Conservation Measure heating system repair. The items are necessary for the effective performance or preservation of the ECM heating system repair and are necessary to ensure the lifetime of the ECM of heating system repair.

- prefabricated metal duct
- blower motor
- contactor
- fan switch
- limit
- transformer
- coil cleaner
- filter grills
- floor register
- furnace filter
- oil nozzles

### **Cooling ECM:**

#### **Direct materials for Energy Conservation Measure:**

As with heating, and mentioned as a Standard for Conformance in Appendix A, there is significant energy savings that result from cooling system clean/tune and cooling system repair. If you can't

condition air properly, the system must run longer cycles or the occupants will add additional appliances (costs) to get the same comfort level at additional costs. Labor is the biggest cost of these measure but the return in energy savings is plenty enough to justify the measures being performed.

- cooling system clean/tune
- cooling system repair

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

As with heating systems, these items are usually needed to complete a new system or replacement installation. Most often, existing or leftover parts of the old system being replaced are in insufficient condition or do not meet the new system manufacturer and/or industry standards. Not using new upgraded parts could result in the voiding the warranty of a new system. These items would be included in the cost of the Cooling ECM.

- breaker
- whip kit
- electrical disconnect
- filter grill
- pipe insulation (suction line)
- brazing rods

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

The following are associated with the direct materials for Energy Conservation Measure cooling system repair. The items are necessary for the effective performance or preservation of the cooling system repair ECM and are necessary to ensure the lifetime of the ECM of cooling system repair.

- prefabricated metal duct
- blower motor
- contactor
- transformer
- fan switch
- limit
- a-coil
- coil cleaner

**Duct Sealing ECM:**

**Direct materials for Energy Conservation Measure:**

When there are one or more sections of duct too damaged to repair or are completely missing, it is more cost effective to replace duct sections with prefabricated duct, whether purchased from a manufacturer or fabricated onsite. Replacement of ducts are allowed in Appendix A Heating and Cooling System Repairs and Tune-Ups/Efficiency Improvements.

- prefabricated metal duct

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

- No updates

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

- No updates

**Duct Insulation ECM:**

**Direct materials for Energy Conservation Measure:**

Although foil faced duct wrap and vinyl duct wrap are already listed on the Materials Chart as direct materials for Energy Conservation Measure and appear as Heating and Cooling System Repairs and Tune-Ups/Efficiency Improvements, the minimum R-value is not indicated. The WV WAP SWS specifies that ducts that run through unconditioned spaces must be insulated to a minimum of R8.

- foil faced duct wrap - R8
- vinyl duct wrap - R8

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

- No updates

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

- No updates

**Attic Insulation ECM:**

**Direct materials for Energy Conservation Measure:**

- No updates

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

There are times that ceiling cavities and shed roofs must be accessed and blown from the interior of a house. The access holes must be sealed to form an air tight barrier from the inside to keep the insulation from migrating to the inside of the dwelling. These items will be included in the cost of the Attic Insulation ECM.

- ceiling plugs
- foam insulation board (when insulating knee walls)
- house wrap or fabric (when insulating knee walls)
- furring strips (when insulating knee walls)
- foam insulation board blocking (when insulating knee walls)

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

There have been numerous incidents where jobs have been deferred due to minor roof leaks. The addition of this item is necessary for the effective performance or preservation of the Attic Insulation ECM and are necessary to ensure the lifetime of the Attic Insulation ECM.

- minor roof repair of leaking roof (ONLY when insulation is required)

**Dense Pack (Wall) ECM:****Direct materials for Energy Conservation Measure:**

- No updates

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

Two-part foam is often used to seal around and hold blocking in place at the top and bottom balloon as with knee walls and is used to seal random bypasses that would allow cellulose to migrate into crawlspaces, basements and attics.

- Two-part foam

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

There are times when roof leak damage to sidewall can result in the referral of a job because the situation would make dense pack side wall insulation ineffective. The addition of this item is necessary for the effective performance or preservation of the Dense Pack (Wall) insulation ECM and are necessary to ensure the lifetime of the Dense Pack (Wall) insulation ECM.

- minor roof repair of leaking roof that may create moisture/mold issue in new wall insulation (ONLY when insulation is required)

**Non-Dense Pack ECM:****Direct materials for Energy Conservation Measure:**

- No updates

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

- No updates

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

There have been numerous incidents where jobs have been deferred due to minor roof leaks. The addition of this item is necessary for the effective performance or preservation of the Non-Dense Pack ECM and are necessary to ensure the lifetime of the Non-Dense Pack ECM.

- minor roof repair of leaking roof (ONLY when insulation is required)

**Floor Treatment ECM:****Direct materials for Energy Conservation Measure:**

- No updates

**Ancillary Items (Cost must be included in SIR for associated individual ECM):**

- No updates

**Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

There have been times the entire floor hasn't been insulated or jobs have been deferred due to plumbing leaks. The addition of this item is necessary for the effective installation, performance or

preservation of the Floor Treatment ECM and are necessary to ensure the lifetime of the Floor Treatment Pack ECM.

- plumbing leak repair (when floor is insulated)

#### **Energy Improvement ECM:**

##### **Direct materials for Energy Conservation Measure:**

Boiler distribution pipe insulation should have been listed on the original Materials Chart. Boiler distribution pipe insulation is in Appendix A under Thermal Insulating Materials for Pipes, Ducts, and Equipment Such as Boilers and Furnaces.

- boiler distribution pipe insulation-preformed

##### **Ancillary Items (Cost must be included in SIR for associated individual ECM):**

- No updates

##### **Incidental Repair Measure (IRM) (Cost must be included in the SIR for the whole unit package of ECM)**

There have been times that pipes haven't been insulated due to plumbing leaks. The addition of this item is necessary for the effective installation, performance or preservation of the pipe insulation ECM and are necessary to ensure the lifetime of the pipe insulation ECM.

- water leak repair (only when pipes are insulated)

#### **Other Health & Safety**

##### **Health & Safety Measure (Separate cost justification, not included in SIR)**

When running dryer exhaust and bathroom exhaust through unconditioned areas, the R-value of the duct shall be insulated to a minimum of minimum of R8.

- R8 exhaust vent duct



April 30, 2020  
File: PNRS-WVDO  
SAI-WV200430-063

Mr. Mark A. Adams  
Weatherization Assistance Program Manager  
West Virginia Development Office  
1900 Kanawha Blvd., East  
Building 3, Suite 700  
Charleston, West Virginia 25305

Dear Mr. Adams:

RE: CFDA # 81.042 Weatherization Assistance Program

The State Clearinghouse has reviewed the West Virginia Development Office's request to the U.S. Department of Energy (DOE) for financial assistance in the amount of three million, nine hundred and forty-seven thousand, nine hundred and fifty-two dollars (\$3,947,952.00). The funding would come from the U. S. Department of Energy Annual Weatherization Assistance Program and would assist with PY 2020-2021 State of West Virginia Weatherization Assistance Program Grant.

Thank you so much for contacting us here in Community Development. We will assist you in every way possible. This will certify that the requirements of the State's Intergovernmental Review Process have been met, and the State Process is in concurrence with the project. Clearinghouse approval does not constitute approval of the application by the funding agency.

Sincerely,

*Dakota Morris*

Dakota Morris  
West Virginia Single Point of Contact

cc: All Regional PDCs

**West Virginia Secretary of State — Online Data Services****Administrative Law**

Online Data Services Help

**Administrative Law****Meeting Notice Detail**

Back to Meeting Notices

<b>WV Department of Commerce</b> <b>WV Development Office</b> <b>WV Community Advancement and Development</b>
<b>Date/Time:</b> 4/28/2020 -- 10:00 AM
<b>Location:</b>  <a href="https://attendee.gotowebinar.com/register/6695704062491782414">https://attendee.gotowebinar.com/register/6695704062491782414</a>
<b>Purpose:</b> To receive comment on the proposed use of Department of Energy Weatherization Assistance Program Grant Funds.
<b>Notes:</b>
<b>Meeting was approved : 4/16/2020 11:28:15 AM</b>

Back to Meeting Notices

Thursday, April 16, 2020 — 11:29 AM

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West Virginia  
**Weatherization Assistance Program**

**Policy Advisory Council Meeting**

April 22, 2020  
1:00 PM  
Virtual Go to Meeting

**NOTES FROM MEETING:**

- Attendance:
  - Ann McDaniel – West Virginia Statewide Independent Living Council
  - Mary Chipps – West Virginia Community Action Partnership
  - Jacqueline Roberts – West Virginia Public Service Commission
  - Tammy Stafford – Appalachian Power
  - Mark Adams – Weatherization Manager  
WV Community Advancement & Development Division (WVCAD)
  - Shelly Woda – Sustainability Unit Manager, WVCAD
- Updates – Department of Energy:
  - Release of WPN 20-1 and WPN 20-2
    - DOE released Weatherization Program Notice 20-1, Program Year 2020 WAP Grant Guidance on December 12, 2019. WPN 20-2 Program Year 2020 Grantee Allocations was released February 10, 2020 and provided WV with a total allocation of \$3,947,952, an increase of \$360,826 from PY 2019. The allocation is divided into two allocations: Program Operations equaled \$3,245,895 and the Training & Technical Assistance allocation of \$702,057. After budgeting, \$3,390,394 will be allocated to the approved subrecipients. PAC members were informed of the first annual WV WAP Conference to run in conjunction with the WV CAP Conference. This conference has been in the planning stage for several months, but due to the current COVID-19 situation, dates and confirmed sessions have needed reworked.
  - Application Refinements PY 2020
    - Discussion pertaining to the WVWAP Training and Technical Assistance component of the State Plan which goes from Tier 1 & 2 trainings to Comprehensive & Specific. The PY 2019 plan was submitted using Tier 1 & 2, but for FY 2020 the trainings need broken down by percentages of projected Comprehensive & Specific courses/trainings. The instructions

also call for a breakdown for Auditor/QCI, crew leader/installer, and management financial.

- WV Weatherization Assistance Program State Plan Additions:
  - Tiny Homes/Auxiliary Dwelling Units
    - New policy to go into effect on July 1, 2020 which addresses outbuildings/sheds that have been built for residential purposes. These dwellings are becoming more popular as a form of residence throughout the state, and some individuals have applied for Wx. To address the situation, WVDO reached out to DOE for guidance. WVDO submitted the Tiny Homes/Auxiliary Dwelling Units policy and received several comments to include and clarify. Updates were made and the new policy is included in the FY 2020 State Plan Master File.
  - WAPLINK:
    - Members were informed that the new WAPLINK Auditing Tool, developed by DBA Technologies, LLC will be ready for use in PY 2020. The WAPLINK tool can run on smart phones and tablets and will allow for direct linkage from the field (home site) to the DBA FACS Pro database system. The new tool will expedite information gathering and record keeping.
  - LITT
    - Members were provided with a brief update on the new LITT Lite program being designed by DBA Technologies, LLC. The LITT program is the next step in modernizing the DBA FACS Pro data management system. The program will allow applicants to apply online, from smart phones, tablets, etc. This program will work between agency provided services, e.g., CSBG and Wx. This will also expedite client services and allow easier information gathering for the agency and the client.
  - Historic Preservation – Section 106 Prototype/Programmatic Agreement
    - Members were provided with an update on the work currently happening between the WVDO and the WV Historic Preservation Office to develop an agreed-up PA to replace the current Letter of Agreement for Historic Preservation – Section 106 reviews. New guidelines with the NEPA/DOE are currently in effect which will mandate that states without a PA will have to go through numerous steps to get HP reviews approved, including the reviews that can currently be completed relatively quickly be first sent to DOE. This will delay work on homes that have no work outside the Section 106 exemptions, and further delay those reviews that go to WVSHPO.

- Virtual Public Hearing:
  - Date announced: Tuesday, April 28, 2020. Due to COVID-19, the Public Hearing will be held virtually via a Go to Meeting. The meeting will start promptly at 10:00 am at the following link:  
<https://attendee.gotowebinar.com/register/6695704062491782414>
  - Solar United Neighbors of West Virginia. Weatherization Manager sought input into how to respond to any attendees of this organization if they decided to attend the Public Hearing. The background of solar and the WAP was discussed. The members thought it best to acknowledge the benefits of solar, and to then ask if anyone knew of additional funding opportunities due to the costs associated, especially since the WAP is a low-income program.
- Items for Consideration – PY 2020:
  - Additional language under Approach to Determining Building Eligibility to address potential pandemics, work stoppage, resumption of work, new client approval forms.
    - Due to the current events and mandatory stay at home mandates issued by the Governor, members discussed adding additional language to the plan to address possible future crises. While all agreed the current language is somewhat brief, all agreed that WVDO should not provide guidance that is too strict and “boxes the subs into a corner.” All agreed that for return to work, a stay at home mandate must be lifted by the Federal or State Government, then the agency must determine what is considered safe for their employees.
  - Change of LIHEAP Language in Annual File
    - Members were informed that WVDO is considering changing the LIHEAP DHHR Wx grant for FY 2020-2021. Currently the LIHEAP Agreement follows DOE rules and regulations except for the 3 Supplemental Programs, ECIP, Home Repair, and Electric Upgrade. WVDO staff is learning that more states are working LIHEAP Wx differently and they are able to perform more measures that fall outside the DOE Scope. Members agreed that the WVDO should explore this for October 2020 implementation.
- Challenges for 2020:
  - Improvement – Customer Satisfaction Index – ACSI Survey
    - Input from members was requested in to how to continue to improve customer satisfaction survey. WVDO Wx continues to struggle to improve communication in some areas. Ms. Chipps reported that since the WAP/WAP Manager started attending the Quarterly WVCAP ED meetings that the communication and input has increased significantly.

Also, members commented that with the development of the Technical Development Council, WVCAD is continually seeking input into the program. Members suggested returning to monthly conference calls with the subrecipients as another way to continue to improve communication.

- PY 2020 Budget:
  - Budget reviewed

# **West Virginia**

## **Weatherization Assistance Program**

### **Policy Advisory Council Meeting**

April 22, 2020

WV Development Office

### **AGENDA**

- Updates – Department of Energy
  - Release of WPN 20-2, February 10, 2020
  - WV Allocation - \$3,947,952 increase of \$360,826
    - FY 2020 Program Allocation = \$3,245,895
    - FY 2020 T&TA Allocation = \$702,057
    - 2020 WV WAP Conference
  - Application Refinements FY 2020
    - Percentage of T&TA per Comprehensive & Specific Trainings
    - Breakdown for Auditor/QCI, crew/installer, and management financial
- WV Weatherization Assistance Program State Plan Additions
  - Tiny Homes/Auxiliary Dwelling Units – Eligible Structures
  - WAPLINK – Auditing Tool
  - LITT – Lifting Individuals Through Technology
  - Historic Preservation – Section 106 – Programmatic Agreement
- Virtual Public Hearing
  - Tuesday, April 28, 2020 @ 10:00 AM
  - <https://attendee.gotowebinar.com/register/6695704062491782414>
- Items for Consideration – FY 2020
  - Additional language under Approach to Determining Building Eligibility to address potential pandemics, work stoppage, resumption of work, new client approval forms, et al
  - Change of LIHEAP Language in Annual File – Leveraging Section
- Challenges for 2020:
  - Improvement – Customer Satisfaction Index – ACSI Survey
- PY 2020
  - Budget

## **PY 2020 – 2021 WV WEATHERIZATION ASSISTANCE PROGRAM**

### **State Plan**

**PUBLIC HEARING NOTICE:** The Community Advancement and Development division of the West Virginia Development Office (WVDO) is hosting an online public hearing on the proposed use and distribution of funds for the Weatherization Assistance Program funded by the U.S. Department of Energy (DOE) on Tuesday, April 28, 2020 at 10:00 AM. The WVDO is seeking comments from the public on the proposed use of funds. The plan will guide the expenditure of approximately \$3,947,952 in annual funding for program year beginning July 1, 2020. The draft plan will be available for public review beginning Monday, April 13, 2020 until close of business Tuesday, April 28, 2020 and will be submitted to the U.S. Department of Energy (DOE) on or about May 1, 2020. Additional information about the plan and hearing are available on the Community Advancement and Development division's website, including; the draft plan and instructions for registering to attend the online hearing. To visit the website, enter the following into your internet browser without spaces: [www.wvcad.org/sustainability/weatherization-assistance-program](http://www.wvcad.org/sustainability/weatherization-assistance-program). To be considered in the plan, written comments will be received in the WVDO at 1900 Kanawha Blvd., East, Building 3, Suite 700, Charleston, WV 25305, attention Mark Adams, or submitted via email to [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov).

PUBLIC HEARING

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PY2020-2021 DEPARTMENT OF ENERGY STATE PLAN  
WEATHERIZATION ASSISTANCE PROGRAM

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APRIL 28, 2020  
10:00 A.M.

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WEST VIRGINIA DEVELOPMENT OFFICE  
CAPITOL COMPLEX, BUILDING 3  
CONFERENCE ROOM 701  
1900 KANAWHA BOULEVARD, EAST  
CHARLESTON, WEST VIRGINIA

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A P P E A R A N C E S

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Weatherization Manager  
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and Development  
West Virginia Development Office  
1900 Kanawha Boulevard, East  
Building 3, Suite 700  
Charleston, West Virginia 25305

Shelly woda, Unit Manager - WVCAD

David Dyer, Energy Assistance Programs Manager

Jeremiah Ramsey, Weatherization Monitor

Jeremy Hutchinson

Kevin Wynn



1 MR. ADAMS: Good morning and welcome to the  
2 Program Year 2020 US Department of Energy Weatherization  
3 Assistance Program Public Hearing.

4 I'd like to call to order the Public Hearing  
5 for the US Department of Energy, hereinafter referred to  
6 as DOE, 2020 Weatherization Assistance Program State  
7 Plan Application.

8 My name is Mark Adams, and I am the  
9 Weatherization Manager and oversee the Weatherization  
10 Assistance Program, hereinafter referred to as WAP, for  
11 the West Virginia Development Office.

12 We are meeting this morning to hear comments  
13 on West Virginia's 2020 DOE State Plan application for  
14 the WAP. A draft of the plan has been available since  
15 April 13th on the WV Community Advancement and  
16 Development Office WAP website and by mail if requested.

17 Title IV (4) of the Energy Conservation  
18 Production Act, as amended, authorizes the DOE to  
19 administer the Low-Income WAP. All grant awards made  
20 under the WAP must comply with applicable law, including  
21 regulations contained in 10 CFR Part 440, and other  
22 procedures applicable to these regulations as DOE may  
23 prescribe for the administration of the program as well  
24 as OMB Circular 2 CFR 200 - Uniform Administrative

1 Requirements, Cost Principles, and Audit Requirements  
2 for Federal Awards.

3 The West Virginia Development Office has  
4 provided notice of this public hearing through legal  
5 advertisements in newspapers throughout the state. It  
6 has been posted on the West Virginia Secretary of  
7 State's website in compliance with House Bill 2717. A  
8 court reporter has been engaged to prepare a transcript  
9 of the public hearing. Any written submission of views  
10 and any questions or comments from any of the attendees  
11 at the hearing will be recorded and made part of the  
12 record.

13 I'd like to thank all of you for attending.  
14 During this presentation, I will stop  
15 periodically and ask for any questions and comments.  
16 When making a comment, or asking a question, please  
17 state your name and who you are representing. At the  
18 end of the presentation there will be additional  
19 opportunity for questions and comments. A transcript of  
20 this meeting will be prepared and sent to the US DOE for  
21 their review.

22 Are there any questions or comments on  
23 anything that I've covered to this point?

24 Then I'll continue.

1                   The Program Year 2020 – 2021 WV WAP State  
2 Plan details how we plan to deliver the annual 2020 WAP  
3 in West Virginia this coming program year, which runs  
4 from July 1, 2020 to June 30, 2021. The plan is the  
5 application package to DOE including but not limited to  
6 production plans, our approach to a house considered for  
7 weatherization, intake and eligibility procedures,  
8 field/technical techniques used, training and technical  
9 assistance activities, monitoring protocols, the health  
10 and safety plan, budget, and budget justification. It  
11 provides the yardstick by which DOE will measure and  
12 evaluate our performance in terms of production,  
13 expenditures, training, oversight activities, and  
14 special projects.

15                   The format of the plan is based on the DOE  
16 application package. The required application components  
17 are divided into three (3) major sections; the Annual  
18 File, Master File, and Budget File. Many pieces of the  
19 files do not change significantly from year to year,  
20 while others shift due to funding or DOE requirements.

21                   The Annual File contains application  
22 components such as potential subrecipient  
23 identification, estimated program year allocation,  
24 production schedule, energy saving estimates, and

1     Leveraging Activities.

2             The Master File contains the explanation as  
3     to how the WV WAP will meet all the major DOE WAP  
4     requirements, addressing items such as client  
5     eligibility and income verification, priorities, types  
6     of work to be done including audit and inspection  
7     procedures, and oversight activities such as monitoring  
8     and training and technical assistance.

9             The Budget File outlines the budget line  
10    items and the justification of expenses for the WV  
11    Development Office and subrecipients.

12            Are there any questions or comments?

13            First, I will discuss the funding and budget  
14    for the 2020 WAP Annual Grant as outlined in the state  
15    plan.

16            On December 20, 2019, the President signed  
17    H.R. 1865, The Further Consolidated Appropriations Act,  
18    2020, which provides fiscal year 2020 full-year  
19    appropriations through September 30, 2020. Under this  
20    act, the WAP was appropriated \$305 million, to include  
21    \$1,000,000 to be made available to current WAP grant  
22    recipients via the Weatherization Innovation Pilot  
23    Program to develop and implement strategies to treat  
24    harmful substances, including vermiculite, and

1     \$3,500,000 for training and technical assistance  
2     activities at Headquarters. Also, an additional \$5  
3     million of prior year funds has been reallocated to the  
4     Grantees through the formula. The WV WAP was awarded  
5     \$3,947,952. This is an increase of \$360,826 over the  
6     2019 Program Year award.

7             The award is divided into two allocations:  
8     Program Operations in the amount of \$3,245,895, and the  
9     Training and Technical Assistance or T and TA Allowance  
10    in the amount of \$702,057. The Program Operations  
11    allocation is used for the administration of the program  
12    and the delivery of weatherization services.

13            In recent years, DOE has mandated required  
14    certifications, such as Lead Renovator, Home Energy  
15    Professional Quality Control Inspector (QCI), and Energy  
16    Auditor certification. On March 1, 2019, the new  
17    schemes determined by the certification scheme committee  
18    went into effect, which has the Energy Audit (EA)  
19    remaining as a full-scope, ANSI-accredited certification  
20    and the QCI becomes a micro-credential.

21            The demand for these trainings and  
22    certifications, and the requirement that such trainings  
23    be conducted only at accredited training centers  
24    throughout the country, is a substantial financial

1     burden. T&TA funds are allocated to cover the expenses  
2     for trainings to lessen the financial hardship on the  
3     weatherization provider and ensure well trained staff.  
4     For FY2020, T&TA funds will cover expenses for the first  
5     WV WAP Conference, which will be held in conjunction  
6     with the WV Community Action Partnership Conference.  
7     T&TA funds are also utilized by the Grantee to monitor  
8     the activities of the program.

9             DOE used the funding formula outlined in 10  
10    CFR 440.10. The formula is based on several factors  
11    such as the number of low income households,  
12    Heating/Cooling degree days and the residential energy  
13    expenditures for each state. West Virginia will use  
14    census data from the most recent census, 2010, in a  
15    funding formula including the number of low income homes  
16    and the land area of each county of a subrecipient's  
17    service area.

18            As stated in Weatherization Program Notice  
19    regulations, if major program changes are made after the  
20    initial public hearing for the State Plan, then an  
21    additional hearing may be required.

22            As per DOE guidance, the State Plan includes  
23    a redistribution provision to enable the Grantee to  
24    actively manage the grant and move funds as necessary to

1 fully expend the monies during the budget period which  
2 could include moving funds between subrecipients. All  
3 budget alterations or revisions will be in accordance  
4 with all other applicable Federal rules and regulations.  
5 For program year 2020, the statutory 10 percent of  
6 administrative funds will be divided between the  
7 subrecipients and WVDO.

8 Again this year, WVDO has provided relief to  
9 the subrecipients by allowing for an Audit line item  
10 which allows these charges to come off the top of the  
11 grant if the subrecipient meets the threshold contained  
12 in 2 CFR 200, which all WV WAP subrecipients do. The  
13 cost of these audits was previously charged to the  
14 already over-burdened administrative cost category and  
15 sometimes resulted in financial audits of lesser  
16 quality. These costs will be actual costs of the  
17 weatherization portion of the audit.

18 WVDO anticipates all 2019 Grantee and  
19 subrecipient funds to be expended by the end of the  
20 current grant period, ending June 30, 2020. Unless  
21 unforeseen circumstances occur prior to June 30, WVDO  
22 will not request any carry-over for Program Year 2019.

23 Are there any questions or comments on what  
24 I've covered to this point?

1                   Then I'll continue.

2                   I will now discuss the network and  
3                   production. The service network will be finalized after  
4                   all PY2020 Subrecipient Grant Applications are received,  
5                   reviewed, and Risk Management assessments completed. At  
6                   this time there are currently eleven Community Action  
7                   Agencies servicing all fifty-five WV counties.

8                   Projected agency information and estimated  
9                   funding amounts can be found in an attachment,  
10                  referenced in the Annual File plan. Based on these  
11                  funding figures, it is projected that approximately 347  
12                  dwelling units will be weatherized with the use of DOE  
13                  funds during program year 2020. The West Virginia WAP  
14                  will give priority to identifying and providing  
15                  weatherization assistance to elderly persons (those 60  
16                  years of age or older), persons with disabilities, and  
17                  households with children (18 years of age or younger).  
18                  Priority can also be given to households with a high  
19                  energy burden, which has two components of its  
20                  definition in the WV WAP; Clients can be considered high  
21                  energy burden if:

22                               (a.) 20 percent or more of the household  
23                               income is utilized to pay for energy usage and/or;

24                               (b.) Clients are eligible for the Energy



1 Crisis Intervention Program (known as ECIP), a component  
2 of the Low-Income Home Energy Assistance Program funding  
3 the WV WAP receives from the WV Department of Health and  
4 Human Resources (DHHR) that supplements the WV WAP.

5 Priority can also be given to clients  
6 considered high energy users. Clients will be  
7 considered high energy users if \$2,100 or more is  
8 expended by the client on residential energy annually.

9 All of these priorities are weighted the  
10 same with regards to the points they receive except for  
11 ECIP eligibility allowing for comprehensive  
12 weatherization services to be provided within a  
13 reasonable amount of time from when the client received  
14 ECIP services, increasing the efficiency and  
15 cohesiveness between the programs.

16 Another factor considered when prioritizing  
17 clients in order to have a reasonable and equitable  
18 system is the time spent on the waitlist; however,  
19 clients only receive 1 point per year and therefore it  
20 will be ensured that time on the waitlist does not  
21 outweigh other factors within the prioritization system  
22 as per DOE instruction.

23 The WV WAP has also incorporated some  
24 priority features to enhance the DOE required priority

1 eligible population categories and allow for reasonable,  
2 efficient, and effective implementation of the WAP.  
3 Such prioritization features allow for services in  
4 consideration of timing of services provided by other  
5 funding sources.

6 These additional features include priority  
7 given to clients that qualify for utility funded  
8 programs in order to blend the programs and expend funds  
9 properly and clients living in a multi-dwelling building  
10 so the project can be completed.

11 WVDO has developed a point system to rank  
12 clients using the prioritization criteria in the data  
13 management system that tracks all clients, dwellings,  
14 and weatherization work. In this way, DOE mandated  
15 target populations can be prioritized to receive  
16 services. WVDO may modify the prioritization system  
17 throughout the program year within the parameters of the  
18 program. The intent will be to conserve the maximum  
19 amount of energy possible while serving the needs of the  
20 state. By utilizing the data management point system,  
21 clients can be served in a more efficient manner.

22 Are there any questions?

23 Then I'll continue.

24 WV WAP plans to continue to actively pursue

1 non-Federal resources to supplement the Program through  
2 the development of leveraging projects and partnerships.  
3 The WV WAP expects much greater than the DOE-expected  
4 dollar return for every dollar invested in leveraging  
5 project activity. weatherization leveraging activities  
6 in WV WAP since 2002 have consistently and successfully  
7 produced a greater number of dollars leveraged than  
8 expended every year on leveraging activities.

9 WVDO has two staff members that will work in  
10 tandem to oversee leveraging activities. For PY 2020-  
11 2021, WVDO plans to utilize \$10,917 or .2765 percent of  
12 the annual Training and Technical Assistance DOE  
13 allocation for leveraging activities.

14 It is anticipated that continued leveraging  
15 activities will enable the WV WAP to enhance and expand  
16 comprehensive low-income weatherization services and be  
17 viewed as a leader in energy conservation technology and  
18 a viable partner in conservation projects.

19 It is a goal of the WV WAP to continue to  
20 aggressively pursue all funding possible to support and  
21 build upon the weatherization program in the state of  
22 west virginia. This pursuit may include but not be  
23 limited to grants, foundation funds, and other non-  
24 federal partnerships.

1 I will now discuss current leveraged funding  
2 or programs. The weatherization program will continue  
3 to utilize the Low-Income Home Energy Assistance Program  
4 or LIHEAP funds from the West Virginia Department of  
5 Health and Human Resources, hereinafter WV DHHR in the  
6 operation of the program.

7 The WV Development Office has worked with WV  
8 DHHR to identify allowable measures and costs that could  
9 be supported by LIHEAP funding outside of DOE  
10 regulations and requirements. WVDO worked with WVDHHR  
11 to construct the LIHEAP agreement to provide more  
12 flexibility within the program and the ability to  
13 address issues that may not be able to be addressed with  
14 DOE funding due to certain restrictions.

15 Currently, the most notable exceptions of  
16 LIHEAP funding are the three Supplemental Components:  
17 Electrical Upgrade, Weatherization Related Home Repair,  
18 and the Energy Crisis Intervention Program (ECIP) which  
19 historically have been approved measures of the WV DHHR  
20 Grant Agreement with the WV Development Office. The WV  
21 DHHR has also approved additional funds for Health and  
22 Safety measures through LIHEAP funding to keep the WV  
23 WAP Network in compliance with the 15% threshold for  
24 Health and Safety with DOE funds.

1           Through participation of rate-case energy  
2 advocacy intervention activity at the Public Service  
3 Commission of West Virginia, the West Virginia Community  
4 Action Partnership worked to advocate for utility  
5 weatherization leveraging partnership initiatives.

6           Thanks to these efforts, WVDO and the  
7 weatherization program continue to partner with utility  
8 companies in West Virginia to supplement and expand the  
9 weatherization program. For Program Year 2020, the  
10 weatherization program will continue to have several  
11 utility programs running concurrently: Dominion Hope  
12 Gas, AEP, doing business as Appalachian Power Company  
13 and Wheeling Power, First Energy Corporation, doing  
14 business as Mon Power Company and Potomac Edison  
15 Company, and TRAILCO, which stands for the Trans-  
16 Allegheny Interstate Line Company, Electric Efficiency  
17 Partnership Company are programs subrecipients can use  
18 when these companies offers utility services within  
19 their weatherization service territory.

20           Any questions or comments on anything I have  
21 covered so far?

22           Then I'll continue.

23           The primary goal for the weatherization  
24 program is to implement cost-effective weatherization

1 procedures to conserve energy and to assess and correct  
2 related health and safety hazards for the well-being of  
3 clients, their dwellings and weatherization personnel.  
4 With more advanced diagnostics and installation  
5 techniques utilized in the WV WAP, it is increasingly  
6 necessary to take steps to ensure that program measures  
7 do not cause or exacerbate health and safety problems  
8 for workers or clients.

9 Each home weatherized will be individually  
10 assessed to determine the existence of potential hazards  
11 to weatherization personnel or clients. The  
12 weatherization program this year will continue to  
13 incorporate a DOE mandated Health and Safety Plan into  
14 our program.

15 When conditions within the home are such  
16 that the health and safety of the client, crew, or  
17 subcontractor will be jeopardized prior to providing  
18 assistance, weatherization must not proceed until such  
19 problems are remedied. In some cases, mitigation of  
20 problems may be beyond the scope of the weatherization  
21 program. In these instances, the client must be  
22 notified in writing and referred to alternative  
23 resources for resolution of the problem.

24 In those instances where the existing

1 conditions are perceived to pose a threat to the crew or  
2 contractor's health and safety, the WV WAP allows for  
3 deferral of weatherization work until the identified  
4 condition is made acceptable. The WV WAP has well-  
5 detailed guidelines for deferral included in the Health  
6 and Safety plan and continues to work with DOE to  
7 determine factors to minimize the number of deferrals  
8 moving forward.

9 The WV WAP will budget Health and Safety in  
10 a separate category and there by exclude such costs from  
11 the DOE allowable maximum average per unit cost for this  
12 year, which is \$7,669.

13 For the 2020 - 2021 Program Year, West  
14 Virginia is requesting to utilize up to 15% of the  
15 Program Operation funds for Health and Safety  
16 expenditures. This separate category will also allow  
17 these costs to be isolated from energy efficiency costs  
18 in program evaluation.

19 WV WAP will use its data management system  
20 to implement a limit on Health and Safety costs charged  
21 to DOE on a per job basis. Any health and safety costs  
22 over 15% will be charged to LIHEAP funding, as approved  
23 by the West Virginia DHHR, the LIHEAP Grantee.

24 The WV WAP has developed a spreadsheet as an

1 attachment to the Plan identifying allowable measures to  
2 be installed under health and safety and also providing  
3 guidance as to when materials/measures can be classified  
4 as energy efficiency measures, incidental repairs, or  
5 ancillary measures to weatherization measures.

6 Any questions on anything I've covered so  
7 far?

8 I'll now turn the hearing over to David Dyer  
9 - the WV Development Office Energy Assistance Programs  
10 Manager to continue with the Training and Technical  
11 Assistance plan.

12 MR. DYER: Training and Technical Assistance  
13 activities are intended to maintain or increase the  
14 efficiency, quality and effectiveness of the  
15 weatherization program at all levels. Activities are  
16 designed to maximize energy savings, minimize production  
17 costs, improve program management and field "quality of  
18 work," and/or reduce the potential for waste, fraud,  
19 abuse, and mismanagement.

20 The state assesses training needs regularly  
21 as part of a constant process as the Program Year  
22 progresses. This process and the related training plan  
23 are flexible, and the WV Development Office incorporates  
24 information from the process into the training plan as



1 needed.

2 The WV Development Office assesses the  
3 training needs of its subrecipients through monitoring,  
4 grant application responses, trend analysis, Biannual  
5 Training Needs Assessment Surveys, communication with  
6 national experts, the West Virginia DOE Project  
7 Officers, DOE contracted representatives, the Office of  
8 Inspector General, and guidance as provided by the US  
9 DOE.

10 WAP trainings and certifications have been  
11 and will continue to be provided by Interstate Renewable  
12 Energy Council or IREC accredited and certified  
13 Weatherization Training Centers within close proximity  
14 to West Virginia.

15 The major areas of focus this 2020 - 2021  
16 for training are: HEP Energy Auditor certifications and  
17 the HEP Quality Control Inspector micro-credential  
18 network wide, WV WAP Standard work specifications (WV  
19 WAP SWS) functioning as the West Virginia Weatherization  
20 Standards/Field Guide update training; Continuing  
21 Education Credits (CEUs) necessary for certain re-  
22 certifications, and HEP certifications.

23 The plan also includes the continued re-  
24 certification of Energy Educators and Quality Control

1 Inspectors, and continued training on the newly  
2 developed WAPLINK application. Additional training  
3 consisting of New Hire Requirements, HVAC certification,  
4 Retrofit Installer Technician, coordination of licensing  
5 testing through the West Virginia Fire Marshal's Office,  
6 and weatherization Assistant will also be made  
7 available.

8 The WV Development Office will work with  
9 subrecipients to fit trainings into their production  
10 schedules. The WV Development Office also tracks all  
11 required licenses needed by subrecipients to properly  
12 perform work within the WV WAP including WV HVAC  
13 Electrician License, WV Single Family Dwelling  
14 Electrician License, EPA Section 608 Refrigerant  
15 Transition Technician Certification, and HVAC Contractor  
16 License and WVDO will ensure all subrecipients remain  
17 current with all WV WAP required licenses.

18 The WV Development Office places great  
19 emphasis on maintaining workforce credentials for both  
20 Grantee and subrecipient staff and build upon such  
21 credentials. Credentials, certifications, and  
22 certificates are all tracked for Grantee and  
23 subrecipient staff in the database management system.

24 Credentials, certifications, and

1 certificates are reviewed and training, continuing  
2 education, and re-testing is planned and performed as  
3 necessary to ensure Grantee and subrecipient staffs  
4 maintain all necessary credentials. This process will  
5 also ensure that all subrecipient certified staff  
6 achieve the proper skill levels to meet the core  
7 competencies recommended for each position.

8 Are there any comments or questions on  
9 anything covered so far?

10 I'll now turn the hearing over to Jeremiah  
11 Ramsey - Weatherization Monitor to continue with the  
12 Monitoring plan.

13 MR. RAMSEY: Monitoring is one of the most  
14 significant and intricate procedures undertaken by the  
15 WV Development Office. The WV Development Office must  
16 adhere to multiple funding bodies' guidelines as well as  
17 construct and adhere to state-specific guidelines and  
18 protocols structured in a way to facilitate successful  
19 and functional program management throughout the state  
20 of West Virginia.

21 Monitoring is a systematic process of  
22 gathering and evaluating information, as well the  
23 physical visitation of sites, in order to support and  
24 assess the subrecipients and their programs in terms of

1 performance, capacity, and compliance.

2 As a pass-through entity of federal dollars,  
3 the WV Development Office ensures that grant funds are  
4 expended in accordance with applicable law, including  
5 regulations contained in 10 CFR part 440; 2 CFR 200, 45  
6 CFR Part 75, DOE Weatherization Program Notices, and  
7 other policies and procedures that DOE may issue.

8 The WV Development Office will conduct a  
9 monitoring of each subrecipient at least once a year,  
10 provide a written report to the subrecipient within 30  
11 days of the monitoring, and maintain both electronic and  
12 physical files related to monitoring which are  
13 accessible to DOE during its monitoring visits.

14 The WV Development Office will also conduct  
15 quarterly off-site, desk-top monitoring utilizing the  
16 database management system used to track all  
17 weatherization work, at times coupled with the  
18 statistical management tool and related analytical  
19 spreadsheets used to track production, expenditures, and  
20 other performance indicators. This process will serve  
21 as a pre-monitoring activity as well as routine review  
22 and oversight as needed.

23 The desk-top monitoring activity is utilized  
24 to confirm that measures are performed and tracked

1 according to program standards, and that diagnostic and  
2 health and safety tests are performed and documented  
3 correctly. It is also used to ensure all documentation  
4 for a client and dwelling are maintained and completed  
5 properly and accurately. This process allows for the  
6 identification of trends that may convey a training  
7 need, or specific jobs that may need to be monitored due  
8 to documentation of measures.

9 The monitoring performed by the WV  
10 Development Office will be broken down into three  
11 components which may be performed at different times if  
12 necessary and may have differing frequency depending on  
13 quality of subrecipient performance in each focus area.  
14 The three focus areas are: Programmatic and Management  
15 Monitoring; Field or Technical Monitoring; and Fiscal  
16 Monitoring. The WV Development Office will monitor a  
17 sample of completed subrecipient weatherized dwellings  
18 during field monitoring visits. This sample will either  
19 be at least 5% of completions or at least 10% of  
20 completions as required by DOE, depending on the  
21 segregation of energy auditing and quality control  
22 inspecting duties within the structure of a  
23 subrecipient's weatherization crew.

24 Our training and technical assistance plan,

1 projects, and monitoring procedures are explained in  
2 greater detail in the state plan.

3 Are there any comments or questions on  
4 anything covered so far?

5 Then I'll turn the hearing back over to  
6 Mark.

7 MR. ADAMS: DOE in coordination with the  
8 Advisory Council on Historic Preservation (ACHP) and the  
9 National Conference of State Historic Preservation  
10 Officers (NCSHPO), has developed a Prototype  
11 Programmatic Agreement (PA) to address historic  
12 preservation, Section 106 requirements for the WAP.

13 The WV WAP is currently working with the  
14 West Virginia State Historic Preservation Office  
15 (WVSHPO), DOE, and the DOE National Environmental Policy  
16 Act Office (NEPA) to finalize a PA prior to the start of  
17 the July 1, 2020 grant start date. To date, the PA is  
18 currently under re-review at the WVSHPO, and once  
19 approved will be sent to our DOE project officers and  
20 NEPA for final approval.

21 The PA will cover Section 106 requirements  
22 and replace the Letter of Understanding that has been in  
23 place throughout the current and past program years.  
24 All measures that fall outside the agreed upon WAP PA,

1 i.e., those measures not exempted within the PA will  
2 continue to be reviewed by the WVSHPO.

3 Currently the WV Development Office has one  
4 staff member dedicated to Historic Preservation review,  
5 approval, and guidance for WV WAP subrecipients.

6 In the event of a declared Federal or State  
7 disaster, DOE has allowed for expenditures under the  
8 weatherization program. Weatherization crews may return  
9 to a unit reported as a completion to DOE that has been  
10 "damaged by fire, or act of God to be reweatherized",  
11 without regard to date of weatherization." Local  
12 authorities must deem the dwelling units salvageable as  
13 well as habitable and if the damage to the materials is  
14 not covered by insurance or other form of compensation.

15 In the event of a Federal or State  
16 implemented work stoppage which suspends on-site work,  
17 the WVDO will follow all guidance provided by DOE or the  
18 Governor's Office and effectively relay this information  
19 to all subrecipients. On-site WAP work will resume only  
20 when any work stoppage or stay at home mandates are  
21 lifted, and the subrecipient can follow safe return to  
22 work practices and procedures.

23 Another aspect of the weatherization program  
24 is Renewable Energy Systems. Assistance under the WAP

1 may be provided for renewable energy systems measures  
2 with a SIR greater than 1. 10 CFR Part 440.18(b) and  
3 (c), the expenditure of financial assistance provided  
4 under WAP incorporates the renewable energy system  
5 provisions and specifies a ceiling of \$3,762 for  
6 renewable energy system measures with a Savings to  
7 Investment (SIR) greater than 1. The adjusted average  
8 for renewable energy measures is not a separate average,  
9 but part of the overall adjusted average expenditure  
10 limit of \$7,699.

11 Any renewable energy system measures  
12 implemented by a subrecipient must have the WV  
13 Development Office written approval prior to work being  
14 performed.

15 I have now concluded my formal presentation.  
16 Are there any questions or comments on either the last  
17 part of my presentation or any other part of the  
18 presentation as well?

19 If there are no more comments, the hearing  
20 is adjourned.

21 \* \* \* \* \*

22 (CONCLUDED AT 10:25 A.M.)

23 \* \* \* \* \*



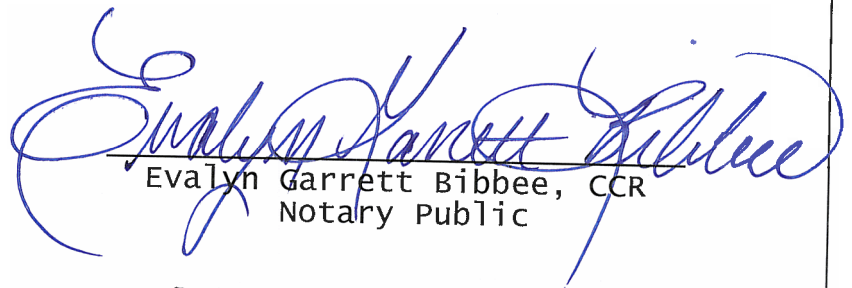
## REPORTER'S CERTIFICATE

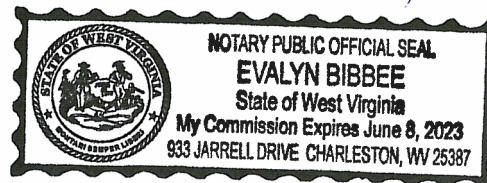
STATE OF WEST VIRGINIA,  
COUNTY OF KANAWHA, to wit:

I, Evalyn Garrett Bibbee, Certified Court Reporter, do hereby certify that the foregoing is a correct verbatim record of the proceedings held at the time and place set forth herein.

I certify that the transcript meets the requirements set forth within Article 27, Chapter 47 of the West Virginia Code.

Given under my hand this 28th day of April, 2020.

  
Evalyn Garrett Bibbee, CCR  
Notary Public



My commission expires June 8, 2023.



**Invoice**  
WV NEWSPAPER PUBLISHING CO.  
1251 EARL L. CORE RD  
MORGANTOWN, WV 26505  
(304) 292-6301 • FEIN 55-0307305

WV DEVELOPMENT OFFICE  
1900 KANAWHA BLVD E  
BLDG 3 STE 700  
CHARLESTON WV 25305

att: Joyce A. Turner

Account - 1013051  
Invoice - 1080327  
Invoice Date - 04/17/20  
Payment Terms - Net 30 Days

DATE	REFERENCE	DESCRIPTION / OTHER COMMENTS	INCHES	LINES	INSERTIONS	AMOUNT
04/17/20	010156418	Dominion Post: Classifieds 010156418 April 15, 16, 17 PY 2020 - 2021 WV WEATHERIZATION 101 Legals	6.7890		3	114.60

PHONE INQUIRIES: (304) 292-6301

Amount Due (\$) 114.60

REMITTANCE ADVICE PLEASE RETURN WITH PAYMENT

WEST VIRGINIA NEWSPAPER PUBLISHING COMPANY  
1251 Earl L. Core Road • Morgantown, WV 26505  
FEIN: 55-0307305

ACCOUNT	INVOICE #	TRANS DATE	AMOUNT DUE	REMITTED
1013051	1080327	04/17/20	114.60	\$
WV DEVELOPMENT OFFICE 1900 KANAWHA BLVD E BLDG 3 STE 700 CHARLESTON WV 25305				
CREDIT CARD #				
EXP DATE				
SECURITY CODE				
CHECK NUMBER				
SIGNATURE				

Approved For Payment

05/01/2020  
Date

Approved By

Mark Adams



**Invoice**  
 WV NEWSPAPER PUBLISHING CO.  
 1251 EARL L CORE RD  
 MORGANTOWN, WV 26505  
 (304) 292-6301 • FEIN 55-0307305

WV DEVELOPMENT OFFICE  
 1900 KANAWHA BLVD E  
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PHONE INQUIRIES: (304) 292-6301

Amount Due (\$)	114.60
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WEST VIRGINIA NEWSPAPER PUBLISHING COMPANY  
 1251 Earl L. Core Road • Morgantown, WV 26505  
 FEIN: 55-0307305

ACCOUNT	INVOICE #	TRANS DATE	AMOUNT DUE	REMITTED
1013051	1080327	04/17/20	114.60	\$

WV DEVELOPMENT OFFICE  
 1900 KANAWHA BLVD E  
 BLDG 3 STE 700  
 CHARLESTON WV 25305

CREDIT CARD #
EXP DATE
SECURITY CODE
CHECK NUMBER
SIGNATURE

# The Dominion Post

1251 Earl L Core Road

Morgantown, WV 26505

(304) 291-9420

## PUBLISHER'S CERTIFICATE OF PUBLICATION

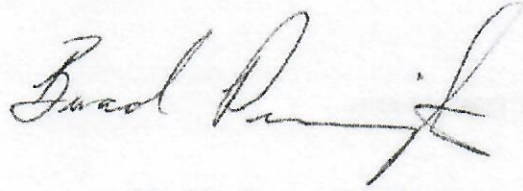
I, Brad Pennington, Advertising Director of  
THE DOMINION POST, a newspaper of general circulation  
published in the City of Morgantown, County and State  
aforesaid, do hereby certify that the annexed

### Legal Notice

was published in the said THE DOMINION POST once a week  
for 3 successive weeks commencing on the  
15th day of April, 2020 and ending on the  
17th day of April, 2020.

The publisher's fee for said publication is \$114.60

Given under my hand this 17th day of  
April, 2020

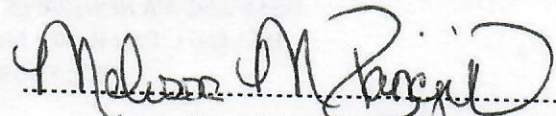


(SEAL)

Advertising Director of THE DOMINION POST

Subscribed and sworn to before me this 17th

day of April, 2020



Notary Public of Monongalia County, W. Va.

My commission expires on the 26th day of

July 2021



010156418

April 15, 16, 17

### PY 2020 - 2021 WV WEATHERIZATION ASSISTANCE PROGRAM

#### State Plan

**PUBLIC HEARING NOTICE:** The Community Advancement and Development division of the West Virginia Development Office (WVDO) is hosting an online public hearing on the proposed use and distribution of funds for the Weatherization Assistance Program funded by the U.S. Department of Energy (DOE) on Tuesday, April 28, 2020 at 10:00 AM. The WVDO is seeking comments from the public on the proposed use of funds. The plan will guide the expenditure of approximately \$3,947,952 in annual funding for program year beginning July 1, 2020. The draft plan will be available for public review beginning Monday, April 13, 2020 until close of business Tuesday, April 28, 2020 and will be submitted to the U.S. Department of Energy (DOE) on or about May 1, 2020. Additional information about the plan and hearing are available on the Community Advancement and Development division's website, including the draft plan and instructions for registering to attend the online hearing. To visit the website, enter the following into your internet browser without spaces: [www.wvcd.org/sustainability/weatherization-assistance-program](http://www.wvcd.org/sustainability/weatherization-assistance-program). To be considered in the plan, written comments will be received in the WVDO at 1900 Kanawha Blvd., East, Building 3, Suite 700, Charleston, WV 25305, attention Mark Adams, or submitted via email to [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov).

# BECKLEY NEWSPAPERS

P.O. Box 1599, Bluefield, WV 24701  
www.register-herald.com

Phone: 304-255-4400 • Toll Free: 800-950-0250 • Fax: 304-255-4427

## Invoice

DATE 04/16/20

Client:  
WV DEVELOPMENT OFFICE  
1900 KANAWHA BLVD EAST  
BUILDING 3,  
SUITE 700  
CHARLESTON, WV 25305-0000  
(304) 957-2048

ACCOUNT NUMBER: 106461

Ad ID: 383523  
Run Dates: 04/15/20 to 04/17/20  
Total Insertions: 6  
Columns Wide: 1  
Depth: 4.556  
Total Inches: 4.556  
Total Cost: \$104.40  
AdTaker: Beckley Legals

### Publications:

Register-Herald  
register-herald.com

### Payments:

Date	Method	Card Type	Last 4 Digits	Check	Amount
------	--------	-----------	---------------	-------	--------

### NOTES:

Any concerns with price or errors in this receipt please email me at:  
tina.reed@bdtonline.com

SUBTOTAL	\$104.40
TAX	\$0.00
PAYMENT	\$0.00

**AMOUNT DUE \$104.40**

Approved For Payment  
05/01/2020 *Mark Adams*  
Date Apr 17  
*Mark Adams*

# BECKLEY NEWSPAPERS

P.O. Box 1599, Bluefield, WV 24701

www.register-herald.com

Phone: 304-255-4400 • Toll Free: 800-950-0250 • Fax: 304-255-4427

## Invoice

DATE 04/16/20

**Client:**

WV DEVELOPMENT OFFICE  
1900 KANAWHA BLVD EAST  
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SUITE 700  
CHARLESTON, WV 25305-0000  
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tina.reed@bdtonline.com

SUBTOTAL	\$104.40
TAX	\$0.00
PAYMENT	\$0.00

**AMOUNT DUE \$104.40**



# BECKLEY NEWSPAPERS

P.O. Box 1599, Bluefield, WV 24701  
www.register-herald.com

Phone: 304-255-4400 • Toll Free: 800-950-0250 • Fax: 304-255-4427

## Affidavit of Publication

### STATE OF WEST VIRGINIA COUNTY OF RALEIGH,

I, Jeremy Basham, of The Register-Herald, a daily newspaper published in the City of Beckley, Raleigh, West Virginia, do certify that the notice attached hereto under the caption;  
**NOTICE OF PUBLIC REVIEW**

was published in the said The Register-Herald 3 time(s) on the following day(s), namely 04/15/20, 04/16/20, 04/17/20

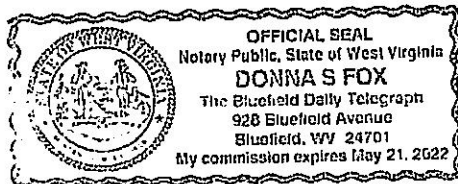
Publication Fee: \$104.40

Signed: \_\_\_\_\_

Subscribed and sworn to before me this day  
04/17/2020

My commission expires: \_\_\_\_\_

Notary Public: \_\_\_\_\_



#### PY 2020 – 2021 WV WEATHERIZATION ASSISTANCE PROGRAM STATE PLAN

**PUBLIC HEARING NOTICE:** The Community Advancement and Development division of the West Virginia Development Office (WVDO) is hosting an online public hearing on the proposed use and distribution of funds for the Weatherization Assistance Program funded by the U.S. Department of Energy (DOE) on Tuesday, April 28, 2020 at 10:00 AM. The WVDO is seeking comments from the public on the proposed use of funds. The plan will guide the expenditure of approximately \$3,947,952 in annual funding for program year beginning July 1, 2020. The draft plan will be available for public review beginning Monday, April 13, 2020 until close of business Tuesday, April 28, 2020 and will be submitted to the U.S. Department of Energy (DOE) on or about May 1, 2020. Additional information about the plan and hearing are available on the Community Advancement and Development division's website, including: the draft plan and instructions for registering to attend the online hearing. To visit the website, enter the following into your internet browser without spaces: [www.wvcad.org/sustainability/weatherization-assistance-program](http://www.wvcad.org/sustainability/weatherization-assistance-program). To be considered in the plan, written comments will be received in the WVDO at 1900 Kanawha Blvd., East, Building 3, Suite 700, Charleston, WV 25305, attention Mark Adams, or submitted via email to [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov).

**Classified/Legal Advertising Invoice**

**Parkersburg News and Sentinel**

PO Box 1787  
519 Juliana St  
Parkersburg, WV  
26101  
(304) 485-1891

**WV COMMUNITY ADVANCEMENT**  
**1900 KANAWHA BLVD, E**  
**BLDG 3, SUITE 700**  
**CHARLESTON, WV**

25301-0311

04/10/2020 10:35:20AM

Phone: 304 558-2234

**No: 143789**

<b>Ad No</b> 143789	<b>Customer No:</b> L80914	<b>Start Date</b> 04-15-2020	<b>Stop Date</b> 04-17-2020	<b>Category:</b> Legals		<b>Classification:</b> Legals				
<b>Order No</b> WEATHER PR	<b>Rate:</b> L/E	<b>Lines:</b> 33	<b>Words:</b> 217	<b>Inches:</b> 3.18		<b>Cost</b> 106.00	<b>Payments</b> .00	<b>Balance</b> 106.00		
<b>Publications ... Runs</b> News Legals ... 3 WV Online Legals PKB ... 3		<b>Solicitor:</b> DW	<b>Origin:</b> 10	<b>Sales Rep:</b> 120	<b>Credit Card</b>	<b>Credit Card Number</b>		<b>Card Expire</b>		
		<table border="1"> <tr> <td align="center"><b>Identifier</b></td> </tr> <tr> <td>                     PY 2020 -- 2021 WV                      WEATHERIZATION                      ASSISTANCE PROGRAM                       State Plan   <b>PUBLIC HEARING NOTICE:</b>  <small>For Assistance, Call 304-558-2234</small> </td> </tr> </table>							<b>Identifier</b>	PY 2020 -- 2021 WV WEATHERIZATION ASSISTANCE PROGRAM  State Plan  <b>PUBLIC HEARING NOTICE:</b> <small>For Assistance, Call 304-558-2234</small>
<b>Identifier</b>										
PY 2020 -- 2021 WV WEATHERIZATION ASSISTANCE PROGRAM  State Plan  <b>PUBLIC HEARING NOTICE:</b> <small>For Assistance, Call 304-558-2234</small>										
		<input type="checkbox"/> Extend Expiration Date								

Approved For Payment  
05/01/2020 *Mark Adams*  
 Date Approved By  
*Mark Adams*



**Classified/Legal Advertising Invoice**  
**Parkersburg News and Sentinel**

PO Box 1787  
 519 Juliana St  
 Parkersburg, WV  
 26101  
 (304) 485-1891

**WV COMMUNITY ADVANCEMENT**  
 1900 KANAWHA BLYD, E  
 BLDG 3, SUITE 700  
 CHARLESTON, WV

25301-0311

04/10/2020 10:35:20AM

**No: 143789**

Phone: 304 558-2234

<b>Ad No</b> 143789	<b>Customer No:</b> L00914	<b>Start Date</b> 04-15-2020	<b>Stop Date</b> 04-17-2020	<b>Category:</b> Legals		<b>Classification:</b> Legals	
<b>Order No</b> WEATHER PR	<b>Rate:</b> LE	<b>Lines:</b> 33	<b>Words:</b> 217	<b>Inches:</b> 3.18	<b>Cost</b> 106.00	<b>Payments</b> .00	<b>Balance</b> 106.00
Publications ... Runs		<b>Solicitor:</b> DW	<b>Origin:</b> 10	<b>Sales Rep:</b> 120	<b>Credit Card</b>	<b>Credit Card Number</b>	<b>Card Expire</b>
News Legals ... 3		<div style="border: 1px solid black; padding: 5px;"> <p align="center">Identifier</p> <p>PY 2020 - 2021 WV                      WEATHERIZATION                      ASSISTANCE PROGRAM</p> <p>State Plan</p> <p>PUBLIC HEARING NOTICE:</p> </div>					
WV Online Legals PKB ... 3							

\*=Extend Expiration Date

The Parkersburg News and Sentinel  
Legal Affidavit  
(304) 485-1891 Ext. 301

Douglas T. Williams

Being first duly sworn, says that the:

WV COMMUNITY ADVANCEMENT  
Public Hearing Notice  
Weatherization Assistance Program - State Plan

Hereto attached was printed in the Parkersburg News and Sentinel  
A daily newspaper published in the City of Parkersburg, Wood  
County, West Virginia for: 3  
successive week(s).

The first publication and posting therein being on the:

15th day of April 2020

and subsequent publication(s) on the

16th, 17th day(s) of 2020

Printer's Fee	\$	104.00
Notary Fee	\$	2.00
Total Due	\$	106.00

By:

*Douglas T. Williams*

Subscribed and sworn to before me this

20th day of April 2020

*Vicki D. Stevens*

Notary Public for Wood County, WV

PY 2020-2021 WV WEATHERIZATION  
ASSISTANCE PROGRAM

State Plan

**PUBLIC HEARING NOTICE:** The Community Advancement and Development division of the West Virginia Development Office (WVDO) is hosting an online public hearing on the proposed use and distribution of funds for the Weatherization Assistance Program funded by the U.S. Department of Energy (DOE) on Tuesday, April 28, 2020 at 10:00 AM. The WVDO is seeking comments from the public on the proposed use of funds. The plan will guide the expenditure of approximately \$3,947,952 in annual funding for program year beginning July 1, 2020. The draft plan will be available for public review beginning Monday, April 13, 2020 until close of business Tuesday, April 28, 2020 and will be submitted to the U.S. Department of Energy (DOE) on or about May 1, 2020. Additional information about the plan and hearing are available on the Community Advancement and Development division's website, including the draft plan and instructions for registering to attend the online hearing. To visit the website, enter the following into your internet browser without spaces: [www.wvrad.org/sustainability/weatherization-assistance-program](http://www.wvrad.org/sustainability/weatherization-assistance-program).

To be considered in the plan, written comments will be received in the WVDO at 1900 Kanawha Blvd., East, Building 3, Suite 700, Charleston, WV 25305, attention Mark Adams, or submitted via email to [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov).

Apr 15, 16, 17

Notary Seal



OFFICIAL SEAL  
NOTARY PUBLIC  
STATE OF WEST VIRGINIA  
Vicki D. Stevens  
Parkersburg Newspapers Inc.  
519 Juliana St  
Parkersburg, WV 26101  
My Commission Expires Nov. 14, 2023

# BLUEFIELD DAILY TELEGRAPH

928 Bluefield Avenue, Bluefield, WV 24701  
www.bdtonline.com Phone: 304-327-2801 • Toll Free: 800-763-2459 • Fax: 304-327-0433 ..

## Invoice

DATE 04/16/20

Client:  
WVDO - COMMUNITY ADVANCEMENT & ACCOUNT NUMBER: 107542  
DEV. ATTN:  
1900 KANWHA E BLVD.3, STE 700  
CHARLESTON, WV 25305-0000  
(304) 957-2075

Ad ID: 383541  
Ad Description: PY 2020 2021 WV WEATHERIZATION ASSIS  
Run Dates: 04/15/20, 04/16/20, 04/17/20  
Total Insertions: 3  
Total # of Lines: 45  
Total Cost: \$106.81  
AdTaker: Jeremy Basham

### Publications:

Bluefield Daily Telegraph  
bdtonline.com

### Payments:

Date	Method	Card Type	Last 4 Digits	Check	Amount
------	--------	-----------	---------------	-------	--------

### NOTES:

Any concerns with price or errors in this receipt please email me at:  
treas@bdtonline.com

SUBTOTAL	\$106.81
TAX	\$0.00
PAYMENT	\$0.00

**AMOUNT DUE \$106.81**

Approved For Payment  
05/01/2020 *Mark Adams*  
Date  
Approved By  
*Mark Adams*

# BLUEFIELD DAILY TELEGRAPH

928 Bluefield Avenue, Bluefield, WV 24701

www.bdtonline.com Phone: 304-327-2801 • Toll Free: 800-763-2459 • Fax: 304-327-0433

## Invoice

DATE 04/16/20

### Client:

WVDO - COMMUNITY ADVANCEMENT & ACCOUNT NUMBER: 107542

DEV. ATTN:

1900 KANWHA E BLVD.3, STE 700

CHARLESTON, WV 25305-0000

(304) 957-2075

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SUBTOTAL	\$106.81
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PAYMENT	\$0.00

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# BLUEFIELD DAILY TELEGRAPH

928 Bluefield Avenue, Bluefield, WV 24701  
Phone: 304-327-2801 Toll Free: 800-763-2459 • Fax: 304-327-0433  
www.bdtonline.com

## Affidavit of Publication

### STATE OF WEST VIRGINIA COUNTY OF MERCER,

I, Teresa Evans, of the Bluefield Daily Telegraph, a daily newspaper published in the City of Bluefield, Mercer, West Virginia, do certify that the notice attached hereto under the caption;

was published in the said Bluefield Daily Telegraph 3 time(s) on the following day(s), namely 04/15/20, 04/16/20, 04/17/20

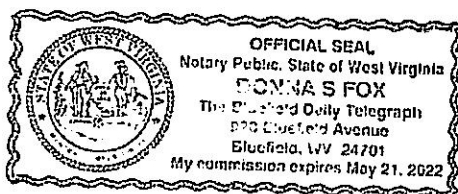
Publication Fee: \$106.81

Signed: Teresa Evans

Subscribed and sworn to before me this day  
04/17/2020

My commission expires: May 21, 2022

Notary Public: Donna S. Fox



#### PY 2020 - 2021 WV WEATHERIZATION ASSISTANCE PROGRAM State Plan

**PUBLIC HEARING NOTICE:** The Community Advancement and Development division of the West Virginia Development Office (WVDO) is hosting an online public hearing on the proposed use and distribution of funds for the Weatherization Assistance Program funded by the U.S. Department of Energy (DOE) on Tuesday, April 28, 2020 at 10:00 AM. The WVDO is seeking comments from the public on the proposed use of funds. The plan will guide the expenditure of approximately \$3,947,952 in annual funding for program year beginning July 1, 2020. The draft plan will be available for public review beginning Monday, April 13, 2020 until close of business Tuesday, April 28, 2020 and will be submitted to the U.S. Department of Energy (DOE) on or about May 1, 2020. Additional information about the plan and hearing are available on the Community Advancement and Development division's website, including the draft plan and instructions for registering to attend the online hearing. To visit the website, enter the following into your internet browser without spaces: [www.wvcad.org/sustainability/weatherization-assistance-program](http://www.wvcad.org/sustainability/weatherization-assistance-program). To be considered in the plan, written comments will be received in the WVDO at 1900 Kanawha Blvd., East, Building 3, Suite 700, Charleston, WV 25305, attention Mark Adams, or submitted via email to [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov).



Expire date \_\_\_\_\_ / Amount \_\_\_\_\_

**Cardholder name** \_\_\_\_\_

Signature \_\_\_\_\_

**ADVERTISER:**

**\*\*\* PLEASE RETURN THIS PORTION WITH YOUR PAYMENT \*\*\***

**Payment Due Date: 5/15/20**

**Account No:** 107542

**Invoice No:** 107542043020

**Amount Due:** \$106.81

**Amount Paid: \$\_\_\_\_\_ Check # \_\_\_\_\_**

**Toll Free 800-763-2459**

WVDO - COMMUNITY ADVANCEMENT & DEV.  
1900 KANAWHA E BLVD.3, STE 700  
CHARLESTON, WV 25305-0000

Bluefield Daily Telegraph  
P.O. Box 1599  
Bluefield, WV 24701

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140160010 0000107542 0000000000 0000000000 00000107542043020 000010681 6
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**For Billing Questions Call : 304-327-2809**

**Billing Date:** 4/30/2020

Account No: 107542

**Billing Period:** 4/1/2020 to 4/30/2020

**Invoice No: 107542043020**

**BLUEFIELD DAILY TELEGRAPH**

928 Bluefield Ave., Bluefield, WV 24701

**Phone: 304-327-2809**

CURRENT	Over 30	Over 60	Over 90	OVER 120
106.81	0.00	0.00	0.00	0.00

PRODUCT	START DATE	END DATE	QTY/TIMES	SIZE	AD ID	AMOUNT
BALANCE BROUGHT FORWARD						0.00
Bluefield Legals	4/15/2020	4/15/2020	6	45	383541	42.14
383541 - PY 2020 2021 WV WEATHERIZATION						
Bluefield Legals	4/15/2020	4/15/2020	6	45	383541	0.00
383541 - PY 2020 2021 WV WEATHERIZATION						
Bluefield Legals	4/15/2020	4/16/2020	6	45	383541	32.33
383541 - PY 2020 2021 WV WEATHERIZATION						
Bluefield Legals	4/15/2020	4/16/2020	6	45	383541	0.00
383541 - PY 2020 2021 WV WEATHERIZATION						
Bluefield Legals	4/15/2020	4/17/2020	6	45	383541	32.34
383541 - PY 2020 2021 WV WEATHERIZATION						
Bluefield Legals	4/15/2020	4/17/2020	6	45	383541	0.00
383541 - PY 2020 2021 WV WEATHERIZATION						



H-D MEDIA COMPANY, LLC

P.O. Box 2017 Huntington, WV 25720-2017 Phone 304-526-2813

•The Herald-Dispatch •Charleston Gazette-Mail •Pulse  
•The Putnam Herald •The Parthenon (Marshall University)  
•The Tri-State Weekly •The Wayne County News  
•The Logan Banner •The Williamson Daily News  
•The Coal Valley News •The Pineville Independent

## Advertising Invoice

**RECEIVED**

APR 24 2020

WV DEVELOPMENT OFFICE

WV COMMUNITY ADVANCEMENT  
1900 KANAWHA BLVD E #3  
CHARLESTON, WV 25305

Acct#: 69624  
Ad#: 91227  
Phone#: 304-558-2234  
Date: 04/10/2020

Salesperson: Janice Alston

Classification: Legal Notices

Ad Size: 1.0 x 75.00

### Advertisement Information:

Description	Start	Stop	Ins.	Cost/Day	Total
Charleston Gazette Mail	04/15/2020	04/17/2020	3	41.67	125.00

### Payment Information:

Date:	Order#	Type
04/10/2020	91227	BILLED ACCOUNT

Total Amount: 125.00

Amount Due: 125.00

Attention: Please return the top portion of this invoice with your payment including account and ad number.

Ad Copy

Approved For Payment  
05/01/2020 *Mark Adams*  
Date Approved By  
Mark Adams



H-D MEDIA COMPANY, LLC

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• The Putnam Herald • The Parthenon (Marshall University)  
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## Advertising Invoice

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WV DEVELOPMENT OFFICE

WV COMMUNITY ADVANCEMENT  
1900 KANAWHA BLVD E # 3  
CHARLESTON, WV 25305

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Ad Copy



**PY 2020 - 2021 WV  
WEATHERIZATION  
ASSISTANCE  
PROGRAM**

**State Plan**

**PUBLIC HEARING  
NOTICE:**

The Community Advancement and Development division of the West Virginia Development Office (WVDO) is hosting an online public hearing on the proposed use and distribution of funds for the Weatherization Assistance Program funded by the U.S. Department of Energy (DOE) on Tuesday, April 28, 2020 at 10:00 AM. The WVDO is seeking comments from the public on the proposed use of funds. The plan will guide the expenditure of approximately \$3,947,952 in annual funding for program year beginning July 1, 2020. The draft plan will be available for public review beginning Monday, April 13, 2020 until close of business Tuesday, April 28, 2020 and will be submitted to the U.S. Department of Energy (DOE) on or about May 1, 2020. Additional information about the plan and hearing are available on the Community Advancement and Development division's website, including the draft plan and instructions for registering to attend the online hearing. To visit the website, enter the following into your internet browser without spaces: [www.wvcad.org/sustainability/weatherization-assistance-program](http://www.wvcad.org/sustainability/weatherization-assistance-program). To be considered in the plan, written comments will be received in the WVDO at 1900 Kanawha Blvd., East, Building 3, Suite 700, Charleston, WV 25305, attention Mark Adams, or submitted via email to: [Mark.A.Adams@wv.gov](mailto:Mark.A.Adams@wv.gov).

LC-91227  
04-15,16,17,2020

Ad Number 91227

**Affidavit of Legal Publication and Posting**

**STATE OF WEST VIRGINIA**

**COUNTY OF Kanawha, TO-WIT**

I Janice Alston, Classified Advertising

Representative of the The Charleston Gazette-Mail, a newspaper  
published in the county of Kanawha, West Virginia, hereby  
certify that the annexed publication was inserted in said  
newspaper The Charleston Gazette-Mail.

The cost of publishing said annexed advertisement  
as aforesaid was \$ 125.00

Commencing On: 04/15/2020

Ending On: 04/17/2020

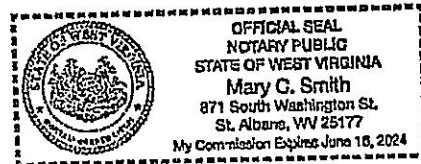
Given under my hand this day 04/17/2020

Sworn to and subscribed before me 04/17/2020  
at Charleston, Kanawha County, West Virginia

M. C. Smith

Notary Public of, in and for Kanawha County, West Virginia

MY COMMISSION EXPIRES: June 16, 2024



[Signature]

**U.S. DEPARTMENT OF ENERGY**  
**OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY**  
**NEPA DETERMINATION**



**RECIPIENT:** States and Territories with DOE-executed Signed Historical Preservation Agreements **STATE:** Mult

**PROJECT TITLE** : Weatherization Assistance Program Fiscal Year 2020 Formula Awards

<b>Funding Opportunity Announcement Number</b> WAP-ALRD-2020A	<b>Procurement Instrument Number</b> WAP-ALRD-2020A	<b>NEPA Control Number</b> GFO-WAP-ALRD-2020A	<b>CID Number</b>
--	--	--	-------------------

Based on my review of the information concerning the proposed action, as NEPA Compliance Officer (authorized under DOE Policy 451.1), I have made the following determination:

**CX, EA, EIS APPENDIX AND NUMBER:**

Description:

- |  |  |
|--|--|
| <b>A9 Information gathering, analysis, and dissemination</b>     | Information gathering (including, but not limited to, literature surveys, inventories, site visits, and audits), data analysis (including, but not limited to, computer modeling), document preparation (including, but not limited to, conceptual design, feasibility studies, and analytical energy supply and demand studies), and information dissemination (including, but not limited to, document publication and distribution, and classroom training and informational programs), but not including site characterization or environmental monitoring. (See also B3.1 of appendix B to this subpart.)   |
| <b>A11 Technical advice and assistance to organizations</b>      | Technical advice and planning assistance to international, national, state, and local organizations.   |
| <b>B1.16 Asbestos removal</b>                                    | Removal of asbestos-containing materials from buildings in accordance with applicable requirements (such as 40 CFR part 61, "National Emission Standards for Hazardous Air Pollutants"; 40 CFR part 763, "Asbestos"; 29 CFR part 1910, subpart I, "Personal Protective Equipment"; and 29 CFR part 1926, "Safety and Health Regulations for Construction"; and appropriate state and local requirements, including certification of removal contractors and technicians).  |
| <b>B1.34 Lead-based paint containment, removal, and disposal</b> | Containment, removal, and disposal of lead-based paint in accordance with applicable requirements (such as provisions relating to the certification of removal contractors and technicians at 40 CFR part 745, "Lead-Based Paint Poisoning Prevention In Certain Residential Structures").   |
| <b>B2.2 Building and equipment instrumentation</b>               | Installation of, or improvements to, building and equipment instrumentation (including, but not limited to, remote control panels, remote monitoring capability, alarm and surveillance systems, control systems to provide automatic shutdown, fire detection and protection systems, water consumption monitors and flow control systems, announcement and emergency warning systems, criticality and radiation monitors and alarms, and safeguards and security equipment).   |
| <b>B3.1 Site characterization and environmental monitoring</b>   | Site characterization and environmental monitoring (including, but not limited to, siting, construction, modification, operation, and dismantlement and removal or otherwise proper closure (such as of a well) of characterization and monitoring devices, and siting, construction, and associated operation of a small-scale laboratory building or renovation of a room in an existing building for sample analysis). Such activities would be designed in conformance with applicable requirements and use best management practices to limit the potential effects of any resultant ground disturbance. Covered activities include, but are not limited to, site characterization and environmental monitoring under CERCLA and RCRA. (This class of actions excludes activities in aquatic environments. See B3.16 of this appendix for such activities.) Specific activities include, but are not limited to: (a) Geological, geophysical (such as gravity, magnetic, electrical, seismic, radar, and temperature gradient), geochemical, and engineering surveys and mapping, and the establishment of survey marks. Seismic techniques would not include large-scale reflection or refraction testing; (b) Installation and operation of field instruments (such as stream-gauging stations or flow-measuring devices, telemetry systems, geochemical monitoring tools, and geophysical exploration tools); (c) Drilling of wells for sampling or monitoring of groundwater or the vadose (unsaturated) zone, well logging, and installation of water-level recording devices in wells; (d) Aquifer and underground reservoir response testing; (e) Installation and operation of ambient air monitoring equipment; (f) Sampling and characterization of water, soil, rock, or contaminants (such as drilling using truck- or mobile-scale equipment, and modification, use, and plugging of boreholes); (g) Sampling and characterization of water effluents, air emissions, or solid waste streams; (h) Installation and operation of meteorological towers and associated activities (such as assessment of potential wind energy resources); (i) Sampling of flora or fauna; and (j) Archeological, historic, and cultural resource identification in compliance with 36 CFR part 800 and 43 CFR part 7. |
| <b>B5.1 Actions to conserve</b>                                  | (a) Actions to conserve energy or water, demonstrate potential energy or water conservation, and promote energy efficiency that would not have the potential to cause significant changes in the indoor or outdoor   |

<b>energy or water</b>	concentrations of potentially harmful substances. These actions may involve financial and technical assistance to individuals (such as builders, owners, consultants, manufacturers, and designers), organizations (such as utilities), and governments (such as state, local, and tribal). Covered actions include, but are not limited to weatherization (such as insulation and replacing windows and doors); programmed lowering of thermostat settings; placement of timers on hot water heaters; installation or replacement of energy efficient lighting, low-flow plumbing fixtures (such as faucets, toilets, and showerheads), heating, ventilation, and air conditioning systems, and appliances; installation of drip-irrigation systems; improvements in generator efficiency and appliance efficiency ratings; efficiency improvements for vehicles and transportation (such as fleet changeout); power storage (such as flywheels and batteries, generally less than 10 megawatt equivalent); transportation management systems (such as traffic signal control systems, car navigation, speed cameras, and automatic plate number recognition); development of energy-efficient manufacturing, industrial, or building practices; and small-scale energy efficiency and conservation research and development and small-scale pilot projects. Covered actions include building renovations or new structures, provided that they occur in a previously disturbed or developed area. Covered actions could involve commercial, residential, agricultural, academic, institutional, or industrial sectors. Covered actions do not include rulemakings, standard-settings, or proposed DOE legislation, except for those actions listed in B5.1(b) of this appendix. (b) Covered actions include rulemakings that establish energy conservation standards for consumer products and industrial equipment, provided that the actions would not: (1) have the potential to cause a significant change in manufacturing infrastructure (such as construction of new manufacturing plants with considerable associated ground disturbance); (2) involve significant unresolved conflicts concerning alternative uses of available resources (such as rare or limited raw materials); (3) have the potential to result in a significant increase in the disposal of materials posing significant risks to human health and the environment (such as RCRA hazardous wastes); or (4) have the potential to cause a significant increase in energy consumption in a state or region.
<b>B5.16 Solar photovoltaic systems</b>	The installation, modification, operation, and removal of commercially available solar photovoltaic systems located on a building or other structure (such as rooftop, parking lot or facility, and mounted to signage, lighting, gates, or fences), or if located on land, generally comprising less than 10 acres within a previously disturbed or developed area. Covered actions would be in accordance with applicable requirements (such as local land use and zoning requirements) in the proposed project area and would incorporate appropriate control technologies and best management practices.
<b>B5.17 Solar thermal systems</b>	The installation, modification, operation, and removal of commercially available smallscale solar thermal systems (including, but not limited to, solar hot water systems) located on or contiguous to a building, and if located on land, generally comprising less than 10 acres within a previously disturbed or developed area. Covered actions would be in accordance with applicable requirements (such as local land use and zoning requirements) in the proposed project area and would incorporate appropriate control technologies and best management practices.

#### Rationale for determination:

The U.S. Department of Energy (DOE) administers the Weatherization Assistance Program (WAP) as authorized by Title IV, Energy Conservation and Production Act, as amended. The goal of WAP is to increase the energy efficiency of dwellings owned or occupied by low-income persons, reduce their total residential expenditures, and improve their health and safety. DOE anticipates making approximately 57 formula-based awards under the Fiscal Year 2020 WAP to states, territories, a tribal government, and the District of Columbia (hereinafter "States"). Each home weatherized under WAP would receive approximately \$7,669 as determined by site-specific outcomes of the energy audit process.

This NEPA determination is specific to WAP Recipients with a DOE executed Historic Preservation Programmatic Agreement. WAP Recipients without a DOE executed Historic Preservation Programmatic Agreement have a separate NEPA determination: GFO-WAP-ALRD 2020B.

#### Allowable activities include:

1. Energy audits including diagnostic testing to determine the scope of weatherization activities at each home.
2. Administrative activities associated with management of the designated Weatherization Office and management of programs and strategies in support of weatherization activities.
3. Development and implementation of training programs and strategies for weatherization efforts, including initial home energy audits, final inspections and client education.
4. Purchase of vehicles and equipment needed for administrative activities, weatherization energy audits, installation of measures indicated below, and quality control inspections.
5. Weatherization activities provided that projects apply the restrictions of each State's DOE executed historic preservation programmatic agreement with their State Historic Preservation Office (SHPO), and are limited to:
  - a. Building Shell Measures:
    - i. Install insulation where needed
    - ii. Perform air sealing

- iii. Repair and replace windows, install window film, awnings and solar screens
- b. Mechanical Measures
  - i. Clean, tune, repair, or replace heating and/or cooling systems
  - ii. Install duct and heating pipe insulation
  - iii. Repair leaks in heating/cooling ducts
  - iv. Install programmable thermostats
  - v. Repair/replace water heaters
  - vi. Install water heater tank insulation
- c. Electric and Water Measures
  - i. Install efficient light sources
  - ii. Install low-flow showerheads
  - iii. Replace inefficient refrigerators with energy-efficient models
- 6. Energy-related health and safety measures (per DOE WAP Guidance WPN 17-7) including:
  - a. Combustion appliance safety inspections
  - b. Air quality assessment and limited removal of formaldehyde, volatile organic compounds, flammable liquids, and other air pollutants
  - c. Gas and bulk fuel leak inspections
  - d. Limited testing and/or containment, removal or disposal of lead, asbestos, refrigerant, and mercury, and other materials generated during the course of WAP activities
  - e. Cleaning of mold limited to surface preparation for WAP activities
  - f. Conduct radon testing and precautionary measures, including but not limited to, covering exposed dirt floors with polyethylene sheeting which contains a rating of no more than 0.1 perm, which is sealed and attached at all seams, walls and foundation penetrations
  - g. Inspect and install carbon monoxide and smoke alarms
  - h. Install ventilation as required by the American Society of Heating and Air-Conditioning Engineers (ASHRAE) 62.2-2016 standard, including blower door testing addressing infiltration, ventilation, and exhaust
- 7. Incidental and necessary energy-related repairs and replacements
  - a. Repair/replace damaged windows and doors
  - b. Minor electrical and plumbing repairs
- 8. Installation of appropriately sized solar photovoltaic (PV) and/or solar hot water heating systems on buildings with 1-4 units, subject to the following restrictions:
  - a. PV systems would not exceed 15 kW, and/or solar hot water heating systems would not exceed 200,000 BTU/HR.
  - b. Systems would be roof mounted or attached to a structure. Installation would include attaching the system to the structure and installing necessary electrical connections.
  - c. Any necessary battery storage would be attached to the structure.
  - d. No tree removal would occur.

Activities/projects not listed above, including ground disturbing activities and tree removal, are not included under the ALRD categorical exclusion and are subject to additional NEPA review and approval by DOE. For activities/projects, requiring additional NEPA review, states must complete the environmental questionnaire (EQ-1): <https://www.eere-pmc.energy.gov/NEPA.aspx> and receive notification from DOE that the NEPA review has been completed and approved by the Contracting Officer prior to initiating the project or activities.

All incidental measures relating to hazardous materials identified during the WAP activities would be managed in accordance with applicable federal, state, and local requirements.

## NEPA PROVISION

DOE has made a conditional NEPA determination.

The NEPA Determination applies to the following Topic Areas, Budget Periods, and/or tasks:

This NEPA Determination only applies to projects funded by WAP-ALRD-2020 and completed by Recipients that have a DOE executed Historic Preservation Programmatic Agreement, and to projects that fit within the "Allowable activities" listed in the rationale section above.

The NEPA Determination does not apply to the following Topic Area, Budget Periods, and/or tasks:

This NEPA Determination does NOT apply to Recipients that do not have a DOE executed Historic Preservation Programmatic Agreement, and projects that do not fit within the "Allowable activities" listed above.

Include the following condition in the financial assistance agreement:

Activities/projects not listed under "Allowable activities" are subject to additional NEPA review and approval by DOE, whether the intention is to use WAP formula or Petroleum Violation Escrow (PVE) funds to fund the project. For activities/projects, requiring additional NEPA review, states must complete the environmental questionnaire: <https://www.eere-pmc.energy.gov/NEPA.aspx> and receive notification from DOE that the NEPA review has been completed and approved by the Contracting Officer prior to initiating the project or activities.

Some weatherization activities listed under "Allowable activities" are more restrictive than the Categorical Exclusion. The restrictions listed in the "Allowable activities" must be followed.

Recipients shall adhere to the restrictions of their DOE executed PA for historic preservation. Additionally, recipients must adhere to the requirements included in "Term 8. Historic Preservation" included in the Special Terms and Conditions of the financial assistance agreement.

Notes:

Weatherization & Intergovernmental Programs Office - WAP  
This NEPA Determination requires a tailored NEPA provision.  
NEPA review completed by Diana Heyder, 02/03/20

#### FOR CATEGORICAL EXCLUSION DETERMINATIONS

The proposed action (or the part of the proposal defined in the Rationale above) fits within a class of actions that is listed in Appendix A or B to 10 CFR Part 1021, Subpart D. To fit within the classes of actions listed in 10 CFR Part 1021, Subpart D, Appendix B, a proposal must be one that would not: (1) threaten a violation of applicable statutory, regulatory, or permit requirements for environment, safety, and health, or similar requirements of DOE or Executive Orders; (2) require siting and construction or major expansion of waste storage, disposal, recovery, or treatment facilities (including incinerators), but the proposal may include categorically excluded waste storage, disposal, recovery, or treatment actions or facilities; (3) disturb hazardous substances, pollutants, contaminants, or CERCLA-excluded petroleum and natural gas products that preexist in the environment such that there would be uncontrolled or unpermitted releases; (4) have the potential to cause significant impacts on environmentally sensitive resources, including, but not limited to, those listed in paragraph B(4) of 10 CFR Part 1021, Subpart D, Appendix B; (5) involve genetically engineered organisms, synthetic biology, governmentally designated noxious weeds, or invasive species, unless the proposed activity would be contained or confined in a manner designed and operated to prevent unauthorized release into the environment and conducted in accordance with applicable requirements, such as those listed in paragraph B(5) of 10 CFR Part 1021, Subpart D, Appendix B.

There are no extraordinary circumstances related to the proposed action that may affect the significance of the environmental effects of the proposal.

The proposed action has not been segmented to meet the definition of a categorical exclusion. This proposal is not connected to other actions with potentially significant impacts (40 CFR 1508.25(a)(1)), is not related to other actions with individually insignificant but cumulatively significant impacts (40 CFR 1508.27(b)(7)), and is not precluded by 40 CFR 1506.1 or 10 CFR 1021.211 concerning limitations on actions during preparation of an environmental impact statement.

A portion of the proposed action is categorically excluded from further NEPA review. The NEPA Provision identifies Topic Areas, Budget Periods, tasks, and/or subtasks that are subject to additional NEPA review.

#### SIGNATURE OF THIS MEMORANDUM CONSTITUTES A RECORD OF THIS DECISION.

NEPA Compliance Officer Signature: \_\_\_\_\_

 Electronically Signed By: Casey Strickland  
NEPA Compliance Officer

Date: 2/5/2020

#### FIELD OFFICE MANAGER DETERMINATION

- ☒ Field Office Manager review not required  
☐ Field Office Manager review required

#### BASED ON MY REVIEW I CONCUR WITH THE DETERMINATION OF THE NCO :

Field Office Manager's Signature: \_\_\_\_\_

Field Office Manager

Date: \_\_\_\_\_

**PROTOTYPE PROGRAMMATIC AGREEMENT BETWEEN THE UNITED STATES  
DEPARTMENT OF ENERGY, THE WEST VIRGINIA DEVELOPMENT OFFICE AND  
THE WEST VIRGINIA STATE HISTORIC PRESERVATION OFFICE REGARDING  
EECBG, SEP AND WAP UNDERTAKINGS**

**February 5, 2010**

**WHEREAS**, the United States Department of Energy (DOE) administers the following financial assistance programs: *the Energy Efficiency and Conservation Block Grant Program* under the Energy Independence and Securities Act of 2007 (EECBG); *the State Energy Plan* under the Energy Policy and Conservation Act of 1975 and the State Energy Efficiency Programs Improvement Act of 1990 (SEP); and *the Weatherization Assistance Program* (WAP) for Low-Income Persons under Title IV of the Energy Conservation and Production Act, the Energy Policy Act of 2005, the Energy Independence and Security Act of 2007, and the American Recovery and Reinvestment Act of 2009 (ARRA); collectively referred to as the “Programs”;

**WHEREAS**, the unprecedented levels of funding available to the Programs, due in large measure to ARRA, has created a large volume of projects requiring expedited historic preservation reviews to ensure the timely obligation of funds, that create new jobs, and improve local and state economies;

**WHEREAS**, the West Virginia State Historic Preservation Office (WVSHPO) is experiencing unprecedented numbers of requests for historic preservation review of undertakings funded by all Federal Agencies, including undertakings funded by the Programs;

**WHEREAS**, the West Virginia Development Office (Recipient) is receiving financial assistance from DOE to carry out the Programs;

**WHEREAS**, the projects funded by the Programs are undertakings subject to review under Section 106 of the National Historic Preservation Act, 16 U.S.C 470f (NHPA) and its implementing regulations at 36 CFR part 800 and include rehabilitation, energy efficiency retrofits, renewables, and weatherization (undertakings);

**WHEREAS**, DOE has determined that these undertakings may adversely affect properties that are listed in or eligible for listing in the National Register of Historic Places (National Register) and subject to the requirements of the National Historic Preservation Act (NHPA);

**WHEREAS**, in accordance with 36 CFR 800.14(b)(4), the Advisory Council on Historic Preservation (the ACHP) has designated this Agreement as a Prototype Programmatic Agreement (PA), which does not require the participation or signature of the ACHP;

**WHEREAS**, DOE, the ACHP, and the National Conference of State Historic Preservation Officers (NCSHPO) have determined that the requirements of Section 106 can be more effectively and efficiently fulfilled if a programmatic approach is used to stipulate roles and responsibilities, exempt undertakings from Section 106 review, establish tribal protocols, facilitate identification and evaluation of historic properties, establish treatment and mitigation measures, and streamline the resolution of adverse effects;

**WHEREAS**, by memorandum dated August 28, 2009 (attached as Appendix C), DOE



delegated certain tasks necessary for compliance with Section 106 of the NHPA to grantees and sub-grantees of funding from the Programs (Recipients);

**WHEREAS**, according to the August 28, 2009 memorandum, the Recipients are authorized, to initiate Section 106 compliance in accordance with 36 CFR 800.2 (c)(4);

**WHEREAS**, the undertakings covered under this PA are not located on Tribal lands and are primarily smaller scale activities and routine projects, without the potential for adversely affecting historic properties, rather than complex undertakings with a greater potential to adversely affect historic properties, which would require completion of the typical Section 106 review process;

**WHEREAS**, DOE and the ACHP were guided by the principles set forth in the ACHP's Affordable Housing Policy statement, adopted on November 9, 2006, in negotiating this Programmatic Agreement upon which this PA is based;

**NOW, THEREFORE**, DOE, the West Virginia Development Office and the West Virginia SHPO agree that the Programs shall be administered in accordance with the following stipulations to satisfy DOE's Section 106 responsibilities for all individual undertakings of the Programs:

## **STIPULATIONS**

DOE, the Recipient, and the SHPO shall ensure that the following stipulations are carried out:

### **I. Roles and Responsibilities**

- A. DOE shall be responsible for providing oversight of the PA, executing PAs with SHPOs, participating in the resolution of disputes between the SHPO and the Recipient, and providing technical assistance and guidance as needed. DOE shall be responsible for government-to-government consultation with Indian tribes, unless the Indian tribe agrees to the delegation of this responsibility to a Recipient.
- B. The Recipient shall be responsible for consulting with consulting parties and conducting Section 106 reviews in a timely manner, preparing documentation for the SHPO and DOE, and maintaining records on undertakings. Undertakings that involve properties greater than forty-five (45) years old and are not listed on either Appendices A or B shall be submitted to the SHPO for review in accordance with this agreement.
- C. Recipient shall ensure that the provisions of this PA apply to its sub-awards.
- D. The Recipient is required to use qualified professionals, i.e., those individuals that successfully completed Advisory Council on Historic Preservation (ACHP) Section 106 Essentials training or are qualified under the Secretary of Interior Qualifications (36 CFR Part 61).
- E. The SHPO shall be responsible for reviewing project documentation and participation in consultation as set forth in this PA.
- F. The ACHP shall be responsible for providing technical guidance, participating in



dispute resolutions if appropriate, and monitoring the effectiveness of this PA.

## II. Tribal Review

- A. Execution of this PA presumes that DOE will conduct its government-to-government responsibilities with federal recognized Indian tribes or its Section 106 consultation requirements with Native Hawaiian Organizations (NHO) consistent with Federal laws and regulations. The Recipient shall not substitute for DOE in matters related to potential effects on historic properties of cultural and religious significance to Indian tribes, except with the concurrence of the Indian tribe or NHO.
- B. DOE acknowledges that Indian tribes possess special expertise in assessing the National Register eligibility of properties with tribal religious and cultural significance, and requires the Recipient to consult with them, as appropriate, in identifying historic properties listed in or eligible for listing in the Area of Potential Effect (APE) of program areas.
- C. If the Recipient notifies DOE that an undertaking may result in an adverse effect on cultural resources with tribal religious and cultural significance, DOE shall notify Indian tribes of individual undertakings that may result in an adverse effect on cultural resources with tribal religious and cultural significance and invite them to participate in consultations. Indian tribes and the Recipient may develop a bi-party agreement that outlines their review procedures for undertakings covered in a PA. Such agreements will be submitted to DOE for review and approval, and a copy sent to the ACHP for its records.

## III. State Interagency Agreements

The Recipient may review an undertaking in accordance with the terms of an interagency agreement, in lieu of the other terms of this PA, if:

- 1) The interagency agreement was in negotiations by the Recipient and SHPO on or before February 5, 2010, and will be executed no later than February 19, 2010;
- 2) The Recipient and SHPO both agree through execution of this PA that the interagency agreement applies to the undertaking and provides a historic preservation review process that is similar to that provided by the other terms of this PA; and
- 3) DOE does not object to the use of the interagency agreement to fulfill the requirements of Section 106 of the NHPA for the undertakings.

## IV. Exemptions from Section 106 review

- A. The Recipient shall not submit to the SHPO undertakings in accordance with Appendices A or B as they do not have the potential to cause effects on historic properties even when historic properties may be present. The Recipient and the SHPO **may agree to modify Appendix A and/or Appendix B**, with advance notification of such modifications to the ACHP and DOE. Recipient will maintain file records with verification that undertakings were determined to be exemptions for a period of three (3) years from project completion and make them available for review if requested by DOE or the ACHP.
- B. If a property has been determined to be ineligible for inclusion in the National

Register within the last five (5) years from the date the Recipient made its application for DOE financial assistance, then no further review is required under this PA. If the property has a WV Historic Property Inventory (HPI) Form that is dated five (5) years prior to the submission date, an updated HPI Form will be submitted to the WVSHPO for re-survey.

- C. Recipients of any of the Programs may utilize either Appendix A or Appendix B in identifying exempt undertakings, regardless of whether the Exhibit on which the undertaking relates to another federally funded program.

#### V. Review Procedures for Non-exempt Undertakings

- A. ***For undertakings not exempted under Stipulation III or IV, if the Recipient has an executed Section 106 Agreement per 36 CFR part 800 for Community Development Block Grants (CDBG) with the SHPO*** that 1) is still in effect; 2) covers the same undertakings as the DOE grant programs; and 3) is up to date with reporting to the SHPO, **no separate Section 106 review is needed.**
- B. Otherwise, the Recipient shall review the undertaking in accordance with Stipulations VI through X below, or consistent with SHPO approved historic preservation protocols.

#### VI. Identification and Evaluation

- A. The Recipient shall establish the Area of Potential Effect (APE) for all program undertakings defined in the DOE grant agreement for the State.
- B. The Recipient shall complete the identification and evaluation of historic properties utilizing existing information including the National Register, state surveys, and county and local surveys. In addition, the Recipient and SHPO may use or develop protocols that are consistent with 36 CFR Section 800.4 for the review of consensus determinations of eligibility.
- C. The Recipient shall consult with Indian tribes or NHOs to determine if there are historic properties of religious or cultural significance that were not previously identified or considered in surveys or related Section 106 reviews, as appropriate.
- D. Archaeology surveys are required only for new ground disturbing project undertakings and shall be limited in scope subject to the concurrence of Indian tribes or NHOs that may attach religious or cultural significance to historic properties in the project area. Project undertakings requiring more than minimal ground disturbance shall be forwarded to the SHPO and THPOs or Indian tribes or NHOs concurrently for review.
- E. In order to avoid potential delays, prior to initiating undertakings the SHPO may review the Recipient's scopes of work for above ground surveys and archaeology surveys that are deemed necessary to administer the Recipient's Programs and to implement the terms of this PA.

- F. The Recipient shall refer disputes regarding determinations of eligibility to DOE for review and referral to the Keeper of the National Register in accordance with 800.4(c)(2).

#### VII. Treatment of Historic Properties

- A. When the Recipient and the SHPO concur that an undertaking is designed and planned in accordance with the Secretary of the Interior's *Standards for the Treatment of Historic Properties* (36 CFR Part 68, July 12, 1995 *Federal Register*) (Standards), that undertaking will not be subject to further Section 106 review.
- B. The Recipient and SHPO will make best efforts to expedite reviews through a finding of "No Adverse Effect with conditions" when the Recipient and the SHPO concur that plans and specifications or scopes of work can be modified to ensure adherence to the Standards. If the undertaking cannot meet the Standards or would otherwise result in an adverse effect to historic properties, the Recipient will proceed in accordance with Stipulation VIII.

#### VIII. Resolution of Adverse Effects

- A. The Recipient shall consult with the SHPO, and Indian tribes or NHOs as appropriate, to resolve adverse effects. The Recipient will notify DOE of the pending consultation, and DOE will participate through its designated representative.
- B. The Recipient may use standard stipulations included in Attachment A of this PA, or as negotiated as part of this PA between the SHPO and the Recipient, or if the project warrants, use of an alternate PA due to the complexity of the project activity.
- C. Consultation shall be coordinated to be concluded in 45-days or less to avoid the loss of funding. In the event the consultation extends beyond this period, DOE shall formally invite the ACHP to participate in consultation. The ACHP will consult with DOE regarding the issues and the opportunity to negotiate a Memorandum of Agreement (MOA). Within seven (7) days after notification, the ACHP will enter consultation and provide its recommendation for either concluding the Section 106 review through a MOA or Chairman's comment from the ACHP to the Secretary of DOE within 21 days.
- D. In the case of an ACHP Chairman comment, DOE may proceed once DOE provides its response to the ACHP.

#### IX. Emergency Situation Undertakings

- A. When an emergency undertaking is required for historic properties associated with the undertakings, the Recipient shall allow SHPO five (5) business days to respond, if feasible. Emergencies exist when there is a need to eliminate an imminent threat to health and safety of residents as identified by local or County building inspectors, fire department officials, or other local or County officials.
- B. The Recipient shall forward documentation to the SHPO for review immediately upon notification that an emergency exists. Documentation should include a) nature of the emergency; b) the address of the historic property involved; c) photographs

showing the current condition of the building; and d) the time-frame allowed by local officials to respond to, or correct, the emergency situation.

- C. The Recipient shall consider mitigation measures recommended by the SHPO and implement them, if feasible.

#### X. Public and Consulting Party Involvement

- A. The Recipient shall maintain a list of undertakings and shall make the documentation available to the public. The Recipient shall notify the SHPO if it's notified of other consulting parties or public interest in any undertakings covered under the terms of the PA.
- B. The Recipient, independently or at the recommendation of the SHPO, may invite interested persons to participate as consulting parties in the consultation process for adverse effects in accordance with Stipulations VI, VII, and VIII.

#### XI. Administrative Coordination

- A. The Recipient, in consultation with the SHPO, may develop procedures allowing for the use of local reviews conducted by Certified Local Governments (CLG) when such procedures avoid the duplication of efforts.
- B. The Recipient, in consultation with the SHPO, may determine that an undertaking has already been reviewed under an existing Section 106 effect determination or agreement document, then no further Section 106 review under this PA is required.
- C. The SHPO shall provide comments to the Recipient within thirty (30) days, unless otherwise agreed upon by the SHPO and the Recipient, for reviews required under the terms of this PA with the exception of emergency undertakings. In the event that the SHPO fails to comment within the established period, the Recipient can assume the SHPO has concurred, and proceed.
- D. The Recipient shall advise sub-grantees in writing of the provisions in Section 110 (k) of the Act and will advise the sub-grantees that Section 106 reviews may be compromised when project undertakings are initiated prematurely.
- E. The SHPO and the Recipient shall make every effort to expedite Section 106 reviews for a period of less than the 30-day review when consistent with the terms of the DOE grant agreements and the Recipient intends to utilize the services of qualified professionals.
- F. For projects that will require either an Environmental Assessment or an Environmental Impact Statement under the National Environmental Policy Act (NEPA), nothing contained in this PA shall prevent or limit the Recipient and DOE from utilizing the procedures set forth in 36 CFR 800.8 to coordinate and conduct the historic preservation review in conjunction with the NEPA review.

#### XII. Discoveries

If historic properties are discovered or unanticipated effects on historic properties located

within a project's APE after the undertaking has been initiated, the Recipient will implement the following procedures:

- A. The Recipient shall immediately cease all operations for the portion of the undertaking with the potential to affect an historic property;
- B. The subgrantee shall advise the Recipient of the National Register eligibility of the historic property and the potential of the undertaking to impact its qualifying characteristics and an explanation of the whether the SHPO or Indian tribes and NHOs concur with proposed avoidance, treatment plan or mitigation plan;
- C. The Recipient or DOE shall notify Indian tribes or NHOs of any discoveries that have the potential to adversely affect sites or buildings of religious or cultural significance to them. After reviewing such discoveries, the Indian tribes or NHOs can request further consultation on the project by notifying DOE, ACHP, and the SHPO in writing.
- D. The Recipient or subgrantee shall implement the avoidance, treatment or mitigation plan and advise the Recipient and DOE, if appropriate, of the satisfactory completion of the approved work. Once the approved work is complete may resume the activities that were halted to address the discovery situation.

### XIII. Dispute Resolution

- A. Should the SHPO object within the time frames outlined in this PA to any project undertakings, the Recipient shall **consult further with the** SHPO to attempt to remove the basis for the SHPO's objection. In the event that the SHPO's objection is not withdrawn, then the Recipient shall refer the matter to DOE. The Recipient shall forward all documentation relevant to DOE, who will notify and consult with the ACHP.
- B. The ACHP will provide its recommendations, if any, within 21 days following receipt of relevant documentation. DOE will take into account the ACHP's recommendations or formal comments in reaching a final decision regarding the dispute.

### XIV. Reporting and Monitoring

- A. DOE, the ACHP, and the SHPO may monitor any undertakings carried out pursuant to this PA. The ACHP may review undertakings, if requested by DOE. DOE shall be entitled to address and make determinations on overall policy or administrative issues related to the implementation of these Programs.
- B. The Recipient shall adhere to DOE's established protocols for ARRA reporting program undertakings.
- C. DOE will submit annual reports to ACHP and NCSHPO commencing October 15, 2010 summarizing the Programs' undertakings, to include data on number of undertakings, the number of exempt undertakings, and reviews conducted under this PA.

## XV. Amendments

DOE, the SHPO, or the Recipient may request that this PA be amended, whereupon DOE and the SHPO, and the ACHP, if involved, will consult to consider such an amendment. Any such amendments shall be developed and executed among DOE, the Recipient, and the SHPO in the same manner as the original PA, and pertain only to this State PA.

## XVI. Duration of Agreement

This PA is valid through December 31, 2020, as set forth in the ACHP Program Comment published March 14, 2013, in the Federal Register (Vol. 798, No. 50, p. 16275), which is included as Attachment B to this PA. The parties' execution of this PA will be verified by DOE's filing of the PA with ACHP.

## XVII. Termination of Agreement

DOE, the SHPO, or the Recipient may terminate the PA, provided that the party proposing termination notifies the other signatories and the ACHP in writing explaining the reasons for termination and affording the other signatories at least thirty (30) days to consult and seek alternatives to termination.

This Agreement may be executed in counterparts, each of which when so executed shall be deemed an original, but all of which shall together constitute one and the same instrument, it being understood that all parties need not sign the same counterpart. This Agreement is not effective until each party executes the Agreement.

Signatories:



05-14-2020

Michael Graney  
Executive Director  
West Virginia Development Office

Date

Susan M. Pierce  
Deputy State Historic Preservation Officer  
WV Department of Arts, Culture, and History

Date

Derek G. Passarelli  
Director, Golden Field Office  
Office of Energy Efficiency and Renewable Energy  
United States Department of Energy

Date

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Executive Director  
West Virginia Development Office

\_\_\_\_\_  
Date

  
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Susan M. Pierce  
Deputy State Historic Preservation Officer  
WV Department of Arts, Culture, and History

  
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*Derek G. Passarelli*  
Derek G. Passarelli  
Director, Golden Field Office  
Office of Energy Efficiency and Renewable Energy  
United States Department of Energy

May 14, 2020

Date



## **APPENDIX A—WAP UNDERTAKINGS EXEMPT FROM SECTION 106 REVIEW**

All undertakings will be done in accordance with applicable local building codes or the International Building Code, where applicable. In accordance with 36 CFR 800.3(a)(1), the following undertakings have been determined to have no potential to cause effects on historic properties:

### **A. Exterior Work**

- 1) Air sealing of the building shell, including caulking, weather-stripping, and other air infiltration control measures on windows and doors, and installing thresholds in a manner that does not harm or obscure historic windows or trim.
- 2) Thermal insulation, such as non-toxic fiberglass and foil wrapped, in walls, floors, ceilings, attics, and foundations in a manner that does not harm or damage historic fabric.
- 3) Blown in wall insulation where no holes are drilled through exterior siding, or where holes have no permanent visible alteration to the structure
- 4) Removable film on windows (if the film is transparent), solar screens, or window louvers, in a manner that does not harm or obscure historic windows or trim.
- 5) Reflective roof coating in a manner that closely resembles the historic materials and form, or with materials that restore the original feature based on historic evidence, and in a manner that does not alter the roofline, or where not on a primary roof elevation or visible from the public right-of-way.
- 6) Storm windows or doors, and wood screen doors in a manner that does not harm or obscure historic windows or trim.
- 7) Repair of primary windows, doors and door frames. Replacement requires submission for approval to WVSHPO.
- 8) Repair of minor roof and wall leaks prior to insulating attics or walls, provided repairs closely resemble existing surface composite

### **B. Interior Work**

***Special Note:*** Undertakings to interior spaces where the work will not be visible from the public right of way; no structural alterations are made; no demolition of walls, ceilings or floors occurs; no drop ceilings are added; or no walls are leveled with furring or moved, should be automatically excluded from **SHPO** review. This work includes:

#### ***1. Energy efficiency work within the building shell:***

- a. Thermal insulation in walls, floors, ceilings, attics, crawl spaces, ducts and foundations
- b. Blown in wall insulation where no decorative plaster is damaged.
- c. Plumbing work, including installation of water heaters
- d. Electrical work, including improving lamp efficiency

- e. Sealing air leaks using weather stripping, door sweeps, and caulk and sealing major air leaks associated with bypasses, ducts, air conditioning units, etc.
- f. Repair or replace water heaters
- g. Adding adjustable speed drives such as fans on air handling units, cooling tower fans, and pumps
- h. Install insulation on water heater tanks and water heating pipes
- i. Install solar water heating systems, provided the structure is not visible from the public right of way
- j. Install waste heat recovery devices, including desuperheater water heaters, condensing heat exchangers, heat pump and water heating heat recovery systems, and other energy recovery equipment
- k. Repair or replace electric motors and motor controls like variable speed drives
- l. Incorporate other lighting technologies such as dimmable ballasts, day lighting controls, and occupant-controlled dimming

***2. Work on heating and cooling systems:***

- a. Clean, tune, repair or replace heating systems, including furnaces, boilers, heat pumps, vented space heaters, and wood stoves
- b. Clean, tune, repair or replace cooling systems, including central air conditioners, window air conditioners, heat pumps, and evaporative coolers
- c. Install insulation on ducts and heating pipes
- d. Conduct other efficiency improvements on heating and cooling systems, including replacing standing pilot lights with electronic ignition devices and installing vent dampers
- e. Modify duct and pipe systems so heating and cooling systems operate efficiently and effectively, including adding return ducts, replace diffusers and registers, replace air filters, install thermostatic radiator controls on steam and hot water heating systems
- f. Install programmable thermostats, outdoor reset controls, UL listed energy management systems or building automation systems and other HVAC control systems

***3. Energy efficiency work affecting the electric base load of the property:***

- a. Convert incandescent lighting to fluorescent
- b. Add reflectors, LED exit signs, efficient HID fixtures, and occupancy (motion) sensors
- c. Replace refrigerators and other appliances

***4. Health and safety measures:***

- a. Installing fire, smoke or carbon dioxide detectors / alarms. Installation of hardwired fire, smoke or carbon dioxide / alarms - no decorative plaster is damaged
- b. Repair or replace vent systems on fossil-fuel-fired heating systems and water heaters to ensure that combustion gasses draft safely to outside
- c. Install mechanical ventilation, in a manner not visible from the public right of way, to ensure adequate indoor air quality if house is air-sealed to building tightness limit

## **APPENDIX B – SEP AND EECBG UNDERTAKINGS EXEMPT FROM SECTION 106 REVIEW**

### **A. Category 1 - No Consultation Required**

In addition to the undertakings provided in *Exhibit A (WAP Undertakings exempt from Section 106 Review)*, DOE and the SHPO have concluded that the following undertakings do not have the potential to cause effects on historic properties per 36 CFR § 800.3(a)(1):

#### ***1. General efficiency measures not affecting the exterior of the building:***

- a. Energy audits and feasibility studies
- b. Weatherization of mobile homes and trailers
- c. Caulking and weather-stripping around doors and windows in a manner that does not harm or obscure historic windows or trim.
- d. Water conservation measures – like low flow faucets, toilets, shower heads, urinals – and distribution device controls
- e. WV Weatherization does not work on driveways, parking areas, and/or walkways.
- f. Excavating to gain access to existing underground utilities to repair or replace them, provided that the work is performed consistent with previous conditions. Excavation for existing underground utilities is performed by power companies, not WV weatherization.
- g. Ventilating crawl spaces
- h. Replacement of existing HVAC equipment including pumps, motors, boilers, chillers, cooling towers, air handling units, package units, condensers, compressors, heat exchangers that do not require a change to existing ducting, plumbing, electrical, controls, or if ducting, plumbing, electrical and controls are on the rear of the structure or not visible from any public right of way. Current pad location must be used. If relocation is required the review will be submitted to WVSHPO for review
- i. Adding or replacing existing building controls systems including HVAC control systems and the replacement of building-wide pneumatic controls with digital controls, thermostats, dampers, and other individual sensors like smoke detectors and carbon monoxide detectors (wired or non-wired). Installation of hardwired fire, smoke or carbon dioxide / alarms - no decorative plaster is damaged
- j. New installation of non-hard wired devices including photo-controls, occupancy sensors, carbon dioxide, thermostats, humidity, light meters and other building control sensors, provided the work conforms with applicable state and local permitting requirements. Installation of hardwired fire, smoke or carbon dioxide / alarms - no decorative plaster is damaged.
- k. Adding variable speed drive motors
- l. Insulation of water heater tanks and pipes
- m. Furnace or hot water tank replacement that does not require a visible new supply or venting

#### ***2. Insulation measures not affecting the exterior of the building:***

- a. Thermal insulation installation in walls, floors and ceilings (excluding spray foam insulation)
- b. Duct sealing, insulation, repair or replacement in unoccupied areas
- c. Attic insulation with proper ventilation; if under an effective R8 - add additional R-19 up to R-38 (fiberglass bat only)

- d. Band joist insulation - R-11 to R19 as applicable
- e. Water heater tank and pipe insulation

**3. *Electric base load measures not affecting the exterior of the building:***

- a. Appliance replacement (upgrade to EnergyStar appliances)
- b. Compact fluorescent light bulbs
- c. Energy efficient light fixtures, including ballasts (Replacement)
- d. LED light fixtures and exit signs (Replacement)
- e. Upgrade exterior lighting (replacement with metal halide bulbs, LEDs, or others) along with ballasts, sensors and energy storage devices not visible from any public right of way. This includes the addition of reflectors, LED exist signs, efficient HID fixtures, and occupancy (motion) sensors.

**B. Category 2 - No Consultation Required if SOI Standards are Adhered to and Verified by Qualified Staff, if Applicable**

**1. *Efficiency and repair measures:***

- a. Painting over previously painted exterior surfaces, provided destructive surface preparation treatments are not used (such as water-blasting, sandblasting and chemical removal). If painting involves signs or mural, such work will require approval by WVSHPO.
- b. Installation or replacement of downspout extensions, provided that the color of the extensions is historically appropriate for the period and style of the property
- c. Repairing or upgrading electrical or plumbing systems and installing mechanical equipment, in a manner that does not permanently change the appearance of the interior or exterior of the building
- d. Installation of new HVAC equipment (such as pumps, motors, boilers, chillers, cooling towers, air handling units, package units, condensers, compressors, or heat exchangers) in a manner that does not permanently change the appearance of the building.
- e. Integrated shingle-style or thin film solar systems on the rear roof of the structure, behind the parapet or not visible from the public right of way.
- f. Solar systems (including photovoltaic and solar thermal) not visible from the public right of way and if ground-mounted can be installed without ground disturbance and if roof-mounted will not require new building reinforcement.
- g. Wind system additions to existing wind power facilities that will not require ground disturbance and if building mounted will not require building reinforcement.
- h. Lead-based paint abatement in accordance with the *Standards and Preservation Brief #37*
- i. Building cleaning in accordance with the *Standards and Preservation Briefs #1, #6, and #10*
- j. Repairing masonry, including re-pointing and rebuilding chimneys in accordance with the *Standards and Preservation Brief # 2*
- k. New lighting controls including photo-sensors and shading elements if not visible from the public right of way
- l. New metering devices in a manner that does not permanently change the appearance of the interior or exterior of the building, or if the addition is on the exterior of the structure and is not visible from the public right of way
- m. New water efficient fixtures and fittings in a manner that does not permanently change the appearance of the interior or exterior of the building

## ***2. Installation or repair of roofing, siding, and ventilation:***

- a. White Roofs, Cool Roofs, Green Roofs, Sod or Grass Roofs not visible from the public right-of-way
- b. Rainwater catches and/or gray water systems not viewable from the public right of way
- c. Repair or replacement of existing exterior siding provided that new siding closely resembles the existing siding in dimension, profile and texture. Situations calling for replacement of exterior siding will be sent to WVSHPO for review and approval. Photo documentation will be provided by Recipient
- d. Flat or shallow pitch roof replacement (shallow pitch is defined as a pitch with a rise-to-run ratio equal to or less than 3" to 12") with no part of the surface of the roof visible from the ground or in a manner not visible from the public right of way.
- e. Roof repair or replacement with materials that closely resemble the historic materials and form, or with replacement materials that are close to the original in color, texture, composition and form to restore the original feature based on historic evidence, and in a manner that does not alter the roofline
- f. Installing vents (such as continuous ridge vents covered with ridge shingles or boards, roof vents, bath and kitchen vents, soffit and frieze board vents or combustion appliance flues) if not located on a primary roof elevation or not visible from the public right-of-way
- g. Installing foundation vents, if painted or finished to match the existing foundation material.

## ***3. Windows and doors:***

- a. Installing storm windows, storm doors or wood screen doors in a manner that does not harm or obscure historic windows, doors or trim
- b. Installing insulated exterior replacement doors where the door openings are not altered and are not visible from the public right-of-way
- c. Window or glazing treatments that do not change the appearance of the interior or exterior of the building, or if the addition is on the exterior of the structure

**APPENDIX C – AUGUST 28, 2009 DELEGATION MEMORANDUM**  
(next page)




Department of Energy  
Washington, DC 20585

August 28, 2009

MEMORANDUM

TO: State Historic Preservation Officers  
Tribal Historic Preservation Officers

FROM: Catherine R. Zoi   
Assistant Secretary  
Energy Efficiency and Renewable Energy

SUBJECT: Memorandum from EERE Regarding Delegation of Authority for Section 106 Review of Undertakings, Assisted by the U. S. Department of Energy, Office of Energy Efficiency and Renewable Energy

The Department of Energy (DOE), through the Office of Energy Efficiency and Renewable Energy (EERE), provides financial assistance to states, U.S. territories, units of local government, and Indian Tribes through the Energy Efficiency and Conservation Block Grant (EECBG) Program, Weatherization Assistance Program (Weatherization), and State Energy Program (SEP). Attached hereto is a one-page summary of the three programs. Additional program information is available at the following links: <http://www.eecbg.energy.gov/>; <http://apps1.eere.energy.gov/wip/weatherization.cfm>; [http://apps1.eere.energy.gov/state\\_energy\\_program/](http://apps1.eere.energy.gov/state_energy_program/).

Through this memorandum, DOE intends to formalize the role of the States and DOE's award recipients (Applicants) to assist DOE in carrying out its Section 106 compliance responsibilities. In order to streamline DOE's compliance with Section 106 and its implementing regulations, "Protection of Historic Properties" (36 CFR Part 800), EERE is authorizing its Applicants under the EECBG, Weatherization, and SEP programs to initiate consultation pursuant to 36 CFR § 800.2(c) (4). Effective immediately, EERE Applicants and their authorized representatives may consult with the State Historic Preservation Officers (SHPOs) and Tribal Historic Preservation Officers (THPOs) to initiate the review process established under 36 CFR Part 800 and to carry out some of its steps. Specifically, EERE Applicants are authorized to gather information to identify and evaluate historic properties, and to work with consulting parties to assess effects. EERE retains responsibility to document its findings and determinations in order to appropriately conclude Section 106 review.

EERE also remains responsible for initiating government-to-government consultation with federally recognized Indian Tribes. EERE's responsibility to consult on a government-to-government basis with Indian Tribes as sovereign nations is established through specific authorities and is explicitly recognized in 36 CFR Part 800. Accordingly, EERE may not delegate this responsibility to a non-federal party without



the agreement of the Tribe to do so. Where no such agreement exists, EERE will initiate tribal consultation.

Authorized Applicants must notify EERE whenever:

- Either the EERE Applicant or the SHPO/THPO believes that the Criteria of Adverse Effect pursuant to 36 CFR § 800.5, apply to the proposal under consideration by EERE;
- There is a disagreement between an Applicant, or its authorized representative, and the SHPO/THPO about the scope of the area of potential effects, identification and evaluation of historic properties and/or the assessment of effects;
- There is an objection from a consulting party or the public regarding their involvement in the review process established by 36 CFR Part 800, Section 106 findings and determinations, or implementation of agreed upon measures; or
- There is the potential for a foreclosure situation or anticipatory demolition as defined under 36 CFR § 800.9(b) and 36 CFR § 800.9(c), respectively.

EERE will participate in the consultation when such circumstances arise.

EERE expects its Applicants that are so authorized, to involve consulting parties in Section 106 findings and determinations and to carry out the exchange of documentation and information in a respectful, consistent and predictable manner. Technical assistance is available to Applicants from EERE regarding the coordination of Section 106 reviews, if needed.

If you have any questions, please contact Dr. F. G. (Skip) Gosling, DOE Federal Preservation Officer/Chief Historian, Office of History and Heritage Resources, (202) 586-5241 or [skip.gosling@hq.doe.gov](mailto:skip.gosling@hq.doe.gov) or Steven P. Blazek, NEPA Compliance Officer, (303) 275-4723 or [steve.blazek@go.doe.gov](mailto:steve.blazek@go.doe.gov).



## ATTACHMENT A: STANDARD MITIGATION MEASURES FOR ADVERSE EFFECTS

The Recipient and the SHPO may develop and execute an Agreement that includes one or more of the following Standard Mitigation Measures, as may be modified to a particular activity, with the concurrence of both parties, for undertakings determined to have an adverse effect on listed or eligible historic resources. The ACHP will not be a party to these Agreements. However, the Recipient must submit a copy of each signed Agreement to the SHPO, and the ACHP within 30 days after it is signed by the Recipient and the SHPO.

### 1. Recordation

The Recipient shall ensure that the historic property is recorded prior to its alteration in accordance with methods or standards established in consultation with the SHPO. The SHPO shall identify appropriate archive locations for the deposit of recordation materials and the Recipient shall be responsible for submitting required documentation to identified archive locations. The Recipient and the SHPO may mutually agree to waive the recordation requirement in situations where the integrity of the building has been compromised or other representative samples of a similar historic resources has been previously recorded.

### 2. Architectural Salvage

The Recipient, in consultation with the SHPO, shall identify significant architectural features for salvage, and appropriate parties to receive the salvaged features. The Recipient shall ensure that any architectural features identified for salvage are salvaged prior to initiation of undertakings and properly stored and curated. When feasible, and determined appropriate in consultation with SHPO, salvaged architectural features shall be reused in other preservation projects.

### 3. Rehabilitation

The Recipient shall ensure that the treatment of historic properties which the SHPO has determined does not meet the *Standard*, or SHPO approved design guidelines, is carried out in accordance with treatments agreed upon by the Recipient and the SHPO and are incorporated in the final plans and specifications. The final plans and specifications shall be approved by the SHPO prior to initiating the undertaking.

### 4. New Construction

The Recipient shall ensure that the design of new buildings, or additions, which the SHPO has determined does not meet the *Standards*, or SHPO approved design guidelines, is carried out in accordance with the final plans and specifications reviewed and approved by the SHPO prior to initiating the undertaking.

### 5. Archaeology

In cases where the undertaking will cause unavoidable adverse effects to National Register eligible archaeological properties, the Recipient shall consult with the SHPO to determine whether data recovery or some other treatment measure is in the public interest. If data recovery is the agreed upon treatment measure, the Recipient shall consult further with the SHPO to develop and implement a data recovery plan for those portions of the historic property that will be adversely affected. The data recovery plan shall:

- be based on firm background data, sound planning, and accepted archaeological methods;

- be consistent with applicable State laws and regulations;
- be accomplished in a thorough, efficient manner, using the most cost- effective techniques practicable;
- provide for appropriate curation of archeological materials and records, and
- provide for reporting and interpretation of what has been learned in a format understandable and accessible to the public;
- be consistent with the National Park Service's *Archeology and Historic Preservation: Secretary of the Interior's Standards and Guidelines* (at: [http://www.nps.gov/history/local-law/arch\\_stnds\\_7.htm](http://www.nps.gov/history/local-law/arch_stnds_7.htm)), and shall take into account the ACHP's publications, *Recommended Approach for Consultation on Recovery of Significant Information from Archeological Sites* (1999), ACHP Section 106 *Archaeology Guidance* (at: <http://www.achp.gov/archguide/>), and any archaeological guidance issued by the SHPO.



## ADVISORY COUNCIL ON HISTORIC PRESERVATION

### Extension of the Duration of Programmatic Agreements Based on the Department of Energy Prototype Programmatic Agreement for Its Weatherization Assistance Program, State Energy Program, and Energy Efficiency and Conservation Block Grant; Notice of Program Comment

**AGENCY:** Advisory Council on Historic Preservation.

**ACTION:** The Advisory Council on Historic Preservation has issued a Program Comment for Extending the Duration of Programmatic Agreements based on the Department of Energy Prototype Programmatic Agreement for its Weatherization Assistance Program, State Energy Program, and Energy Efficiency and Conservation Block Grant.

**SUMMARY:** The Advisory Council on Historic Preservation (ACHP) issued a Program Comment at the request of the U.S. Department of Energy that allows its program of tailored compliance with Section 106 of the National Historic Preservation Act to continue under the prototype Programmatic Agreement (PA) for the Office of Weatherization and Intergovernmental Programs Weatherization Related Grant Programs: Weatherization Assistance Program (WAP), State Energy Program (SEP), and Energy Efficiency and Conservation Block Grant (EECBG).

**DATES:** The Program Comment was issued by the ACHP on March 11, 2013.

**ADDRESSES:** Address all comments concerning the Program Comment to Lee Webb, Liaison to the Department of Energy, Office of Federal Agency Programs, Advisory Council on Historic Preservation, 1100 Pennsylvania Avenue NW., Suite 803, Washington, DC 20004. You may also submit comments via fax at (202) 606-8647 or via electronic mail at [lwebb@achp.gov](mailto:lwebb@achp.gov).

**FOR FURTHER INFORMATION CONTACT:** Lee Webb, (202) 606-8583, [lwebb@achp.gov](mailto:lwebb@achp.gov).

**SUPPLEMENTARY INFORMATION:** Section 106 of the National Historic Preservation Act requires federal agencies to consider the effects of their undertakings on historic properties and to provide the ACHP a reasonable opportunity to comment with regard to such undertakings. The ACHP has issued the regulations that set forth the process through which federal agencies comply with these duties. Those regulations are codified under 36 CFR part 800 (Section 106 regulations).

Under Section 800.14(e) of those regulations, agencies can request the

ACHP to provide a "Program Comment" on a particular category of undertakings in lieu of conducting individual reviews of each individual undertaking under such category, as set forth in 36 CFR 800.4 through 800.7. An agency can meet its Section 106 responsibilities with regard to the effects of those undertakings by taking into account the ACHP's Program Comment and following the steps set forth in that comment.

### I. Background

The ACHP has issued a Program Comment to the U.S. Department of Energy (DOE) to extend the duration of agreements based on the DOE prototype PA for its WAP, SEP, and EECBG programs. The ACHP membership voted in favor of issuing the Program Comment via an unassembled vote that concluded on March 11, 2013.

The Program Comment extends the duration of the existing 44 agreements executed under the prototype PA until December 31, 2020, and provides the same duration period for any future agreements that may be executed under the prototype PA. Nothing in the Program Comment alters or modifies any other provisions of the prototype PA or the 44 agreements, including the ability of the parties to amend or terminate an executed agreement prior to the expiration date.

According to the requirements for obtaining a Program Comment, the DOE formally requested the ACHP comment on its continuing use of the prototype PA to tailor its Section 106 compliance for undertakings funded by WAP, SEP, and EECBG in each state in lieu of renegotiating and amending each executed agreement. The prototype PA provided a suggested duration clause of three years for each agreement from the date of final signature and filing with ACHP. As a result, DOE currently has 44 executed agreements based on the prototype PA, with various expiration dates dependent on their respective dates of execution. The first PAs will start expiring in mid-March of 2013 and, with these first expiration dates fast approaching, there is an immediate need to extend the expiration date of the PAs developed under the prototype PA. The use of the Program Comment to achieve this goal avoids the need to negotiate extensions to each of the 44 individual agreements. The ACHP has concluded that the use of a Program Comment to achieve this goal is the most efficient mechanism for doing so and the most expedient way to ensure that these successful agreements remain in force.

The Program Comment does not restrict the use and application of the prototype PA in states where they have not yet been developed by allowing any new agreements developed under the prototype to extend to 2020. This provides continuity in the Section 106 review for those undertakings covered by existing agreements and any new agreements executed under the prototype PA. By extending the duration of these agreements, the Program Comment provides the DOE, SHPOs, and state agency recipients with the option to continue operating under the prototype PA and the subsequently executed agreements. However, any party may amend or terminate an agreement in accordance with the amendment and termination provisions prior to December 31, 2020.

The ACHP received DOE's request for the Program Comment on January 31, 2013, and took steps to inform the public and stakeholders about the proposed Program Comment. Prior to receiving the formal request from DOE, ACHP hosted, with DOE's participation, listening sessions for State Historic Preservation Officers (SHPOs) to discuss the upcoming expiration of the agreements executed under the prototype PA and the possibility of developing a new program alternative. The ACHP and DOE then coordinated to develop the text of the Program Comment. The ACHP published a notice of the proposed Program Comment in the *Federal Register* on February 22, 2013, for a one-week comment period (78 FR 12336-12337).

In accordance with 36 CFR 800.14(e), the ACHP is responsible for obtaining the views of SHPOs and Tribal Historic Preservation Officers (THPOs) before reaching a decision on issuing a Program Comment. On February 22, 2013, the ACHP notified SHPOs and the Section 106 contacts for Indian tribes and Native Hawaiian organizations of the proposed Program Comment via electronic mail and asked for their review and comment. The DOE provided the draft Program Comment and brief background narrative to its state agency recipients for their review and comment. All comments on the draft Program Comment from SHPOs, THPOs, Indian tribes, Native Hawaiian organizations, DOE state agency recipients, and members of the public were due to ACHP staff on March 1, 2013.

Various substantive comments from stakeholders and the public were received and considered by the ACHP, as noted below. The majority of comments received were in support of

the Program Comment and did not require any revisions to the draft.

Two SHPO comments asked for clarification as to whether the Program Comment would apply to state level interagency agreements that were developed prior to the prototype PA. Under Stipulation III of the prototype PA, DOE can choose to recognize an interagency agreement if the agreement closely resembled the prototype PA in establishing review efficiencies and providing exemptions from review for routine activities. To recognize such an agreement under the prototype PA, DOE, the SHPO and the state agency receiving DOE funds would sign a cover agreement. In response to these comments, the Program Comment was revised to clarify that it would be applicable to agreements recognized via cover agreement under Stipulation III of the prototype PA.

Another SHPO comment asked for clarification as to whether the signatories on the executed PAs (DOE, SHPOs, and state agency recipients) were required to take any additional action to extend the PA, once the Program Comment was issued. To address this comment, the Program Comment was revised to include language that stated, "by the issuance of the Program Comment," the PAs based on the DOE prototype PA could extend through December 31, 2020. The ACHP and DOE will send follow-up guidance to the stakeholders as needed to clarify the Program Comment's applicability and use.

Another comment asked for clarification about how the prototype PA itself was developed and implemented and whether there was any tribal involvement in DOE projects in Washington and Oregon. The ACHP is preparing a written response to this commenter to explain the development of the prototype PA, and is coordinating with DOE to provide the additional information as requested. No revisions were made to the Program Comment as a result of this comment.

The remaining comments from state agencies and SHPOs expressed support for the Program Comment and did not require any revisions to the draft text.

## II. Final Text of the Program Comment

The following is the text of the issued Program Comment:

### Program Comment To Extend the Duration of Agreements Executed Under the Department of Energy's Prototype Programmatic Agreement

#### I. Introduction

The Department of Energy's (DOE) Office of Weatherization and

Intergovernmental Programs (OWIP) provides financial assistance to state agency applicants for three weatherization related grant programs: Weatherization Assistance Program (WAP), State Energy Program (SEP), and Energy Efficiency and Conservation Block Grant (EECBG). DOE has determined that activities carried out by these funded programs constitute undertakings with the potential to affect historic properties. Therefore, DOE must comply with Section 106 and its implementing regulations, 36 CFR Part 800, for these undertakings.

The Advisory Council on Historic Preservation (ACHP) and DOE began a partnership in August 2009 to explore possible program alternatives to tailor the Section 106 process for these undertakings in anticipation of the dramatic increase in project funding as a result of American Recovery and Reinvestment Act. DOE, in consultation with the ACHP and the National Conference of State Historic Preservation Officers (NCSHPO), developed a prototype Programmatic Agreement (PA) to cover three weatherization related grant programs and to create efficiencies in the administration of these OWIP grants: WAP, SEP, and EECBG. The prototype PA identifies a category of routine undertakings with limited potential to affect historic properties and exempts them from further review. The ACHP's Chairman designated the prototype PA on February 8, 2010. Under the terms of the prototype PA, DOE, the State Historic Preservation Officer (SHPO), and the relevant state agency receiving OWIP grants can execute subsequent agreements without ACHP involvement. Execution of an agreement pursuant to the prototype PA presumes that DOE will conduct its government-to-government consultation responsibilities with federal recognized Indian tribes and its Section 106 consultation requirements with Native Hawaiian organizations. If DOE is notified that a particular undertaking may result in an adverse effect on historic properties of religious and cultural significance to Indian tribes or Native Hawaiian organizations, DOE must invite such Indian tribes or Native Hawaiian organizations to participate in consultation for the affected project.

Since its designation, DOE has used the prototype PA to successfully negotiate and execute 44 programmatic agreements with SHPOs and state agencies receiving DOE OWIP grants. DOE's direct recipients may use the executed state agreement developed under the prototype PA as well. The prototype PA initially proposed a three

year duration clause from the time of execution and filing with the ACHP. As a result, the 44 agreements executed under the prototype PA have different expiration dates. Several of the agreements will expire in mid-March 2013. It is now DOE's and the ACHP's intention that these agreements should extend beyond the three year term.

## II. Background

During the development of the prototype PA in 2009, the ACHP invited SHPOs, Indian tribes, and Native Hawaiian organizations to participate in a series of teleconferences to discuss the prototype PA and share information on which DOE programs would be covered by the new program alternative. The tribes that participated in the teleconferences noted that the vast majority of funding from the three programs did not relate to undertakings on or affecting historic properties on tribal lands, and were not interested in participating further in the process to develop the prototype PA. The SHPOs were generally supportive of DOE's intent to pursue a program alternative such as the prototype PA that would assist them in managing their workload by streamlining the review of certain undertakings. Further, the SHPOs liked the format of the prototype PA as they would be able to modify individual agreements under its terms to account for state-specific issues.

As a result of the partnership with ACHP and the development and the administration of the prototype PA, DOE established internal and external training; recognized best management practices; and utilized DOE guidance and directives to ensure that the DOE weatherization programs were properly implemented in compliance with Section 106. The prototype PA established review efficiencies and protocols which allowed for the grant programs to expedite the weatherization efforts of the homes of many low income individuals across the country, as well as assisted communities in funding energy efficiency, renewable energy, and weatherization projects for public buildings such as schools and courthouses. Due to the success of the prototype PA for DOE's weatherization programs, other departments within DOE have sought ACHP's and OWIP staff's guidance and direction for meeting their historic preservation compliance responsibilities.

In the past year, DOE and the ACHP have discussed how to extend and build upon the program established by the prototype PA. In December 2012, DOE and the ACHP held listening sessions with SHPOs. The discussions focused

on the effectiveness of the prototype PA and the feasibility of pursuing a new program alternative. The SHPOs that participated in those listening sessions were generally supportive of the development, implementation, and effectiveness of the prototype PA and expressed a preference to continue using the PAs to provide streamlining of reviews and other review efficiencies. Further, in developing the text of this Program Comment, the ACHP provided an opportunity for SHPOs, Indian tribes, Native Hawaiian organizations, and state agencies to comment on its applicability and terms.

This Program Comment extends the duration of the existing 44 agreements executed under the prototype PA until December 31, 2020, and provides the same duration period for any future agreements that may be executed under the prototype PA. Nothing in this Program Comment alters or modifies any other provisions of the prototype PA or the 44 agreements, including the ability of the parties to amend or terminate an executed agreement prior to the expiration date.

### III. Establishment and Authority

This Program Comment was issued by the ACHP on March 11, 2013 pursuant to 36 CFR 800.14(e).

### IV. Date of Effect

This Program Comment went into effect on March 11, 2013.

### V. Use of This Program Comment To Extend the Duration of the Existing Agreements Executed Under the DOE Prototype PA and for New Agreements Executed Pursuant to the Prototype PA

By the issuance of this Program Comment, the DOE may continue, through December 31, 2020, complying with its responsibilities under Section 106 of the National Historic Preservation Act for its WAP, SEP, and EECBG in the relevant States using the 44 agreements currently executed, including those agreements that were recognized by Stipulation III, and those to be executed, under the "Prototype Programmatic Agreement between the United States Department of Energy, the State Energy Office and the State Historic Preservation Office regarding EECBG, SEP and WAP Undertakings," designated by the ACHP on February 8, 2010, regardless of the duration clause of those agreements. However, if any of those agreements is terminated under its own terms, DOE may no longer use it to comply with its Section 106 responsibilities in the relevant State. This will provide continuity in the Section 106 review for those

undertakings covered by the existing and any new agreements executed under the prototype PA. This Program Comment does not alter or modify any provisions of the prototype PA or the 44 executed agreements other than their duration clauses.

### VI. Amendment

The ACHP may amend this Program Comment after consulting with DOE, NCSHPO, and other parties as appropriate, and publishing notice in the *Federal Register* to that effect.

### VII. Sunset Clause

This Program Comment will terminate on December 31, 2020, unless it is amended to extend the period in which it is in effect.

### VIII. Termination

The ACHP may terminate this Program Comment by publication of a notice in the *Federal Register* thirty (30) days before the termination takes effect.

**Authority:** 36 CFR 800.14(e).

**Dated:** March 11, 2013.

**John M. Fowler,**  
Executive Director.

[FR Doc. 2013-05917 Filed 3-13-13; 8:45 am]

**BILLING CODE 4310-K6-P**

## DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-5683-N-23]

### Notice of Submission of Proposed Information Collection to OMB: Low Income Housing Tax Credit Database

**AGENCY:** Office of the Chief Information Officer, HUD.

**ACTION:** Notice.

**SUMMARY:** The proposed information collection requirement described below has been submitted to the Office of Management and Budget (OMB) for review, as required by the Paperwork Reduction Act. HUD is soliciting public comments on the subject proposal.

Section 2835(d) of the Housing and Economic Recovery Act, or HERA, (Pub. L. 110-289, approved July 30, 2008) amends Title I of the U.S. Housing Act of 1937 (42 U.S.C. 1437 et seq.) (1937 Act) to add a new section 36 (to be codified as 42 U.S.C. 1437z-8) that requires each state agency administering tax credits under section 42 of the Internal Revenue Code of 1986 (low-income housing tax credits or LIHTC) to furnish HUD, not less than annually, information concerning the race, ethnicity, family composition, age, income, use of rental assistance under

section 8(o) of the U.S. Housing Act of 1937 or other similar assistance, disability status, and monthly rental payments of households residing in each property receiving such credits through such agency. New section 36 requires HUD to establish standards and definitions for the information to be collected by state agencies and to provide states with technical assistance in establishing systems to compile and submit such information and, in coordination with other federal agencies administering housing programs, establish procedures to minimize duplicative reporting requirements for properties assisted under multiple housing programs. In 2010, OMB approved the first collection instrument used for the collection of LIHTC household information (OMB Approval No. 2528-0165, expiration date 05/31/2013). HUD used the previously approved form to collect data on LIHTC tenants in 2009, 2010 and 2011. Renewal of this form is required for HUD to remain in compliance with the statute.

**DATES:** Comments Due Date: April 15, 2013.

**ADDRESSES:** Interested persons are invited to submit comments regarding this proposal. Comments should refer to the proposal by name and/or OMB approval Number (2528-0165) and should be sent to: HUD Desk Officer, Office of Management and Budget, New Executive Office Building, Washington, DC 20503; fax: 202-395-5806. Email: [OIRA\\_Submission@omb.eop.gov](mailto:OIRA_Submission@omb.eop.gov) fax: 202-395-5806.

**FOR FURTHER INFORMATION CONTACT:** Colette Pollard., Reports Management Officer, QDAM, Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410; email Colette Pollard at [Colette.Pollard@hud.gov](mailto:Colette.Pollard@hud.gov) or telephone (202) 402-3400. This is not a toll-free number. Copies of available documents submitted to OMB may be obtained from Ms. Pollard.

**SUPPLEMENTARY INFORMATION:** This notice informs the public that HUD has submitted to OMB a request for approval of the Information collection described below. This notice is soliciting comments from members of the public and affecting agencies concerning the proposed collection of information to: (1) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (2) Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of



Advisory Council on Historic  
Preservation

The Section 106 Essentials  
November 5-6, 2015, Washington, DC

*This will verify that  
Mark A. Adams*

*has successfully completed the course*

*Mark A. Adams*

Reid Nelson  
Director, Office of Federal Agency Programs  
Advisory Council On Historic Preservation




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 **ALERT:** SAM.gov will be down for scheduled maintenance Saturday, 04/25/2020 from 8:00 AM to 3:00 PM

 **ALERT:** CAGE is experiencing a high volume of entity registrations; processing time is currently exceeding the normal window of ten business days. Please respond promptly by email to the DLA CAGE Program if you are contacted for additional information to prevent further delays.

## Entity Dashboard

COMMERCE, WEST VIRGINIA DEPARTMENT OF

DUNS: 138838532 CAGE Code: 3UJB9

Status: Active

Expiration Date: 03/17/2021

Purpose of Registration: Federal Assistance Awards Only

1900 Kanawha Blvd 3 ste 600

Charleston, WV, 25305-0009,

UNITED STATES

▸ [Entity Overview](#)

▸ [Entity Registration](#)

▸ [Core Data](#)

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▸ [POCs](#)

▸ [Exclusions](#)

▸ [Active Exclusions](#)

▸ [Inactive Exclusions](#)

▸ [Excluded Family Members](#)

[RETURN TO SEARCH](#)

### Entity Overview

#### Entity Registration Summary

**Name:** COMMERCE, WEST VIRGINIA DEPARTMENT OF

**Doing Business As:** WEST VIRGINIA DEVELOPMENT OFFICE

**Business Type:** US State Government

**Last Updated By:** Steve Meester

**Registration Status:** Active

**Activation Date:** 03/17/2020

**Expiration Date:** 03/17/2021

#### Exclusion Summary

**Active Exclusion Records?** No



IBM-P-20200327-1355

WWW8

<a href="#">Search Records</a>	<a href="#">Disclaimers</a>	<a href="#">FAPIS.gov</a>
<a href="#">Data Access</a>	<a href="#">Accessibility</a>	<a href="#">GSA.gov/IAE</a>
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This is a U.S. General Services Administration Federal Government computer system that is "FOR OFFICIAL USE ONLY." This system is subject to monitoring. Individuals found performing unauthorized activities are subject to disciplinary action including criminal prosecution.

From: [samadmin@sam.gov](mailto:samadmin@sam.gov) <[samadmin@sam.gov](mailto:samadmin@sam.gov)>

Sent: Tuesday, March 17, 2020 10:46 AM

To: Meester, Steve <[Steve.Meester@wv.gov](mailto:Steve.Meester@wv.gov)>

Cc: Meester, Steve <[Steve.Meester@wv.gov](mailto:Steve.Meester@wv.gov)>; Diaz, Enybe <[Enybe.Diaz@wv.gov](mailto:Enybe.Diaz@wv.gov)>

Subject: [External] Registration Activated for COMMERCE, WEST VIRGINIA DEPARTMENT OF / 138838532 / 3UJB9 in the U.S. Government's System for Award Management (SAM)

CAUTION: External email. Do not click links or open attachments unless you verify sender.

This email was sent by an automated administrator. Please do not reply to this message.

Dear Steve Meester,

The registration for COMMERCE, WEST VIRGINIA DEPARTMENT OF / 138838532 / 3UJB9 is now active in the U.S. Government's System for Award Management (SAM). If you did not provide a Commercial and Government Entity (CAGE) Code during the registration process, one has been assigned to you by the Defense Logistics Agency (DLA) CAGE Program.

In order to remain eligible to do business with the Federal government, you must renew your entity's registration in SAM every year. The annual renewal date for the registration is 2021-03-17 09:53:28.112.

You may invite additional users to manage or review your entity registration by following these steps:

1. Go to [www.sam.gov](http://www.sam.gov) and log in.
2. Select Entity Users from the sub-navigation menu on the My SAM page.
3. Select Invite User from the Entity Users menu.
4. Select the desired entity from the Level List.
5. Provide invitee's email address.
6. Assign role(s) to be associated with the user account.
7. Select Submit.

All invitees will receive an email message from SAM with instructions on how to complete the process.

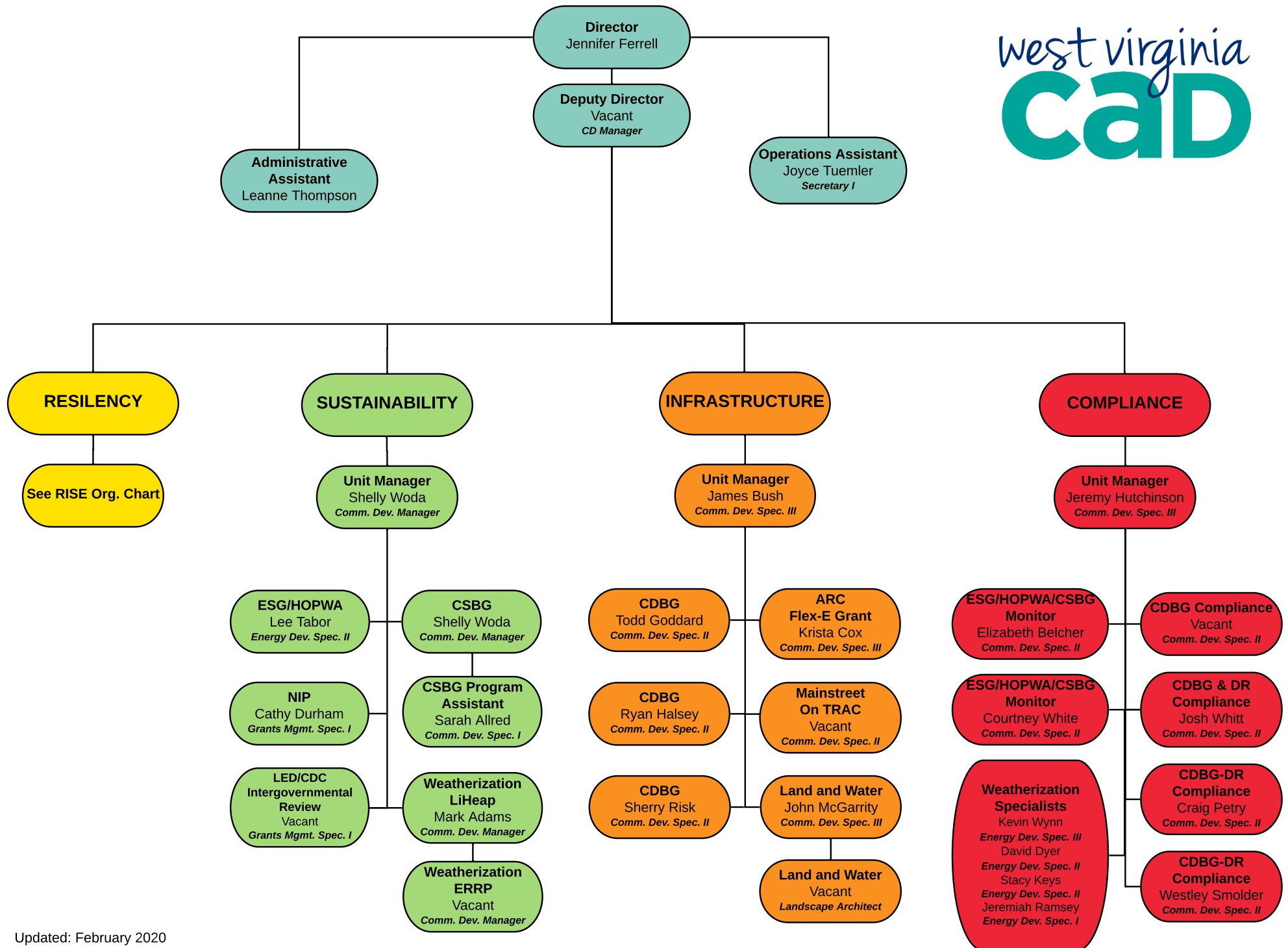
Remember, this process is entirely FREE to you. It is FREE to register and maintain your registration in SAM. It is FREE to get help with your registration. Contact our supporting Federal Service Desk at [www.fsd.gov](http://www.fsd.gov), or by telephone at 866-606-8220 (toll free) or 334-206-7828 (internationally), for FREE help.

In addition, if you are located in the U.S. and its outlying areas, you can also get FREE support from your local Procurement Technical Assistance Center (PTAC), an official resource for government contracting assistance. Go to <http://www.aptac-us.org/> to find your closest PTAC.

Thank you,

The System for Award Management (SAM) Administrator <https://www.sam.gov>

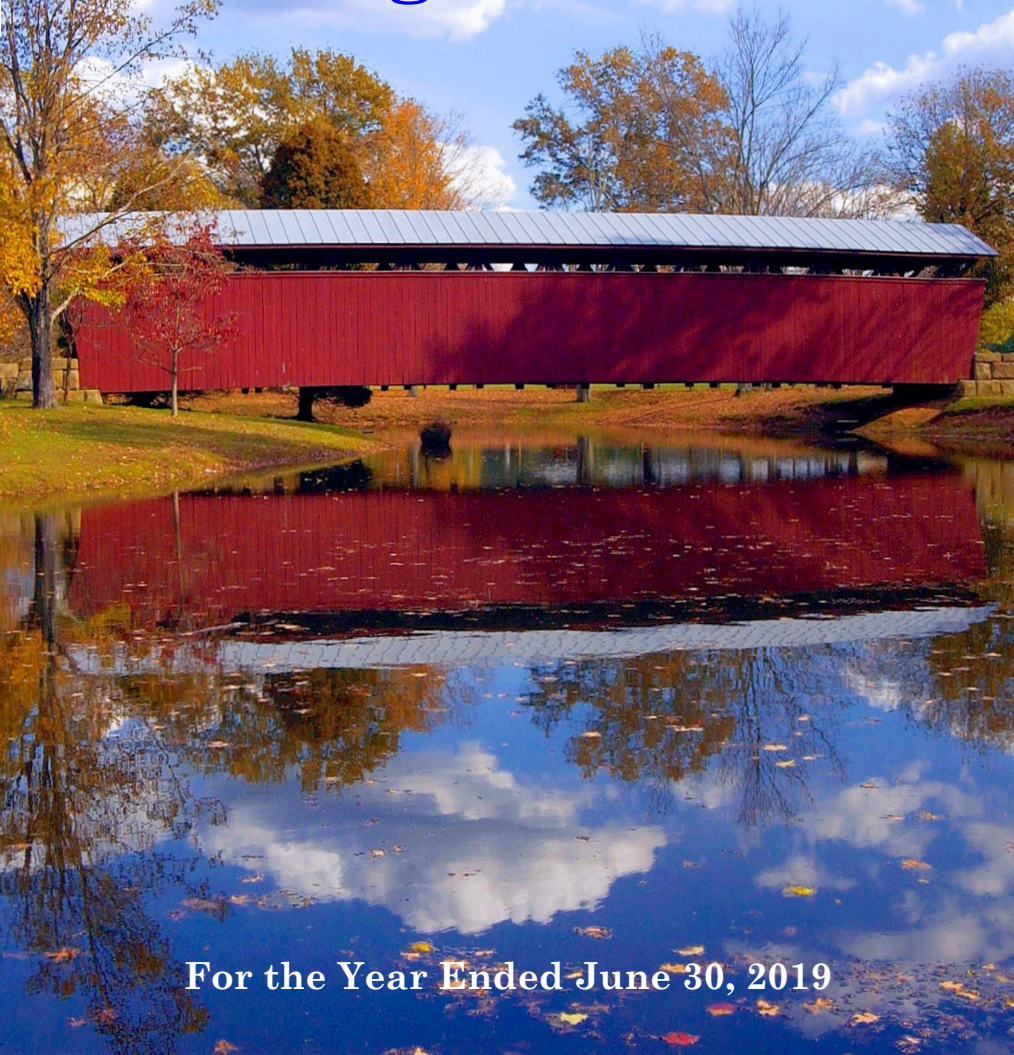




Updated: February 2020

**LEGEND:** **TEAL** Admin/Management **YELLOW** Resiliency **GREEN** Sustainability **ORANGE** Infrastructure **RED** Compliance

# West Virginia Single Audit



For the Year Ended June 30, 2019

# ***STATE OF WEST VIRGINIA***

## ***SINGLE AUDIT***

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***AUDITORS'***  
***REPORTS***

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## Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Jim Justice, Governor  
of the State of West Virginia

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the State of West Virginia as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State of West Virginia's basic financial statements, and have issued our report thereon dated December 20, 2019. Our report includes a reference to other auditors who audited the financial statements of certain entities within the governmental activities, the business-type activities, the aggregate discretely presented component units, certain major funds, and the aggregate remaining fund information as described in our report on the State of West Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the West Virginia Investment Management Board was not audited in accordance with *Government Auditing Standards*, the West Virginia Housing Development Fund and the following discretely presented component units of the Higher Education Fund discretely presented component unit: Big Green Scholarship Foundation, Inc.; Blue Ridge Community & Technical College Foundation, Inc.; Bluefield State College Foundation, Inc.; Bluefield State College Research and Development Corporation; Concord University Foundation, Inc.; Fairmont State Foundation, Inc.; The Glenville State College Foundation, Inc.; The Marshall University Foundation, Inc.; Provident – Marshall Properties, LLC; New River Community and Technical College Foundation, Inc.; The Shepherd University Foundation, Inc.; Southern West Virginia Community College Foundation, Inc.; West Liberty University Foundation, Inc.; West Virginia Northern Community College Foundation, Inc.; West Virginia School of Osteopathic Medicine Foundation, Inc.; The West Virginia State University Foundation, Inc.; and WVU at Parkersburg Foundation, Inc. were audited by other auditors and were not performed in accordance with *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of West Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of West Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of West Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State of West Virginia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Ernst & Young LLP*

December 20, 2019



## Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Honorable Jim Justice, Governor  
of the State of West Virginia

### **Report on Compliance for Each Major Federal Program**

We have audited the State of West Virginia's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State of West Virginia's major federal programs for the year ended June 30, 2019. The State of West Virginia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The State of West Virginia's basic financial statements include the operations of the West Virginia Housing Development Fund (a proprietary fund), and the following discretely presented component units; the West Virginia University Research Corporation, the West Virginia State University Research and Development Corporation, Marshall University Research Corporation, and West Virginia Drinking Water Treatment Revolving Loan Fund which expended \$330,504,732 collectively, in federal awards which are not included in the State of West Virginia's schedule of expenditures of federal awards during the year ended June 30, 2019. Our audit, described below, did not include the operations of this proprietary fund and these discretely presented component units, because they engaged other auditors to perform an audit of compliance in accordance with 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).

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the State of West Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of West Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our adverse, qualified, and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the State of West Virginia's compliance.



***Basis for Adverse Opinion on Unemployment Insurance (UI), Disaster Grants – Public Assistance (Presidentially Declared Disasters), and Emergency Management Performance Grants***

As described in the accompanying schedule of findings and questioned costs, the State of West Virginia did not comply with requirements regarding the following, individually or in the aggregate:

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019–006	17.225	Unemployment Insurance (UI)	Eligibility
2019–007	17.225	Unemployment Insurance (UI)	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
2019–008	17.225	Unemployment Insurance (UI)	Reporting
2019–009	17.225	Unemployment Insurance (UI)	Special Tests and Provisions – Match with IRS 940 FUTA Tax Form
2019–010	17.225	Unemployment Insurance (UI)	Special Tests and Provisions –UI Program Integrity - Overpayments
2019-038	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Reporting
2019-040	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
2019–041	97.042	Emergency Management Performance Grants	Cash Management
2019–042	97.042	Emergency Management Performance Grants	Matching, Level of Effort and Earmarking
2019–043	97.042	Emergency Management Performance Grants	Period of Performance
2019–044	97.042	Emergency Management Performance Grants	Reporting
2019–045	97.042	Emergency Management Performance Grants	Reporting
2019–046	97.042	Emergency Management Performance Grants	Special Tests and Provisions – Training Exercise Plan Requirement
2019–047	97.042	Emergency Management Performance Grants	Special Tests and Provisions – Closeout Reporting

Compliance with such requirements is necessary, in our opinion, for the State of West Virginia to comply with requirements applicable to those programs.

***Adverse Opinion on Unemployment Insurance (UI), Disaster Grants – Public Assistance (Presidentially Declared Disasters), and Emergency Management Performance Grants***

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the State of West Virginia did not comply, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Unemployment Insurance (UI), Disaster Grants – Public Assistance (Presidentially Declared Disasters), and Emergency Management Performance Grants for the year ended June 30, 2019.

***Basis for Qualified Opinion on Highway Planning and Construction Cluster; Student Financial Assistance (SFA) Cluster; Low-Income Home Energy Assistance; Adoption Assistance; Children’s Health Insurance Program (CHIP); Medicaid Cluster; and State Targeted Response to the Opioid Crisis***

As described in the accompanying schedule of findings and questioned costs, the State of West Virginia did not comply with requirements regarding the following, individually or in the aggregate:

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019-011	20.205/20.219/ 20.224/23.003	Highway Planning and Construction Cluster	Period of Performance
2019-013	20.205/20.219/ 20.224/23.003	Highway Planning and Construction Cluster	Special Tests and Provisions – Utilities
2019-014	20.205/20.219/ 20.224/23.003	Highway Planning and Construction Cluster	Special Tests and Provisions – Administration of Engineering and Design-Related Service Contracts
2019-016	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions - Verification
2019-018	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Return of Title IV Funds
2019-019	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Enrollment Reporting
2019-028	93.568	Low-Income Home Energy Assistance	Eligibility
2019-029	93.568	Low-Income Home Energy Assistance	Reporting
2019-031	93.659	Adoption Assistance	Eligibility

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019-034	93.767/93.775/ 93.777/93.778 & ARRA-93.778	Children's Health Insurance Program (CHIP); Medicaid Cluster;	Eligibility
2019-035	93.788	State Targeted Response to the Opioid Crisis	Matching, Level of Effort and Earmarking

Compliance with such requirements is necessary, in our opinion, for the State of West Virginia to comply with requirements applicable to those programs.

***Qualified Opinion on Highways Planning and Construction Cluster; Student Financial Assistance (SFA) Cluster; Low-Income Home Energy Assistance; Adoption Assistance; Children's Health Insurance Program (CHIP); Medicaid Cluster; and State Targeted Response to the Opioid Crisis***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of West Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Highways Planning and Construction Cluster; Student Financial Assistance (SFA) Cluster; Low-Income Home Energy Assistance; Adoption Assistance; Children's Health Insurance Program (CHIP); Medicaid Cluster; and State Targeted Response to the Opioid Crisis for the year ended June 30, 2019.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the State of West Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs that are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as items described and listed below:

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019-001	10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	Period of Performance
2019-002	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Matching, Level of Effort and Earmarking
2019-003	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Period of Performance
2019-012	20.205/20.219/ 20.224/23.003	Highway Planning and Construction Cluster	Special Tests and Provisions - Wage Rate Requirements
2019-017	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019-020	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and provisions – Borrower Data Transmission and Reconciliation
2019-022	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security
2019-023	84.027/84.137	Special Education Cluster (IDEA)	Period of Performance
2019-024	93.558	Temporary Assistance for Needy Families (TANF) Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
2019-026	93.558	Temporary Assistance for Needy Families (TANF) Cluster	Special Tests and Provisions – Penalty for Refusal to Work
2019-037	93.788	State Targeted Response to the Opioid Crisis	Special Tests and Provisions – Key Personnel

Our opinion on each major federal program is not modified with respect to these matters.

The State of West Virginia’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The State of West Virginia’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

We performed audit procedures with respect to the Student Financial Assistance Cluster major federal program related to compliance requirements in Special Test and Provision N 9, Gramm-Leach-Bliley Act-Student Information Security as outlined in the OMB Compliance Supplement for the year ended June 30, 2019. We determined whether the State of West Virginia has designated an individual to coordinate the information security program. We determined whether the State of West Virginia performed a risk assessment that addresses the three required areas noted in 16 CFR 314.4 (b) and whether the State of West Virginia documented a safeguard for each risk identified from the three required to be risk assessed by 16 CFR 314.4 (b). Our audit procedures did not evaluate whether the designated individual who coordinated the information security program is competent to oversee the program nor whether the individual possessed the adequate authority to carry out those duties. Our audit procedures also did not determine whether the risk assessment sufficiently addressed the required areas, whether the risks identified are the appropriate risks or that the identified risks appear to be a complete list. Further, our audit procedures did not determine whether the documented safeguards have been put in place or that they will effectively mitigate, reduce or even address the identified risks. Our opinion on the Student Financial Assistance Cluster major federal program is not modified with respect to this matter.

As indicated in Section I of the accompanying Schedule of Findings and Questioned Costs, we have audited the Medicaid Cluster and the Children’s Health Insurance Program (CHIP) each as a major federal program. Also, as indicated in the first paragraph of this report, we conducted our audit of compliance using the compliance requirements contained in the OMB Compliance Supplement, including those contained in Section E “Eligibility”. In the 2019 OMB Compliance Supplement, this section includes eligibility determinations based on Modified

Adjusted Gross Income (MAGI- based eligibility determination) for the Medicaid Cluster and CHIP. Section E for the Medicaid Cluster states that “auditors should re-determine eligibility to ensure beneficiaries qualify for the Medicaid program and are in the appropriate enrolment category”. Our procedures related to MAGI based eligibility determinations for the Medicaid Cluster and CHIP were limited to testing the State of West Virginia’s compliance with their Modified Adjusted Gross Income (MAGI) eligibility verification plan for Medicaid & CHIP.

### Report on Internal Control Over Compliance

Management of the State of West Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of West Virginia’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of West Virginia’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and as listed below to be material weaknesses.

Finding Number	CFDA Number	Program or Cluster Name	Compliance Requirement
2019–005	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Reporting
2019–006	17.225	Unemployment Insurance (UI)	Eligibility
2019–007	17.225	Unemployment Insurance (UI)	Activities Allowed or Unallowed/Allowable Costs/Cost Principles/Eligibility
2019–008	17.225	Unemployment Insurance (UI)	Reporting
2019–009	17.225	Unemployment Insurance (UI)	Special Tests and Provisions – Match with IRS 940 FUTA Tax Form
2019–011	20.205/20.219/20.224/23.003	Highways Planning and Construction Cluster	Period of Performance
2019–013	20.205/20.219/20.224/23.003	Highways Planning and Construction Cluster	Special Tests and Provisions – Utilities

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019–014	20.205/20.219/ 20.224/23.003	Highways Planning and Construction Cluster	Special Tests and Provisions – Administration of Engineering and Design – Related Service Contracts
2019–016	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions - Verification
2019–018	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Return of Title IV Funds
2019–019	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Enrollment Reporting
2019–021	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Program Eligibility
2019–022	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security
2019–025	93.558	Temporary Assistance for Needy Families (TANF) Cluster	Special Tests and Provisions – Child Support Non-Cooperation, Penalty for Refusal to Work, and Adult Custodial Parent of Child Under Six When Child Care Not Available
2019–027	93.558/93.568/ 93.575/93.596/ 93.658/93.659/ 93.767/93.775/ 93.777/93.778 & ARRA-93.778	Temporary Assistance for Needy Families (TANF) Cluster, Low-Income Home Energy Assistance, Child Care and Development Fund (CCDF) Cluster, Foster Care— Title IV-E, Adoption Assistance, Children’s Health Insurance Program (CHIP), Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility; Level of Effort, Special Tests and Provisions – Operation of a Foster Care Demonstration Project, Special Tests and Provisions – Payment Rate Setting and Application

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019-028	93.568	Low-Income Home Energy Assistance	Eligibility
2019-029	93.568	Low-Income Home Energy Assistance	Reporting
2019-030	93.575/93.596	Child Care and Development Fund (CCDF) Cluster	Special Tests and Provisions – Fraud Detection and Repayment
2019-031	93.659	Adoption Assistance	Eligibility
2019-032	93.775/93.777/ 93.778 & ARRA-93.778	Medicaid Cluster	Special Tests and Provisions – Utilization Control and Program Integrity
2019-033	93.775/93.777/ 93.778 & ARRA-93.778	Medicaid Cluster	Special Tests and Provisions – Medicaid Fraud Control Unit
2019-034	93.767/93.775/ 93.777/93.778 & ARRA-93.778	Children’s Health Insurance Program (CHIP), Medicaid Cluster	Eligibility
2019-035	93.788	State Targeted Response to the Opioid Crisis	Matching, Level of Effort and Earmarking
2019-038	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Reporting
2019-041	97.042	Emergency Management Performance Grant	Cash Management
2019-042	97.042	Emergency Management Performance Grant	Matching, Level of Effort and Earmarking
2019-043	97.042	Emergency Management Performance Grant	Period of Performance
2019-044	97.042	Emergency Management Performance Grant	Reporting
2019-045	97.042	Emergency Management Performance Grant	Reporting
2019-046	97.042	Emergency Management Performance Grant	Special Tests and Provisions – Training Exercise Plan Requirement
2019-047	97.042	Emergency Management Performance Grant	Special Tests and Provisions – Closeout Reporting

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and as listed below to be significant deficiencies.

<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019-001	10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	Period of Performance
2019-002	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Matching, Level of Effort and Earmarking



<b>Finding Number</b>	<b>CFDA Number</b>	<b>Program or Cluster Name</b>	<b>Compliance Requirement</b>
2019–003	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Period of Performance
2019–004	12.401	National Guard Military Operations and Maintenance (O&M) Projects	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance
2019–010	17.225	Unemployment Insurance (UI)	Special Tests and Provisions – UI Program Integrity – Overpayments
2019–012	20.205/20.219/ 20.224/23.003	Highways Planning and Construction Cluster	Special Tests and Provisions – Wage Rate Requirements
2019–015	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Reporting
2019–017	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students
2019–020	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	Student Financial Assistance (SFA) Cluster	Special Tests and Provisions – Borrower Data Transmission and Reconciliation
2019–023	84.027/84.137	Special Education Cluster (IDEA)	Period of Performance
2019–036	93.788	State Targeted Response to the Opioid Crisis	Subrecipient Monitoring
2019–037	93.788	State Targeted Response to the Opioid Crisis	Special Tests and Provisions – Key Personnel
2019–039	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Reporting
2019–040	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

The State of West Virginia’s responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The State of West Virginia’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the State of West Virginia as of and for the year ended June 30, 2019, and have issued our report thereon dated December 21, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Ernst & Young LLP*

January 31, 2020

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***SCHEDULE OF  
EXPENDITURES  
OF FEDERAL  
AWARDS***

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STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019

FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<b><u>DEPARTMENT OF AGRICULTURE</u></b>				
10.001	AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	\$11,862	\$0	\$11,862
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	\$714,797	\$0	\$714,797
10.069	CONSERVATION RESERVE PROGRAM	\$15,976	\$0	\$15,976
10.072	WETLANDS RESERVE PROGRAM	\$5,552	\$0	\$5,552
10.170	SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	\$106,293	\$116,146	\$222,439
10.174	ACER ACCESS DEVELOPMENT PROGRAM	\$8,308	\$15,477	\$23,785
	TRADE MITIGATION PROGRAM ELIGIBLE RECIPIENT AGENCY OPERATIONAL			
10.178	FUNDS	\$0	\$26,538	\$26,538
10.202***	COOPERATIVE FORESTRY RESEARCH	\$554,924	\$0	\$554,924
	PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH			
10.203***	ACT	\$3,001,888	\$0	\$3,001,888
10.207***	ANIMAL HEALTH AND DISEASE RESEARCH	\$25,061	\$0	\$25,061
10.217	HIGHER EDUCATION CHALLENGE GRANTS	\$17,397	\$6,664	\$24,061
10.303	INTEGRATED PROGRAMS	\$18,412	\$25,318	\$43,730
10.304	HOMELAND SECURITY AGRICULTURE	\$37,736	\$0	\$37,736
10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	\$106,033	\$0	\$106,033
	NATIONAL FOOD SAFETY			
	TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL			
10.328	ASSISTANCE COMPETITIVE GRANTS PROGRAM	\$11,558	\$0	\$11,558
	CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS			
10.329	PROGRAM	\$25,510	\$10,691	\$36,201
10.351	RURAL BUSINESS DEVELOPMENT GRANT	\$31	\$0	\$31
	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND			
10.475	POULTRY INSPECTION	\$883,192	\$0	\$883,192
10.479	FOOD SAFETY COOPERATIVE AGREEMENTS	\$216,877	\$0	\$216,877
10.500	COOPERATIVE EXTENSION SERVICE	\$3,404,444	\$36,975	\$3,441,419
10.535	SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	\$244,220	\$0	\$244,220
	WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN,			
10.557	INFANTS, AND CHILDREN	\$20,544,523	\$11,222,899	\$31,767,422
10.558	CHILD AND ADULT CARE FOOD PROGRAM	\$91,697	\$18,186,032	\$18,277,729
10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	\$3,491,061	\$0	\$3,491,061
10.572	WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	\$51,496	\$0	\$51,496
10.574	TEAM NUTRITION GRANTS	\$0	(\$3,928)	(\$3,928)
10.575	FARM TO SCHOOL GRANT PROGRAM	\$4,837	\$0	\$4,837
10.576	SENIOR FARMERS MARKET NUTRITION PROGRAM	\$421,671	\$0	\$421,671
10.578	WIC GRANTS TO STATES (WGS)	\$384,560	\$0	\$384,560
10.579	CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	\$0	\$173,521	\$173,521
10.582	FRESH FRUIT AND VEGETABLE PROGRAM	\$0	\$1,770,755	\$1,770,755
10.664	COOPERATIVE FORESTRY ASSISTANCE	\$873,663	\$133,202	\$1,006,865
	SCHOOLS AND ROADS-GRANTS TO STATES AND FOREST SERVICE			
10.665	SCHOOLS AND ROADS CLUSTER	\$264,325	\$1,401,325	\$1,665,650
10.676	FOREST LEGACY PROGRAM	\$37,296	\$0	\$37,296
10.678	FOREST STEWARDSHIP PROGRAM	\$12,325	\$0	\$12,325
10.680	FOREST HEALTH PROTECTION	\$583,776	\$0	\$583,776
10.684	INTERNATIONAL FORESTRY PROGRAMS	\$67,161	\$0	\$67,161
10.698	STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	\$471	\$1,963	\$2,434
10.699	PARTNERSHIP AGREEMENTS	\$56,604	\$0	\$56,604
10.868	RURAL ENERGY FOR AMERICA PROGRAM	\$11,616	\$5,275	\$16,891
10.902	SOIL AND WATER CONSERVATION	\$200,647	\$0	\$200,647
10.903	SOIL SURVEY	\$8,429	\$0	\$8,429
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	\$100,629	\$0	\$100,629
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	\$35,385	\$0	\$35,385
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	\$26,733	\$0	\$26,733
10.916	WATERSHED REHABILITATION PROGRAM	\$341,081	\$0	\$341,081
<b><u>SNAP CLUSTER</u></b>				
10.551	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)	\$405,621,653	\$0	\$405,621,653
	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL			
10.561	NUTRITION ASSISTANCE PROGRAM	\$15,576,616	\$4,421,832	\$19,998,448
	<b><u>TOTAL SNAP CLUSTER</u></b>	<b>\$421,198,269</b>	<b>\$4,421,832</b>	<b>\$425,620,101</b>
<b><u>CHILD NUTRITION CLUSTER</u></b>				
10.553	SCHOOL BREAKFAST PROGRAM (SBP)	\$253,047	\$42,467,253	\$42,720,300
10.555	NATIONAL SCHOOL LUNCH PROGRAM (NSLP)	\$9,538,496	\$82,099,388	\$91,637,884
10.556	SPECIAL MILK PROGRAM FOR CHILDREN (SMP)	\$0	\$10,799	\$10,799
10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (SFSPC)	\$0	\$1,897,379	\$1,897,379
	<b><u>TOTAL CHILD NUTRITION CLUSTER</u></b>	<b>\$9,791,543</b>	<b>\$126,474,819</b>	<b>\$136,266,362</b>

**STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019**

FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
	<b>FOOD DISTRIBUTION CLUSTER</b>			
10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM	\$1,242,496	\$351,514	\$1,594,010
10.568	EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	\$19,336	\$1,007,954	\$1,027,290
10.569	EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	\$7,966,856	\$0	\$7,966,856
	<b>TOTAL FOOD DISTRIBUTION CLUSTER</b>	<b>\$9,228,688</b>	<b>\$1,359,468</b>	<b>\$10,588,156</b>
10.U01	NATIONAL VISITOR USE MONITORING	\$148,973	\$0	\$148,973
10.U02	STUDY OF NEW CRAYFISH SPECIES	\$90	\$0	\$90
10.U03	2019 WEST VIRGINIA FARMER TAX EDUCATION OUTREACH PROGRAM	\$351	\$0	\$351
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>		<b>\$477,387,971</b>	<b>\$165,384,972</b>	<b>\$642,772,943</b>
<b>DEPARTMENT OF COMMERCE</b>				
	ECONOMIC ADJUSTMENT ASSISTANCE AND ECONOMIC DEVELOPMENT			
11.307	CLUSTER	\$5,657,307	\$0	\$5,657,307
11.549	STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	\$121,967	\$0	\$121,967
11.620	SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	\$9,203	\$0	\$9,203
<b>TOTAL DEPARTMENT OF COMMERCE</b>		<b>\$5,788,477</b>	<b>\$0</b>	<b>\$5,788,477</b>
<b>DEPARTMENT OF DEFENSE</b>				
12.002	PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	\$359,671	\$0	\$359,671
	STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE			
12.113	REIMBURSEMENT OF TECHNICAL SERVICES	\$292,381	\$0	\$292,381
12.400	MILITARY CONSTRUCTION, NATIONAL GUARD	\$32,799	\$0	\$32,799
	NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M)			
12.401	PROJECTS	\$28,297,588	\$0	\$28,297,588
12.404	NATIONAL GUARD CHALLENGE PROGRAM	\$5,263,786	\$0	\$5,263,786
12.431***	BASIC SCIENTIFIC RESEARCH	\$249,840	\$0	\$249,840
12.617	ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS	\$41,272	\$5,942	\$47,214
	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND			
12.630	ENGINEERING	\$87,612	\$0	\$87,612
12.900	LANGUAGE GRANT PROGRAM	\$26,800	\$61,579	\$88,379
12.902	INFORMATION SECURITY GRANT PROGRAM	\$121,618	\$0	\$121,618
	INTELLIGENT MULTIROTOR AUTONOMOUS GLIDER FOR RELOCATABLE			
12.U04	SENSORS (MAGRS)	\$11,459	\$0	\$11,459
	IPA: ASSESSMENT OF POLYMERIC OR COMPOSITE MATERIALS FOR USE AS			
12.U05	INFRASTRUCTURE ELEMENTS SUCH AS RAILROAD TIES	\$7,342	\$0	\$7,342
	IPA: ASSESSMENT OF POLYMERIC OR COMPOSITE MATERIALS FOR USE AS			
	INFRASTRUCTURE ELEMENTS SUCH AS RAILROAD TIES; SKIDMORE			
12.U06	AGREEMENT	\$4,445	\$0	\$4,445
<b>TOTAL DEPARTMENT OF DEFENSE</b>		<b>\$34,796,613</b>	<b>\$67,521</b>	<b>\$34,864,134</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
	MANUFACTURED HOME LOAN INSURANCE-FINANCING PURCHASE OF			
14.110	MANUFACTURED HOMES AS PRINCIPAL RESIDENCES OF BORROWERS	\$33,286	\$0	\$33,286
	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-			
14.228	ENTITLEMENT GRANTS IN HAWAII	\$12,949,771	\$10,892,601	\$23,842,372
14.231	EMERGENCY SOLUTIONS GRANT PROGRAM	\$68,759	\$2,064,471	\$2,133,230
14.241	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	\$21,773	\$471,407	\$493,180
14.400	EQUAL OPPORTUNITY IN HOUSING	\$57,946	\$0	\$57,946
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		<b>\$13,131,535</b>	<b>\$13,428,479</b>	<b>\$26,560,014</b>
<b>DEPARTMENT OF THE INTERIOR</b>				
	REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF			
15.250	UNDERGROUND COAL MINING	\$9,565,464	\$0	\$9,565,464
15.252	ABANDONED MINE LAND RECLAMATION (AMLR)	\$32,764,360	\$12,610,288	\$45,374,648
	SCIENCE AND TECHNOLOGY PROJECTS RELATED TO COAL MINING AND			
15.255	RECLAMATION	\$205,822	\$0	\$205,822
15.433	FLOOD CONTROL ACT LANDS	\$211,089	\$211,534	\$422,623
15.438	NATIONAL FOREST ACQUIRED LANDS	\$17,850	\$17,679	\$35,529
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	\$50,041	\$0	\$50,041
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	\$85,964	\$0	\$85,964
15.634	STATE WILDLIFE GRANTS	\$540,798	\$0	\$540,798
	ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION			
15.657	FUNDS	\$28,124	\$0	\$28,124
15.810	NATIONAL COOPERATIVE GEOLOGIC MAPPING	\$64,499	\$0	\$64,499
15.812	COOPERATIVE RESEARCH UNITS PROGRAM	\$46,711	\$0	\$46,711
15.814	NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	\$19,225	\$0	\$19,225
15.904	HISTORIC PRESERVATION FUND GRANTS-IN-AID	\$649,921	\$102,281	\$752,202
15.916	OUTDOOR RECREATION-ACQUISITION, DEVELOPMENT AND PLANNING	\$6,646	\$301,098	\$307,744

STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019

FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
15.939	HERITAGE PARTNERSHIP	\$160,882	\$0	\$160,882
15.944	NATURAL RESOURCE STEWARDSHIP	\$4,228	\$0	\$4,228
15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF			
15.981	THE NATIONAL PARK SYSTEM	\$75,923	\$0	\$75,923
	WATER USE AND DATA RESEARCH	\$29,867	\$0	\$29,867
	<b><u>FISH AND WILDLIFE CLUSTER</u></b>			
15.605	SPORT FISH RESTORATION	\$10,435,456	\$0	\$10,435,456
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	\$3,893,752	\$0	\$3,893,752
	<b><u>TOTAL FISH AND WILDLIFE CLUSTER</u></b>	<b>\$14,329,208</b>	<b>\$0</b>	<b>\$14,329,208</b>
<b><u>TOTAL DEPARTMENT OF THE INTERIOR</u></b>		<b>\$58,856,622</b>	<b>\$13,242,880</b>	<b>\$72,099,502</b>
<b><u>DEPARTMENT OF JUSTICE</u></b>				
16.017	SEXUAL ASSAULT SERVICES FORMULA PROGRAM	\$5,781	\$341,691	\$347,472
	GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL			
16.525	ASSAULT, AND STALKING ON CAMPUS	\$174,591	\$0	\$174,591
16.540	JUVENILE JUSTICE AND DELINQUENCY PREVENTION	\$140,369	\$381,468	\$521,837
16.543	MISSING CHILDREN'S ASSISTANCE	\$385,682	\$0	\$385,682
	STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS			
16.550	CENTERS	\$31,895	\$104,152	\$136,047
16.554	NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	\$640,499	\$0	\$640,499
	NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND			
16.560	DEVELOPMENT PROJECT GRANTS	\$23,661	\$0	\$23,661
	CRIMINAL JUSTICE RESEARCH AND DEVELOPMENT-GRADUATE RESEARCH			
16.562	FELLOWSHIPS	\$14,308	\$0	\$14,308
16.575	CRIME VICTIM ASSISTANCE	\$53,319	\$3,472,704	\$3,526,023
16.582	CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	\$425,685	\$6,105,882	\$6,531,567
16.585	DRUG COURT DISCRETIONARY GRANT PROGRAM	\$931,586	\$0	\$931,586
16.588	VIOLENCE AGAINST WOMEN FORMULA GRANTS	\$236,710	\$1,201,354	\$1,438,064
	RURAL DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND			
16.589	STALKING ASSISTANCE PROGRAM	\$9,930	\$149,654	\$159,584
	GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF			
16.590	PROTECTION ORDERS PROGRAM	\$60,348	\$194,649	\$254,997
16.593	RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	\$58,052	\$46,684	\$104,736
16.710	PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	\$31,759	\$0	\$31,759
	PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO			
	TOLERANCE" CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL			
16.735	FACILITIES	\$45,644	\$0	\$45,644
16.738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$1,639,167	\$0	\$1,639,167
16.741	DNA BACKLOG REDUCTION PROGRAM	\$340,998	\$0	\$340,998
16.742	PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	\$116,427	\$0	\$116,427
16.751	EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	\$0	\$45,644	\$45,644
16.813	NICS ACT RECORD IMPROVEMENT PROGRAM	\$2,153,254	\$0	\$2,153,254
16.816	JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	\$28,192	\$0	\$28,192
16.827	JUSTICE REINVESTMENT INITIATIVE	\$1,000	\$0	\$1,000
16.833	NATIONAL SEXUAL ASSAULT KIT INITIATIVE	\$115,356	\$69,510	\$184,866
16.838	COMPREHENSIVE OPIOID ABUSE SITE-BASED PROGRAM	\$227,599	\$72,782	\$300,381
16.922	EQUITABLE SHARING PROGRAM	\$22,197	\$0	\$22,197
16.U07	MISCELLANEOUS JUSTICE PROGRAMS	\$775,352	\$0	\$775,352
16.U08	REGIONAL COMMUNITY POLICING INSTITUTE	\$367	\$0	\$367
16.U09	EQUITABLE SHARING PROGRAM-JUSTICE	\$316,107	\$0	\$316,107
16.U10	PURDUE PHARMA SETTLEMENT	\$37,683	\$0	\$37,683
<b><u>TOTAL DEPARTMENT OF JUSTICE</u></b>		<b>\$9,043,518</b>	<b>\$12,186,174</b>	<b>\$21,229,692</b>
<b><u>DEPARTMENT OF LABOR</u></b>				
17.002	LABOR FORCE STATISTICS	\$716,978	\$0	\$716,978
17.005	COMPENSATION AND WORKING CONDITIONS	\$93,218	\$0	\$93,218
17.225	UNEMPLOYMENT INSURANCE (NOTE 4)	\$387,335,731	\$0	\$387,335,731
17.235	SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	\$51,658	\$885,172	\$936,830
17.245	TRADE ADJUSTMENT ASSISTANCE	\$4,183,087	\$0	\$4,183,087
17.268	H-1B JOB TRAINING GRANTS	\$1,081,186	\$0	\$1,081,186
17.269	COMMUNITY BASED JOB TRAINING GRANTS	\$841,117	\$0	\$841,117
17.271	WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	\$251,207	\$0	\$251,207
17.273	TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	\$62,177	\$0	\$62,177
	WIOA NATIONAL DISLOCATED WORKER GRANTS/WIA NATIONAL			
17.277	EMERGENCY GRANTS	\$746,642	\$2,605,181	\$3,351,823

STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019

FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
17.282	TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	\$415,332	\$107,303	\$522,635
17.285	APPRENTICESHIP USA GRANTS	\$55,812	\$0	\$55,812
17.504	CONSULTATION AGREEMENTS	\$412,548	\$0	\$412,548
17.600	MINE HEALTH AND SAFETY GRANTS	\$446,300	\$0	\$446,300
17.999	MISCELLANEOUS LABOR PROGRAMS	\$629,468	\$0	\$629,468
	<b>EMPLOYMENT SERVICE CLUSTER</b>			
17.207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	\$5,612,013	\$0	\$5,612,013
17.801	DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	\$594,996	\$0	\$594,996
17.804	LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE (LVER) PROGRAM	\$251,997	\$0	\$251,997
	<b>TOTAL EMPLOYMENT SERVICE CLUSTER</b>	<b>\$6,459,006</b>	<b>\$0</b>	<b>\$6,459,006</b>
	<b>WIOA CLUSTER</b>			
17.258	WIA/WIOA - ADULT PROGRAM	\$0	\$5,006,712	\$5,006,712
17.259	WIA/WIOA - YOUTH ACTIVITIES	\$0	\$5,177,612	\$5,177,612
17.278	WIA/WIOA DISLOCATED WORKER FORMULA GRANTS	\$1,752,673	\$5,127,211	\$6,879,884
	<b>TOTAL WIOA CLUSTER</b>	<b>\$1,752,673</b>	<b>\$15,311,535</b>	<b>\$17,064,208</b>
<b>TOTAL DEPARTMENT OF LABOR</b>		<b>\$405,534,140</b>	<b>\$18,909,191</b>	<b>\$424,443,331</b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
20.205*	HIGHWAY PLANNING AND CONSTRUCTION	\$353,905,310	\$7,215,548	\$361,120,858
20.218	NATIONAL MOTOR CARRIER SAFETY	\$2,021,828	\$0	\$2,021,828
20.219*	RECREATIONAL TRAILS PROGRAM	\$334,381	\$346,376	\$680,757
20.224*	FEDERAL LANDS ACCESS PROGRAM	\$202,489	\$0	\$202,489
20.232	COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	\$0	\$88,647	\$88,647
	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY GRANTS AND COOPERATIVE AGREEMENTS	\$75,440	\$0	\$75,440
20.237	METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	\$95,095	\$0	\$95,095
20.505	FORMULA GRANTS FOR RURAL AREAS	\$1,010,609	\$5,713,322	\$6,723,931
20.528	RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	\$287,974	\$0	\$287,974
20.607	ALCOHOL OPEN CONTAINER REQUIREMENTS	\$2,399,954	\$69,786	\$2,469,740
	NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA)			
20.614	DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	\$57,383	\$0	\$57,383
20.700	PIPELINE SAFETY PROGRAM STATE BASE GRANT	\$666,412	\$0	\$666,412
	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$9,681	\$21,500	\$31,181
20.703	PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	\$66,038	\$0	\$66,038
20.724	WV DOT PHASE III TRAILS PROJECT	\$34,839	\$0	\$34,839
20.U11	WV DOT PHASE II SCANNING PROJECT	\$244,987	\$0	\$244,987
	<b>FEDERAL TRANSIT CLUSTER</b>			
20.500	FEDERAL TRANSIT - CAPITAL INVESTMENT GRANTS	\$158,550	\$0	\$158,550
20.525	STATE OF GOOD REPAIR GRANTS PROGRAM	\$80,761	\$0	\$80,761
20.526	BUS AND BUS FACILITIES FORMULA PROGRAM	\$103,032	\$0	\$103,032
	<b>TOTAL FEDERAL TRANSIT CLUSTER</b>	<b>\$342,343</b>	<b>\$0</b>	<b>\$342,343</b>
	<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>			
20.513	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	\$289,865	\$948,562	\$1,238,427
	<b>TOTAL TRANSIT SERVICES PROGRAMS CLUSTER</b>	<b>\$289,865</b>	<b>\$948,562</b>	<b>\$1,238,427</b>
	<b>HIGHWAY SAFETY CLUSTER</b>			
20.600	STATE AND COMMUNITY HIGHWAY SAFETY	\$1,925,226	\$728,832	\$2,654,058
20.601	ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	\$82,572	\$0	\$82,572
20.609	SAFETY BELT PERFORMANCE GRANTS	\$0	\$20,816	\$20,816
20.610	STATE TRAFFIC SAFETY INFORMATION SYSTEM IMPROVEMENTS GRANTS	\$0	\$420,135	\$420,135
20.612	INCENTIVE GRANT PROGRAM TO INCREASE MOTORCYCLIST SAFETY	\$11,239	\$0	\$11,239
20.616	NATIONAL PRIORITY SAFETY PROGRAMS	\$1,761,312	\$1,120,070	\$2,881,382
	<b>TOTAL HIGHWAY SAFETY CLUSTER</b>	<b>\$3,780,349</b>	<b>\$2,289,853</b>	<b>\$6,070,202</b>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>		<b>\$365,824,977</b>	<b>\$16,693,594</b>	<b>\$382,518,571</b>

STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
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FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<u>DEPARTMENT OF THE TREASURY</u>				
21.U13	EQUITABLE SHARING PROGRAM-TREASURY	\$57,461	\$0	\$57,461
<u>TOTAL DEPARTMENT OF THE TREASURY</u>		<u>\$57,461</u>	<u>\$0</u>	<u>\$57,461</u>
<u>APPALACHIAN REGIONAL COMMISSION</u>				
23.001	APPALACHIAN REGIONAL DEVELOPMENT	\$1,115,665	\$0	\$1,115,665
23.002	APPALACHIAN AREA DEVELOPMENT	\$292,571	\$1,365,297	\$1,657,868
23.003*	APPALACHIAN DEVELOPMENT HIGHWAY SYSTEM	\$32,917,184	\$0	\$32,917,184
23.011	APPALACHIAN RESEARCH, TECHNICAL ASSISTANCE, AND DEMONSTRATION PROJECTS	\$32,111	\$0	\$32,111
23.U14	WORKFORCE CONSTRUCTION, TELECOMMUNICATIONS, & ENERGY (CCE) TRAINING CENTER	\$194,841	\$0	\$194,841
<u>TOTAL APPALACHIAN REGIONAL COMMISSION</u>		<u>\$34,552,372</u>	<u>\$1,365,297</u>	<u>\$35,917,669</u>
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>				
30.001	EMPLOYMENT DISCRIMINATION-TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	\$10,178	\$0	\$10,178
<u>TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>		<u>\$10,178</u>	<u>\$0</u>	<u>\$10,178</u>
<u>GENERAL SERVICES ADMINISTRATION</u>				
39.003	DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	\$74,117	\$0	\$74,117
<u>TOTAL GENERAL SERVICES ADMINISTRATION</u>		<u>\$74,117</u>	<u>\$0</u>	<u>\$74,117</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
43.001	SCIENCE	\$88,324	\$0	\$88,324
43.008	EDUCATION (NOTE 3)	\$33,717	\$0	\$33,717
43.009	CROSS AGENCY SUPPORT	\$212,653	\$0	\$212,653
<u>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		<u>\$334,694</u>	<u>\$0</u>	<u>\$334,694</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
45.025	PROMOTION OF THE ARTS-PARTNERSHIP AGREEMENTS	\$312,466	\$410,147	\$722,613
45.129	PROMOTION OF THE HUMANITIES-FEDERAL STATE PARTNERSHIP	\$7,847	\$0	\$7,847
45.130	PROMOTION OF THE HUMANITIES-CHALLENGE GRANTS	\$21,352	\$0	\$21,352
45.163	PROMOTION OF THE HUMANITIES-PROFESSIONAL DEVELOPMENT	\$137,712	\$0	\$137,712
45.310	GRANTS TO STATES	\$1,113,908	\$445,526	\$1,559,434
<u>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>		<u>\$1,593,285</u>	<u>\$855,673</u>	<u>\$2,448,958</u>
<u>NATIONAL SCIENCE FOUNDATION</u>				
47.049***	MATHEMATICAL AND PHYSICAL SCIENCES	\$28,523	\$0	\$28,523
47.076***	EDUCATION AND HUMAN RESOURCES	\$414,815	\$0	\$414,815
47.081***	OFFICE OF EXPERIMENTAL PROGRAM TO STIMULATE COMPETITIVE RESEARCH	\$493,629	\$3,905,437	\$4,399,066
47.083***	OFFICE OF INTEGRATIVE ACTIVITIES	\$7,413	\$0	\$7,413
<u>TOTAL NATIONAL SCIENCE FOUNDATION</u>		<u>\$944,380</u>	<u>\$3,905,437</u>	<u>\$4,849,817</u>
<u>SMALL BUSINESS ADMINISTRATION</u>				
59.037	SMALL BUSINESS DEVELOPMENT CENTERS	\$690,804	\$0	\$690,804
59.061	STATE TRADE EXPANSION	\$30,258	\$161,391	\$191,649
<u>TOTAL SMALL BUSINESS ADMINISTRATION</u>		<u>\$721,062</u>	<u>\$161,391</u>	<u>\$882,453</u>
<u>DEPARTMENT OF VETERANS AFFAIRS</u>				
64.015	VETERANS STATE NURSING HOME CARE	\$7,292,784	\$0	\$7,292,784
64.124	ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	\$174,245	\$0	\$174,245
64.203	VETERANS CEMETERY GRANTS PROGRAM	\$68,820	\$0	\$68,820
64.028	POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	\$202,602	\$0	\$202,602
64.U15	PREVENTABLE HOSPITALIZATIONS AMONG VETERANS WITH DIABETES	\$22,819	\$0	\$22,819
<u>TOTAL DEPARTMENT OF VETERANS AFFAIRS</u>		<u>\$7,761,270</u>	<u>\$0</u>	<u>\$7,761,270</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
66.001	AIR POLLUTION CONTROL PROGRAM SUPPORT	\$1,533,980	\$0	\$1,533,980
66.032	STATE INDOOR RADON GRANTS	\$61,978	\$40,489	\$102,467
66.034	SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	\$476,559	\$0	\$476,559
66.204	MULTIPURPOSE GRANTS TO STATES AND TRIBES	\$34,564	\$0	\$34,564
66.419	WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	\$2,087,063	\$40,000	\$2,127,063
66.432	STATE PUBLIC WATER SYSTEM SUPERVISION	\$603,699	\$0	\$603,699
66.433	STATE UNDERGROUND WATER SOURCE PROTECTION	\$138,848	\$0	\$138,848
66.454	WATER QUALITY MANAGEMENT PLANNING	\$112,412	\$0	\$112,412
66.458	CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CLEAN WATER STATE REVOLVING FUND CLUSTER	\$0	\$25,020,000	\$25,020,000



**STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019**

<b>FEDERAL CFDA / GRANT/ CONTRACT NUMBER</b>	<b>NAME OF PROGRAM</b>	<b>STATE OF WEST VIRGINIA EXPENDITURES</b>	<b>TOTAL SUBRECIPIENT EXPENDITURES</b>	<b>TOTAL FEDERAL EXPENDITURES</b>
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	\$620,130	\$878,967	\$1,499,097
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	\$27,042	\$0	\$27,042
66.466	CHESAPEAKE BAY PROGRAM	\$1,777,780	\$688,224	\$2,466,004
66.468	CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS AND DRINKING WATER STATE REVOLVING FUND CLUSTER	\$2,270,615	\$123,440	\$2,394,055
66.605	PERFORMANCE PARTNERSHIP GRANTS	\$272,782	\$0	\$272,782
66.608	ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	\$192,617	\$0	\$192,617
66.701	TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	\$62,820	\$0	\$62,820
66.707	TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS	\$147,851	\$0	\$147,851
66.708	POLLUTION PREVENTION GRANTS PROGRAM	\$93,789	\$0	\$93,789
66.801	HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	\$1,475,825	\$0	\$1,475,825
66.802	SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	\$202,210	\$0	\$202,210
66.804	UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	\$284,548	\$0	\$284,548
66.805	LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	\$776,018	\$0	\$776,018
66.809	SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	\$29,689	\$0	\$29,689
66.817	STATE AND TRIBAL RESPONSE PROGRAM GRANTS	\$489,472	\$0	\$489,472
66.818	BROWNFIELD ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	\$289,362	\$0	\$289,362
66.U16	OPERATIONALIZING WETLAND FUNCTIONAL ASSESSMENT IN WV	\$46,965	\$0	\$46,965
66.U17	MISC. FEDERAL AWARD PROGRAMS	\$1,053,682	\$0	\$1,053,682
66.U18	PESTICIDE SAFETY EDUCATION PROGRAM IN WEST VIRGINIA 2019	\$7,977	\$0	\$7,977
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>		<b>\$15,170,277</b>	<b>\$26,791,120</b>	<b>\$41,961,397</b>
<b>DEPARTMENT OF ENERGY</b>				
81.041	IMPACT AID	\$408,090	\$130,569	\$538,659
81.042	WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	\$260,739	\$3,243,116	\$3,503,855
81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	\$50,428	\$0	\$50,428
81.057	UNIVERSITY COAL RESEARCH	\$65,976	\$0	\$65,976
81.086***	CONSERVATION RESEARCH AND DEVELOPMENT	\$11,959	\$0	\$11,959
81.087***	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	\$45,274	\$0	\$45,274
81.089***	FOSSIL ENERGY RESEARCH AND DEVELOPMENT (NOTE 3)	\$175,182	\$0	\$175,182
	ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	\$344,348	\$0	\$344,348
81.117	STATE ENERGY PROGRAM SPECIAL PROJECTS	\$26,910	\$27,699	\$54,609
81.119	UCFER: COMPUTATIONAL INVESTIGATION OF COAL CONVERSION VIA MICROWAVE INDUCED PLASMAS	\$5,137	\$0	\$5,137
81.U19		\$5,137	\$0	\$5,137
<b>TOTAL DEPARTMENT OF ENERGY</b>		<b>\$1,394,043</b>	<b>\$3,401,384</b>	<b>\$4,795,427</b>
<b>DEPARTMENT OF EDUCATION</b>				
84.002	ADULT EDUCATION - BASIC GRANTS TO STATES	\$651,460	\$2,215,697	\$2,867,157
84.007**	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG)	\$4,341,024	\$0	\$4,341,024
84.010	TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	\$726,168	\$90,073,462	\$90,799,630
	TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	\$928,889	\$0	\$928,889
84.031	HIGHER EDUCATION-INSTITUTIONAL AID	\$3,556,746	\$0	\$3,556,746
84.033**	FEDERAL WORK-STUDY PROGRAM (FWS)	\$3,449,984	\$0	\$3,449,984
84.038**	FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	\$39,626,763	\$0	\$39,626,763
84.048	CAREER AND TECHNICAL EDUCATION-BASIC GRANTS TO STATES	\$3,275,870	\$4,951,317	\$8,227,187
84.063**	FEDERAL PELL GRANT PROGRAM (PELL)	\$109,805,187	\$0	\$109,805,187
	REHABILITATION SERVICES-VOCATIONAL REHABILITATION GRANTS TO STATES	\$19,252,388	\$349,357	\$19,601,745
84.126	INDEPENDENT LIVING-STATE GRANTS	\$0	\$418,815	\$418,815
84.169	INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	\$339,057	\$0	\$339,057
84.177	SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	\$1,371,933	\$471,696	\$1,843,629
84.181	SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	\$155,065	\$0	\$155,065
84.187	EDUCATION FOR HOMELESS CHILDREN AND YOUTH	\$88,505	\$332,332	\$420,837
84.196	FEDERAL DIRECT STUDENT LOANS	\$423,632,016	\$0	\$423,632,016
84.268**	TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	\$321,742	\$5,866,832	\$6,188,574
84.287	SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$140,479	\$1,717	\$142,196
84.326	GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	\$1,655,560	\$1,565,993	\$3,221,553
84.334	RURAL EDUCATION	\$28,631	\$1,869,782	\$1,898,413
84.358				



STATE OF WEST VIRGINIA  
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FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
84.365	ENGLISH LANGUAGE ACQUISITION STATE GRANTS	\$133,565	\$418,388	\$551,953
84.366	MATHEMATICS AND SCIENCE PARTNERSHIPS	\$278,801	\$143,757	\$422,558
84.367	SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT	\$330,901	\$16,246,534	\$16,577,435
84.369	GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	\$5,807,474	\$55,809	\$5,863,283
	NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT			
84.376	(SMART) GRANTS (SMART GRANTS)	\$108,173	\$0	\$108,173
84.377	SCHOOL IMPROVEMENT GRANTS	\$55,398	\$612,714	\$668,112
	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER			
84.379**	EDUCATION GRANTS (TEACH GRANTS)	\$363,093	\$0	\$363,093
84.424	STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	\$110,146	\$3,310,634	\$3,420,780
	<b><u>SPECIAL EDUCATION CLUSTER (IDEA)</u></b>			
84.027	SPECIAL EDUCATION-GRANTS TO STATES (IDEA, PART B)	\$9,408,998	\$67,489,924	\$76,898,922
84.173	SPECIAL EDUCATION-PRESCHOOL GRANTS (IDEA PRESCHOOL)	\$544,872	\$2,415,832	\$2,960,704
	<b><u>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</u></b>	<b>\$9,953,870</b>	<b>\$69,905,756</b>	<b>\$79,859,626</b>
	<b><u>TRIO CLUSTER</u></b>			
84.042	TRIO-STUDENT SUPPORT SERVICES	\$1,527,180	\$0	\$1,527,180
84.044	TRIO-TALENT SEARCH	\$234,558	\$0	\$234,558
84.047	TRIO-UPWARD BOUND	\$1,690,639	\$0	\$1,690,639
84.066	TRIO-EDUCATIONAL OPPORTUNITY CENTERS	\$1,150	\$0	\$1,150
84.217	TRIO-MCNAIR POST-BACCALAUREATE ACHIEVEMENT	\$301,728	\$0	\$301,728
	<b><u>TOTAL TRIO CLUSTER</u></b>	<b>\$3,755,255</b>	<b>\$0</b>	<b>\$3,755,255</b>
84.U20	NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	\$126,614	\$0	\$126,614
<b><u>TOTAL DEPARTMENT OF EDUCATION</u></b>		<b>\$634,370,757</b>	<b>\$198,810,592</b>	<b>\$833,181,349</b>
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>				
90.401	HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	\$136,305	\$3,611,943	\$3,748,248
<b><u>TOTAL ELECTION ASSISTANCE COMMISSION</u></b>		<b>\$136,305</b>	<b>\$3,611,943</b>	<b>\$3,748,248</b>
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
93.041	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 3-PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	\$12,435	\$26,000	\$38,435
	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 2-LONG TERM			
93.042	CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	\$86,306	\$13,821	\$100,127
	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART D-DISEASE			
93.043	PREVENTION AND HEALTH PROMOTION SERVICES	\$6,906	\$164,501	\$171,407
	SPECIAL PROGRAMS FOR THE AGING-TITLE IV AND TITLE II -			
93.048	DISCRETIONARY PROJECTS	\$46,517	\$151,349	\$197,866
93.051	ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	\$39,474	\$39,908	\$79,382
93.052	NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	\$33,768	\$948,629	\$982,397
93.070	ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	\$14,727	\$0	\$14,727
93.071	MEDICARE ENROLLMENT ASSISTANCE PROGRAM	\$10,604	\$290,043	\$300,647
	BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND			
93.073	SURVEILLANCE	\$54,128	\$161,456	\$215,584
	HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH			
	EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE			
93.074	AGREEMENTS	\$1,940,406	\$4,178,540	\$6,118,946
	COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH			
	THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED			
93.079	SURVEILLANCE	\$9,796	\$6,517	\$16,313
93.090	GUARDIANSHIP ASSISTANCE	\$1,624,526	\$0	\$1,624,526
	AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION			
93.092	PROGRAM	\$58,817	\$113,651	\$172,468
	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS			
93.094	THE NATION	\$311,738	\$246,695	\$558,433
93.103***	FOOD AND DRUG ADMINISTRATION-RESEARCH	\$1,141,710	\$0	\$1,141,710
93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	\$95,893	\$23,362	\$119,255
	PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS			
93.116	CONTROL PROGRAMS	\$163,608	\$0	\$163,608
93.127	EMERGENCY MEDICAL SERVICES FOR CHILDREN	\$77,398	\$29,279	\$106,677
	COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE			
93.130	COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	\$157,659	\$15,000	\$172,659
	CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH			
93.135	PROMOTION AND DISEASE PREVENTION	\$6,124	\$0	\$6,124
	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND			
93.136	COMMUNITY BASED PROGRAMS	\$2,163,486	\$1,191,756	\$3,355,242
	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS			
93.150	(PATH)	\$2,524	\$322,786	\$325,310
93.165	GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	\$0	\$40,000	\$40,000

**STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
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FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
	CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF			
93.197	BLOOD LEVELS IN CHILDREN	\$90,460	\$0	\$90,460
93.217	FAMILY PLANNING-SERVICES	\$1,951,465	\$0	\$1,951,465
93.234	TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	\$5,709	\$0	\$5,709
93.235	AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	\$5,829	\$453,298	\$459,127
93.236	GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	\$14,542	\$72,241	\$86,783
93.241	STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	\$86,653	\$292,086	\$378,739
	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	\$326,550	\$8,707,206	\$9,033,756
93.243	UNIVERSAL NEWBORN HEARING SCREENING	\$61,156	\$103,670	\$164,826
93.264**	NURSING FACULTY LOAN PROGRAM (NFLP)	\$163,997	\$0	\$163,997
93.268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$1,030,458	\$435,292	\$1,465,750
93.270	VIRAL HEPATITIS PREVENTION AND CONTROL	\$242,067	\$0	\$242,067
93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	\$36,077	\$0	\$36,077
	CENTERS FOR DISEASE CONTROL AND PREVENTION_INVESTIGATIONS AND TECHNICAL ASSISTANCE	\$209,291	\$329,686	\$538,977
93.283	SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	\$0	\$204,644	\$204,644
93.301	NATIONAL STATE BASED TOBACCO CONTROL PROGRAMS	\$250,989	\$405,000	\$655,989
93.305	OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	\$426,338	\$0	\$426,338
93.319	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$1,017,182	\$123,766	\$1,140,948
93.323	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS (HPSL/PCL/LDS)	\$7,819,902	\$0	\$7,819,902
93.342**	PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$174,795	\$230,003	\$404,798
93.354	NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	\$1,020	\$0	\$1,020
93.359	NURSING STUDENT LOANS (NSL)	\$754,915	\$0	\$754,915
93.364**	THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	\$137,190	\$0	\$137,190
93.413	IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	\$393,337	\$219,189	\$612,526
93.426	AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	\$48,727	\$0	\$48,727
93.511	THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS;PPHF	\$194,954	\$70,924	\$265,878
	PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	\$39,345	\$82,046	\$121,391
93.539	PROMOTING SAFE AND STABLE FAMILIES	\$1,415,144	\$716,173	\$2,131,317
93.556	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) STATE PROGRAMS AND TANF CLUSTER	\$64,891,915	\$9,869,504	\$74,761,419
93.560	FAMILY SUPPORT PAYMENTS TO STATES-ASSISTANCE PAYMENTS	(\$8,405)	\$0	(\$8,405)
93.563	CHILD SUPPORT ENFORCEMENT	\$22,587,454	\$0	\$22,587,454
93.566	REFUGEE AND ENTRANT ASSISTANCE-STATE ADMINISTERED PROGRAMS	\$1,264	\$74,998	\$76,262
93.568	LOW-INCOME HOME ENERGY ASSISTANCE	\$21,150,773	\$9,815,029	\$30,965,802
93.569	COMMUNITY SERVICES BLOCK GRANTS	\$226,769	\$7,921,109	\$8,147,878
93.586	STATE COURT IMPROVEMENT PROGRAM	\$364,872	\$0	\$364,872
93.590	COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	\$3,097	\$233,006	\$236,103
93.597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$96,046	\$0	\$96,046
93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	\$373,762	\$14,318	\$388,080
93.600	HEAD START	\$65,762	\$57,842	\$123,604
93.603	ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	\$600,973	\$70,573	\$671,546
93.630	DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	\$176,039	\$582,544	\$758,583
93.643	CHILDREN'S JUSTICE GRANTS TO STATES	\$164,745	\$0	\$164,745
93.645	STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	\$1,651,897	\$0	\$1,651,897
93.658	FOSTER CARE-TITLE IV-E	\$54,157,165	\$114,106	\$54,271,271
93.659	ADOPTION ASSISTANCE	\$44,902,901	\$441,274	\$45,344,175
93.667	SOCIAL SERVICES BLOCK GRANT	\$19,888,939	\$0	\$19,888,939
93.669	CHILD ABUSE AND NEGLECT STATE GRANTS	\$37,670	\$106,466	\$144,136
	FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$0	\$895,328	\$895,328
93.674	CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	\$965,188	\$480,509	\$1,445,697
93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	\$311,032	\$0	\$311,032
93.735	STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	\$92,881	\$0	\$92,881

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93.745	PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS- SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	\$225,844	\$0	\$225,844
93.753	CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	\$57,605	\$0	\$57,605
93.757	STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE, AND STROKE (PPHF)	\$79,091	\$207,146	\$286,237
93.758	PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	\$588,481	\$220,906	\$809,387
93.767	CHILDREN'S HEALTH INSURANCE PROGRAM	\$74,715,584	\$0	\$74,715,584
93.779	CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	\$104,320	\$295,440	\$399,760
93.788	OPIOID STR	\$2,058,409	\$4,033,055	\$6,091,464
93.791	MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	\$1,676,100	\$1,413,415	\$3,089,515
93.800	DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$421,263	\$94,300	\$515,563
93.815	HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	\$32,268	\$41,344	\$73,612
93.817	BIOMEDICAL RESEARCH AND RESEARCH TRAINING (NOTE 3)	\$0	\$4,480	\$4,480
93.859***	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM AND MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER	\$804,554	\$0	\$804,554
93.865***		\$3,832	\$0	\$3,832
93.870	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	\$350,624	\$7,112,776	\$7,463,400
93.898	GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	\$1,670,020	\$907,649	\$2,577,669
93.913	HIV CARE FORMULA GRANTS	\$126,612	\$25,000	\$151,612
93.917	SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS - SCHOLARSHIPS FOR DISADVANTAGED STUDENTS (SDS)	\$1,997,364	\$2,036,333	\$4,033,697
93.925**	HIV PREVENTION ACTIVITIES-HEALTH DEPARTMENT BASED HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	\$650,000	\$0	\$650,000
93.940	ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	\$598,506	\$70,360	\$668,866
93.944	COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	\$164,540	\$0	\$164,540
93.945	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$82,115	\$56,350	\$138,465
93.946	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$104,777	\$0	\$104,777
93.958	COAL MINERS RESPIRATORY IMPAIRMENT TREATMENT CLINICS AND SERVICES	\$215,782	\$3,267,645	\$3,483,427
93.959	SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	\$506,266	\$7,512,391	\$8,018,657
93.965		\$130,552	\$1,172,930	\$1,303,482
93.977	PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	\$530,357	\$0	\$530,357
93.991		\$632,702	\$57,369	\$690,071
93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$4,286,276	\$2,682,135	\$6,968,411
<b>AGING CLUSTER</b>				
93.044	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	\$133,569	\$2,938,378	\$3,071,947
93.045	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART C-NUTRITION SERVICES	\$195,607	\$4,614,055	\$4,809,662
93.053	NUTRITION SERVICES INCENTIVE PROGRAM	\$0	\$1,263,098	\$1,263,098
<b>TOTAL AGING CLUSTER</b>		<b>\$329,176</b>	<b>\$8,815,531</b>	<b>\$9,144,707</b>

STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019

FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<b><u>CCDF CLUSTER</u></b>				
93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT	\$24,836,815	\$9,793,482	\$34,630,297
93.596	CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	\$13,804,669	\$3,615,090	\$17,419,759
	<b><u>TOTAL CCDF CLUSTER</u></b>	<b><u>\$38,641,484</u></b>	<b><u>\$13,408,572</u></b>	<b><u>\$52,050,056</u></b>
<b><u>MEDICAID CLUSTER</u></b>				
93.775	STATE MEDICAID FRAUD CONTROL UNITS	\$819,550	\$0	\$819,550
	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	\$4,175,687	\$0	\$4,175,687
93.777	MEDICAL ASSISTANCE PROGRAM	\$3,248,834,516	\$3,815,145	\$3,252,649,661
ARRA 93.778	ARRA - MEDICAL ASSISTANCE PROGRAM	\$5,816,407	\$0	\$5,816,407
	<b><u>TOTAL MEDICAID CLUSTER</u></b>	<b><u>\$3,259,646,160</u></b>	<b><u>\$3,815,145</u></b>	<b><u>\$3,263,461,305</u></b>
93.U21	CLINICAL LABORATORY IMPROVEMENT AMENDMENTS	\$82,499	\$0	\$82,499
93.U22	VITAL STATISTICS COOP PROGRAM	\$200,567	\$0	\$200,567
93.U23	FOOD INSPECTIONS	\$18,903	\$0	\$18,903
93.U24	MAMMOGRAPHY QUALITY ACT	\$3,016	\$0	\$3,016
93.U25	FDA TOBACCO ENFORCEMENT	\$524,963	\$0	\$524,963
93.U26	TOBACCO WORKPLAN	\$516,766	\$0	\$516,766
93.U27	COLLEGIATE RECOVERY PROGRAM	\$10,102	\$0	\$10,102
93.U28	FEDERAL FOOD, DRUG AND COSMETIC ACT	\$2,315	\$0	\$2,315
<b><u>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>		<b><u>\$3,650,449,176</u></b>	<b><u>\$108,335,395</u></b>	<b><u>\$3,758,784,571</u></b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>				
94.003	STATE COMMISSIONS	\$303,534	\$0	\$303,534
94.006	AMERICORPS	\$12,654	\$3,614,542	\$3,627,196
94.009	TRAINING AND TECHNICAL ASSISTANCE	\$171,152	\$0	\$171,152
94.013	VOLUNTEERS IN SERVICE TO AMERICA	\$53,957	\$0	\$53,957
94.021	VOLUNTEER GENERATION FUND	\$68,406	\$132,376	\$200,782
<b><u>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>		<b><u>\$609,703</u></b>	<b><u>\$3,746,918</u></b>	<b><u>\$4,356,621</u></b>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>				
95.001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM (NOTE 3)	\$737,562	\$0	\$737,562
<b><u>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</u></b>		<b><u>\$737,562</u></b>	<b><u>\$0</u></b>	<b><u>\$737,562</u></b>
<b><u>SOCIAL SECURITY ADMINISTRATION</u></b>				
96.001	SOCIAL SECURITY-DISABILITY INSURANCE (DI) AND DISABILITY INSURANCE/SSI CLUSTER	\$18,004,301	\$0	\$18,004,301
96.U29	DEATH RECORDS	\$4	\$0	\$4
96.U30	ENUMERATION AT BIRTH	\$80,137	\$0	\$80,137
<b><u>TOTAL SOCIAL SECURITY ADMINISTRATION</u></b>		<b><u>\$18,084,442</u></b>	<b><u>\$0</u></b>	<b><u>\$18,084,442</u></b>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>				
97.012	BOATING SAFETY FINANCIAL ASSISTANCE	\$452,495	\$0	\$452,495
97.023	COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	\$202,061	\$6,720	\$208,781
97.036	DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$19,550,117	\$13,709,411	\$33,259,528
97.039	HAZARD MITIGATION GRANT	\$12,731	\$2,310,497	\$2,323,228
97.041	NATIONAL DAM SAFETY PROGRAM	\$78,082	\$0	\$78,082
97.042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$2,993,406	\$1,873,938	\$4,867,344
97.044	ASSISTANCE TO FIREFIGHTERS GRANT	\$170,088	\$0	\$170,088
97.045	COOPERATING TECHNICAL PARTNERS	\$533,752	\$0	\$533,752
97.047	PRE-DISASTER MITIGATION	(\$29,576)	\$0	(\$29,576)
97.056	PORT SECURITY GRANT PROGRAM	\$72,568	\$0	\$72,568
97.067	HOMELAND SECURITY GRANT PROGRAM	\$602,292	\$2,698,578	\$3,300,870
97.088	DISASTER ASSISTANCE PROJECTS	\$49,731	\$1,212,832	\$1,262,563
<b><u>TOTAL DEPARTMENT OF HOMELAND SECURITY</u></b>		<b><u>\$24,687,747</u></b>	<b><u>\$21,811,976</u></b>	<b><u>\$46,499,723</u></b>

STATE OF WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FEDERAL GRANTOR LISTING  
FOR THE YEAR ENDING JUNE 30, 2019

FEDERAL CFDA / GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<u>U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
98.012	USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	\$25,002	\$0	\$25,002
<u>TOTAL U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		<u>\$25,002</u>	<u>\$0</u>	<u>\$25,002</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		<u>\$5,762,077,686</u>	<u>\$612,709,937</u>	<u>\$6,374,787,623</u>

\* HIGHWAY PLANNING AND CONSTRUCTION CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$387,359,364 TOTAL SUBRECIPIENT EXPENDITURES \$7,561,924 AND TOTAL FEDERAL EXPENDITURES \$394,921,288.

\*\* STUDENT FINANCIAL ASSISTANCE CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$590,606,881 TOTAL SUBRECIPIENT EXPENDITURES \$0 AND TOTAL FEDERAL EXPENDITURES \$590,606,881.

\*\*\* RESEARCH AND DEVELOPMENT CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$6,958,604, TOTAL SUBRECIPIENT EXPENDITURES \$3,905,437, AND TOTAL FEDERAL EXPENDITURES \$10,864,041.

The accompanying notes are an integral part of this schedule.

**STATE OF WEST VIRGINIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1. BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards (the Schedule) has been prepared on the cash basis of accounting. The federal awards are listed in the Schedule under the federal agency supplying the award. The individual Catalog of Federal Domestic Assistance (CFDA) numbers are listed first, then clusters, and then federal contract numbers. The federal program number followed by U\*\* and a two digit number are used if the CFDA number is not available.

The Schedule includes noncash items such as Food Stamps (CFDA number 10.551), State Administrative Expense for Child Nutrition (CFDA number 10.560), and Donation of Federal Surplus Personal Property (CFDA number 39.003). All items are valued based on amounts as established by the federal grantor agency. The Schedule also includes Federal Direct Student Loans (CFDA number 84.268) that are made directly to individual students.

**NOTE 2. INDIRECT COST RATE**

Per Uniform Guidance 2 CFR § 200.510(b)(6), auditees are required to disclose whether or not they elect to use the 10 percent de minimis cost rate that 2 CFR§ 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate. The State does not elect to use the 10 percent de minimis cost rate.

**NOTE 3. LOANS OUTSTANDING**

Loans outstanding as of June 30, 2019, with continuing compliance requirements, are as follows:

<u>CFDA</u>		
<u>Number</u>	<u>Name of Program</u>	<u>Ending Balance</u>
	Economic Adjustment Assistance and Economic Development	
11.307	Cluster	\$ 4,562,654
84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions	32,947,126
93.264	Nurse Faculty Loan Program (NFLP)	164,537
93.342	Health Professions Student Loans, Including Primary Care	
	Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)	6,767,986
93.364	Nursing Student Loans (NSL)	<u>616,536</u>
	Total Loans Outstanding	<u>\$45,058,839</u>

**STATE OF WEST VIRGINIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 4. REPORTING ENTITY**

The Schedule includes various departments, agencies, boards and commissions governed by the legislature, judiciary and/or constitutional officers of the State of West Virginia (the State). The reporting entity also includes the State's institutions of public higher education. Certain institutions of higher education within the State maintain separate research corporations. These corporations receive various federal awards for research and development and other programs. Each of the research corporations has a separate audit performed in accordance with the Uniform Guidance, and accordingly, a separate submission has been made (see Note 8).

The Schedule does not include federal funds received and expended by certain independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the State's basic financial statements published in the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. The West Virginia Housing Development Fund and the West Virginia Drinking Water Treatment Revolving Loan Fund, which is a discretely presented component unit and a proprietary fund, respectively, elected to have their own single audit; therefore, their expenditures of federal awards are excluded from the State's schedule of expenditures of federal awards. This component unit and proprietary fund are required to submit their own single audit report to the federal audit clearinghouse (see Note 8).

**NOTE 5. INDIRECT/PASS-THROUGH FEDERAL FUNDS**

The United States Office of Drug Control Policy provides funds to the Laurel County Fiscal Court of London, Kentucky. A portion of these funds are passed through from the Fiscal Court to the West Virginia State Police with pass-through entity identifying numbers HDTA18 and HDTA19.

The West Virginia Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for CFDA Number 93.859 with pass-through entity identifying number 12-303-WVSOM-5, and also to Shepherd University for CFDA Number 43.008 with pass-through identifying number 91-175C-SU and for CFDA Number 93.859 with pass-through identifying number 01-054B-SU-7. The West Virginia Research Corporation also passed funds to the West Virginia Geological and Economic Survey for CFDA Number 81.087 with pass-through identifying number 17-463-WVGES.

**STATE OF WEST VIRGINIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The Marshall University Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for CFDA Number 93.859 with pass-through identifying numbers P1800873, P1801984, and P1902138. The Marshall University Research Corporation also passed funds to Shepherd University for CFDA Number 93.859 with pass-through identifying number P1900964.

The Battelle Research Institute and Tetra Tech passed funds to the West Virginia Geological and Economic Survey for CFDA Number 81.089 with pass-through identifying numbers 354860, 3377572, 507700, and 1137982.

**NOTE 6. UNEMPLOYMENT INSURANCE PROGRAM (UI) (CFDA NUMBER 17.225)**

The U.S. Department of Labor, in consultation with the Office of Management and Budget officials, has determined that for the purpose of audits and reporting under the Uniform Guidance, state UI funds as well as federal funds should be considered federal awards for determining Type A programs. The State receives federal funds for administrative purposes. State unemployment taxes must be deposited to a state account in the Federal Unemployment Trust Fund, used only to pay benefits under the federally approved state law. State UI funds as well as federal funds are included on the Schedule.

The following schedule provides a breakdown of the state and federal portions of the total expended under CFDA number 17.225:

	<u>Beginning Balance</u> <u>July 1, 2018</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u> <u>June 30, 2019</u>
State UI Funds	\$ (487,403)	\$ 372,583,824	\$ 373,801,719	\$ (1,705,298)
Federal UI Funds	<u>854,309</u>	<u>13,596,475</u>	<u>13,534,012</u>	<u>916,772</u>
Total	<u>\$ 366,906</u>	<u>\$ 386,180,299</u>	<u>\$ 387,335,731</u>	<u>\$ (788,526)</u>

**NOTE 7. APPROVED PROJECT WORKSHEETS**

The State incurred eligible expenditures in FY 2018 and the Federal Emergency Management Agency (FEMA) approved the State's project worksheets in FY 2019. The State recorded the eligible expenditures of \$4,447,056 in CFDA 97.036 on this year's SEFA.



**STATE OF WEST VIRGINIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 8. COMPONENT UNITS / PROPRIETARY FUND**

The following is a summary of federal awards at the various component units and a proprietary fund that have separate Uniform Guidance audits and submissions. These awards have been excluded from the State's Schedule.

West Virginia University Research Corporation	<u>\$ 102,788,776</u>
Marshall University Research Corporation	<u>\$ 19,222,038</u>
West Virginia State University Research and Development Corporation	<u>\$ 10,636,540</u>
West Virginia Housing Development Fund	<u>\$ 188,864,526</u>
West Virginia Drinking Water Treatment Revolving Loan Fund	<u>\$ 8,992,852</u>



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***SCHEDULE OF  
FINDINGS  
AND  
QUESTIONED  
COSTS***

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**STATE OF WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**for the Year Ended June 30, 2019**

**Section I. Summary of Auditor's Results**

**Financial statements:**

Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP (unmodified, qualified, adverse or disclaimer):

Unmodified, with reference to  
other auditors

Internal control over financial reporting:

Material weakness(es) identified?

_____	Yes	<u>  X  </u>	No
_____	Yes	<u>  X  </u>	None reported
_____	Yes	<u>  X  </u>	No

Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

**Federal awards:**

Internal control over major federal programs:

Material weakness(es) identified?

<u>  X  </u>	Yes	_____	No
<u>  X  </u>	Yes	_____	None reported

Significant deficiency(ies) identified?

Type of auditors' report issued on compliance for major federal programs (unmodified, qualified, adverse or disclaimer):

Unmodified for all major federal programs except for the Highway Planning and Construction Cluster, Student Financial Assistance Cluster, Low-Income Home Energy Assistance, Adoption Assistance, Children's Health Insurance Program (CHIP), Medicaid Cluster, and State Targeted Response to the Opioid Crisis, which were qualified and Unemployment Insurance (UI), Disaster Grants – Public Assistance (Presidentially Declared Disasters), and Emergency Management Performance Grants, which were adverse

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

<u>  X  </u>	Yes	_____	No
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**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**Identification of Major Federal Programs:**

**Audited by Ernst & Young:**

<b>CFDA Number(s)</b>	<b>Reportable Findings</b>	<b>Name of Federal Program or Cluster</b>
10.553/10.555/ 10.556/10.559	None	Child Nutrition Cluster
10.557	2019-001	Special Supplemental Nutrition Program for Women, Infants, and Children
12.401	2019-002, 003, 004	National Guard Military Operations and Maintenance (O&M) Projects
14.228	2019-005	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
17.225	2019-006, 007, 008, 009, 010	Unemployment Insurance
20.205/20.219/ 20.224/23.003	2019-011, 012, 013, 014	Highway Planning and Construction Cluster
84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925	2019-015, 016, 017, 018, 019, 020, 021, 022	Student Financial Assistance Cluster
84.027/84.173	2019-023	Special Education Cluster (IDEA)
93.558	2019-024, 025, 026, 027	Temporary Assistance for Needy Families (TANF) Cluster
93.568	2019-027, 028, 029	Low-Income Home Energy Assistance
93.575/93.596	2019-027, 030	Child Care and Development Fund (CCDF) Cluster
93.658	2019-027	Foster Care—Title IV-E
93.659	2019-027, 031	Adoption Assistance
93.667	None	Social Services Block Grant
93.767	2019-027, 034	Children's Health Insurance Program (CHIP)



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**Section II. Financial Statement Findings**

None Reported

**Section III. Federal Award Findings and Questioned Costs**

<b>Reference Number</b>	<b>Findings</b>	<b>Questioned Costs</b>
2019-001	Period of Performance	\$178 – CFDA #10.557 Grant Award 191WV701W1003
2019-002	Matching	\$3,253 – CFDA #12.401 Grant Award W912L8-19-2-1001
2019-003	Period of Performance	\$30,372 – CFDA #12.401 Grant Award W912L8-19-2-1001
2019-004	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Period of Performance Internal Controls	N/A
2019-005	Internal Controls Over Reporting	N/A
2019-006	Eligibility	\$1,210 – CFDA #17.225
2019-007	Missing Supporting Documentation for Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Eligibility	\$3,449 – CFDA #17.225
2019-008	Reporting	Unknown
2019-009	Special Tests and Provisions – Match with IRS 940 FUTA Tax Form	N/A
2019-010	Special Tests and Provisions – Unemployment Insurance Program Integrity - Overpayments	\$8,235 – CFDA #17.225
2019-011	Federal Highways Administration Period of Performance	Unknown
2019-012	Wage Rate Requirements	\$1,434,600 – CFDA #20.205
2019-013	Special Tests and Provisions – Utilities - Incorrect Population	N/A
2019-014	Administration of Engineering and Design-Related Service Contracts	Unknown
2019-015	Internal Control Over Reporting	N/A
2019-016	Special Tests and Provisions – Verification	\$2,390 – Marshall University CFDA #84.063 Grant Award P063P180425 \$1,632 – Shepherd University CFDA #84.063 Grant Award P063P180426
2019-017	Special Tests and Provisions – Disbursements to or on Behalf of Students	N/A

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**Section III. Federal Award Findings and Questioned Costs**

(continued):

<b>Reference Number</b>	<b>Findings</b>	<b>Questioned Costs</b>
2019-018	Special Tests and Provisions – Return of Title IV Funds	\$1,920 – Marshall University CFDA #84.268 Grant Award P268K190425 \$7,312 – West Liberty University - \$7,011 CFDA #84.268 Grant Award P268K190427; \$301 CFDA #84.063 Grant Award P063P180427 \$3,178 – Bluefield College CFDA #84.268 Grant Award P268K190422 \$13,100 – WVSOM CFDA #84.268 Grant Award P268K196656 \$32,487 – WVU - \$26,960 CFDA #84.268 Grant Award P268K190429; \$5,527 CFDA #84.063 Grant Award P063P180429
2019-019	Special Tests and Provisions – Enrollment Reporting	N/A
2019-020	Special Tests and Provisions –Borrower Data Transmission and Reconciliation	N/A
2019-021	Special Tests and Provisions – Program Eligibility Internal Controls	N/A
2019-022	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	N/A
2019-023	Period of Performance	\$20,833 – CFDA #84.027 Grant Award H027A180075-18A
2019-024	Allowability and Eligibility	\$331 – CFDA #93.558 – \$288 Grant Award 2018 – 2018G996115, \$43 Grant Award 2019 – 2019G996115
2019-025	Special Tests and Provisions –Child Support Non- cooperation, Penalty for Refusal to Work, and Adult Custodial Parent of Child Under Six When Child Care Not Available	N/A
2019-026	Special Tests and Provisions – Penalty for Refusal to Work	Unknown
2019-027	DHHR Information System and Related Business Process Controls	N/A
2019-028	Eligibility	\$1,736 – CFDA #93.568 Grant Award G-1901WVLIEA \$80 – CFDA #93.568 Grant Award G-18B1WVLEA



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**Section III. Federal Award Findings and Questioned Costs**

(continued):

<b>Reference Number</b>	<b>Findings</b>	<b>Questioned Costs</b>
2019-029	Missing Supporting Documentation	Unknown
2019-030	Special Tests and Provisions – Fraud Detection and Repayment Internal Controls	N/A
2019-031	Eligibility Documentation	\$2,632 – CFDA #93.659; \$1,735 related to Grant Award 1901WVADPT and \$897 related to Grant Award 1801WVADPT
2019-032	Special Tests and Provisions – Utilization Control and Program Integrity Internal Controls	N/A
2019-033	Special Tests and Provisions – Medicaid Fraud Control Unit Internal Controls	N/A
2019-034	Eligibility	\$12,566 – CFDA #93.778 Grant Award 1905WV5MAP \$3,782 – CFDA #93.767 Grant Award 1905WV5021
2019-035	Matching, Level of Effort, Earmarking	\$473,317 – CFDA #93.788
2019-036	Subrecipient Monitoring	N/A
2019-037	Special Tests and Provisions – Key Personnel	Unknown
2019-038	Schedule of Expenditures of Federal Awards	Unknown
2019-039	Internal Controls Over Reporting	N/A
2019-040	Subrecipient Monitoring	\$237,229 – CFDA #97.036 – \$45,803 Grant Award FEMA-4359-DR-WV, \$191,426 Grant Award FEMA-4273-DR-WV
2019-041	Subrecipient Cash Management	N/A
2019-042	Earmarking	Unknown
2019-043	Period of Performance Missing Population	Unknown
2019-044	Reporting	Unknown
2019-045	Reporting	N/A
2019-046	Special Tests and Provisions - Training and Exercise Plan Requirements	N/A
2019-047	Special Tests and Provisions - Closeout Reporting Requirements	N/A

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-001 PERIOD OF PERFORMANCE**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Resources Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Grant Award 191WV701W1003	<b>CFDA #</b>    10.557
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-Federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.” These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).</p> <p>2 CFR 200.309 states that “a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.”</p>	
<b>Condition:</b>	Two of the five transactions tested from grants with performance period beginning dates during the audit period was incorrectly charged to the grant. Expenditures were incurred prior to the period of performance beginning on October 1, 2018.	
<b>Questioned Costs:</b>	\$178 – CFDA #10.557 Grant Award 191WV701W1003	
<b>Context:</b>	Total federal expenditures for the Special Supplemental Nutrition Program for Women, Infants and Children (WIC) were \$31,767,422 for the year ended June 30, 2019. The instance recorded outside the period of performance represents \$178 of total expenditures tested for grants with performance period beginning dates during the audit period of \$68,030.	
<b>Cause:</b>	WIC does not have adequate internal controls and policies and procedures around the review and approval of transactions to ensure that allowable costs are incurred during the period of performance.	
<b>Effect:</b>	WIC charged unallowable costs to the grant.	
<b>Recommendation:</b>	We recommend that WIC implement more effective internal controls and policies and procedures around the review and approval of transactions to ensure that expenditures charged to the grant are incurred during the period of performance.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-002 MATCHING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Defense	
	National Guard Military Operations and Maintenance (O&M) Projects	12.401
	Grant Award W912L8-19-2-1001	
	Grant Award W912L8-19-2-1002	
	Grant Award W912L8-19-2-1003	
	Grant Award W912L8-19-2-1004	
	Grant Award W912L8-19-2-1005	
	Grant Award W912L8-19-2-1007	
	Grant Award W912L8-19-2-1008	
	Grant Award W912L8-19-2-1010	
	Grant Award W912L8-19-2-1014	
	Grant Award W912L8-19-2-1021	
	Grant Award W912L8-19-2-1022	
	Grant Award W912L8-19-2-1023	
	Grant Award W912L8-19-2-1024	
	Grant Award W912L8-19-2-1040	
	Grant Award W912L8-19-2-1041	
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>2 CFR 200.306(b) states that “For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity’s cost sharing or matching.”</p> <p>Per Appendix 1 of the Army National Guard (ARNG) Facilities Program Agreement project repair ratio is to be allocated at 50% federal.</p>	
<b>Condition:</b>	One of the sixty transactions tested from grants with matching requirements was not allocated the appropriate federal share. The federal grant was overcharged by using a 65% rate instead of the required 50%.	
<b>Questioned Costs:</b>	\$3,253 – CFDA #12.401 Grant Award W912L8-19-2-1001	
<b>Context:</b>	Total federal expenditures for National Guard Military Operations and Maintenance (O&M) Projects program were \$28,297,588 for the year ended June 30, 2019. The instance noted where the federal share was incorrect resulted in The National Guard Military O&M overcharging the federal grant by \$3,253. The total expenditures tested for the matching requirements was \$55,431.	
<b>Cause:</b>	The National Guard Military O&M Projects does not have adequate review and approval controls and policies and procedures in place to ensure that expenditures are being charged appropriately to the grant at the correct matching rate.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-002 MATCHING  
(continued)**

<b>Effect:</b>	The National Guard Military O&M Projects drew down more federal funds than allowable because an incorrect match rate was used.
<b>Recommendation:</b>	We recommend that the National Guard Military Operations and Maintenance O&M Projects implement more effective review and approval controls and policies and procedures to ensure that appropriate expenditures are matched at the appropriate rate.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–003 PERIOD OF PERFORMANCE**

**(Repeat of Prior Year Finding 2018–002)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Defense	
	National Guard Military Operations and Maintenance (O&M) Projects	12.401
	Grant Award W912L8-19-2-1001	
	Grant Award W912L8-19-2-1002	
	Grant Award W912L8-19-2-1003	
	Grant Award W912L8-19-2-1004	
	Grant Award W912L8-19-2-1005	
	Grant Award W912L8-19-2-1007	
	Grant Award W912L8-19-2-1008	
	Grant Award W912L8-19-2-1010	
	Grant Award W912L8-19-2-1014	
	Grant Award W912L8-19-2-1021	
	Grant Award W912L8-19-2-1022	
	Grant Award W912L8-19-2-1023	
	Grant Award W912L8-19-2-1024	
	Grant Award W912L8-19-2-1040	
	Grant Award W912L8-19-2-1041	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

2 CFR 200.309 states that “a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.”

National Guard Bureau (NGB) 5-1, Chapter 11 requires that “within 90 days after the end of the Federal fiscal year or upon termination of the CA, whichever is earlier, the recipient shall promptly deliver to the United States Property and Fiscal Office (USPFO) a final accounting of all funding and disbursements under the agreement for the fiscal year.”

**Condition:** Six of the 15 transactions tested from grants with performance period beginning dates during the audit period were incorrectly charged to the grant. Expenditures were incurred prior to the period of performance beginning on October 1, 2018.

**Questioned Costs:** \$30,372 – CFDA #12.401 Grant Award W912L8-19-2-1001

**Context:** Total federal expenditures for National Guard Military Operations and Maintenance (O&M) Projects program were \$28,297,588 for the year ended June 30, 2019. The six instances recorded outside the period of performance represent \$30,372 of total expenditures tested for grants with performance period beginning dates during the audit period of \$44,309. The total expenditures subject to period of performance testing was \$90,011.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-003 PERIOD OF PREFORMANCE**

**(Repeat of Prior Year Finding 2018-002) (continued)**

<b>Cause:</b>	The National Guard Military Operations and Maintenance (O&M) Projects does not have adequate review and approval controls and policies and procedures in place to ensure that allowable costs are incurred during the period of performance.
<b>Effect:</b>	The National Guard Military Operations and Maintenance (O&M) Projects expenditure were charged to the grant that are not allowable causing federal funds to be drawn down for unallowable costs.
<b>Recommendation:</b>	We recommend that the National Guard Military Operations and Maintenance (O&M) Projects implement more effective review and approval controls and policies and procedures to ensure that expenditures incurred prior to the period of performance beginning date are not charged to the grant.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-004 ACTIVITIES ALLOWED OR UNALLOWED; ALLOWABLE COSTS/COST PRINCIPLES;  
AND PERIOD OF PERFORMANCE INTERNAL CONTROLS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Defense	
	National Guard Military Operations and Maintenance (O&M) Projects	12.401
	Grant Award W912L8-19-2-1001	
	Grant Award W912L8-19-2-1002	
	Grant Award W912L8-19-2-1003	
	Grant Award W912L8-19-2-1004	
	Grant Award W912L8-19-2-1005	
	Grant Award W912L8-19-2-1007	
	Grant Award W912L8-19-2-1008	
	Grant Award W912L8-19-2-1010	
	Grant Award W912L8-19-2-1014	
	Grant Award W912L8-19-2-1021	
	Grant Award W912L8-19-2-1022	
	Grant Award W912L8-19-2-1023	
	Grant Award W912L8-19-2-1024	
	Grant Award W912L8-19-2-1040	
	Grant Award W912L8-19-2-1041	
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”	
<b>Condition:</b>	During our testing of 60 transactions of costs recorded during the latter part and after the period of performance for federal awards with period of performance ending dates during the audit period, and testing of 60 transactions for which the obligation had not been liquidated as of the end of the period of performance, five payroll transactions selected for testing were not properly approved for compliance with allowable activities, allowable costs, and period of performance compliance requirements prior to disbursement.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total federal expenditures for National Guard Military Operations and Maintenance (O&M) Projects program were \$28,297,588 for the year ended June 30, 2019.	
<b>Cause:</b>	The National Guard Military Operations and Maintenance (O&M) Projects does not have adequate internal controls and policies and procedures in place to ensure that expenditures are properly approved for compliance with allowable activities, allowable costs, and period of performance compliance requirements before disbursement.	
<b>Effect:</b>	The National Guard Military Operations and Maintenance (O&M) Projects may charge expenditures to the grant that are not allowable causing the federal funds to be repaid.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-004 ACTIVITIES ALLOWED OR UNALLOWED; ALLOWABLE COSTS/COST PRINCIPLES;  
AND PERIOD OF PERFORMANCE INTERNAL CONTROLS  
(continued)**

**Recommendation:** We recommend that the National Guard Military Operations and Maintenance (O&M) Projects enhance review and approval controls and policies and procedures to ensure payroll expenditures are properly approved for compliance with allowable activities, allowable costs, and period of performance compliance requirements before disbursement.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-005 INTERNAL CONTROLS OVER REPORTING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Housing and Urban Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Grant Award B14DC540001 Grant Award B15DC540001 Grant Award B16DC540001 Grant Award B17DC540001 Grant Award B16DL540001 Grant Award B18DC540001 Grant Award B08DN540001	<b>CFDA #</b> 14.228
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must "(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the comptroller General of the United States and the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)."</p> <p>OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining "internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."</p>	
<b>Condition:</b>	The Quarterly Performance Reports (QPR) for the Disaster Recovery Grant Reporting System (DRGR) were not appropriately reviewed and approved prior to submission.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total federal expenditures for the Community Development Block Grants program were \$23,842,372, for the year ended June 30, 2019.	
<b>Cause:</b>	West Virginia Community Advancement and Development (WVCAD) does not have adequate review and approval control and policies and procedures in place over the reporting process.	
<b>Effect:</b>	Reports could be filed with errors or lack of supporting documentation and not be identified by management.	
<b>Recommendation:</b>	We recommend that WVCAD implement internal controls over the report submission process. At a minimum, such controls should include a documented review and approval process that ensures reported amounts agree with supporting documentation. We recommend that the review be performed by an individual independent of the data entry process.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-006 ELIGIBILITY**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-31491-17-60-A-54	
	Grant Award UI-29875-17-55-A-54	
	Grant Award UI-31628-18-60-A-54	
	Grant Award UI-32737-19-55-A-54	

**Criteria:** 2 CFR 200.303 requires the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

20 CFR part 604.3-5 states “A State may pay UC only to an individual who is able to work and available for work for the week for which UC is claimed; Whether an individual is able to work and available for work under paragraph (a) of this section must be tested by determining whether the individual is offering services for which a labor market exists. This requirement does not mean that job vacancies must exist, only that, at a minimum, the type of services the individual is able and available to perform is generally performed in the labor market. The State must determine the geographical scope of the labor market for an individual under its UC law; The requirement that an individual be able to work and available for work applies only to the week of unemployment for which UC is claimed. It does not apply to the reasons for the individual’s separation from employment, although the separation may indicate the individual was not able to work or available for work during the week the separation occurred. This Part does not address the authority of States to impose disqualifications with respect to separations. This Part does not limit the States’ ability to impose additional able and available requirements that are consistent with applicable Federal laws.

A State may consider an individual to be able to work during the week of unemployment claimed if the individual is able to work for all or a portion of the week claimed, provided any limitation on his or her ability to work does not constitute a withdrawal from the labor market; If an individual has previously demonstrated his or her ability to work and availability for work following the most recent separation from employment, the State may consider the individual able to work during the week of unemployment claimed despite the individual’s illness or injury, unless the individual has refused an offer of suitable work due to such illness or injury.

**STATE OF WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**for the Year Ended June 30, 2019**

**2019-006 ELIGIBILITY**

(continued)

General application. A State may consider an individual to be available for work during the week of unemployment claimed under any of the following circumstances: The individual is available for any work for all or a portion of the week claimed, provided that any limitation placed by the individual on his or her availability does not constitute a withdrawal from the labor market. The individual limits his or her availability to work which is suitable for such individual as determined under the State UC law, provided the State law definition of suitable work does not permit the individual to limit his or her availability in such a way that the individual has withdrawn from the labor market. In determining whether the work is suitable, States may, among other factors, take into consideration the education and training of the individual, the commuting distance from the individual's home to the job, the previous work history of the individual (including salary and fringe benefits), and how long the individual has been unemployed."

**Condition:** During our testing of 60 claimant payments, we noted one claimant payment tested for \$114, of the 60 tested for \$16,007 was calculated incorrectly. We also noted during our testing that five claimant payments for \$1,210, which includes the one claimant payment calculated incorrectly, of the 60 tested for \$16,007, were outside the period of eligibility.

**Questioned Costs:** \$1,210 – CFDA #17.225

**Context:** Total federal disbursements for the UI program was \$387,335,731 for the year ended June 30, 2019.

**Cause:** The internal controls over the eligibility process were ineffective and did not prevent or detect the calculation errors or the payment of benefits outside of the period of eligibility.

**Effect:** Workforce West Virginia (WWV) was not in compliance with the eligibility requirements, which state that all benefits paid must be calculated correctly and paid within the period of eligibility.

**Recommendation:** We recommend that management of WWV implement controls over the calculation of benefits paid and establish a process to ensure payments are made within the period of eligibility.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-007 MISSING SUPPORTING DOCUMENTATION FOR ACTIVITIES ALLOWED OR  
UNALLOWED; ALLOWABLE COSTS/COST PRINCIPLES; AND ELIGIBILITY**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-31491-17-60-A-54	
	Grant Award UI-29875-17-55-A-54	
	Grant Award UI-31628-18-60-A-54	
	Grant Award UI-32737-19-55-A-54	
<b>Criteria:</b>	<p>2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”</p>	
<b>Condition:</b>	The management of Workforce West Virginia (WWV) was unable to provide timely supporting documentation to the auditors. For 14 of 60 cases the Eligibility Review Questionnaire form was not provided or was missing.	
<b>Questioned Costs:</b>	\$3,449 – CFDA #17.225	
<b>Context:</b>	Total federal disbursements for the Unemployment Insurance (UI) program were \$387,335,731 for the year ended June 30, 2019. The 14 cases with missing documentation totaled \$3,449 out of the total of \$16,007 related to the 60 cases selected for testing.	
<b>Cause:</b>	A lack of oversight resulted in inadequate retention of relevant supporting documentation.	
<b>Effect:</b>	The auditors were unable to determine if WWV was in compliance with the specified requirements.	
<b>Recommendation:</b>	We recommend that WWV ensure that all documentation supporting transactions or compliance requirements subject to audit be maintained and readily available if requested. Timely receipt of supporting documentation is crucial for the completion of the audit.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-008 REPORTING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-31491-17-60-A-54	
	Grant Award UI-29875-17-55-A-54	
	Grant Award UI-31628-18-60-A-54	
	Grant Award UI-32737-19-55-A-54	
<b>Criteria:</b>	<p>2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”</p>	
<b>Condition:</b>	<p>During our testing of 22 reports submitted, we noted two ETA 227 reports did not contain documentation of review and approval. Further, for four ETA 9130, one ETA 581, two ETA 227 reports, and the Trade Act Participation Report (TAPR) selected for testing, either the report could not be produced or the supporting documentation was not available. Additionally, supporting documentation for the two ET 2208A reports could not be substantiated.</p>	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	Total federal disbursements for the Unemployment Insurance (UI) program were \$387,335,731 for the year ended June 30, 2019.	
<b>Cause:</b>	The internal controls over the individual reporting processes were not adequately enforced.	
<b>Effect:</b>	Workforce West Virginia (WWV) was not in compliance with the reporting requirements.	
<b>Recommendation:</b>	We recommend that management of WWV implement internal controls over the reporting process to ensure each report is reviewed by appropriate individuals familiar with the reporting requirements to ensure that adequate audit documentation is maintained.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-009 SPECIAL TESTS AND PROVISIONS – MATCH WITH IRS 940 FUTA TAX FORM**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-31491-17-60-A-54	
	Grant Award UI-29875-17-55-A-54	
	Grant Award UI-31628-18-60-A-54	
	Grant Award UI-32737-19-55-A-54	
<b>Criteria:</b>	<p>2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>26 CFR 31.3302(a)-3(a) requires that States annually certify for each tax payer the total amount of contributions required to be paid under State Law for the calendar year and the amounts and dates of such payments in order for taxpayers to be allowed the credit against the FUTA tax.</p>	
<b>Condition:</b>	Five of the five verification requests received from the IRS tested were not properly approved. For five of five field audits tested, the tax payments did not meet the stated criteria for the FUTA tax credit allowance.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total federal disbursements for the Unemployment Insurance (UI) program were \$387,335,731 for the year ended June 30, 2019.	
<b>Cause:</b>	The internal controls over the IRS 940 FUTA Tax Form matching process were not operating effectively.	
<b>Effect:</b>	Workforce West Virginia (WWV) was not in compliance with the IRS 940 FUTA Tax Form matching requirements, which state that the tax payments must meet the stated criteria for the FUTA tax credit allowance.	
<b>Recommendation:</b>	We recommend that management of WWV implement internal controls over the IRS 940 FUTA Tax Form matching process to ensure all tax payments meet the stated criteria for FUTA tax credit allowance.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–010 SPECIAL TESTS AND PROVISIONS – UNEMPLOYMENT INSURANCE PROGRAM  
INTEGRITY - OVERPAYMENTS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Labor Unemployment Insurance (UI) Grant Award UI-31491-17-60-A-54 Grant Award UI-29875-17-55-A-54 Grant Award UI-31628-18-60-A-54 Grant Award UI-32737-19-55-A-54	<b>CFDA #</b> 17.225
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”</p> <p>Pub. L. No. 112-40 states that States are (1) required to impose a monetary penalty (not less than 15 percent) on claimants whose fraudulent acts resulted in overpayments, and (2) States are prohibited from providing relief from charges to an employer’s UI account when overpayments are the result of the employer’s failure to respond timely or adequately to a request for information. States may continue to waive recovery of overpayments in certain situations and must continue to offer the individual a fair hearing prior to recovery.</p>	
<b>Condition:</b>	For four of the 60 overpayments selected for testing, the UI program did not provide documentation to determine if the State is properly identifying and handling overpayments.	
<b>Questioned Costs:</b>	\$8,235 – CFDA #17.225	
<b>Context:</b>	Total federal expenditures for the UI program was \$387,335,731 for the year ended June 30, 2019. The four instances of noncompliance represent \$8,235 of a total population tested of \$192,151.	
<b>Cause:</b>	The UI program does not have adequate internal controls and policies and procedures in place over the UI Program Integrity – Overpayments requirements.	
<b>Effect:</b>	The UI program is not in compliance with the federal rules and regulations regarding the UI Program Integrity – Overpayments requirements. Overpayment information may be inaccurately reported.	
<b>Recommendation:</b>	We recommend that the UI program enhance its internal controls and policies and procedures in place over the UI Program Integrity – Overpayments process and that supporting documentation be retained.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**for the Year Ended June 30, 2019**

**2019–011 FEDERAL HIGHWAYS ADMINISTRATION PERIOD OF PERFORMANCE**  
**(Repeat of Prior Year Finding 2018–006)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Transportation Highway Planning and Construction Cluster	<b>CFDA #</b> 20.205/20.219/ 20.224/23.003
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).</p> <p>2 CFR 200.309 requires that “a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.”</p>	
<b>Condition:</b>	The West Virginia Division of Highway (the Division) had project agreements that had no period of performance ending dates (end dates) in the award agreements. Thus, it cannot be determined whether costs incurred pursuant to those agreements were incurred within the period of performance.	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	Total federal expenditures for the Highways Planning and Construction Cluster were \$394,921,288 for the year ended June 30, 2019. Management identified program agreements from fiscal 2015 through fiscal 2019 that did not have end dates. Total federal expenditures related to project agreements without end dates for fiscal year 2019 was \$22,660,057.	
<b>Cause:</b>	The Division does not have adequate review and approval procedures in place to ensure that all projects had end dates.	
<b>Effect:</b>	The Division may be charging costs which were incurred outside of the period of performance of the federal award which would be unallowable.	
<b>Recommendation:</b>	We recommend that the Division implement review and approval controls and policies and procedures to ensure that all project agreements have end dates and that no additional costs are incurred after such dates.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–012 WAGE RATE REQUIREMENTS**

**(Repeat of Prior Year Finding 2018–008)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Transportation Highway Planning and Construction Cluster	<b>CFDA #</b> 20.205/20.219/ 20.224/23.003
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).</p> <p>40 USC 3141-3144 requires that all laborers and mechanics employed by contractors or subcontractors to work on construction contracts more than \$2,000 financed by Federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the U.S. Department of Labor (DOL). The contractor or subcontractor must submit the required certified payrolls.</p>	
<b>Condition:</b>	For one of the forty projects selected for testing, there was no documentation that the certified payrolls were received or reviewed by an individual at the West Virginia Division of Highways (the Division).	
<b>Questioned Costs:</b>	\$1,434,600 – CFDA #20.205	
<b>Context:</b>	Total federal payroll expenditures and total federal expenditures for the Highway Planning and Construction Cluster program were \$63,551,038 and \$394,921,288, respectively, for the year ended June 30, 2019. The one project without certified payroll represents \$1,434,600 of expenditures out of a total population tested for wage rate requirements of \$58,596,615.	
<b>Cause:</b>	The Division does not have adequate internal controls and policies and procedures in place to ensure that certified payrolls are being submitted and reviewed timely.	
<b>Effect:</b>	The Division is not in compliance with federal statutes, regulations, and the terms of the conditions of the federal award. Laborers may not be paid wages at the DOL prevailing wage rate.	
<b>Recommendation:</b>	We recommend that the Division implement more effective policies and procedures to ensure that certified payrolls are being submitted and reviewed timely by program personnel.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–013 SPECIAL TESTS AND PROVISIONS – UTILITIES - INCORRECT POPULATION**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Transportation Highway Planning and Construction Cluster	<b>CFDA #</b> 20.205/20.219/ 20.224/23.003
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).</p> <p>2 CFR 200.302(a) states “(a) each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.”</p>	
<b>Condition:</b>	The West Virginia Division of Highways (the Division) was not able to provide a complete and accurate population of utility expenditures charged to the Highway Planning and Construction cluster that agreed to the accounting records. For one of the nine utility expenditures selected for testing at the West Virginia Division of Highway (the Division), the project should not have been included in the overall population. The project was a state project and not a federal project.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total federal expenditures for the Highway Planning and Construction Cluster program was \$394,921,288 for the year ended June 30, 2019.	
<b>Cause:</b>	The Division does not have adequate internal controls and policies and procedures in place surrounding the generation and review of populations provided to the auditor.	
<b>Effect:</b>	The auditor was unable to determine if the auditee was in compliance with the specified compliance requirement.	
<b>Recommendation:</b>	We recommend that the Division implement more effective policies and procedures to ensure that populations are complete and accurate.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–014 ADMINISTRATION OF ENGINEERING AND DESIGN-RELATED SERVICE CONTRACTS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Transportation Highway Planning and Construction Cluster	<b>CFDA #</b> 20.205/20.219/ 20.224/23.003
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).</p> <p>48 CFR part 31 indicates that contracting agencies (State DOTs) are required to accept the indirect cost rates for consultants and sub-consultants that have been established by a cognizant agency in accordance with the Federal Acquisition Regulation for 1-year applicable accounting periods, if such rates are not currently under dispute. As noted in 23 CFR section 172.11(c)(3) and 23 USC 112(b)(2)(C), consultants and sub-consultants providing engineering and design-related services contracts must certify to contracting agencies that costs used to establish indirect cost rates are in compliance with the applicable cost principles contained in the Federal Acquisition Regulation by submitting a “Certificate of Final Indirect Costs”.</p>	
<b>Condition:</b>	For six of the fourteen consultants selected for testing at the West Virginia Division of Highways (the Division), the consultant did not submit a “Certificate of Final Indirect Costs” to the Division; therefore, the Division did not accept the appropriate indirect cost rates.	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	Total federal expenditures for the Highway Planning and Construction Cluster program was \$394,921,288 for the year ended June 30, 2019.	
<b>Cause:</b>	The Division does not have adequate internal controls and policies and procedures in place to ensure that consultants are submitting the “Certificate of Final Indirect Costs”. Therefore, the Division is not able to accept the appropriate indirect cost rates.	
<b>Effect:</b>	The Division is not in compliance with federal statutes, regulations, and the terms of the conditions of the federal award. Expenditures may be charged to the grant that are unallowable.	
<b>Recommendation:</b>	We recommend that the Division implement policies and procedures to ensure that all consultants submit a “Certificate of Final Indirect Costs” so that the indirect cost rates can be accepted by the Division.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–015 INTERNAL CONTROL OVER REPORTING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education Office of Student Financial Assistance Office of Post-Secondary Education U.S. Department of Health and Human Services Health Resources and Services Administration Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
<b>Condition:</b>	West Virginia University – Parkersburg (WVU-P), Mountwest Community and Technical College (MCTC), and New River Community and Technical College (NRCTC) are responsible to ensure Pell payment data sent to the U.S. Department of Education through the Common Origination (COD) System is complete, accurate, and prepared in accordance with the required basis. WVU-P, MCTC, and NRCTC do not retain adequate documentation of the policies and procedures in place to ensure the data is complete, accurate, and prepared in accordance with the required basis.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total Pell Grant Program expenditures for WVU-P, MCTC, and NRCTC were \$4,798,369, \$3,519,061, and \$3,082,355 respectively, for the year ended June 30, 2019. The total Federal Pell Grant Program expenditures for the Student Financial Assistance Cluster for the year ended June 30, 2019 were \$109,805,187.	
<b>Cause:</b>	WVU-P, MCTC, and NRCTC do not retain adequate documentation of the policies and procedures in place to review the Pell payment data sent to the Department of Education.	
<b>Effect:</b>	The Federal Department of Education could receive incorrect Pell payment data.	
<b>Recommendation:</b>	We recommend that WVU-P, MCTC, and NRCTC implement more effective policies and procedures surrounding the review and approval of the Pell payment data prior to submission.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–016 SPECIAL TESTS AND PROVISIONS – VERIFICATION**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education Office of Student Financial Assistance Office of Post-Secondary Education U.S. Department of Health and Human Services Health Resources and Services Administration Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
	34 CFR Section 668.55(b)(1) states, “(b)(1) An applicant who is selected for verification of the number of persons in his or her household (household size) or the number of those in the household who are attending postsecondary institutions (number in college) must update those items to be correct as of the date of verification, except when the update is due to a change in his or her marital status.”	
<b>Condition:</b>	For one student selected from Marshall University and one student selected from Shepherd University in our compliance sample of 60 students who were selected for verification testing, the household size being verified was incorrect and an updated household size was not submitted to the Department of Education. For one student from Bluefield State College in our compliance sample of 60 students who were selected for verification testing, the child support income was miscalculated.	
	Further the following institutions did not have adequate internal controls in place surrounding the verification process for the selections made: Bluefield State College, Marshall University, and West Virginia University – Parkersburg. For Shepherd University and West Liberty University, the institutions had controls in place however these were determined to be ineffective.	
<b>Questioned Costs:</b>	\$2,390 – Marshall University CFDA #84.063 Grant Award P063P180425 \$1,632 – Shepherd University CFDA #84.063 Grant Award P063P180426	
<b>Context:</b>	Total Federal expenditures for the SFA cluster in total were \$590,606,881 for the year ended June 30, 2019. The total SFA cluster expenditures for Bluefield State College, Marshall University, Shepherd University, West Virginia University at Parkersburg, and West Liberty University were \$8,806,147, \$101,935,076, \$23,349,372, \$9,681,323, and \$20,324,530, respectively for the year ended June 30, 2019.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–016 SPECIAL TESTS AND PROVISIONS – VERIFICATION  
(continued)**

<b>Cause:</b>	The institutions did not have adequate internal controls in place to ensure that verification changes identified during the process were processed and submitted to the Federal Department of Education.
<b>Effect:</b>	Students receiving federal aid could receive the incorrect amount of federal student financial assistance.
<b>Recommendation:</b>	Management should develop internal controls to ensure that changes identified during the verification process are submitted to the Federal Department of Education.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–017 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS**

**(Repeat of Prior Year Finding 2018–011)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925

**Criteria:** 2 CFR 200.303 requires a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

34 CFR 668.165(a)(2), requires that, “Except in the case of a post-withdrawal disbursement made in accordance with § 668.22(a)(5), if an institution credits a student ledger account with Direct Loan, Federal Perkins Loan, or TEACH Grant program funds, the institution must notify the student or parent of— (i) The anticipated date and amount of the disbursement; (ii) The student’s or parent’s right to cancel all or a portion of that loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement and have the loan proceeds or TEACH Grant proceeds returned to the Secretary; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement. (3) The institution must provide the notice described in paragraph (a)(2) of this section in writing.”

**Condition:** For one disbursement notification selected for testing at West Virginia State University and one disbursement notification selected for testing at Shepherd University, the institutions did not provide all required information in writing. For one of the disbursement notifications selected for testing at West Virginia University at Parkersburg, the institution could not provide documentation of the letter sent to the student. The total sample selected for testing was 60.

**Questioned Costs:** N/A

**Context:** Total Direct Loan, Federal Perkins Loan, and TEACH Grant expenditures for the SFA cluster were \$463,621,872 for the year ended June 30, 2019. The total Direct Loan, Federal Perkins Loan, and TEACH Grant expenditures for West Virginia State University, Shepherd University, and West Virginia University at Parkersburg were \$11,405,942, \$17,821,987, and \$4,707,035, respectively for the year ended June 30, 2019.

**Cause:** Internal controls and policies and procedures related to the institutions’ disbursement notifications did not encompass all of the required elements.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–017 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF  
STUDENTS**

**(Repeat of Prior Year Finding 2018–011) (continued)**

<b>Effect:</b>	Institutions were not in compliance with the requirements related to disbursement notification. Policies and procedures related to the institutions' disbursement notifications did not encompass all of the required elements.
<b>Recommendation:</b>	We recommend that the institutions implement more effective internal controls and policies and procedures to ensure that all required information is part of the disbursement notifications sent to students and that supporting documentation for disbursement notifications is maintained and archived to allow for evidence of the institution's compliance with federal guidelines.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–018 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

34 CFR section 668.173(b) requires timely return of title IV, HEA program funds. In accordance with procedures established by the Secretary or FFEL Program lender, an institution returns unearned title IV, HEA program funds timely if - (1) The institution deposits or transfers the funds into the bank account it maintains under § 668.163 no later than 45 days after the date it determines that the student withdrew; (2) The institution initiates an electronic funds transfer (EFT) no later than 45 days after the date it determines that the student withdrew; (3) The institution initiates an electronic transaction, no later than 45 days after the date it determines that the student withdrew, that informs a FFEL lender to adjust the borrower’s loan account for the amount returned; or (4) The institution issues a check no later than 45 days after the date it determines that the student withdrew. An institution does not satisfy this requirement if - (i) The institution’s records show that the check was issued more than 45 days after the date the institution determined that the student withdrew; or (ii) The date on the cancelled check shows that the bank used by the Secretary or FFEL Program lender endorsed that check more than 60 days after the date the institution determined that the student withdrew.

**Condition:** For eleven Return of Title IV Funds calculations selected from West Virginia University (WVU), the incorrect semester end date was used in the Return of Title IV calculations and the correct amount to be returned was returned after the 45-day requirement. For two Return of Title IV Funds calculations selected from West Virginia University, the funds were not returned to the Department of Education within the 45-day requirement. For one Return of Title IV Fund calculation selected from Marshall University, the institution could not support a revised date of withdrawal which caused the institution to return and then incorrectly draw funds back.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–018 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS**

**(continued)**

For one Return of Title IV Fund calculation selected from West Liberty University, the incorrect refund amount was returned to the Department of Education. For one Return of Title IV Fund calculation selected from Bluefield State College and one Return of Title IV Fund calculation selected from West Virginia School of Osteopathic Medicine (WVSOM), the funds were not returned to the Department of Education within the 45-day requirement. The total number of compliance samples tested was 54. Further, the institutions listed above along with West Virginia Northern Community and Technical College, Fairmont State University, and Pierpont Community and Technical College did not have adequate internal controls in place surrounding the Return of Title IV Funds.

**Questioned Costs:** \$1,920 – Marshall University CFDA #84.268 Grant Award P268K190425  
\$7,312 – West Liberty University - \$7,011 CFDA #84.268 Grant Award P268K190427;  
\$301 CFDA #84.063 Grant Award P063P180427  
\$3,178 – Bluefield College CFDA #84.268 Grant Award P268K190422  
\$13,100 – WVSOM CFDA #84.268 Grant Award P268K196656  
\$32,487 – WVU - \$26,960 CFDA #84.268 Grant Award P268K190429; \$5,527 CFDA  
#84.063 Grant Award P063P180429

**Context:** Total Student Financial Assistance Cluster expenditures for the year ended June 30, 2019 were \$590,606,881. The total Student Financial Assistance Cluster expenditures for the year end June 30, 2019, for West Virginia University, Marshall University, West Virginia Northern Community and Technical College, West Liberty University, Bluefield State College, Fairmont State University, West Virginia School of Osteopathic Medicine, and Pierpont Community and Technical College were \$262,461,827, \$101,935,076, \$4,629,346, \$20,324,256, \$8,806,147, \$24,641,788, \$46,387,373, and \$7,512,369, respectively.

**Cause:** The institutions do not have adequate internal controls in place to prevent non-compliance.

**Effect:** The institutions are not returning the correct amount of federal student financial assistance required or the funds are not returned within the required time frame.

**Recommendation:** Management should implement internal controls to ensure that the correct amount of federal student financial assistance is returned and returned within the required time frame.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–019 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING**

**(Repeat of Prior Year Findings 2018–012, 2017–006, 2016–008, 2015–015, 2014–011, 2013–028, 2012–43, 2012–47, 2012–49, 2011–22)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

34 CFR section 685.309(b) requires that institutions must “(1) Upon receipt of an enrollment report from the Secretary, a school must update all information included in the report and return the report to the Secretary - (i) In the manner and format prescribed by the Secretary; and (ii) Within the timeframe prescribed by the Secretary. (2) Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that - (i) A loan under title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or (ii) A student who is enrolled at the school and who received a loan under title IV of the Act has changed his or her permanent address.

**Condition:** For one student selected from West Virginia State University, one student selected from Pierpont Community and Technical College, one student selected from West Liberty University, and three students selected from Marshall University in our compliance sample of 60 students who withdrew, graduated, or enrolled but never attended, the respective institutions did not promptly notify the appropriate entities of a change in the student’s status in a timely and accurate manner.

For each of the students noted above from West Virginia State University and West Liberty University, there were timing and status discrepancies between the information reported by the institution to the Clearinghouse and their subsequent reporting of enrollment detail to National Student Loan Data System (NSLDS). Each of the students noted above from Marshall University and Pierpont Community and Technical College were not properly reported as being graduated.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–019 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING**

**(Repeat of Prior Year Findings 2018–012, 2017–006, 2016–008, 2015–015, 2014–011, 2013–028, 2012–43, 2012–47, 2012–49, 2011–22) (continued)**

Further the following institutions did not have adequate internal controls in place surrounding the enrollment reporting process for the selections made: West Virginia State University, West Liberty University, Marshall University, Mountwest Community and Technical College, West Virginia University, West Virginia University at Parkersburg, Pierpont Community and Technical College, Fairmont State University, Bluefield State College and Concord University.

**Questioned Costs:** N/A

**Context:** Total Direct Loan and Pell expenditures for the SFA cluster in total were \$533,437,203 for the year ended June 30, 2019. The total Direct Loan and Pell expenditures for West Virginia State University, West Liberty University, Marshall University, Mountwest Community and Technical College, Pierpont Community and Technical College, West Virginia University, West Virginia University at Parkersburg, Fairmont State University, Bluefield State College and Concord University were \$15,946,066, \$18,209,225, \$100,515,864, \$5,814,833, \$7,348,587, \$224,848,284 \$9,505,404, \$24,299,118, \$8,363,330, and \$13,394,531, respectively for the year ended June 30, 2019.

**Cause:** The institutions did not have adequate internal controls in place surrounding the enrollment reporting process.

**Effect:** The institutions are not promptly notifying the NSLDS of changes in student status in an accurate manner; thus, inaccurate information is reported to the NSLDS.

**Recommendation:** Management should develop an effective corrective action plan to address this matter in a timely manner. As institutions are responsible for timely reporting whether they report directly or via a third-party servicer, we recommend that the institutions implement a review process to ensure they are promptly notifying the U.S. Department of Education and NSLDS of changes in a student's status in a timely and accurate manner.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–020 SPECIAL TESTS AND PROVISIONS –BORROWER DATA TRANSMISSION AND RECONCILIATION**

**(Repeat of Prior Year Findings 2018–013, 2017–007, 2016–006)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

34 CFR 685.300(a)(5) states “On a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary.”

**Condition:** For the two months selected for testing of Direct Loan School Account Statement (SAS) reconciliation requirements at West Virginia University at Parkersburg and Bluefield State College, proper reconciliations were not completed by the institutions.

For the two institutions listed above and Pierpont Community and Technical College there were no policies or procedures in place to review the SAS reconciliations.

**Questioned Costs:** N/A

**Context:** Total Direct Loan expenditures for the SFA cluster in total were \$423,632,016 for the year ended June 30, 2019. The total Direct Loan expenditures for West Virginia University at Parkersburg, Bluefield State College, and Pierpont Community and Technical College were \$4,707,035, \$4,948,674, and \$4,457,513, respectively for the year ended June 30, 2019.

**Cause:** Written procedures detailing the process to reconcile loans from Common Origination and Disbursement (COD) records to Banner exist, as provided in narrative form during the audit. However, management represented that a formal reconciliation review process has not been successfully implemented.

**Effect:** The absence of proper reconciliations could result in the institution’s financial records for Direct Loan expenditures to be improperly stated.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–020 SPECIAL TESTS AND PROVISIONS –BORROWER DATA TRANSMISSION AND  
RECONCILIATION**

**(Repeat of Prior Year Findings 2018–013, 2017–007, 2016–006) (continued)**

**Recommendation:** We recommend that management implement a reconciliation process that monthly reconciliations are performed and saved as documented in the institution’s written procedure, including documentation of supervisor review and approval. In addition, management needs to ensure that all data received from COD is maintained within their records to facilitate audit procedures.

**Views of  
Responsible  
Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–021 SPECIAL TESTS AND PROVISIONS – PROGRAM ELIGIBILITY INTERNAL CONTROLS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
<b>Condition:</b>	West Virginia University – Parkersburg (WVU-P) and Marshall University have not established internal controls over the attendance recording process related to distance education programs.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total expenditures for the SFA cluster were \$590,606,881 for the year ended June 30, 2019. The total SFA Cluster expenditures for WVU-P and Marshall University were \$9,681,323 and \$101,935,076, respectively for the year ended June 30, 2019.	
<b>Cause:</b>	Written policies and procedures have not been established by WVU-P and Marshall University regarding the program eligibility compliance requirement, specifically distance education programs.	
<b>Effect:</b>	The absence of proper controls could result in the institution’s disbursing or returning the improper amount of federal student financial assistance.	
<b>Recommendation:</b>	We recommend that management develop more effective policies and procedures, including internal controls over the distance education program eligibility compliance requirement.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–022 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT  
INFORMATION SECURITY**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 93.264/93.342/ 93.364/93.925

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

16 CFR 314.4 (b) requires institutions to “Identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assess the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of your operations, including: (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.

16 CFR 314.4(c) requires institutions to “Design and implement information safeguards to control the risks you identify through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards’ key controls, systems, and procedures.”

**Condition:** The following institutions did not perform a risk assessment that addresses the three required areas as noted in 16 CFR 314.4(b), which are 1) employee training and management; (2) information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) detecting, preventing and responding to attacks, intrusions, or other systems failures: Marshall University, Mountwest Community and Technical College, West Virginia State University, West Virginia University at Parkersburg, BlueRidge Community and Technical College, Shepherd University, West Virginia Northern Community and Technical College, West Liberty University, Fairmont State University, Pierpont Community and Technical College, Bluefield State College, Concord University, West Virginia School of Osteopathic Medicine and New River Community and Technical College. Further, since risk assessments were not completed, the institutions did not document safeguards as required by 16 CFR 314.4(c).



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–022 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT  
INFORMATION SECURITY  
(continued)**

One institution, West Virginia University, performed the required risk assessment and further documented safeguards for the risks identified in February 2019.

Further, the institutions identified above do not have internal controls in place around requirements listed in 16 CFR 314.4(b) and (c).

**Questioned Costs:**

N/A

**Context:**

Total expenditures for the SFA cluster in total were \$590,606,881 for the year ended June 30, 2019.

**Cause:**

Institutions do not have policies and procedures, including internal controls, addressing the requirements of 16 CFR 314.4(b) and (c).

**Effect:**

The absence of policies and procedures could result in the loss or improper storage of student account information.

**Recommendation:**

We recommend that management implement policy and procedures, including internal controls, to ensure that they are in compliance with 16 CFR 314.4(b) and (c).

**Views of  
Responsible  
Officials:**

Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–023 PERIOD OF PERFORMANCE**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Education Special Education Cluster (IDEA) Grant Award H027A180075-18A Grant Award H173A180071 Grant Award H027A170075-17B Grant Award H173A170071 Grant Award H027A160075-16A Grant Award H173A160071	<b>CFDA #</b>        84.027/84.173
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>2 CFR 200.309 states that “a non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.”</p>	
<b>Condition:</b>	One of the six transactions tested from grants with performance period beginning dates during the audit period was incorrectly charged to the grant. Expenditures were incurred prior to the period of performance beginning on July 1, 2018.	
<b>Questioned Costs:</b>	\$20,833 – CFDA #84.027 Grant Award H027A180075-18A	
<b>Context:</b>	Total federal expenditures for the Special Education Cluster were \$79,859,626 for the year ended June 30, 2019. The instance recorded outside the period of performance represents \$20,833 of total expenditures tested for grants with performance period beginning dates during the audit period of \$45,799.	
<b>Cause:</b>	The Special Education Cluster does not have adequate internal controls and policies and procedures in place to ensure that allowable costs are incurred during the period of performance.	
<b>Effect:</b>	The Special Education Cluster is not in compliance with federal statutes, regulations, and the terms of the conditions of the federal award. Expenditures were charged to the grant that are not allowable.	
<b>Recommendation:</b>	We recommend that the Special Education Cluster implement more effective internal controls and policies and procedures to ensure that expenditures charged to the grant are incurred during the period of performance.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–024 ALLOWABILITY AND ELIGIBILITY**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Temporary Assistance for Needy Families (TANF) Cluster Grant Award 2018 – 2018G996115 Grant Award 2019 – 2019G996115	<b>CFDA#</b>      93.558
<b>Criteria:</b>	<p>A State shall require, as a condition of providing assistance, that a member of the family assign to the State the rights the family member may have for support from any other person. This assignment does not exceed the amount of assistance provided (42 USC 608(a)(3)).</p> <p>The State or Tribal Plan provides the specifics on the State or tribal area’s definition of financially needy which the State or tribal area uses in determining eligibility. According to West Virginia’s State Plan (a) (1) (A) (i) Definitions, “A caretaker relative is an adult relative other than the natural or adoptive parent, such as a grandparent, aunt, uncle, brother, sister and their legal spouses and those relatives of preceding generations and their legal spouses. A non-recipient work-eligible individual is a parent or stepparent who must sign the application, complete Orientation, a PRC and SSP, and be participating in a work activity. Neither these individuals nor caretaker relatives may be included in the WV WORKS benefit.”</p>	
<b>Condition:</b>	<p>During testing of allowability and eligibility we noted the following:</p> <p>For one of the 40 benefit payments tested for \$288, an absent parent was noted on the case and the signed ES-AP1 form (Assignment of Child Support) was not present.</p> <p>For one of the 40 benefit payments tested for \$374, the relative caretaker waived inclusion in the benefit calculation, but was included in the household benefit calculation. The benefit payment should have been \$331.</p>	
<b>Questioned Costs:</b>	\$331 – CFDA #93.558; \$288 related to Grant Award 2018 – 2018G996115 and \$43 related to Grant Award 2019 – 2019G996115	
<b>Context:</b>	The two instances represent \$662 of benefit payments out of total benefit payments tested of \$13,256. The total payments for benefit assistance for the TANF program for the fiscal year ended June 30, 2019, were \$48,365,204. Total federal expenditures for TANF for the fiscal year ended June 30, 2019, were \$74,761,419.	
<b>Cause:</b>	Management indicated that the errors were due to caseworker oversight.	
<b>Effect:</b>	A payment may have been made for ineligible recipients and some payments were not properly supported with appropriate documentation.	
<b>Recommendation:</b>	We recommend that DHHR evaluate the effectiveness of the current training programs for the TANF program to ensure adequate technical training is provided. Furthermore, DHHR should follow established policies and procedures to ensure that necessary approvals are obtained, and the necessary documentation is maintained in the recipient case files.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
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for the Year Ended June 30, 2019**

**2019–025 SPECIAL TESTS AND PROVISIONS –CHILD SUPPORT NON-COOPERATION, PENALTY FOR REFUSAL TO WORK, AND ADULT CUSTODIAL PARENT OF CHILD UNDER SIX WHEN CHILD CARE NOT AVAILABLE  
(Prior Year Findings 2018–019, 2017–010, 2016–016, 2015–024, 2014–018, 2013–036, 2012–56, 2011–44, 2010–41)**

<b>Federal Program Information:</b>	<table> <tr> <td><b>Federal Agency and Program Name</b></td><td><b>CFDA #</b></td></tr> <tr> <td>U.S. Department of Health and Human Services</td><td></td></tr> <tr> <td>Temporary Assistance for Needy Families (TANF)</td><td></td></tr> <tr> <td>Cluster</td><td>93.558</td></tr> <tr> <td>Grant Award 2018 – 2018G996115</td><td></td></tr> <tr> <td>Grant Award 2019 – 2019G996115</td><td></td></tr> </table>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>	U.S. Department of Health and Human Services		Temporary Assistance for Needy Families (TANF)		Cluster	93.558	Grant Award 2018 – 2018G996115		Grant Award 2019 – 2019G996115	
<b>Federal Agency and Program Name</b>	<b>CFDA #</b>												
U.S. Department of Health and Human Services													
Temporary Assistance for Needy Families (TANF)													
Cluster	93.558												
Grant Award 2018 – 2018G996115													
Grant Award 2019 – 2019G996115													
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).												
<b>Condition:</b>	The West Virginia Department of Health & Human Resources (DHHR) has policies and procedures in place surrounding the issuance and removal of sanctions; however, DHHR could not provide adequate documentation that the control was operating effectively.												
<b>Questioned Costs:</b>	N/A												
<b>Context:</b>	Total federal expenditures for TANF for the fiscal year ended June 30, 2019, were \$74,761,419.												
<b>Cause:</b>	There is lack of sufficient documentary evidence to rely on controls surrounding the issuance or removal of sanctions against TANF recipients.												
<b>Effect:</b>	Recipient benefits may potentially be reduced or increased in error or without appropriate cause.												
<b>Recommendation:</b>	We recommend that DHHR management maintain sufficient documentation to evidence its review prior to the issuance or removal of sanctions.												
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.												

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–026 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO WORK**

<b>(Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	
	Cluster	93.558
	Grant Award 2018 – 2018G996115	
	Grant Award 2019 – 2019G996115	

**Criteria:** The State agency must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. In so doing, it must have in place procedures to (a) determine whether its work activities may count for participation rate purposes; (b) determine how to count and verify reported hours of work; (c) identify who is a work-eligible individual; and (d) control internal data transmission and accuracy. Each State agency must comply with its HHS-approved Work Verification Plan in effect for the period that is audited. HHS may penalize the State by an amount not less than one percent and not more than five percent of the SFAG for violation of this provision (42 USC 601, 602, 607, and 609); 45 CFR sections 261.60, 261.61, 261.62, 261.63, 261.64, and 261.65).

If an individual in a family receiving assistance refuses to engage in required work, a State must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses or may terminate assistance. Any reduction or termination is subject to good cause or other exceptions as the State may establish (42 USC 607(e)(1); 45 CFR sections 261.13 and 261.14(a) and (b)). However, a State may not reduce or terminate assistance based on a refusal to work if the individual is a single custodial parent caring for a child who is less than 6 years of age if the individual can demonstrate the inability (as determined by the State) to obtain child care for one or more of the following reasons: (a) the unavailability of appropriate care within a reasonable distance of the individual's work or home; (b) unavailability or unsuitability of informal child care; or (c) unavailability of appropriate and affordable formal child care (42 USC 607(e)(2); 45 CFR sections 261.15(a), 261.56, and 261.57).

**Condition:** During testing of this special test and provision, we noted the following:

For two of the 40 cases selected for testing, the individuals should not have been included in the overall population. The clients were either never recipients of TANF benefits or had elected to be removed from receiving benefits prior to the date selected for testing.

For four of the 40 cases selected for testing, there were a variety of issues related to the compliance of recipients and documentation within Recipient Automated Payment Information Data System (RAPIDS). There were two instances in which individuals were not enrolled in an activity, yet their benefits were not properly reduced. There was one case in which the individual had a job, yet no monthly participation hours were recorded. The final case involved an individual who did not complete any type of hours, was not considered exempt, yet received benefits when they were ineligible. This individual was not referred for repayment. This conflicting data caused the auditor to be unable to determine if benefits were (im)properly reduced.

**Questioned Costs:** Unknown

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-026 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO WORK  
(continued)**

<b>Context:</b>	Total federal expenditures for TANF for the fiscal year ended June 30, 2019 were \$74,761,419.
<b>Cause:</b>	There are insufficient internal controls in place surrounding the generation and review of populations provided to the auditor, and caseworker data entry into RAPIDS.
<b>Effect:</b>	The auditor was unable to determine if the auditee was in compliance with the specified compliance requirement.
<b>Recommendation:</b>	We recommend that management implement policies and procedures to ensure that information in RAPIDS and populations are complete and accurate. In addition, we also recommend DHHR evaluate the effectiveness of the current training programs for the TANF program to ensure adequate technical training is provided.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–027 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS**  
(Repeat of Prior Year Findings 2018–017, 2017–002, 2016–017, 2015–025, 2014–016, 2013–034, 2012–51, 2011–46, 2010–43, 2009–43, 2008–55)

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	
	Cluster	93.558
	Grant Award 2018G996115	
	Grant Award 2019G996115	
	Low-Income Home Energy Assistance	93.568
	Grant Award G-17B1WVLIEA	
	Grant Award G-1701WVLIE4	
	Grant Award G-18B1WVLIEA	
	Grant Award G-1901WVLIEA	
	Child Care and Development Fund (CCDF) Cluster	93.575/93.596
	Grant Award G1801WVCCDF	
	Grant Award G1901WVCCDF	
	Foster Care—Title IV-E	93.658
	Grant Award 1801WVFOST	
	Grant Award 1901WVFOST	
	Adoption Assistance	93.659
	Grant Award 1801WVADPT	
	Grant Award 1901WVADPT	
	Children’s Health Insurance Program (CHIP)	93.767
	Grant Award 1805WV5021	
	Grant Award 1905WV5021	
	Medicaid Cluster	93.775/93.777/ 93.778 & ARRA-93.778
	Grant Award 1805WV5MAP	
	Grant Award 1805WV5ADM	
	Grant Award 1805WVIMPL	
	Grant Award 1805WVINCT	
	Grant Award 1905WV5MAP	
	Grant Award 1905WV5ADM	
	Grant Award 1905WVIMPL	
	Grant Award 1905WVINCT	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–027 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS**

**(Repeat of Prior Year Findings 2018–017, 2017–002, 2016–017, 2015–025, 2014–016, 2013–034, 2012–51, 2011–46, 2010–43, 2009–43, 2008–55) (continued)**

**Condition:** **Family and Children Tracking System (FACTS):** (West Virginia Department of Health and Human Resources (DHHR) operates a wide variety of computer applications, many of which affect federal and State programs’ data. Our review of the information system controls noted that adequate segregation of duties does not exist for the FACTS information system. Certain users have the ability to both create and approve cases. We noted that management implemented a mitigating detect control for the Foster Care program during fiscal year 2012 in response to this repeat finding; however, it was not designed to encompass the Adoption Assistance program or automatic payments in the Foster Care program. Additionally, no supervisory review is required for provider payment information input into the system.

**Recipient Automated Payment Information Data System (RAPIDS) Application Suite:** Our testing of the controls surrounding eligibility determination noted that adequate segregation of duties does not exist for the RAPIDS system. No supervisory review is required for case information input into the system. Further, it was noted that approval of disbursements only occurs at the batch level, which does not allow the approval worker to review each transaction individually.

**Questioned Costs:** N/A

**Context:** Total federal expenditures for these programs can be located in the Schedule of Expenditures of Federal Awards.

The table below identifies the programs and federal compliance requirements impacted.

Federal Program	System	Compliance Requirements Impacted
Children’s Health Insurance Program (CHIP)	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility; Level of Effort
Temporary Assistance for Needy Families (TANF) Cluster	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Low-Income Home Energy Assistance	RAPIDS	Eligibility
Medicaid Cluster	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Adoption Assistance	FACTS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Foster Care – Title IV-E	FACTS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions – Operation of a Foster Care Demonstration Project, Special Tests and Provisions – Payment Rate Setting and Application
Child Care and Development Fund (CCDF) Cluster	FACTS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility

**Cause:** Policies and procedures have not been adequately updated for changes in the processing of eligibility. Furthermore, management indicated that a lack of personnel resources contributes to the improper segregation of duties issue.



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-027 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS**

**(Repeat of Prior Year Findings 2018-017, 2017-002, 2016-017, 2015-025, 2014-016, 2013-034, 2012-51, 2011-46, 2010-43, 2009-43, 2008-55) (continued)**

**Effect:** Without proper segregation of duties or adequate detect controls, the ability exists for certain information system users to create and approve cases and demand payments within the FACTS application. Information can be input into the FACTS application or modified within the application without supervisory review, which could lead to payments being made to ineligible applicants, for the improper amount, or for an improper length of time.

Without proper segregation of duties or adequate detect controls, the ability exists for case workers to input unsupported information into an applicant's eligibility calculation within RAPIDS. Further, without supervisory review at the transactional level, disbursements for unallowable costs or activities could occur.

**Recommendation:** Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that access to various FACTS system applications be restricted to a limited number of users. Controls should be established to ensure that an individual is limited to either creating or approving cases or payments. A detect control should be implemented that would require a review of all individual cases and payments with the same request and approval worker to ensure that cases and payments created and approved were appropriate.

Further, we recommend that a formal review process be implemented to ensure that information input into FACTS and RAPIDS is properly reviewed by authorized individuals prior to payment.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-028 ELIGIBILITY**

**(Repeat of Prior Year Finding 2018-021)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Low-Income Home Energy Assistance Grant Award G-1901WVLIEA	<b>CFDA#</b>   93.568
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>The eligibility compliance requirements of LIHEAP require the West Virginia Department of Health and Human Resources (DHHR) to determine whether federal monies are spent in accordance with the eligibility guidelines promulgated by 42 USC 8624(b)(2).</p>	
<b>Condition:</b>	<p>During our testing of 72 benefit payments for eligibility, we noted the following:</p> <p>For one of the 72 cases reviewed, an application was not provided.</p> <p>For six of the 72 cases, there was not adequate documentation surrounding the caseworker’s verification of the recipient’s utility bill or wood/coal receipt.</p>	
<b>Questioned Costs:</b>	<p>\$1,736 – CFDA #93.568 Grant Award G-1901WVLIEA \$80 – CFDA #93.568 Grant Award G-18B1WVLEA</p>	
<b>Context:</b>	<p>The six instances (six of 72 case files) represent \$1,816 of benefit payments out of total benefit payments \$19,379. Total payments for benefit assistance for the LIHEAP program for the fiscal year ended June 30, 2019 were \$19,414,839. The federal expenditures for the LIHEAP program for the fiscal year ended June 30, 2019, were \$30,965,802.</p>	
<b>Cause:</b>	<p>Management indicated that the errors were due to caseworker oversight.</p>	
<b>Effect:</b>	<p>A payment may have been made for ineligible recipients and some payments were not properly approved and/or supported with appropriate documentation.</p>	
<b>Recommendation:</b>	<p>Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR evaluate the effectiveness of the current training programs for the LIHEAP program to ensure adequate technical training is provided. Furthermore, DHHR should follow established policies and procedures to ensure that necessary approvals are obtained, and the necessary documentation is maintained in the recipient case files.</p>	
<b>Views of Responsible Officials:</b>	<p>Management concurs with the finding and has developed a plan to correct the finding.</p>	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-029 MISSING SUPPORTING DOCUMENTATION**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Low-Income Home Energy Assistance Grant Award G-1901WVLIEA Grant Award G-18B1WVLIEA	<b>CFDA#</b>   93.568
<b>Criteria:</b>	<p>2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”</p>	
<b>Condition:</b>	The management of DHHR was unable to provide timely supporting documentation to the auditors. The necessary underlying support was not provided in order to test compliance for the LIHEAP Performance Data Form (OMB No. 0970-0449).	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	Total federal disbursements for the LIHEAP program were \$30,965,802 for the year ended June 30, 2019.	
<b>Cause:</b>	A lack of oversight resulted in inadequate retention of relevant supporting documentation.	
<b>Effect:</b>	The auditors were unable to determine if the LIHEAP program was in compliance with the specified requirements for the LIHEAP Performance Data Form (OMB No. 0970-0449).	
<b>Recommendation:</b>	We recommend that DHHR ensure that all documentation supporting reports or compliance requirements subject to audit be maintained and readily available if requested. Timely receipt of supporting documentation is crucial for the completion of the audit.	
<b>Views of Responsible Officials:</b>	Management concurs with the findings and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–030 SPECIAL TESTS AND PROVISIONS – FRAUD DETECTION AND REPAYMENT INTERNAL CONTROLS**

**(Repeat of Prior Year Findings 2018–022, 2017–014, 2016–021)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Child Care and Development Fund (CCDF) Cluster Grant Award G1701WVCCDF Grant Award G1801WVCCDF	<b>CFDA#</b>  93.575/93.596
<b>Criteria:</b>	2 CFR 200.303 states that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
<b>Condition:</b>	Child Care payments resulting from fraud are identified and documented within quarterly reconciliation spreadsheets, however documentation of review of the listing of cases referred for investigation, including the status, and the quarterly reconciliations was not provided.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	Total federal expenditures for the CCDF Cluster for fiscal year ended June 30, 2019, were \$52,050,056.	
<b>Cause:</b>	The DHHR Bureau for Children and Families and the Office of Inspector General have not coordinated their efforts surrounding the fraud detection and repayment process within the DHHR.	
<b>Effect:</b>	Payments resulting from fraud may not be identified, and the proper procedures to establish repayment or recovery may not occur in a reasonable amount of time.	
<b>Recommendation:</b>	DHHR should ensure its internal controls and policies and procedures are robust enough to ensure fraudulent claims are identified and tracked through the reconciliation process beginning in the year of identification and continuing through the establishment and enforcement of repayment agreements. Additionally, status monitoring of cases referred for investigation should be documented, and follow-up completed timely.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–031 ELIGIBILITY DOCUMENTATION**

(Repeat of Prior Year Findings 2018–023, 2017–015, 2016–022, 2015–029, 2014–024, 2013–040, 2012–59)

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Adoption Assistance Grant Awards 1801WVADPT Grant Awards 1901WVADPT	<b>CFDA #</b>     93.659
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**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Section 473 of the Social Security Act requires that the Adoption Assistance Agreement must be in effect prior to the adoptive parents’ receipt of the Adoption Subsidy. Also, 45 CFR 1356.40 requires the Adoption Assistance Agreement must be signed and in effect at the time of or prior to the final decree of adoption, and a copy of the signed agreement must be given to each party. Further, the eligibility compliance requirements of the Adoption Assistance program require the West Virginia Department of Health and Human Resources (DHHR) to determine whether federal monies are spent in accordance with the eligibility guidelines promulgated by the Adoption Assistance and Child Welfare Act of 1980. West Virginia State Code § 49-3-1 states that consent by an agency or department to adopt a child must be given and a statement of relinquishment and termination of parental rights must be obtained from the birth parents. The Adoption Assistance Policy Manual states that an Adoption Placement Agreement (SSADP48) must be completed and signatures obtained as part of the preliminary adoption procedures after the parental rights have been terminated if the child is not registered on the Adoption Resource Network (ARN).

**Condition:** Four of the 60 cases reviewed for eligibility did not have documents on file to determine eligibility:

- For one case, the Adoption Agreement was not signed or dated by the Regional Director/Designee. The total payment amount associated with this case was \$600, charged to Grant Award 1901WVADPT.
- Two cases were missing the signature and date of the respective DHHR worker on the Adoption Placement Agreement. The total payment amount associated with these cases was \$1,497, with \$600 charged to Grant Award 1901WVADPT and \$897 charged to Grant Award 1801WVADPT.
- One case was missing the Release and Consent Form. The total payment amount associated with this case was \$535, charged to Grant Award 1901WVADPT.

**Questioned Costs:** \$2,632 – CFDA #93.659; \$1,735 related to Grant Award 1901WVADPT and \$897 related to Grant Award 1801WVADPT

**STATE OF WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**for the Year Ended June 30, 2019**

**2019-031 ELIGIBILITY DOCUMENTATION**

**(Repeat of Prior Year Findings 2018-023, 2017-015, 2016-022, 2015-029, 2014-024, 2013-040, 2012-59) (continued)**

<b>Context:</b>	The four instances represent \$2,632 of adoption payments out of a total population of benefit payments tested for eligibility of \$37,894. Total federal expenditures for the Adoption Assistance program were \$45,344,175 for the year ended June 30, 2019.
<b>Cause:</b>	Management indicated that the lack of inclusion of the proper forms in the case files and lack of sign-offs were oversights by the caseworker.
<b>Effect:</b>	Documentation supporting the original eligibility determination could not be located. Potentially ineligible claims were paid using federal funds.
<b>Recommendation:</b>	We recommend that DHHR review the current staffing and training programs of the Adoption Assistance Office to ensure sufficient staff levels are maintained and adequate technical training is provided. Furthermore, the DHHR should establish policies and procedures to ensure that necessary documentation is filed in the adoption case files.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-032 SPECIAL TESTS AND PROVISIONS – UTILIZATION CONTROL AND PROGRAM  
INTEGRITY INTERNAL CONTROLS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Medicaid Cluster  Grant Award 1805WV5MAP Grant Award 1805WV5ADM Grant Award 1805WVINCT Grant Award 1805WVIMPL Grant Award 1905WVINCT Grant Award 1905WV5MAP Grant Award 1905WV5ADM Grant Award 1905WVIMPL	<b>CFDA#</b>  93.775/93.777/ 93.778 & ARRA-93.778
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
<b>Condition:</b>	During our testing of internal controls over the special testes and provisions – utilization control and program integrity, specifically the cases closed within the Office of Program Integrity (OPI), no documentation existed of the review of the required elements of a closed case being maintained in the case file for the seven of the seven cases selected for testing.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	The federal expenditures for the Medicaid Cluster for the fiscal year ended June 30, 2019, were \$3,263,461,305. The total population subject to testing was 65.	
<b>Cause:</b>	Management indicated that the documentation of management’s review of all closed cases was not part of OPI’s policies and procedures.	
<b>Effect:</b>	Cases may be closed without verification by management that all required elements of closed cases are present.	
<b>Recommendation:</b>	Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR establish policies and procedures to ensure that case files are reviewed upon closure by a member of management separate from the caseworker and that the review is documented.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-033 SPECIAL TESTS AND PROVISIONS – MEDICAID FRAUD CONTROL UNIT INTERNAL CONTROLS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services Medicaid Cluster  Grant Award 1805WV5MAP Grant Award 1805WV5ADM Grant Award 1805WVINCT Grant Award 1805WVIMPL Grant Award 1905WVINCT Grant Award 1905WV5MAP Grant Award 1905WV5ADM Grant Award 1905WVIMPL	<b>CFDA#</b>  93.775/93.777/ 93.778 & ARRA-93.778
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
<b>Condition:</b>	During our internal control testing of cases referred from the Office of Program Integrity (OPI) to the Medicaid Fraud Control Unit, the Medicaid Fraud Referral Form was not complete for the five of the five cases selected. The final section of the form noting acceptance of the referral and review was incomplete for the five selected cases and documentation from the Just Ware system of acceptance of the case by the Medicaid Fraud Control Unit was not maintained in the case file.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2019, were \$3,263,461,305. The total population subject to testing was 14.	
<b>Cause:</b>	Management indicated that the documentation of the completed form was not part of OPI’s policies and procedures.	
<b>Effect:</b>	OPI will not have clear direction on whether or not to suspend Medicaid payments to a provider and the status of the case with the Medicaid Fraud Control Unit.	
<b>Recommendation:</b>	Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR create a policy and procedure to ensure that completed Medicaid Fraud Referral Forms are maintained in the OPI files.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-034 ELIGIBILITY**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Health and Human Services	
	Children's Health Insurance Program (CHIP)	93.767
	Grant Award 1805WV5021	
	Grant Award 1905WV5021	
	Medicaid Cluster	93.775/93.777/ 93.778 & ARRA-93.778
	Grant Award 1805WV5MAP	
	Grant Award 1805WV5ADM	
	Grant Award 1805WVINCT	
	Grant Award 1805WVIMPL	
	Grant Award 1905WVINCT	
	Grant Award 1905WV5MAP	
	Grant Award 1905WV5ADM	
	Grant Award 1905WVIMPL	

**Criteria:** 42 CFR 435.914 states "(a) The agency must include in each applicant's case record facts to support the agency's decision on his application. (b) The agency must dispose of each application by a finding of eligibility or ineligibility, unless—(1) There is an entry in the case record that the applicant voluntarily withdrew the application, and that the agency sent a notice confirming his decision; (2) There is a supporting entry in the case record that the applicant has died; or (3) There is a supporting entry in the case record that the applicant cannot be located."

42 CFR 457.965 states "The State must include in each applicant's record facts to support the State's determination of the applicant's eligibility for CHIP."

42 CFR 435.945(j) and 457.380(j) require states to develop and submit to the Centers for Medicaid and Medicare Services (upon request) a plan describing the Medicaid and CHIP eligibility verification policies and procedures adopted by the State. The State of West Virginia Modified Adjusted Gross Income (MAGI)-Based Eligibility Verification Plan for Medicaid & CHIP requires the following eligibility factors to be verified: income, residency, age, social security number, citizenship, immigration status, household composition, pregnancy, caretaker relative, Medicare, application for other benefits, and other insurance coverage. These are either required to be verified through electronic data sources or through self-attestation without additional verification or self-attestation with post -eligibility verification. Electronic data sources include: the Internal Revenue Service, Social Security Administration, State Wage Information Collection Agency, State Unemployment Compensation, State Administered Supplementary Payment Program, State General Assistance Programs, Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Family, Bureau for Child Support Enforcement, State Income Tax, TALX, Work Force West Virginia and Families and Children Tracking System Income. State verification plans does not provide specific details. The most recently submitted plan for the State is posted on Medicaid.gov.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-034 ELIGIBILITY**

**(continued)**

<b>Condition:</b>	The 2019 Compliance Supplement states that “the auditors should re-determine eligibility to ensure beneficiaries qualify for the Medicaid program and are in the appropriate enrollment category.” During our testing of 60 cases for eligibility for the Medicaid program, we noted seven instances where no documentation of the verification of assets was maintained in the file; and two instances where no documentation of disability was maintained in the file. During our testing of 60 cases for eligibility for CHIP, we noted 13 instances where documentation of income verification to the electronic data source required by the state’s MAGI-based CHIP eligibility verification plan was not maintained in the file. We also noted one instance where the social security number, age, date of birth, and immigration status were not verified in the Data Exchange system as required by the state’s MAGI-based CHIP eligibility verification plan; one instance where the age, date of birth, social security number, and citizenship were verified after benefits were paid; and one instance where income was not verified.
<b>Questioned Costs:</b>	\$12,566 – CFDA #93.778 Grant Award 1905WV5MAP \$3,782 – CFDA #93.767 Grant Award 1905WV5021
<b>Context:</b>	The eight cases in Medicaid represent \$12,566 of Medicaid payments out of a population of benefit payments tested for eligibility of \$26,115. The 15 cases in CHIP represent \$3,782 of CHIP payments out of a population of benefit payments tested for eligibility of \$11,126. The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2019, were \$3,263,461,305. The federal expenditures for the Children’s Health Insurance Program for the fiscal year ended June 30, 2019, were \$74,715,584.
<b>Cause:</b>	Management indicated that the information was verified in accordance with the Medicaid and CHIP verification plan or the State plan, but no documentation was kept in the file of the verification.
<b>Effect:</b>	A payment may have been made for ineligible recipients.
<b>Recommendation:</b>	Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR evaluate the policies and procedures and add a requirement to maintain documentation of the verification of information with the federal data hub.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–035 MATCHING, LEVEL OF EFFORT, EARMARKING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services State Targeted Response to the Opioid Crisis Grant Award 6H79TI080256-02M001 Grant Award 6H79TI080256-02M002 Grant Award 3H79TI081724-01W1 Grant Award 1H79TI08256-01 Grant Award 1H79TI081724-01 Grant Award 3H79TI080256-01S1 Grant Award 5H79TI080256-02	<b>CFDA#</b>  93.788
<b>Criteria:</b>	2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).  2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”	
<b>Condition:</b>	During our testing of the State Targeted Response to the Opioid Crisis Program, the West Virginia Department of Health and Human Resources was unable to provide timely supporting documentation. Missing documentation includes: <ul style="list-style-type: none"><li>• Internal calculations demonstrating compliance with earmarking requirements.</li><li>• Populations of earmarking transactions.</li></ul>	
<b>Questioned Costs:</b>	\$473,317 CFDA #93.788	
<b>Context:</b>	The federal expenditures for the State Targeted Response to the Opioid Crisis program for the fiscal year ended June 30, 2019, were \$6,091,464.	
<b>Cause:</b>	Support was not provided timely in order to test the compliance requirement.	
<b>Effect:</b>	The auditor was unable to determine if the program was in compliance with earmarking requirements.	
<b>Recommendation:</b>	Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR establish policies and procedures requiring proper documentation and maintenance of supporting information.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-036 SUBRECIPIENT MONITORING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Health and Human Services State Targeted Response to the Opioid Crisis Grant Award 6H79TI080256-02M001 Grant Award 6H79TI080256-02M002 Grant Award 3H79TI081724-01W1 Grant Award 1H79TI08256-01 Grant Award 1H79TI081724-01 Grant Award 3H79TI080256-01S1 Grant Award 5H79TI080256-02	<b>CFDA#</b>  93.788
<b>Criteria:</b>	2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).	
<b>Condition:</b>	During our internal control testing of subrecipient monitoring we identified one instance out of six tested, in which the subrecipient monitoring checklist was not correctly completed. Question 14a regarding if subrecipients submitted financial reports within the prescribed timeframes and question 14b regarding if information included in the financial reports was complete and accurate were marked yes. Supporting documentation demonstrated that the financial reports were not submitted in the required timeframe and contained incorrect information.	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	The federal expenditures for the State Targeted Response to the Opioid Crisis program for the fiscal year ended June 30, 2019, were \$6,091,464.	
<b>Cause:</b>	The review of the subrecipient monitoring checklist was not precise enough to detect the errors.	
<b>Effect:</b>	Subrecipients may not be properly risk assessed therefore impacting the type of monitoring that would be performed in the future.	
<b>Recommendation:</b>	Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR enhance policies and procedures that are precise enough to detect errors in the subrecipient checklist.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

## 2019-037 SPECIAL TESTS AND PROVISIONS – KEY PERSONNEL

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**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–038 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA #</b>
	U.S. Department of Homeland Security	
	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
	Grant Award FEMA–4061-DR-WV	
	Grant Award FEMA–4236-DR-WV	
	Grant Award FEMA–4210-DR-WV	
	Grant Award FEMA–4093-DR-WV	
	Grant Award FEMA–4221-DR-WV	
	Grant Award FEMA–4220-DR-WV	
	Grant Award FEMA–4219-DR-WV	
	Grant Award FEMA–4236-DR-WV	
	Grant Award FEMA–4273-DR-WV	
	Grant Award FEMA–4331-DR-WV	
	Grant Award FEMA–4359-DR-WV	
	Grant Award FEMA–4378-DR-WV	
<b>Criteria:</b>	2 CFR 200.508(b) states, “The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards.” The Federal Office of Management and Budget issues instructions on how to prepare this schedule.	
	OMB Circular A-133 Section 300a state, “The auditee shall prepare appropriate financial statements including the Schedule of Expenditures of Federal Awards (SEFA).”	
<b>Condition:</b>	The Military Authority’s and School Building Authority’s internal controls are not adequate to ensure that the Schedule of Expenditures of Federal Awards (SEFA) accurately reports all federal assistance. The Military Authority could not adequately support the expenditures of \$2,374,641 reported on their SEFA. Our review of the School Building Authority’s SEFA for fiscal year 2019 identified that total disbursements were originally understated by \$3,973,547.	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	Total federal expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$33,259,528 for the year ended June 30, 2019.	
<b>Cause:</b>	The Military Authority and School Building Authority have not implemented adequate internal controls to ensure the SEFA is accurate.	
<b>Effect:</b>	The Military Authority and School Building Authority is not properly reporting their federal expenditures and type A programs may not be appropriately identified on a timely basis.	
<b>Recommendation:</b>	We recommend that both the Military Authority and School Building Authority ensure staff responsible for the preparation of the SEFA have the resources needed to accurately prepare the SEFA.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–039 INTERNAL CONTROLS OVER REPORTING**

(Repeat of Prior Year Findings 2018–025, 2017–020, 2016–025)

Federal Program Information:	Federal Agency and Program Name	CFDA #
	U.S. Department of Homeland Security	
	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
	Grant Award FEMA–4061-DR-WV	
	Grant Award FEMA–4236-DR-WV	
	Grant Award FEMA–4210-DR-WV	
	Grant Award FEMA–4093-DR-WV	
	Grant Award FEMA–4221-DR-WV	
	Grant Award FEMA–4220-DR-WV	
	Grant Award FEMA–4219-DR-WV	
	Grant Award FEMA–4273-DR-WV	
	Grant Award FEMA–4331-DR-WV	
	Grant Award FEMA–4359-DR-WV	
	Grant Award FEMA–4378-DR-WV	
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).</p> <p>OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”</p>	
<b>Condition:</b>	<p>Management of the West Virginia Division of Homeland Security and Emergency Management (DHSEM) prepared and submitted the required Quarterly Performance Reports (QPR), the FEMA Form 009-0-111, without going through an appropriate review and approval process for one of the two reports selected for testing.</p>	
<b>Questioned Costs:</b>	N/A	
<b>Context:</b>	<p>Total federal expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$33,259,528 for the year ended June 30, 2019.</p>	
<b>Cause:</b>	<p>DHSEM does not have adequate internal controls and policies and procedures in place over the reporting process to require an appropriate review and approval.</p>	
<b>Effect:</b>	<p>Federal reports may be submitted with errors or lack of supporting documentation and not be identified on a timely basis.</p>	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-039 INTERNAL CONTROLS OVER REPORTING**

**(Repeat of Prior Year Findings 2018-025, 2017-020, 2016-025) (continued)**

**Recommendation:** We recommend that DHSEM strengthen internal controls and policies and procedures over the report preparation and submission process. We recommend that the review be performed by an individual independent of the data entry process and evidence of such review be maintained.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-040 SUBRECIPIENT MONITORING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Homeland Security	
	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
	Grant Award FEMA-4061-DR-WV	
	Grant Award FEMA-4236-DR-WV	
	Grant Award FEMA-4210-DR-WV	
	Grant Award FEMA-4093-DR-WV	
	Grant Award FEMA-4221-DR-WV	
	Grant Award FEMA-4220-DR-WV	
	Grant Award FEMA-4219-DR-WV	
	Grant Award FEMA-4273-DR-WV	
	Grant Award FEMA-4331-DR-WV	
	Grant Award FEMA-4359-DR-WV	
	Grant Award FEMA-4378-DR-WV	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

2 CFR 200.331(a) requires that a pass-through entity “Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

(1) Federal Award Identification.

- (i) Subrecipient name (which must match the name associated with its unique entity identifier);
- (ii) Subrecipient’s unique entity identifier;
- (iii) Federal Award Identification Number (FAIN);
- (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency;
- (v) Subaward Period of Performance Start and End Date;
- (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
- (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
- (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-040 SUBRECIPIENT MONITORING**

(continued)

- (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
- (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
- (xii) Identification of whether the award is R&D; and
- (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
- (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
- (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in § 200.414 Indirect (F&A) costs, paragraph (f);
- (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
- (6) Appropriate terms and conditions concerning closeout of the subaward."

**Condition:** For two of the 29 subawards selected for testing for subrecipient monitoring, DHSEM did not provide documentation to show that the subrecipient was made aware of the award information required by 2 CFR section 200.331(a).

**Questioned Costs:** \$237,229 – CFDA #97.036; \$45,803 related to Grant Award FEMA-4359-DR-WV and \$191,426 related to Grant Award FEMA-4273-DR-WV

**Context:** Total federal expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$33,259,528 for the year ended June 30, 2019. The two subawards represent \$237,229 of the total \$5,180,696 in subrecipient expenditures selected for testing.

**Cause:** DHSEM was not able to provide timely supporting documentation to the auditors.

**Effect:** DHSEM is not providing required information to their subrecipients and, therefore, not complying with federal regulations.

**Recommendation:** We recommend that DHSEM strengthen internal controls and policies and procedures over pass-through entity requirements to sub-recipients.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-041 SUBRECIPIENT CASH MANAGEMENT**

**(Repeat of Prior Year Finding 2018-037)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Homeland Security	
	Emergency Management Performance Grant	97.042
	Grant Award EMW-2015-EP-00050	
	Grant Award EMP-2016-EP-00002	
	Grant Award EMP-2017-EP-00005	
	Grant Award EMP-2018-EP-00003	
	Grant Award EMP-2019-EP-00001	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

2 CFR 200.305(b) requires that “payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity.”

Additionally, 2 CFR 200.305(b)(3) states that “when the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper.”

OMB Circular A-110 requires that procedures be implemented to ensure that subrecipients minimize the time elapsing between the transfer of Federal funds from the recipient and the disbursement of funds for program purposes.

**Condition:** For 15 of the 15 subrecipient payments selected for testing, the West Virginia Division of Homeland Security and Emergency Management (DHSEM) failed to reimburse the subrecipients within 30 calendar days after receipt of the billing. Additionally, three of the subrecipient payments were not approved before disbursement.

**Questioned Costs:** N/A

**Context:** Total federal expenditures for subrecipients and total federal expenditures for the Emergency Management Performance Grant program were \$1,873,938 and \$4,867,344 respectively, for the year ended June 30, 2019. The 15 instances represent \$485,791 of expenditures out of a total population tested for subrecipient cash management of \$485,791.

**Cause:** DHSEM does not have adequate internal controls and policies and procedures in place over subrecipient payment requests to ensure federal funds are being reimbursed timely for expenditures incurred.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-041 SUBRECIPIENT CASH MANAGEMENT**

**(Repeat of Prior Year Finding 2018-037) (continued)**

<b>Effect:</b>	DHSEM is not in compliance with federal statutes, regulations, and the terms of the conditions of the federal award. By not reimbursing subrecipients for expenditures incurred timely, the completion of projects may be delayed and subrecipients are not being paid timely.
<b>Recommendation:</b>	We recommend that DHSEM implement internal controls and policies and procedures over the subrecipient payment process to ensure that reimbursements are made within 30 calendar days after receipt of the billing.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-042 EARMARKING**

**(Repeat of Prior Year Finding 2018-039)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Homeland Security	
	Emergency Management Performance Grants	97.042
	Grant Award EMW-2015-EP-00050	
	Grant Award EMP-2016-EP-00002	
	Grant Award EMP-2017-EP-00005	
	Grant Award EMP-2018-EP-00003	
	Grant Award EMP-2019-EP-00001	
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”</p> <p>The U.S. Department of Homeland Security’s Notice of Funding Opportunity for the Emergency Management Performance Grant (EMPG) allows that a State Emergency Management Agency “may use up to five percent (5%) of the EMPG award for M&amp;A purposes.” Management and Administration (M&amp;A) activities are those directly related to managing and administering the EMPG award.</p>	
<b>Condition:</b>	<p>The West Virginia Division of Homeland Security and Emergency Management (DHSEM) charged M&amp;A expenditures to EMPG grants, but DHSEM management did not track these expenditures to ensure compliance with applicable earmarking requirements noted in the award.</p>	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	<p>Total federal expenditures for the Emergency Management Performance Grant program were \$4,867,344 for the year ended June 30, 2019.</p>	
<b>Cause:</b>	<p>DHSEM does not have adequate internal controls and policies and procedures in place over the earmarking process.</p>	
<b>Effect:</b>	<p>DHSEM may not be in compliance with the federal rules and regulations regarding earmarking. M&amp;A expenditures could exceed maximum allowable thresholds.</p>	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-042 EARMARKING**

**(Repeat of Prior Year Finding 2018-039) (continued)**

**Recommendation:** We recommend that DHSEM implement internal controls and policies and procedures regarding earmarking and M&A tracking process. At a minimum, DHSEM should implement a tracking system with a documented review and approval process that ensures M&A expenditure amounts do not exceed maximum allowable thresholds. We recommend that the review be performed by an individual independent of the data entry process and evidence of such review be maintained.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019–043 PERIOD OF PERFORMANCE MISSING POPULATION**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Homeland Security Emergency Management Performance Grant Grant Award EMW-2015-EP-00050 Grant Award EMP-2016-EP-00002 Grant Award EMP-2017-EP-00005 Grant Award EMP-2018-EP-00003 Grant Award EMP-2019-EP-00001	<b>CFDA#</b>  97.042
<b>Criteria:</b>	2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”  2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”	
<b>Condition:</b>	DHSEM was not able to provide a listing of transactions in the latter part of the period of performance for grants whose period of performance ended during the audit period testing.	
<b>Questioned Costs:</b>	Unknown	
<b>Context:</b>	Total federal expenditures for the Emergency Management Performance Grant program were \$4,867,344 for the year ended June 30, 2019.	
<b>Cause:</b>	DHSEM was not able to provide a timely population for period of performance to the auditors.	
<b>Effect:</b>	Critical data supporting the period of performance compliance requirement is not adequately maintained by DHSEM for use by management to effectively run the program.	
<b>Recommendation:</b>	We recommend that DHSEM ensure that all populations for compliance requirements subject to audit be maintained and readily available if requested. Timely receipt of accurate populations is crucial for the completion of the audit.	
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-044 REPORTING**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b> U.S. Department of Homeland Security Emergency Management Performance Grant Grant Award EMW-2015-EP-00050 Grant Award EMP-2016-EP-00002 Grant Award EMP-2017-EP-00005 Grant Award EMP-2018-EP-00003 Grant Award EMP-2019-EP-00001	<b>CFDA#</b>  97.042
<b>Criteria:</b>	<p>2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”</p> <p>OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”</p> <p>OMB Circular A-133 Section 300a state, “The auditee shall prepare appropriate financial statements including the Schedule of Expenditures of Federal Awards (SEFA).”</p>	
<b>Condition:</b>	<p>The West Virginia Division of Homeland Security and Emergency Management’s (DHSEM) internal controls are not adequate to ensure that transactions are coded correctly. The total amount of fiscal year 2019 expenditures recorded as expenditures subject to procurement, that were not actually subject to procurement, was \$1,500,932.</p>	
<b>Questioned Costs:</b>	<p>Unknown</p>	
<b>Context:</b>	<p>Total federal expenditures for the Emergency Management Performance Grant program were \$4,867,344 for the year ended June 30, 2019.</p>	
<b>Cause:</b>	<p>DHSEM has not implemented adequate internal controls to ensure that transactions are coded to the proper object code. Therefore, we cannot determine that the procurement population is complete or accurate.</p>	
<b>Effect:</b>	<p>DHSEM is improperly recording transactions, which could result in DHSEM not following particular compliance requirements for procurement.</p>	
<b>Recommendation:</b>	<p>We recommend that DHSEM ensure staff responsible for the coding of expenditure transactions ensure that all transactions are coded properly upon entry into the accounting system.</p>	
<b>Views of Responsible Officials:</b>	<p>Management concurs with the finding and has developed a plan to correct the finding.</p>	



**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-045 REPORTING**

**(Repeat of Prior Year Finding 2018-041)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Homeland Security	
	Emergency Management Performance Grant	97.042
	Grant Award EMW-2015-EP-00050	
	Grant Award EMP-2016-EP-00002	
	Grant Award EMP-2017-EP-00005	
	Grant Award EMP-2018-EP-00003	
	Grant Award EMP-2019-EP-00001	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

Per 29 CFR section 97.20, “Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.”

**Condition:** Management of the West Virginia Division of Homeland Security and Emergency Management (DHSEM) prepared and submitted various performance and special reports required under the Emergency Management Performance Grant program without going through an appropriate review and approval process. Reports submitted without approval included the following:

- SF-PPR, *Performance Progress Reports*
- BSIR, *Biannual Strategy Implementation Reports*
- THIRA, *Threat and Hazard Identification and Risk Assessment*
- SPR, *State Preparedness Report*
- EOP, *Emergency Operations Plan*

In addition, there was no documentation to support the amounts reported in all BSIR, *Biannual Strategy Implementation Reports*, selected for testing. Additionally, the PPR, *Performance Progress Reports*, selected for testing did not include all required information as noted in the grant award.

**Questioned Costs:** N/A

**Context:** Total federal expenditures for the Emergency Management Performance Grant program were \$4,867,344 for the year ended June 30, 2019.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-045 REPORTING**

**(Repeat of Prior Year Finding 2018-041) (continued)**

<b>Cause:</b>	DHSEM does not have adequate internal controls and policies and procedures in place over the reporting process.
<b>Effect:</b>	DHSEM is not in compliance with the federal rules and regulations regarding reporting. Reporting errors could occur and not be identified on a timely basis.
<b>Recommendation:</b>	We recommend that DHSEM review its internal controls and policies and procedures over the report review and approval process. At a minimum, such controls should include a documented review and approval process that ensures reported amounts agree with supporting documentation and all required elements of the report are included. We recommend that the review be performed by an individual independent of the data entry process and evidence of such review be maintained.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-046 SPECIAL TESTS AND PROVISIONS - TRAINING AND EXERCISE PLAN REQUIREMENTS  
(Repeat of Prior Year Finding 2018-044)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Homeland Security	
	Emergency Management Performance Grant	97.042
	Grant Award EMW-2015-EP-00050	
	Grant Award EMP-2016-EP-00002	
	Grant Award EMP-2017-EP-00005	
	Grant Award EMP-2018-EP-00003	
	Grant Award EMP-2019-EP-00001	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

The U.S. Department of Homeland Security’s Notice of Funding Opportunity for the Emergency Management Performance Grant (EMPG) requires that recipients “develop a multi-year Training and Exercise Plan (TEP) that identifies a combination of exercises and associated training requirements identified in the Training and Exercise Plan Workshop (TEWP). The recipient must “conduct no less than four quarterly exercises of any type and one full-scale exercise within a 12-month period.” The recipient must submit an After Action Report/Improvement Plan (AAR/IP) to report on the required exercises to the Regional EMPG Program Manager no later than 90 days after completion of the exercise or submit all exercises at the end of the 12-month period.

The U.S. Department of Homeland Security’s Notice of Funding Opportunity for the Emergency Management Performance Grant (EMPG) also states that “all EMPG Program funded personnel shall complete the following training requirements and record proof of completion: NIMS Training, Independent Study (IS) 100, IS 200, IS 700, and IS 800. In addition, personnel shall complete either the Independent Study courses identified in the Professional Development Series or the National Emergency Management Basic Academy delivered either by the Emergency Management Institute (EMI) or at a sponsored State, local, tribal, territorial, regional or other, designated location.” Furthermore, “all EMPG-funded personnel shall participate in no fewer than three exercises in a 12-month period.”

**Condition:** Although the required exercises were completed and are tracked by the State Exercise Coordinator, there is no documentation of the review of the AAR/IP reports submitted to the Regional EMPG Program Manager. Additionally, the AAR/IP reports were not submitted to the Regional EMPG Program Manager.

For four of the eight employees selected for testing, DHSEM was not able to provide documentation that the employees met the required training and exercise requirements noted above.

**STATE OF WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**for the Year Ended June 30, 2019**

**2019-046 SPECIAL TESTS AND PROVISIONS - TRAINING AND EXERCISE PLAN REQUIREMENTS**  
**(Repeat of Prior Year Finding 2018-044) (continued)**

**Questioned Costs:** N/A

**Context:** Total federal expenditures for the Emergency Management Performance Grant program were \$4,867,344 for the year ended June 30, 2019.

**Cause:** DHSEM does not have adequate internal controls and policies and procedures in place over the Training and Exercise Plan requirements.

The West Virginia Division of Homeland Security and Emergency Management (DHSEM) does not have internal controls and policies and procedures in place to ensure that all EMPG-funded personnel complete the required training or participate in at least three exercises in a 12-month period.

**Effect:** DHSEM is not in compliance with the federal rules and regulations regarding the Training and Exercise Plan requirements. The required AAR/IP reports documenting the exercises are not reviewed and submitted timely. EMPG-funded personnel may not be participating in the required number of exercises or receiving adequate training since sufficient policies and procedures are not in place to track the training received by each employee.

**Recommendation:** We recommend that DHSEM implement internal controls and policies and procedures regarding the Training and Exercise Plan requirements, including implementing policies and procedures over the submission of the AAR/IP reports and over employee training and exercise participation. At a minimum, DHSEM should document review and approval of the AAR/IP reports to ensure they are in compliance with the requirements of the grant award and submitted timely. DHSEM should also implement a tracking system with a documented review and approval process that ensures all EMPG-funded personnel complete the required training and participate in the required number of exercises.

**Views of Responsible Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-047 SPECIAL TESTS AND PROVISIONS - CLOSEOUT REPORTING REQUIREMENTS  
(Repeat of Prior Year Finding 2018-043)**

<b>Federal Program Information:</b>	<b>Federal Agency and Program Name</b>	<b>CFDA#</b>
	U.S. Department of Homeland Security	
	Emergency Management Performance Grant	97.042
	Grant Award EMW-2015-EP-00050	
	Grant Award EMP-2016-EP-00002	
	Grant Award EMP-2017-EP-00005	
	Grant Award EMP-2018-EP-00003	
	Grant Award EMP-2019-EP-00001	

**Criteria:** 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

OMB Circular A-133 section 300b states that the non-federal entity is responsible for maintaining “internal control over Federal programs that provides reasonable assurance that management is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

44 CFR 13.50(b) states that “within 90 days after the expiration or termination of the grant, the grantee must submit all financial, performance, and other reports required as a condition of the grant.”

2 CFR 200.343(a) states that “the non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity.”

The U.S. Department of Homeland Security’s Notice of Funding Opportunity for the Emergency Management Performance Grant (EMPG) requires that grantees must submit a final closeout reporting package once a grant is closed.

**Condition:** The West Virginia Division of Homeland Security and Emergency Management (DHSEM) did not submit the required closeout reporting package within 90 days of the expiration of the grant award. Further, the required qualitative narrative summary was not submitted.

**Questioned Costs:** N/A

**Context:** Total federal expenditures for the Emergency Management Performance Grant program were \$4,867,344 for the year ended June 30, 2019.

**Cause:** DHSEM does not have adequate internal controls and policies and procedures in place over the closeout reporting process.

**STATE OF WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the Year Ended June 30, 2019**

**2019-047 SPECIAL TESTS AND PROVISIONS - CLOSEOUT REPORTING REQUIREMENTS  
(Repeat of Prior Year Finding 2018-043) (continued)**

<b>Effect:</b>	DHSEM is not in compliance with the federal rules and regulations regarding the closeout reporting requirements. The grant may not be properly closed out resulting in FEMA having to administratively close the award; if this action is taken, consideration for subsequent awards to DHSEM may be impacted or restricted.
<b>Recommendation:</b>	We recommend that DHSEM review its internal controls and policies and procedures in place over the close out reporting process. At a minimum, controls should be in place to ensure that all required reports are submitted within the 90 days of the expiration or termination of the grant award.
<b>Views of Responsible Officials:</b>	Management concurs with the finding and has developed a plan to correct the finding.



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***CORRECTIVE  
ACTION  
PLAN***

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STATE OF WEST VIRGINIA  
DEPARTMENT OF ADMINISTRATION  
Financial Accounting & Reporting Section  
2101 Washington Street, East  
Charleston, WV 25305

Dave Mullins  
Acting Director of Finance  
(304) 558-6181

Betsy Chapman  
Single Audit Coordinator  
(304) 558-4083

## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### CONTACT PERSON

For finding resolution and Single Audit matters, please contact Betsy Chapman, West Virginia Department of Administration, Financial Accounting and Reporting Section, 2101 Washington Street, E., Charleston, WV 25305 (Telephone 304-558-4083 ext. 301). E-mail: [Betsy.Chapman@wv.gov](mailto:Betsy.Chapman@wv.gov). The respective state agency identified in each finding is responsible for the corrective action plan.

### 2019-001 PERIOD OF PERFORMANCE Department of Health and Human Resources (DHHR) CFDA Number 10.557

The two transactions that were charged to the incorrect period of performance were purchasing card transactions. The DHHR Purchasing Card Reconciliation Guide directs cardholders to provide the date they received an item/service, not the date the invoice was received or paid. In the state's accounting system, wvOASIS, the received service "from" and "to" dates are populated from the receipt date field of the purchasing card transaction during reconciliation. This field is used in the service date validation of the major programs, which is in place to prevent a charge to an inappropriate period of performance. This field can be edited. Additionally, there are sub-coordinator reviews as well as central office approvals. The control in the system was not effective because the incorrect date was auto-populated into the system. Due to the volume of transactions being reviewed, the inappropriate date was not identified. The DHHR will work with the wvOASIS team to assess a potential change to strengthen the control in the system. Additionally, the DHHR will assess the ability to strengthen the control that is in place regarding review of the transactions and provide additional training to cardholders and coordinators related to goods received.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2019-002 MATCHING**  
**National Guard Military Operations and Maintenance (O&M)**  
**CFDA Number 12.401**

In November 2019, O&M Management corrected the error and worked with wvOASIS to make sure the system internal controls were updated to not allow transactions to process with incorrect federal match rates.

**2019-003 PERIOD OF PERFORMANCE**  
**National Guard Military Operations and Maintenance (O&M)**  
**CFDA Number 12.401**

In September 2018, O&M started training staff on how to allocate costs to the appropriate grants and grant periods based on the service dates of each transaction. O&M will also work with wvOASIS to establish additional codes within the system in order to track grant expenditures accurately and within the proper grant period. O&M will continue to perform internal audits to ensure accuracy related to the period of performance.

**2019-004 ACTIVITIES ALLOWED OR UNALLOWED; ALLOWABLE COSTS/COST PRINCIPLES; AND PERIOD OF PERFORMANCE**  
**INTERNAL CONTROLS**  
**National Guard Military Operations and Maintenance (O&M)**  
**CFDA Number 12.401**

O&M will enhance internal controls and policies and procedures to ensure all employees' timecards are reviewed and approved prior to the agency's "final sign-off". These changes will be implemented by July 2020.

**2019-005 INTERNAL CONTROLS OVER REPORTING**  
**West Virginia Community Advancement and Development**  
**Office (WV CAD)**  
**CFDA Number 14.228**

In June 2019, WV CAD hired and trained a new staff person to complete the Quarterly Performance Report (QPR) process. In October 2019,



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

internal controls were implemented to include a manager reviewing and approving the QPR reports before submission to the Disaster Recovery website.

**2019-006 ELIGIBILITY**  
**Workforce West Virginia (Workforce)**  
**CFDA Number 17.225**

WorkForce will implement internal controls to ensure benefits will be calculated and paid correctly. A report will be developed that will provide management a listing of any claims paid outside of the period of eligibility. Workforce will select and test a sample of claims to ensure the system is calculating and paying all payments accurately. In addition, the agency will implement policies and procedures that enhance and monitor payments to ensure they are paid within the period of eligibility. These new internal controls and policies and procedures will be implemented by June 2020.

**2019-007 MISSING SUPPORTING DOCUMENTATION FOR ACTIVITIES ALLOWED OR UNALLOWED; ALLOWABLE COSTS/COST PRINCIPLES; AND ELIGIBILITY**  
**Workforce West Virginia**  
**CFDA Number 17.225**

In January 2020, WorkForce West Virginia implemented additional oversight to ensure Unemployment Compensation claimants that are chosen for an Eligibility Review has the documentation retained for the review process. In addition, the agency will formally communicate to field offices the importance of retaining claim documentation.

**2019-008 REPORTING**  
**Workforce West Virginia**  
**CFDA Number 17.225**

In January 2020, WorkForce West Virginia provided staff with additional training and implemented additional policies and procedures to ensure knowledgeable staff review the report and that documentation is retained and easily obtained for auditing purposes.



## **CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**2019-009 SPECIAL TESTS AND PROVISIONS – MATCH WITH IRS 940  
FUTA TAX FORM  
Workforce West Virginia  
CFDA Number 17.225**

By May 2020, WorkForce West Virginia will provide staff with additional training and implement internal controls and policies and procedures to ensure the 940 IRS forms are completed accurately and meet the stated criteria for FUTA tax credit allowance.

**2019-010 SPECIAL TESTS AND PROVISIONS – UNEMPLOYMENT  
INSURANCE PROGRAM INTEGRITY – OVERPAYMENTS  
Workforce West Virginia  
CFDA Number 17.225**

In January 2020, WorkForce West Virginia strengthened internal controls and policies and procedures to reflect which overpayments are set up by overpayment memorandums or the Board of Review's decision. In addition, Workforce West Virginia provided Benefit Payment Control Imaging Operator training to ensure images are easily located, accurately detailed and scanned properly for retention. In March 2020, a field will be added to the Automated Benefit Payment System which will categorize the documentation utilized to establish any overpayment. The overpayment memorandum or the Board of Review decision will be retained in the imaging system.

**2019-011 FEDERAL HIGHWAYS ADMINISTRATION PERIOD OF  
PERFORMANCE  
Division of Highways (DOH)  
CFDA Number 20.205, 20.219, 20.224, 23.003**

In March 2019, DOH implemented policies and procedures to address Performance End Dates. DOH will continue to strengthen their procedures to ensure that all project agreements have end dates. Currently, the Project End Date report from Federal Highway Administration/Fiscal Management Information System (FHWA/FMIS) reflecting all projects with impending project end dates is provided to project managers for review. If a revision is required, a request for a



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

project end date extension is then sent to FHWA for approval. DOH worked with wvOASIS to create a new report for program managers to monitor projects and project end dates which is currently being tested. DOH plans to fully roll out the new report to all districts by December 2020.

**2019-012      WAGE RATE REQUIREMENTS**  
**Division of Highways (DOH)**  
**CFDA Number 20.205, 20.219, 20.224, 23.003**

DOH will provide continued training for current and newly hired engineers and project supervisors to ensure accurately documenting labor compliance enforcement and reviewing certified payrolls.

**2019-013      SPECIAL TESTS AND PROVISIONS – UTILITIES - INCORRECT POPULATION**  
**Division of Highways (DOH)**  
**CFDA Number 20.205, 20.219, 20.224, 23.003**

In January 2020, DOH implemented policies and procedures revising report parameters that pull the populations provided to the auditors to ensure they are complete and accurate.

**2019-014      ADMINISTRATION OF ENGINEERING AND DESIGN-RELATED SERVICE CONTRACTS**  
**Division of Highways (DOH)**  
**CFDA Number 20.205, 20.219, 20.224, 23.003**

In January 2020, DOH implemented policies and procedures related to the verification of indirect cost rates provided by consultants to help ensure that all consultants submit a "Certificate of Final Indirect Costs". Training will be provided to individuals, and groups within DOT to ensure compliance. DOH will also amend existing policy to include a "safe harbor" rate which can be provided to smaller vendors in an effort to further ensure compliance and improve the process.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **2019-015 INTERNAL CONTROL OVER REPORTING**

**West Virginia University at Parkersburg, Mountwest Community and Technical College, and New River Community and Technical College**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

#### **West Virginia University at Parkersburg (WVU-P) response**

Beginning fiscal year 2020, WVU-P implemented policies and procedures to include a monthly reconciliation to the Pell SAS report provided by the Department of Education. WVU-P officials are in the process of codifying the PELL reconciliation process and will ensure that all required documentation is retained and available.

#### **Mountwest Community and Technical College (Mountwest) response**

In January 2020, Mountwest implemented policies and procedures regarding Pell submission and reconciliation. The Pell reconciliation is performed daily using Banner reports transmitted to and from the U.S. Department of Education's Common Origination and Disbursement (COD). Daily transmission files to COD are reviewed for rejects or corrections. If there are no rejects or corrections, then no further action is necessary, and the file is moved to a "reviewed" folder. If any rejects or corrections are identified, they are dealt with within the week of disbursement and re-transmitted to COD. All transmission files are maintained in a reviewed folder by aid year.

#### **New River Community and Technical College (New River) response**

In November 2019, New River implemented policies and procedures regarding Pell submission and reconciliation. Pell files are transmitted from Banner to Common Origination and Disbursement (COD) electronically through Ed Connect. An origination and disbursement file is created, then reviewed before transmitting. If edits are required, they are completed, and the process is repeated before extracting the file from Banner and transmitting. Once the file is processed by COD, New River gets a processed file through Ed Connect, which is downloaded into Banner. A report is created at the time of download to review for





## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

any rejects, etc. Pell reconciliations are performed by running a program that will create a report from Banner and exported to an excel spreadsheet. The Pell spreadsheet compares Banner awards, Student Accounts and COD amounts that are downloaded back into Banner from Ed Connect. Totals are reconciled between the award, student accounts and COD. All spreadsheets and other documents will be maintained, signed by the preparer, reviewed and signed by a second reviewer.

**2019-016 SPECIAL TESTS AND PROVISIONS – VERIFICATION**  
**Bluefield State College, Marshall University, West Virginia University at Parkersburg, Shepherd University, and West Liberty University**  
**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

### **Bluefield State College (Bluefield) response**

In January 2020, Bluefield strengthened internal controls over the verification process. Verification changes that are identified during the initial verification process will be rechecked prior to submission to the Federal Government. Policies and procedures will be reviewed annually to ensure any changes identified during the verification process are accurately submitted to the Federal Department of Education.

### **Marshall University (Marshall) response**

In December 2019, Marshall's Office of Student Financial Aid implemented additional internal controls to include a new step in the internal review process utilizing Ellucian Banner for tracking and documenting the files reviewed. In addition, Marshall will do a secondary review of at least 10% of the files verified by the financial aid staff to ensure all changes identified during the verification process are submitted to the Federal Department of Education.

### **West Virginia University at Parkersburg (WVU-P) response**

Effective January 2020, WVU-P implemented policies and procedures to ensure adequate separation of responsibility and management oversight to ensure changes identified in the verification process will be submitted to the Department of Education ensuring compliance.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **Shepherd University (Shepherd) response**

Beginning July 2019, Shepherd updated policies and procedures for verification to include a second review of all verification files that will be made by the assistant director and, if needed, the director. This will ensure any changes are processed and submitted to the Department of Education.

### **West Liberty University (West Liberty) response**

In April 2019, West Liberty updated internal controls for the Assistant Director to second check all verifications before completion with the Central Processing System (CPS) and in Banner. Currently, Counselors complete Verification within Banner. Before updating as “verified” and sending changes to CPS, the Assistant Director checks each verification for accuracy and completeness. Once reviewed and approved, the Counselors complete as verified in Banner and make updates in Financial Aid Administrator Access if needed.

### **2019-017 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS**

**West Virginia State University, Shepherd University, and West Virginia University at Parkersburg**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

### **West Virginia State University (WVSU) response**

In December 2018, WVSU implemented a corrective action plan to address this matter. The Office of Student Financial Aid met with the Information Technology Department and updated the student/parent borrower Right to Cancel notification. The updates include borrower specific loan information with the amount and date of disbursement disclosed. All required information is now present on the Right to Cancel notifications. Policies and procedures were updated based upon the corrective action plan. In compliance with the updates, all supporting documentation of sent notifications are maintained and archived by the Office of Financial Aid. WVSU will continue to strengthen internal controls to ensure compliance with federal guidelines.





## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **Shepherd University (Shepherd) response**

In July 2019, Shepherd developed additional policies and procedures to ensure that all Right-To-Cancel Notices (RTCN) are sent to student and parent borrowers. Shepherd implemented internal controls by manually sending out the RTCN to all student and parent borrowers and copying the financial aid manager on all loan disbursement (RTCN) emails in order to maintain documentation evidence. The financial aid manager pulls information from Banner to create a spreadsheet that tracks the student's name, ID, and date delivered before filing the printed copy in the student's file. The financial aid director then spot checks the spreadsheet for accuracy. In addition, RUAMAIL is populated with date the email was sent. Emails are also archived as evidence of Shepherd's compliance.

### **West Virginia University at Parkersburg (WVU-P) response**

Effective July 2019, policies and procedures were implemented so at the time of disbursement, students are sent a disbursement notification which includes the required information concerning aid disbursement produced by the Banner system. It will be documented, maintained, and tracked by student in the system. This new notification process ensures all students are properly notified and allows for evidence of WVU-P's compliance with all federal guidelines.

### **2019-018 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS**

**West Virginia University, Marshall University, West Liberty University, Bluefield State College, West Virginia School of Osteopathic Medicine, West Virginia Northern Community and Technical College, Fairmont State University, and Pierpont Community and Technical College**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

### **West Virginia University (WVU) response**

WVU has enhanced the current Return to Title IV policies and procedures with additional internal controls at key points in the process to ensure accurate and timely returns within the 45-day timeframe. These enhancements were in place for the 2019-2020 academic year.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **Marshall University (Marshall) response**

Marshall's Office of the Bursar and Office of the Registrar have implemented internal controls to include a new ARGOS report to run and be emailed automatically daily to the Registrar's Office for all withdrawals in which the effective date and entry date do not match. The Registrar's Office will review all backdated withdrawals to verify the proper documentation is presented and reviewed by the Office of Student Financial Aid and the Bursar's Office to support the withdrawal date. Marshall will work on developing an ongoing training program for advisors and deans on the importance of withdrawal dates to ensure the correct amount of federal student financial assistance is returned within the required timeframe by May 2020.

### **West Liberty University (West Liberty) response**

In January 2020, West Liberty Business office implemented a review process related to the return of Title IV funds. West Liberty will reconcile all prepared R2T4 calculations to the list generated by the independent record keeping system (Banner), to all required R2T4 calculations weekly beginning in the fourth week of the term and continuing up to the 45-day point and bi-weekly thereafter until the end of term. West Liberty Controller will review all R2T4 calculations for accuracy, completeness, and timeliness of the return of Title IV funds.

### **Bluefield State College (Bluefield) response**

Beginning in January 2020, Bluefield will refund students every two weeks, including federal financial aid. The refund account will be monitored to ensure an adequate balance is available for refunds. Training of staff will occur to ensure availability of human resources to complete the tasks within the 45-day requirement.

### **West Virginia School of Osteopathic Medicine response (WVSOM) response**

In January 2020, WVSOM will review and improve processes to strengthen internal controls to ensure federal funds are returned within the required 45-day time frame. A knowledgeable employee of the Office of Financial Aid will be responsible for tracking the return of Title IV funds.



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### **West Virginia Northern Community and Technical College (WVNCC) response**

In December 2019, WVNCC strengthened internal controls around the unofficial withdraw R2T4 calculations by updating Banner to accept Last Date of Attendance as reported by faculty so that the R2T4 calculation could be processed in Banner based on these dates and meet the 45-day requirement for return of funds.

### **Fairmont State University (FSU) response**

In January 2020, FSU strengthened internal controls to ensure that the correct amount of federal student financial assistance is returned and is within the required timeframe by adding an additional review of the R2T4 worksheet from COD by a Program Assistant II to ensure the accuracy of data that was input into the worksheet to perform the calculations. The Program Assistant II will also verify the accuracy of the funds in Banner that are returned to the Department of Education by reviewing the TSAAREV form for each student and confirming the funds that were returned from the student's account match those on the R2T4 worksheet from COD.

### **Pierpont Community and Technical College (PCTC) response**

Beginning January 2020, PCTC financial aid staff will complete R2T4 calculations. PCTC will follow policies and procedures to including having an individual that performs the calculation and a second individual that reviews the calculation for accuracy. Both employees will provide documentation of completion/review at the time each calculation is performed to ensure the correct amount of federal student financial assistance is returned within the required timeframe.



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### 2019-019 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

West Virginia State University, West Liberty University, Marshall University, Mountwest Community and Technical College, West Virginia University, West Virginia University at Parkersburg, Pierpont Community and Technical College, Fairmont State University, Bluefield State College, and Concord University

CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

#### **West Virginia State University (WVSU) response**

In January 2020, WVSU implemented new internal controls to produce accurate and timely submission of enrollment information to the National Student Loan Data System (NSLDS) and the U.S. Department of Education. Thorough edit checks of student data for each semester will be produced by IT. Any errors discovered will be corrected before each enrollment file is produced. Policies and procedures will be updated in January 2020 regarding producing the enrollment file.

#### **West Liberty University (West Liberty) response**

In January 2020, West Liberty updated reporting to all graduated students within 20 days through Student Clearinghouse to meet all federal requirements. Before reports are sent to the Clearinghouse, the Director of Financial Aid checks for accuracy and completeness.

To increase accuracy in reporting, West Liberty has also started manually checking graduated students in NSLDS on day 25 to ensure the federal regulation is met on reporting for graduates.

#### **Marshall University (Marshall) response**

To ensure prompt reporting of student graduation status, Marshall's Office of the Registrar will review and correct any status discrepancies or rejected records from student degree reporting transmissions to the National Student Clearinghouse within 30 days of receiving the error resolution report. Resolving errors from degree reporting within 30 days of receipt will ensure that graduated student status changes are



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reported in a timely and accurate manner. All errors identified related to finding 2019-019 have been subsequently corrected.

### **Mountwest Community and Technical College (Mountwest) response**

In January 2020, Mountwest implemented internal controls for the enrollment reporting process to ensure accurate and timely reporting. All changes to student status are reviewed by multiple employees and all reports are reviewed for any errors before submission to the National Student Loan Clearinghouse. All files are retained electronically and available for audit.

### **West Virginia University (WVU) response**

WVU's Office of the University Registrar has verified each enrollment file sent to the National Student Clearinghouse (NSC) every 30 days. The Enrollment Reporting procedure includes a step for the Registrar's office to compare and verify the enrollment file created by the WVU Information Technology Services office. If any discrepancies are discovered, the issue is identified and corrected. Beginning January 2020, all communications from NSC and reports between WV Information Technology Services and the Registrar will show the verification process has been completed successfully and all errors have been resolved will be retained. The process is conducted for every enrollment file submitted to the NSC.

### **West Virginia University at Parkersburg (WVU-P) response**

Effective January 2020, WVU-P has implemented policies and procedures of the enrollment reporting process for reviewing and approving the information. In addition, a transmittal form will be completed to document the completion of this procedure to ensure the U.S. Department of Education and NSLDS is notified of changes in student status in a timely and accurate manner.

### **Pierpont Community and Technical College (PCTC) response**

Effective January 2020, PCTC strengthened policies and procedures regarding the enrollment reporting process. The Registrar will perform a review of each enrollment file by comparing the number of students enrolled in the file to BANNER. In addition, PCTC will spot check the



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

enrollment information for accuracy, correcting any errors before uploading to the Clearinghouse. The Registrar's office and financial aid will communicate monthly to help ensure that any changes to student's status is updated timely.

### **Fairmont State University (FSU) response**

Beginning January 2020, FSU implemented additional internal controls. The reviewer reviews files to identify and correct any errors, verifies the number of records is correct, and selects a few records for testing to ensure the information uploaded to the Clearinghouse is complete and accurate.

### **Bluefield State College (Bluefield) response**

Beginning January 2020, Bluefield implemented additional internal controls. The enrollment report is reconciled to the student enrollment in BANNER verifying the enrollment numbers are the same. Students will be selected randomly for enrollment and number of hours of enrollment along with withdrawal and graduation dates. Notes will be made on the hard copy of the enrollment reports and errors corrected before uploading to the Clearinghouse.

### **Concord University (Concord) response**

In January 2020, the Registrar implemented additional internal controls for enrollment reporting to the Clearinghouse. Utilizing a new report from the IT system, the Registrar's Office performs spot checks of the printed NSC extract report and documents the reviews/approvals for complete and accurate reporting to the Clearinghouse.

## **2019-020 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION**

**West Virginia University at Parkersburg, Bluefield State College, and Pierpont Community and Technical College**  
**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

### **West Virginia University at Parkersburg (WVU-P) response**

In January 2020, WVU-P implemented new policies and procedures for the Direct Loan process, including usage of SAS reports in a monthly





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reconciliation. WVU-P utilizes the Direct Loan Reconciliation participant guide provided by the Department of Education to ensure the policies and procedures are compliant and that the approvals will be maintained.

### **Bluefield State College (Bluefield) response**

Beginning in January 2020, Bluefield will review policies and procedures currently in place to reconcile COD record and Banner. Monthly review of reconciliation will occur within time frame of 45 days by the Financial Aid manager and/or Chief Enrollment Officer. Reports from offices involved will be requested and received within 30 days. These reports will be maintained within the records for audit procedures.

### **Pierpont Community and Technical College (PCTC) response**

Beginning in July 2019, PCTC's financial aid staff will complete data transmissions and reconciliations internally. PCTC will follow policies and procedures to have an individual perform the reconciliation and a second individual that reviews for accuracy. Both employees will provide documentation of completion/review at the time each reconciliation is completed. The director of Financial Aid will oversee this process and provide a final review to ensure all data from Common Origination and Disbursement (COD) is maintained within the records.

### **2019-021 SPECIAL TESTS AND PROVISIONS – PROGRAM ELIGIBILITY INTERNAL CONTROLS**

**West Virginia University at Parkersburg and Marshall University**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

### **West Virginia University at Parkersburg (WVU-P) response**

WVU-P is in the process of implementing new policies and procedures for verifying attendance in the distance education programs. The new policies and procedures are expected to be implemented in February 2020.



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### **Marshall University (Marshall) response**

In January 2020, Marshall modified policies and procedures of the Distance Education Program to include attendance verification by the Online Learning and IT staff utilizing Blackboard Analytics to determine and record in Banner the last day of attendance for students receiving an F or W grade weekly. The last date of attendance will be exacted as the last date a student meaningfully contributed to the course by submitting an assignment, completing a quiz, or posting to an assigned discussion forum. This will ensure program eligibility requirements are met.

### **2019-022 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT (GLBA) – STUDENT INFORMATION SECURITY**

Marshall University, Mountwest Community and Technical College, West Virginia State University, West Virginia University at Parkersburg, BlueRidge Community and Technical College, Shepherd University, West Virginia Northern Community and Technical College, West Liberty University, Fairmont State University, Pierpont Community and Technical College, Bluefield State College, Concord University, West Virginia School of Osteopathic Medicine, New River Community and Technical College, and West Virginia University  
CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

### **Marshall University (Marshall) response**

Marshall will document internal controls and appropriate safeguards to address this finding. Marshall University is currently seeking to hire an external compliance advisor/consultant and will conduct a GLBA risk assessment for the three key data security requirements, which includes: 1) employee training and management; 2) information systems, network and software design, as well as information processing, storage, transmission and disposal; and 3) detecting, and preventing and responding to attacks, intrusions, or other system failures no later than June 30, 2020.





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### **Mountwest Community and Technical College (Mountwest) response**

Mountwest will consult with West Virginia Network for Educational Telecomputing (WVNET) and West Virginia University to better understand the requirements listed in 16 CFR 314.4 (b) and (c). Subsequent to these consultations, Mountwest will develop a risk assessment model for identifying reasonable foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction of such information and assesses the sufficiency of the safeguards in place to control these risks. At a minimum, the risk assessment will include consideration of risks in areas such as employee training and management, information management systems, and detecting, preventing and responding to attacks, intrusions, or other system failures. Mountwest will also design and implement safeguards to control the risks identified through risk assessment. This will be implemented by June 2020.

### **West Virginia State University (WVSU) response**

WVSU modified policies and procedures to include all the GLBA requirements and best practices to identify reasonably foreseeable internal and external risks to the security and integrity of student information that could result in unwarranted disclosure, misuse, or alteration. WVSU will develop a plan to implement risk assessment of the network and a review of data storage methods. Employees who work with the campus student data systems will be trained on data privacy procedures. This will be implemented by June 2020.

### **West Virginia University at Parkersburg (WVU-P) response**

WVU-P will implement policies and procedures to ensure compliance with 16 CFR 314.4(b) and (c). WVU-P has completed and documented a GLBA risk assessment; however, the risk assessment has not been evaluated by a third-party consultant. A quote has been requested to evaluate the cost benefit of conducting an outside review of the risk assessment.



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### **BlueRidge Community and Technical College (BlueRidge) response**

BlueRidge completed IT risk assessment in August 2019. The risk assessment included all three relevant areas: (1) employee training and management, (2) information systems, and (3) detecting, preventing and responding to attacks. In the future, BlueRidge will complete the risk assessment during the required timeframe. BlueRidge will use this year's assessment as a baseline for drafting a risk assessment policy that is in compliance with 16 CFR 314.4 (b) and (c) elements.

### **Shepherd University (Shepherd) response**

Effective January 2020, Shepherd University implemented security processes and protocols designed to specifically address risk. Additionally, Shepherd continues to review and improve comprehensive risk assessment plans throughout the year. Each year the IT department works with an independent third-party solutions specialist to review and recommend improvements to a core process. Shepherd will continue to strengthen policies and procedures to ensure compliance with CFR 314.4 (b) and (c).

### **West Virginia Northern Community and Technical College (WVNCC) response**

WVNCC hired an outside vendor to complete a risk assessment and is in the process of responding to the report. WVNCC has scheduled this to be completed again in July 2020, and plans to have the risk assessment done annually.

WVNCC has convened the appropriate committees to review written policies and procedures and to document the internal controls and procedures implemented as a result of the security evaluations. WVNCC plans to have internal controls and policies and procedures finalized in May 2020, so it can be fully evaluated by the upcoming Security Scan and evaluation in July 2020. WVNCC is also negotiating a contract for employee training and management program so that training will be better documented.



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### **West Liberty University (West Liberty) response**

Beginning in January 2020, an internal discovery and vendor interview process will take place. In March 2020, West Liberty will hire a third-party vendor to assess activities and implement internal controls and policies and procedures ensuring compliance with 16 CFR 314.4 (b) and (c).

### **Fairmont State University (FSU) response**

FSU has recently undergone changes in the IT department with a focus on security, including the following actions: (1) changes on the network have been enacted to detect, prevent and report on all attacks, intrusions, or other system failures, and (2) procedural changes have been implemented to ensure all software applications and operating systems are maintained with the latest releases and patches to mitigate potential security issues. Beginning in February 2020, FSU will mandate annual required security training for all employees and is reviewing options to complete the risk assessment. FSU has taken a stronger posture related to security, and commits to investigating problems discovered and implementing new procedures or internal controls to mitigate the risk discovered.

### **Pierpont Community and Technical College (PCTC) response**

PCTC is amid a network disentanglement with FSU. Until the beginning of the disentanglement PCTC did not have its own Information Technology infrastructure. PCTC was a user of FSU's network with no administrative privileges. PCTC has addressed the following areas and will continue to develop a comprehensive risk assessment plan through June 2020.

PCTC will adhere to the "least privileged" access philosophy, meaning users will get access to only what is required to perform their job duties. Privileges to student data information system will only be granted with prior approval from the appropriate vice president and justification detailing the reason for the access. PCTC has contracted with a network provider for full on-site and remote network management support. PCTC will implement policies and procedures including internal controls related to information system security to ensure compliance



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with 16 CFR 314.4 (b) and (c). PCTC hopes to have all internal controls implemented by June 2020.

### **Bluefield State College (Bluefield) response**

Bluefield has designated the Chief Technology Officer (CTO) to coordinate the information security program. The CTO is developing an "Information Security Plan" for the institution which will be completed in February 2020.

The CTO will perform a risk assessment that addresses the three required areas noted in 16 CFR 314.4 (b), which are (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures. Bluefield is working with an outside company to perform an overall IT security assessment which includes employee training, identifying information systems which are or would be impacted, and intrusion testing and will be completed in Spring 2020. Policies and procedures and documented safeguards are being developed and will be completed in May 2020.

### **Concord University (Concord) response**

Concord will design and implement standard IT Risk Management practices to be performed throughout the calendar year to include: specify the scope to satisfy audit and best practice requirements, determine specific assessments to be performed, schedule assessments on centralized IT calendar, perform scheduled internal audits and assessments, identify risks and assess their criticality, resolve and mitigate discovered risks, prepare documentation and reports of IT Risk Management activities for internal and external auditor consumption, and monitor the IT environment for continued and changing risks. This will ensure Concord is in compliance with 16 CFR 314.4 (b) and (c). This will be completed by March 2020.

### **West Virginia School of Osteopathic Medicine (WVSOM) response**

In January 2020, WVSOM revised policies and procedures to ensure design and implement information safeguards to control the risk



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identified through risk assessment. WVSOM will regularly test and monitor the effectiveness of the safeguards' key controls, systems, and procedures through the use of internal and external resources.

### **New River Community and Technical College (New River) response**

In August 2019, New River management implemented KnowBe4 as a cybersecurity and privacy awareness training solution. In January 2020, New River management completed a risk assessment of enterprise systems using the Federal Financial Institutions Examination Council (FFIEC) Cybersecurity Assessment Tool. New River is now working to assess cybersecurity maturity (and will complete it by May 2020 to bring New River into compliance with 16 CRF 314.4 (b) and (c)).

Prior to May 2020, New River will complete the development of the following policies and procedures: information security procedures, cybersecurity procedures, incident response forms, telework memorandum of agreement, telework procedures, and GLBA compliance training.

### **West Virginia University (WVU) response**

WVU formed a project team in December 2019 to begin developing a detailed remediation plan for addressing findings in the GLBA risk assessment. The team is made up of representatives from WVU Financial Aid, WVU Office of Admissions and WVU Information Technology Services. The project team is responsible for prioritizing remediation and tracking progress in WVU's compliance system, Galvanize. A contracted third-party will conduct a risk assessment annually to demonstrate WVU is working towards GLBA compliance.

### **2019-023 PERIOD OF PERFORMANCE** **Department of Education** **CFDA Number 84.027, 84.137**

In April 2020, the Department of Education will implement internal controls and policies and procedures to ensure the pre-processing stage



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

service date validation is performed to mitigate this type of occurrence and will work with wvOASIS to add these controls with the IT system.

**2019-024 ALLOWABILITY AND ELIGIBILITY**  
**Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.558**

In February 2020, the DHHR Bureau for Children and Families (BCF) will send a refresh/training blast covering the policy for Sanctions to Family Support Supervisors to field staff. The BCF will also send a checklist to field staff to include with all TANF applications. The BCF Policy Unit will randomly review applications for completeness and accuracy and will direct any errors to the Family Support Supervisors. Finally, the Policy Unit will work with the BCF Division of Training to review and update the training process surrounding applications.

**2019-025 SPECIAL TESTS AND PROVISIONS – CHILD SUPPORT NON-COOPERATION, PENALTY FOR REFUSAL TO WORK, AND ADULT CUSTODIAL PARENT OF CHILD UNDER SIX WHEN CHILD CARE NOT AVAILABLE**  
**Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.558**

The DHHR Bureau for Children and Families (BCF) Policy Unit sent TANF Reminders regarding the sanction process to field staff in March 2018 and September 2019. The Policy Unit will continue to send those TANF Reminders. The Policy Unit also sent a Sanction Flow Chart / Desk Guide to field staff on October 4, 2019 as a refresh of policy. The Policy Unit will redistribute the Sanction Flow Chart / Desk Guide and will provide additional access to it via SharePoint. Management within the BCF will provide additional training to all staff, with an emphasis on maintaining adequate documentation surrounding the issuance and removal of sanctions against TANF recipients. Finally, The BCF will send a checklist to field staff to include with all TANF sanction. The checklist will be scanned into the OnBase information platform. In addition, reviews of the sanction process will take place through supervisory, peer and BCF Division of Planning and Quality Improvement (DPQI) reviews.





## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **2019-026 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO WORK**

**Department of Health and Human Resources (DHHR)  
CFDA Number 93.558**

For the cases selected for testing whereby there were a variety of issues related to the compliance of recipients and documentation within the Recipient Automated Payment Information Data System, the DHHR Bureau for Children and Families (BCF) Policy Unit will use data from county reviews conducted by the BCF DPQI to determine the areas of policy they need to analyze and the technical assistance they need to provide. The Policy Unit will then coordinate with the DPQI and the Division of Training to ensure technical assistance is provided to field staff through monthly reminders, webinars, and office visits as deemed necessary. For the cases selected whereby the individuals should not have been included in the overall population, the DHHR Office of Internal Control and Policy Development will evaluate the manner by which populations are prepared, reviewed, and approved within the DHHR. Prior to the start of fieldwork for the West Virginia Single Audit for the Year Ended June 30, 2020, the Office of Internal Control and Policy Development will revise the internal process in an effort to increase overall accountability and ensure that populations are complete and accurate. Also, reviews of the participation will be completed through supervisory, peer, and DPQI reviews.

### **2019-027 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS**

**Department of Health and Human Resources (DHHR)  
CFDA Number 93.558, 93.568, 93.575, 93.596, 93.658, 93.659, 93.767, 93.775, 93.777, 93.778**

The DHHR continues to evaluate its options for addressing the risk associated with the lack of segregation of duties within the information management systems. One of those options is the Quality Control process. The DHHR defines Quality Control as “a system for measuring the validity of benefit determinations and payment amounts for DHHR programs of assistance at a given point in time”. The DHHR has a



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Quality Control Unit within the Office of Inspector General, the mission of which is to ensure the integrity of DHHR programs through impartial evaluation of program benefit determinations. Quality Control provides statistical measurement of the performance and payment accuracy of programs administered by the West Virginia DHHR through an unbiased review of the case circumstances. Quality Control also measures the compliance of DHHR programs with federal regulations. Each month, Quality Control reviewers re-evaluate a statistically reliable sample of customer benefit cases involving Supplemental Nutrition Assistance Program (SNAP), Medicaid, and the Children's Health Insurance Program (CHIP). The results of these efforts provide a measurement of the integrity in which the DHHR administers its programs. The DHHR will explore the possibility of enhancing the Quality Control process by adding other programs to the overall scope and expanding the populations [for sampling] to include not only all payments processed through the information systems that are initiated and approved by the same person without another level of approval prior to the payment being made, but also to include all case data within the information systems that is entered by one person without another level of approval."

### **2019-028      ELIGIBILITY** **Department of Health and Human Resources (DHHR)** **CFDA Number 93.568**

The DHHR Bureau for Children and Families will conduct a random sampling of LIHEAP applications and documentation checklists (described below) during heating season. The LIHEAP Coordinator will randomly sample cases from the Pending/Approved/ Denied Report WRRP295A. Samples will be pulled from each of the categories on the report and any errors will be directed to local office supervisors and Community Service Managers. Prior to the start of the LIHEAP season, the BCF will update the wording on the LIHEAP application to match the policy manual. To reinforce the processing and documentation requirements, the BCF will send a desk guide and Blackboard Course to field staff prior to peak season for LIHEAP applications and will send a checklist to field staff to ensure the documentation is present in the file. The checklist for LIHEAP will be tailored to the requirements of the





## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

LIHEAP Program and will be scanned into the OnBase information platform.

**2019-029 MISSING SUPPORTING DOCUMENTATION**  
**Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.568**

In March 2020, BCF will implement additional policies and procedures pertaining to the retention of the LIHEAP performance data report form to help ensure that documentation is easily available for auditing purposes and evidence of compliance with all federal guidelines.

**2019-030 SPECIAL TESTS AND PROVISIONS – FRAUD DETECTION AND REPAYMENT INTERNAL CONTROLS**  
**Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.575, 93.596**

To resolve this finding, in September 2018, DHHR implemented a new tracking tool developed by the Bureau for Children and Families (BCF), along with the update to Section 2.3 (Operational and Administrative Requirements) of the Policy and Procedure Manual for Child Care Resource and Referral Services. The purpose of the BCF's tracking tool is to ensure, among other things, that all fraudulent claims are identified in the appropriate fiscal year and that all fraudulent payments identified in a fiscal year are included within the population provided to the State's independent auditors, irrespective of whether any repayments have been received and added to the expenses claimed for the fiscal year. Furthermore, the tracking tool utilized by the BCF relates to all improper payments regardless of whether the payment is deemed fraudulent or not.

Since the finding repeated for the year ended June 30, 2019, the DHHR Office of Internal Control and Policy Development (OICPD) will reach out to the DHHR Office of Inspector General (OIG) in an effort to learn more about the OIG's process for identifying and recovering payments resulting from fraud. If the OIG's system and procedures are more authoritative and thorough than the tracking tool and procedures in place at the BCF, the OICPD will work with the OIG to document BCF's



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

internal controls and compliance with this special test and provision during fieldwork for the West Virginia Single Audit for the year ended June 30, 2020.

### **2019-031 ELIGIBILITY DOCUMENTATION** **Department of Health and Human Resources (DHHR)** **CFDA Number 93.659**

Children and Adult Services Adoption Assistance Program Specialists and Adoption Policy Specialists will work on an updated Standard Operating Procedure to be distributed to the field no later than March 30, 2020. The updated procedure will highlight each required document, the reason for the document, and the steps needed in order to correctly complete the document.

Prior to March 1, 2020, the Adoption Policy Specialist will update Section 11.1.1 - Placement Day of the Adoption Policy to reflect the need of a signature and date on the Adoption Placement Agreement. The phrase “completed and signed” will be changed to “signed and dated.”

The Adoption Assistance Program Specialist and/or the Adoption Policy Specialist will continue to attend “new worker trainings” as they occur. These trainings will cover pre-adoption services as well as post-adoption services and will be a mandatory training for all DHHR workers as well as Specialized Agency workers. During these trainings, these Specialists will go over the forms required in order to have a complete adoption packet and answer any questions these new workers may have. For DHHR workers, the trainings are conducted by the DHHR Bureau for Children and Families, Division of Training. For Specialized Agency Workers, the trainings are conducted by the Specialized Agencies. Trainings occur as needed but occur at least twice a year.

The Adoption Assistance Program Specialist will continue to work with the Office Assistants who archive files to ensure that new files are complete, scanned into the FACTS file cabinet, and archived properly. This will occur immediately with ongoing training as needed.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

The Adoption Assistance Program Specialist will continue to discuss the findings of these audits as well as the importance of proper documentation at each quarterly Adoption Management Oversight Meeting. It is expected that the attendees of this meeting will pass this information on to their employees at the county/regional level.

The new Statewide Automated Child Welfare Information System (SACWIS), PATH, is currently being developed. The Adoption Assistance Program Specialist has been part of the team responsible for ensuring that PATH meets required benchmarks and documentation. During these meetings, the Adoption Assistance Program Specialist discussed the importance of adoption documents being complete and accurate prior to submitting to the Post-Adoption Unit. PATH is currently being built to require workers to complete, scan, and upload these documents prior to submission to the Post-Adoption Unit. After submission, if the documents are not complete and accurate, the case will be returned to the regional worker for correction and/or explanation. Currently, it is estimated that PATH will “go live” in the fall of 2021.

Adoption Assistance Program Specialist will continue to work with Policy Program Manager and Social Services Director to continue developing and making changes to the current Timely Adoption SOP as needed.

While the DHHR continues to receive audit findings for missing documentation, we are confident that the trainings, policy changes, and memorandums to the field are ensuring that adoption documents are processed correctly. It should be noted that the continuing audit errors are from cases prior to these implementations.

**2019-032 SPECIAL TESTS AND PROVISIONS – UTILIZATION CONTROL  
AND PROGRAM INTEGRITY INTERNAL CONTROLS  
Department of Health and Human Resources (DHHR)  
CFDA Number 93.775, 93.777, 93.778, ARRA**

The Bureau for Medical Services, Office of Program Integrity (OPI), will implement policies and procedures to ensure that case files are reviewed upon closure by a member of management separate from the caseworker



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

and that the review is documented. The policy and review of case closures by management, with documentation, are being implemented as of January 1, 2020. In addition, during the first quarter of 2020, management will retro-review case closures that occurred between July 1, 2019 and December 31, 2019 and document the review.

### **2019-033 SPECIAL TESTS AND PROVISIONS – MEDICAID FRAUD CONTROL UNIT INTERNAL CONTROLS Department of Health and Human Resources (DHHR) CFDA Number 93.775, 93.777, 93.778, ARRA**

For acceptance of cases, the process of being informed by the Medicaid Fraud Control Unit (MFCU) changed in 2013, from completion of the last section (page 4) of the Medicaid Fraud Referral Form to automated email notifications from the MFCU's Justware system. The Justware email includes Medicaid case identification, the date the MFCU accepted the case, the MFCU case number, the decision regarding law enforcement exception, and the federal reporting code. Justware emails are attached to the i-Sight case when received by the DHHR Bureau for Medical Services (BMS), OPI.

For one of the five cases selected by the state's independent auditors for review (FAM-19-05-00013-003), the Justware email, dated 5/29/19, was attached to the i-Sight case on 5/30/19 (screenshot available upon request). For two of the referred cases selected by the auditors for review, there is a note and date accepted by the MFCU (FAM-19-02-00005, 2/19/19 and PRV-19-03-0002, 9/25/18) in the Medicaid Fraud Referral log (de-identified excerpt available upon request). An OPI fraud referral spreadsheet has been maintained since at least 1997 and currently includes a "Current Status" text field for information regarding receipt of Justware emails denoting case exception, closure, etc. For the fourth case selected by the auditors, the MFCU declined it during a MFCU/OPI monthly meeting and a note was entered on 07/08/19 into the i-Sight case by the OPI reviewer (documentation available upon request). The fifth case selected by the auditors does not have a note in the Fraud Referral log nor a Justware email in the i-Sight case, despite a 12/13/19 email from the MFCU Director indicating that the case has been accepted.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Effective January 2020, the OPI will remove page 4, the last section of the Medicaid Fraud Referral form, and use the Justware email as notification of acceptance of a referred case by the MFCU. The Justware email will be attached to the i-Sight case upon receipt. For a referred case that is declined by the MFCU, no Justware email is generated, thus the OPI reviewer will note this decision in the i-Sight case and discuss any further action with the OPI Program Manager. For a referred case that is integrated into an existing MFCU case, no Justware email is generated, thus the OPI reviewer will note the case integration in the i-Sight case.

Beginning January 28, 2020, the current status of referred cases not yet accepted will become a specific topic on the OPI/MFCU monthly meeting agenda with a list of the cases to be reviewed. Effective February 1, 2020, the OPI procedures will be revised, to submit Medicaid referrals to MFCU via email with delivery receipt requested, or via hand delivery of data on CD with signature receipt requested. Beginning in February 2020, the OPI will request an update from the MFCU every 30 days on referred cases not yet accepted. Furthermore, prior to April 1, 2020, the OPI will revise the Fraud Referral log to designate specific columns for some of the information currently noted in the "Current Status" text field, to include but not be limited to specific date of a declined case, date of receipt of Justware email, whether a law enforcement exception was invoked by MFCU, and the date of the law enforcement exception.

The OPI policy in Chapter 800B of the Medicaid Policy Manual will be updated to support these changes. Draft changes are already underway. The revised policy will be submitted to the BMS Policy Committee at the next earliest opportunity in 2020.

Lastly, during 2020, the BMS will revisit the current Memorandum of Understanding with the MFCU to identify additional opportunities to improve internal controls.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **2019-034 ELIGIBILITY Department of Health and Human Resources (DHHR) CFDA 93.775, 93.777, 93.778, ARRA, 93.767**

For the information system, the DHHR Bureau for Medical Services (BMS) requested an enhancement to the eligibility system to retain historical information obtained from the Federal Data Services Hub.

From the policy perspective, the West Virginia Income Maintenance Manual requires eligibility workers within the DHHR Bureau for Children and Families (BCF) to obtain all pertinent and necessary information through verification, when appropriate, and maintain a case record of all information used to determine eligibility for benefits, including such documentation related to Medicaid and the Children's Health Insurance Program. Until such time as the hub information is retained in the eligibility system, the BMS will develop a new policy/procedure requiring the eligibility worker to print a system screenshot of the hub verification and scan it into the OnBase information platform. The BMS will distribute the new policy to the BCF by February 29, 2020. In January 2015, the BMS, Medicaid Eligibility Policy Unit, issued income verification field guidance to BCF Management for distribution to all eligibility workers. The field guidance will be revisited and issued again by February 7, 2020.

From the training perspective, by February 7, 2020, the BMS will submit a request to the BCF Division of Training to develop a training course for caseworkers regarding the verification procedures, use of the Federal Data Services Hub, and documentation requirements related thereto.

From the legal perspective, in December 2019, the DHHR Office of Internal Control and Policy Development attempted to verify from several sources as to whether the information that the DHHR obtains from the Federal Data Services Hub is considered federal tax information by Internal Revenue Service standards and whether the DHHR can share such information with the independent auditors. The Office of Internal Control and Policy Development will continue with those efforts in February 2020.





## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **2019-035 MATCHING, LEVEL OF EFFORT, EARMARKING Department of Health and Human Resources (DHHR) CFDA 93.788**

Although the DHHR did not provide the independent auditors with timely documentation surrounding earmarking, the DHHR does indeed comply with the 5% cap for administrative costs and can document that fact. The DHHR isolates administrative costs for the State Targeted Response to the Opioid Crisis (STR) grant by unit (i.e., cost center). A budget is also established that prevents spending more than 5% of the award for administrative costs. The administrative units for the STR Grant and the State Opioid Response (SOR) grant are 2849, 2899, and 2837. Limiting the budget for those units to no more than 5% of the award ensures that administrative costs do not exceed 5% of the award.

### **2019-036 SUBRECIPIENT MONITORING Department of Health and Human Resources (DHHR) CFDA 93.788**

The checklist in question is formally named, "Checklist of Required Activities for the Award and Monitoring of Grants within the West Virginia Department of Health and Human Resources". The checklist contains 24 subsections (with questions contained therein) that are categorized based on their likely occurrence throughout the typical grant cycle (pre-award, during the award, post-award). The subsections correspond in sequence with the mandatory monitoring activities referenced in Section 400 of DHHR Policy 3801, "Award and Monitoring of Subrecipient Grants". Among many other purposes, the checklist serves as a source of information and tool for DHHR spending units to utilize and ensure that the monitoring activities required per Section 400 of Policy 3801, and other related DHHR directives, are accomplished.

All spending units are required to utilize the checklist, conduct the activities referenced therein, and maintain a completed and signed copy of the checklist within the official grant file as a means to document and certify for auditors, regulators, and reviewers internal and external to



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

the DHHR that the spending unit completed all of the mandatory monitoring activities. The underlying goals are to increase overall accountability and lessen the likelihood of a subrecipient committing fraudulent acts or otherwise administering a grant award in a manner that is inconsistent with the terms and conditions of the grant agreement.

As indicated in the finding, one of the checklists was not completed correctly. Question 14a of the checklist requires the spending unit to document whether the subrecipient submitted financial reports within prescribed timeframes. Question 14b documents whether the financial reports were complete and accurate. For one of the six subrecipient awards selected for testing, Questions 14a and 14b were marked with a “yes” even though 3 of the 4 financial reports were not complete, accurate, or submitted by the due date. In response to the finding, the DHHR Office of Internal Control and Policy Development (OICPD) will inform the spending unit of their error and will review additional checklists completed and signed by the spending unit against the documentation within the official grant file. The goal will be to determine whether the error (i.e., incorrect checklist) represents an isolated instance or a systemic problem.

If it represents an isolated instance, the OICPD will send a notice to all DHHR spending units. The purpose of the notice will be to inform applicable staff of the finding and reiterate from the instructions of the checklist, particularly a part therein explaining that unfavorable (“No”) answers on the checklist identify situations that could be undesirable but do not necessarily imply that the situation, activity, or lack thereof, is unacceptable. All unfavorable (“No”) or otherwise questionable responses must include a reference number next to the particular question, must be fully explained within the “Notes” area of the checklist, and should be cross-referenced (with an auditable trail) to the official grant files. The “Notes” area of the checklist is important to understand because it provides the spending unit with a section on the checklist to document their monitoring efforts in unlimited detail (e.g., emails, telephone calls, and other efforts to ensure that financial reports are submitted timely and accurately) or document their reasoning for not pursuing the unfavorable matter further (e.g., they have a lack of





## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

staff and/or made the decision to allow programmatic accomplishments to take precedence over the timeliness of reports).

If the mistake that led to the finding represents a systemic problem, the OICPD will discuss the overall condition with the DHHR Chief Financial Officer and will subsequently take the necessary measures to enhance internal controls (e.g., develop new policies or procedures, provide more technical assistance to spending units, recommend additional staff for monitoring, establish an internal audit function within the office, etc.).

**2019-037 SPECIAL TESTS AND PROVISIONS – KEY PERSONNEL  
Department of Health and Human Resources (DHHR)  
CFDA 93.788**

The DHHR will implement a process whereby the DHHR spending unit must provide a certification to the DHHR Office of Grants Management on a quarterly basis indicating the project director/key personnel for the grant. This will allow the Office of Grants Management to review and determine if any changes need to be submitted to the awarding agency based on the Notice of Award.

**2019-038 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
National Guard Military Operations and Maintenance, School  
Building Authority  
CFDA Number 97.036**

**National Guard Military Operations and Maintenance (O&M)  
response**

O&M will implement additional internal controls and policies and procedures to include additional tracking measures in wvOASIS. O&M will also provide additional training for staff to ensure all federal expenditures are reported accurately and timely. Supporting documentation will be maintained and readily available. These policies and procedures will be in place by April 2020.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **School Building Authority (SBA) response**

In May 2019, the SBA hired three employees to specifically oversee its fiduciary obligations for the Federal Emergency Management Agency (FEMA) funds it is receiving for school construction. The new employees have implemented a robust auditing and monitoring process to review and reconcile all federal grant award expenditures. With this new process in place, the SBA is confident the disbursements now being reported are accurate. Additionally, the SBA will utilize the State's financial system, wvOASIS, for all project worksheets related to school construction with the goal of having future transactions in wvOASIS beginning July 2020. The use of wvOASIS will allow for more transparency, strengthened reporting capabilities, and the ability to audit and track payments start-to-finish in the same computer application.

### **2019-039 INTERNAL CONTROLS OVER REPORTING Division of Homeland Security and Emergency Management (DHSEM) CFDA Number 97.036**

DHSEM implemented a Reporting Best Practices policy in July 2019, which states that all DHSEM reports, whether programmatic or financial in nature, must be signed and dated by the preparer and a separate reviewer/approver. If the report is submitted in an electronic format or otherwise and does not provide for such signatures, a printed copy of the report or a screen shot will be made, signed, and a copy retained as evidence of the review procedure.

### **2019-040 SUBRECIPIENT MONITORING Division of Homeland Security and Emergency Management (DHSEM) CFDA Number 97.036**

Effective July 2019, DHSEM implemented policies and procedures including a checklist and review and approval procedures to ensure all requirements under 2 CFR section 200.331(a) are conveyed to all subrecipients and documentation evidence is maintained on file.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2019-041 SUBRECIPIENT CASH MANAGEMENT**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**

In May 2019, DHSEM implemented policies and procedures. These procedures were updated in November 2019 based on recommendations by FEMA. DHSEM has made substantial progress and will continue to make improvements to disburse subrecipient payment requests within the federally required timeframe. In addition, DHSEM is hiring an additional staff person to focus on this effort. The new hire is expected to be on board by March 2020.

**2019-042 EARMARKING**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**

Effective January 2020, DHSEM developed a method of tracking management and administrative expenses for Emergency Management Performance Grant (EMPG) grants, to ensure they don't exceed 5% of the grant award, as set by the Notice of Funding Opportunity (NOFO). DHSEM will review both the work plan and budget for EMPG and identify personnel and other expenditures directly attributable to management costs. The noted EMPG accountant will detail these costs and correlate them to the budget during each fiscal year. These calculations will be reviewed and approved by a supervisor.

**2019-043 PERIOD OF PERFORMANCE MISSING POPULATION**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**

DHSEM is working to establish Period of Performance codes (PPC) within wvOASIS in order to track all transactions by grant year for the EMPG grants. During fiscal year 2020, all PPC codes will be entered for the current year's existing transactions. Effective January 2020, a written policy was implemented requiring all transactions associated



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

with EMPG grants that are entered into wvOASIS, the State's accounting system, have all required accounting codes entered on the document. At the time of request to make a purchase, the full accounting code must be entered on the requested document, and the appropriate program manager must initial to show approval for the purchase to be made. This will also include State of WV Purchasing card (P-Card) transactions.

**2019-044      REPORTING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.042**

DHSEM held a training course for both the financial and grant management staff to explain the appropriate use of object codes and other coding in wvOASIS, the State's accounting system.

Effective January 2020, a written policy was implemented stating that nothing shall be entered in wvOASIS without all required departmentally determined accounting codes. At the time of request to make a purchase, the full code must be entered on the requested document and the appropriate program manager must initial to show approval for the purchase to be made. In addition, expenditures will be reviewed at least quarterly for proper coding by someone independent from the recording process.

**2019-045      REPORTING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.042**

Effective July 2019, management implemented a Reporting Best Practices policy which states that all DHSEM reports, whether programmatic or financial in nature, must be signed and dated by the preparer and by a separate reviewer/approver. If the report is submitted in an electronic format or otherwise does not provide for such signatures, a printed copy of the report or a screen shot will be made, signed, and a copy retained as evidence of the review procedure.



## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2019-046 SPECIAL TESTS AND PROVISIONS – TRAINING AND  
EXERCISE PLAN REQUIREMENTS  
Division of Homeland Security and Emergency Management  
(DHSEM)  
CFDA Number 97.042**

DHSEM has identified and required all staff whose payroll is directly funded by EMPG or could be charged to EMPG funding to complete FEMA's Emergency Management Institute's Professional Development Series by December 2019, to ensure compliance with EMPG training requirements. Further, DHSEM will establish policies and procedures to ensure all EMPG-funded personnel complete training and exercise minimum requirements established by the relevant Notice of Funding Opportunities (NOFOs) for all open grants.

DHSEM has also developed a spreadsheet to track all applicable DHSEM personnel and each of the courses for the required core training currently identified in the NOFO. Once an employee completes each of the online training courses required by the NOFO, they receive a certificate from FEMA. The Program Coordinator records when the required course is complete.

Exercises will also be tracked on this spreadsheet. Once the State Exercise Officer announces a required exercise, the Coordinator will add it to the spreadsheet to track in the same manner as the training. Attendance records will be kept at the exercise and provided to the Coordinator for recording. The Coordinator will follow up on noncompliance and will report quarterly the status of employee training and exercises based on the tracker to DHSEMs' Deputy Director.

Effective July 2019, management implemented a Reporting Best Practices policy which states that all DHSEM reports, whether programmatic or financial in nature, must be signed and dated by the preparer and by a separate reviewer/approver. If the report is submitted in an electronic format or otherwise does not provide for such signatures, a printed copy of the report or a screen shot will be made, signed, and a copy retained as evidence of the review procedure.



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## CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2019-047 SPECIAL TESTS AND PROVISIONS – CLOSEOUT REPORTING  
REQUIREMENTS  
Division of Homeland Security and Emergency Management  
(DHSEM)  
CFDA Number 97.042**

During fiscal year 2020, DHSEM will establish a method of tracking the period of performance for these reports to ensure timely submission. All grants will be reviewed at least quarterly to track the status and ensure that are reports are submitted within the 90 days of expiration or termination of the grant award. This review will be performed by someone independent from the staff responsible for generating the reports.

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***SUMMARY  
SCHEDULE OF  
PRIOR AUDIT  
FINDINGS***

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-001 FINANCIAL STATEMENT CLOSE PROCESS**  
**Financial Accounting and Reporting Section**  
**CFDA Number Not Applicable**  
**Resolved**

Corrective action taken for FY 2019.

**2018-002 PERIOD OF PERFORMANCE**  
**National Guard Military Operations and Maintenance (O&M)**  
**CFDA Number 12.401**  
**Partially Resolved**

In September 2018, O&M started training staff on how to allocate costs to the appropriate grants and grant periods based on the service dates of each transaction. O&M will also work with wvOASIS to establish additional codes within the system in order to track grant expenditures accurately and within the proper grant period. O&M will continue to perform internal audits to ensure accuracy related to the period of performance. See current year finding 2019-003.

**2018-003 PROGRAM INCOME MONITORING**  
**National Guard Military Operations and Maintenance (O&M)**  
**CFDA Number 12.401**  
**Resolved**

Corrective action taken for FY 2019.

**2018-004 REPORTING**  
**West Virginia Community Advancement and Development**  
**Office (WVCAD)**  
**CFDA Number 14.228**  
**Resolved**

Corrective action taken for FY 2019.





## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-005 INTERNAL CONTROLS OVER ALLOWABILITY AND  
PROCUREMENT  
West Virginia Community Advancement and Development  
Office (WVCAD)  
CFDA Number 14.228  
Resolved**

Corrective action taken for FY 2019.

**2018-006 FEDERAL HIGHWAYS ADMINISTRATION PERIOD OF  
PERFORMANCE  
Division of Highways (DOH)  
CFDA Number 20.205, 20.219, 20.224, 23.003  
Partially Resolved**

In March 2019, DOH implemented policies and procedures to address Performance End Dates. DOH will continue to strengthen their procedures to ensure that all project agreements have end dates. Currently, the Project End Date report from Federal Highway Administration/Fiscal Management Information System (FHWA/FMIS) reflecting all projects with impending project end dates is provided to project managers for review. If a revision is required, a request for a project end date extension is then sent to FHWA for approval. DOH worked with wvOASIS to create a new report for program managers to monitor projects and project end dates which is currently being tested. DOH plans to fully roll out the new report to all districts by December 2020. See current year finding 2019-011.

**2018-007 INTERNAL CONTROLS OVER SCHEDULE OF  
EXPENDITURES AND FEDERAL AWARDS  
Division of Highways (DOH)  
CFDA Number 20.205, 20.219, 20.224, 23.003  
Resolved**

Corrective action taken for FY 2019.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **2018-008 WAGE RATE REQUIREMENTS**

**Division of Highways (DOH)**

**CFDA Number 20.205, 20.219, 20.224, 23.003**

**Partially Resolved**

DOH will provide continued training for current and newly hired engineers and project supervisors to ensure accurately documenting labor compliance enforcement and reviewing certified payrolls. See current year finding 2019-012.

### **2018-009 INTERNAL CONTROLS OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**New River Community and Technical College (New River)**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

**Resolved**

Corrective action taken for FY 2019.

### **2018-010 INTERNAL CONTROLS OVER CASH MANAGEMENT**

**West Liberty University and West Virginia Northern Community and Technical College**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

**Resolved**

Corrective action taken for FY 2019.

### **2018-011 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS**

**West Virginia State University, Shepherd University, and West Virginia University at Parkersburg**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

**Partially Resolved**



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **West Virginia State University (WVSU) response**

In December 2018, WVSU implemented a corrective action plan to address this matter. The Office of Student Financial Aid met with the Information Technology Department and updated the student/parent borrower Right to Cancel notification. The updates include borrower specific loan information with the amount and date of disbursement disclosed. All required information is now present on the Right to Cancel notifications. Policies and procedures were updated based upon the corrective action plan. In compliance with the updates, all supporting documentation of sent notifications are maintained and archived by the Office of Financial Aid. WVSU will continue to strengthen internal controls to ensure compliance with federal guidelines. See current year finding 2019-017.

### **Shepherd University (Shepherd) response**

In July 2019, Shepherd developed additional policies and procedures to ensure that all Right-To-Cancel Notices (RTCN) are sent to student and parent borrowers. Shepherd implemented internal controls by manually sending out the RTCN to all student and parent borrowers and copying the financial aid manager on all loan disbursement (RTCN) emails in order to maintain documentation evidence. The financial aid manager pulls information from Banner to create a spreadsheet that tracks the student's name, ID, and date delivered before filing the printed copy in the student's file. The financial aid director then spot checks the spreadsheet for accuracy. In addition, RUAMAIL is populated with date the email was sent. Emails are also archived as evidence of Shepherd's compliance. See current year finding 2019-017.

### **West Virginia University at Parkersburg (WVU-P) response**

Effective July 2019, policies and procedures were implemented so at the time of disbursement, students are sent a disbursement notification which includes the required information concerning aid disbursement produced by the Banner system. It will be documented, maintained, and tracked by student in the system. This new notification process ensures all students are properly notified and allows for evidence of WVU-P's compliance with all federal guidelines. See current year finding 2019-017.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b>2018-012</b>	<b>SPECIAL TESTS AND PROVISIONS – ENROLLMENT</b>
<b>2017-006</b>	<b>REPORTING</b>
<b>2016-008</b>	<b>West Liberty University, Fairmont State University, Pierpont</b>
<b>2015-015</b>	<b>Community and Technical College, West Virginia State</b>
<b>2014-011</b>	<b>University, and West Virginia University at Parkersburg</b>
<b>2013-028</b>	<b>CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379,</b>
<b>2012-43</b>	<b>93.264, 93.342, 93.364, 93.925</b>
<b>2012-47</b>	<b>Partially Resolved</b>
<b>2012-49</b>	
<b>2011-22</b>	

### **West Liberty University (West Liberty) response**

In January 2020, West Liberty updated reporting to all graduated students within 20 days through Student Clearinghouse to meet all federal requirements. Before reports are sent to the Clearinghouse, the Director of Financial Aid checks for accuracy and completeness.

To increase accuracy in reporting, West Liberty has also started manually checking graduated students in NSLDS on day 25 to ensure the federal regulation is met on reporting for graduates. See current year finding 2019-019.

### **Fairmont State University (FSU) response**

Beginning January 2020, FSU implemented additional internal controls. The reviewer reviews files to identify and correct any errors, verifies the number of records is correct, and selects a few records for testing to ensure the information uploaded to the Clearinghouse is complete and accurate. See current year finding 2019-019.

### **Pierpont Community and Technical College (PCTC) response**

Effective January 2020, PCTC strengthened policies and procedures regarding the enrollment reporting process. The Registrar will perform a review of each enrollment file by comparing the number of students enrolled in the file to BANNER. In addition, PCTC will spot check the enrollment information for accuracy, correcting any errors before uploading to the Clearinghouse. The Registrar's office and financial aid will communicate monthly to help ensure that any changes to student's status is updated timely. See current year finding 2019-019.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

### **West Virginia State University (WVSU) response**

In January 2020, WVSU implemented new internal controls to produce accurate and timely submission of enrollment information to the National Student Loan Data System (NSLDS) and the U.S. Department of Education. Thorough edit checks of student data for each semester will be produced by IT. Any errors discovered will be corrected before each enrollment file is produced. Policies and procedures will be updated in January 2020 regarding producing the enrollment file. See current year finding 2019-019.

### **West Virginia University at Parkersburg (WVU-P) response**

Effective January 2020, WVU-P has implemented policies and procedures of the enrollment reporting process for reviewing and approving the information. In addition, a transmittal form will be completed to document the completion of this procedure to ensure the U.S. Department of Education and NSLDS is notified of changes in student status in a timely and accurate manner. See current year finding 2019-019.

**2018-013 SPECIAL TESTS AND PROVISIONS – INTERNAL CONTROLS**  
**2017-007 OVER BORROWER DATA TRANSMISSION AND**  
**2016-006 RECONCILIATION**

**West Liberty University and West Virginia University at Parkersburg**

**CFDA Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**

**Partially Resolved**

### **West Liberty University (West Liberty) response** **Resolved**

Corrective action taken at this institution for FY 2019.

### **West Virginia University at Parkersburg (WVU-P) response**

In January 2020, WVU-P implemented new policies and procedures for the Direct Loan process, including usage of SAS reports in a monthly reconciliation. WVU-P utilizes the Direct Loan Reconciliation participant guide provided by the Department of Education to ensure



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

the policies and procedures are compliant and that the approvals will be maintained. See current year finding 2019-020.

**2018-014 ELIGIBILITY**  
**Division of Rehabilitation Services (DRS)**  
**CFDA Number 84.126**  
**Resolved**

Corrective action taken for FY 2019.

**2018-015 REPORTING**  
**Division of Rehabilitation Services (DRS)**  
**CFDA Number 84.126**  
**Resolved**

Corrective action taken for FY 2019.

**2018-016 SPECIAL TESTS AND PROVISIONS – COMPLETION OF  
INDIVIDUAL PLANS FOR EMPLOYMENT (IPES)**  
**Division of Rehabilitation Services (DRS)**  
**CFDA Number 84.126**  
**Resolved**

Corrective action taken for FY 2019.

**2018-017 DHHR INFORMATION SYSTEM AND RELATED BUSINESS**  
**2017-002 PROCESS CONTROLS**  
**2016-017 Department of Health and Human Resources (DHHR)**  
**2015-025 CFDA Number 93.558, 93.568, 93.575, 93.596, 93.658, 93.659,**  
**2014-016 93.767, 93.775, 93.777, 93.778**  
**2013-034 Partially Resolved**  
**2012-51**  
**2011-46**  
**2010-43**  
**2009-43**  
**2008-55**

The DHHR continues to evaluate its options for addressing the risk associated with the lack of segregation of duties within the information



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

management systems. One of those options is the Quality Control process. The DHHR defines Quality Control as “a system for measuring the validity of benefit determinations and payment amounts for DHHR programs of assistance at a given point in time”. The DHHR has a Quality Control Unit within the Office of Inspector General, the mission of which is to ensure the integrity of DHHR programs through impartial evaluation of program benefit determinations. Quality Control provides statistical measurement of the performance and payment accuracy of programs administered by the West Virginia DHHR through an unbiased review of the case circumstances. Quality Control also measures the compliance of DHHR programs with federal regulations. Each month, Quality Control reviewers re-evaluate a statistically reliable sample of customer benefit cases involving Supplemental Nutrition Assistance Program (SNAP), Medicaid, and the Children’s Health Insurance Program (CHIP). The results of these efforts provide a measurement of the integrity in which the DHHR administers its programs. The DHHR will explore the possibility of enhancing the Quality Control process by adding other programs to the overall scope and expanding the populations [for sampling] to include not only all payments processed through the information systems that are initiated and approved by the same person without another level of approval prior to the payment being made, but also to include all case data within the information systems that is entered by one person without another level of approval.” See current year finding 2019-027.

**2018-018      REPORTING**  
**Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.558**  
**Resolved**

Corrective action taken for FY 2019.





## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b>2018-019</b>	<b>SPECIAL TESTS AND PROVISIONS – INTERNAL CONTROLS</b>
<b>2017-010</b>	<b>OVER CHILD SUPPORT NON-COOPERATION, PENALTY FOR</b>
<b>2016-016</b>	<b>REFUSAL TO WORK, AND ADULT CUSTODIAL PARENT OF</b>
<b>2015-024</b>	<b>CHILD UNDER SIX WHEN CHILD CARE NOT AVAILABLE</b>
<b>2014-018</b>	<b>Department of Health and Human Resources (DHHR)</b>
<b>2013-036</b>	<b>CFDA Number 93.558</b>
<b>2012-56</b>	<b>Partially Resolved</b>
<b>2011-44</b>	
<b>2010-41</b>	

The DHHR Bureau for Children and Families (BCF) Policy Unit sent TANF Reminders regarding the sanction process to field staff in March 2018 and September 2019. The Policy Unit will continue to send those TANF Reminders. The Policy Unit also sent a Sanction Flow Chart / Desk Guide to field staff on October 4, 2019 as a refresh of policy. The Policy Unit will redistribute the Sanction Flow Chart / Desk Guide and will provide additional access to it via SharePoint. Management within the BCF will provide additional training to all staff, with an emphasis on maintaining adequate documentation surrounding the issuance and removal of sanctions against TANF recipients. Finally, The BCF will send a checklist to field staff to include with all TANF sanction. The checklist will be scanned into the OnBase information platform. In addition, reviews of the sanction process will take place through supervisory, peer and BCF Division of Planning and Quality Improvement (DPQI) reviews. See current year finding 2019-025.

<b>2018-020</b>	<b>SPECIAL TESTS AND PROVISIONS – CHILD SUPPORT NON-COOPERATION</b>
	<b>Department of Health and Human Resources (DHHR)</b>
	<b>CFDA Number 93.558</b>
	<b>Resolved</b>

Corrective action taken for FY 2019.





## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b>2018-021</b>	<b>ALLOWABILITY AND ELIGIBILITY</b>
<b>2017-011</b>	<b>Department of Health and Human Resources (DHHR)</b>
<b>2016-018</b>	<b>CFDA Number 93.568</b>
<b>2015-026</b>	<b>Partially Resolved</b>
<b>2014-021</b>	
<b>2013-037</b>	
<b>2012-57</b>	
<b>2011-50</b>	
<b>2010-46</b>	
<b>2009-48</b>	
<b>2008-59</b>	
<b>2007-59</b>	
<b>2006-43</b>	
<b>2005-50</b>	

The DHHR Bureau for Children and Families will conduct a random sampling of LIHEAP applications and documentation checklists (described below) during heating season. The LIHEAP Coordinator will randomly sample cases from the Pending/Approved/ Denied Report WRRP295A. Samples will be pulled from each of the categories on the report and any errors will be directed to local office supervisors and Community Service Managers. Prior to the start of the LIHEAP season, the BCF will update the wording on the LIHEAP application to match the policy manual. To reinforce the processing and documentation requirements, the BCF will send a desk guide and Blackboard Course to field staff prior to peak season for LIHEAP applications and will send a checklist to field staff to ensure the documentation is present in the file. The checklist for LIHEAP will be tailored to the requirements of the LIHEAP Program and will be scanned into the OnBase information platform. See current year finding 2019-028.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-022 SPECIAL TESTS AND PROVISIONS – FRAUD DETECTION**  
**2017-014 AND REPAYMENT CONTROLS**  
**2016-021 Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.575 and 93.596**  
**Partially Resolved**

To resolve this finding, in September 2018, DHHR implemented a new tracking tool developed by the Bureau for Children and Families (BCF), along with the update to Section 2.3 (Operational and Administrative Requirements) of the Policy and Procedure Manual for Child Care Resource and Referral Services. The purpose of the BCF's tracking tool is to ensure, among other things, that all fraudulent claims are identified in the appropriate fiscal year and that all fraudulent payments identified in a fiscal year are included within the population provided to the State's independent auditors, irrespective of whether any repayments have been received and added to the expenses claimed for the fiscal year. Furthermore, the tracking tool utilized by the BCF relates to all improper payments regardless of whether the payment is deemed fraudulent or not.

Since the finding repeated for the year ended June 30, 2019, the DHHR Office of Internal Control and Policy Development (OICPD) will reach out to the DHHR Office of Inspector General (OIG) in an effort to learn more about the OIG's process for identifying and recovering payments resulting from fraud. If the OIG's system and procedures are more authoritative and thorough than the tracking tool and procedures in place at the BCF, the OICPD will work with the OIG to document BCF's internal controls and compliance with this special test and provision during fieldwork for the West Virginia Single Audit for the year ended June 30, 2020. See current year finding 2019-030.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

<b>2018-023</b>	<b>ELIGIBILITY DOCUMENTATION</b>
<b>2017-015</b>	<b>Department of Health and Human Resources (DHHR)</b>
<b>2016-022</b>	<b>CFDA Number 93.659</b>
<b>2015-029</b>	<b>Partially Resolved</b>
<b>2014-024</b>	
<b>2013-040</b>	
<b>2012-59</b>	

Children and Adult Services Adoption Assistance Program Specialists and Adoption Policy Specialists will work on an updated Standard Operating Procedure to be distributed to the field no later than March 30, 2020. The updated procedure will highlight each required document, the reason for the document, and the steps needed in order to correctly complete the document.

Prior to March 1, 2020, the Adoption Policy Specialist will update Section 11.1.1 - Placement Day of the Adoption Policy to reflect the need of a signature and date on the Adoption Placement Agreement. The phrase "completed and signed" will be changed to "signed and dated."

The Adoption Assistance Program Specialist and/or the Adoption Policy Specialist will continue to attend "new worker trainings" as they occur. These trainings will cover pre-adoption services as well as post-adoption services and will be a mandatory training for all DHHR workers as well as Specialized Agency workers. During these trainings, these Specialists will go over the forms required in order to have a complete adoption packet and answer any questions these new workers may have. For DHHR workers, the trainings are conducted by the DHHR Bureau for Children and Families, Division of Training. For Specialized Agency Workers, the trainings are conducted by the Specialized Agencies. Trainings occur as needed but occur at least twice a year.

The Adoption Assistance Program Specialist will continue to work with the Office Assistants who archive files to ensure that new files are complete, scanned into the FACTS file cabinet, and archived properly. This will occur immediately with ongoing training as needed.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

The Adoption Assistance Program Specialist will continue to discuss the findings of these audits as well as the importance of proper documentation at each quarterly Adoption Management Oversight Meeting. It is expected that the attendees of this meeting will pass this information on to their employees at the county/regional level.

The new Statewide Automated Child Welfare Information System (SACWIS), PATH, is currently being developed. The Adoption Assistance Program Specialist has been part of the team responsible for ensuring that PATH meets required benchmarks and documentation. During these meetings, the Adoption Assistance Program Specialist discussed the importance of adoption documents being complete and accurate prior to submitting to the Post-Adoption Unit. PATH is currently being built to require workers to complete, scan, and upload these documents prior to submission to the Post-Adoption Unit. After submission, if the documents are not complete and accurate, the case will be returned to the regional worker for correction and/or explanation. Currently, it is estimated that PATH will "go live" in the fall of 2021.

Adoption Assistance Program Specialist will continue to work with Policy Program Manager and Social Services Director to continue developing and making changes to the current Timely Adoption SOP as needed.

While the DHHR continues to receive audit findings for missing documentation, we are confident that the trainings, policy changes, and memorandums to the field are ensuring that adoption documents are processed correctly. It should be noted that the continuing audit errors are from cases prior to these implementations. See current year finding 2019-031.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-024 ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES**  
**Department of Health and Human Resources (DHHR)**  
**CFDA Number 93.775, 93.777, and 93.778**  
**Resolved**

Corrective action taken for FY 2019.

**2018-025 INTERNAL CONTROLS OVER REPORTING**  
**2017-020 Division of Homeland Security and Emergency Management**  
**2016-025 (DHSEM)**  
**CFDA Number 97.036**  
**Partially Resolved**

DHSEM implemented a Reporting Best Practices policy in July 2019, which states that all DHSEM reports, whether programmatic or financial in nature, must be signed and dated by the preparer and a separate reviewer/approver. If the report is submitted in an electronic format or otherwise and does not provide for such signatures, a printed copy of the report or a screen shot will be made, signed, and a copy retained as evidence of the review procedure. See current year finding 2019-039.

**2018-026 INTERNAL CONTROL OVER ALLOWABILITY**  
**Division of Highways (DOH)**  
**CFDA Number 97.036**  
**Resolved**

Corrective action taken for FY 2019.

**2018-027 CASH MANAGEMENT**  
**School Building Authority (SBA)**  
**CFDA Number 97.036**  
**Resolved**

Corrective action taken for FY 2019.



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-028 SUBRECIPIENT CASH MANAGEMENT**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.036**  
**Resolved**

Corrective action taken for FY 2019.

**2018-029 SUBRECIPIENT MONITORING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.036**  
**Resolved**

Corrective action taken for FY 2019.

**2018-030 SUBRECIPIENT CASH MANAGEMENT**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.039**  
**Resolved**

DHSEM submitted a cash management policy, effective March 2019 and updated July 2019, to FEMA during fiscal year 2019. This policy details the subrecipient payment process, including appropriate review and approval. The policy also emphasizes that payments must be made within 30 calendar days after the receipt of billing. This finding was closed by FEMA in August 2019.

**2018-031 SUBRECIPIENT ELIGIBILITY**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.039**  
**Partially Resolved**

DHSEM submitted a Hazard Mitigation Grant Program's eligibility determination policy, effective March 2019 and updated July 2019, to FEMA. The policy included the necessity of a FEMA-approved



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Mitigation Plan as well as a procedure for document retention. In September 2019, DHSEM submitted supporting documentation to FEMA for the Questioned Costs associated with the finding.

**2018-032      MATCHING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.039**  
**Partially Resolved**

DHSEM submitted a Hazard Mitigation Grant Program Matching policy, effective March 2019 and updated July 2019, which states that payments to subrecipients are maintained so that for each payout of the federal share, payment for the portion of the match percentage is also made. Supporting documentation was also submitted to FEMA in September 2019, for the Questioned Costs associated with the finding,

**2018-033      REPORTING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.039**  
**Partially Resolved**

DHSEM submitted policies and procedures over the report and submission process, effective March 2019 and updated July 2019, to FEMA. Supporting documentation was submitted to FEMA in September 2019, for the Questioned Costs associated with the finding.

**2018-034      SUBRECIPIENT MONITORING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.039**  
**Resolved**

Corrective action taken for FY 2019.





## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-035 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Resolved**

Corrective action taken for FY 2019.

**2018-036 ALLOWABILITY**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Resolved**

Corrective action taken for FY 2019.

**2018-037 SUBRECIPIENT CASH MANAGEMENT**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Partially Resolved**

In May 2019, DHSEM implemented policies and procedures. These procedures were updated in November 2019 based on recommendations by FEMA. DHSEM has made substantial progress and will continue to make improvements to disburse subrecipient payment requests within the federally required timeframe. In addition, DHSEM is hiring an additional staff person to focus on this effort. The new hire is expected to be on board by March 2020. See current year finding 2019-041.

**2018-038 ELIGIBILITY FOR SUBRECIPIENTS**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Resolved**

Corrective action taken for FY 2019.





## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**2018-039      EARMARKING**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Partially Resolved**

Effective January 2020, DHSEM developed a method of tracking management and administrative expenses for Emergency Management Performance Grant (EMPG) grants, to ensure they don't exceed 5% of the grant award, as set by the Notice of Funding Opportunity (NOFO). DHSEM will review both the work plan and budget for EMPG and identify personnel and other expenditures directly attributable to management costs. The noted EMPG accountant will detail these costs and correlate them to the budget during each fiscal year. These calculations will be reviewed and approved by a supervisor. See current year finding 2019-042.

**2018-040      MATCHING**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Resolved**

Corrective action taken for FY 2019.

**2018-041      REPORTING**  
**Division of Homeland Security and Emergency Management**  
**(DHSEM)**  
**CFDA Number 97.042**  
**Partially Resolved**

Effective July 2019, management implemented a Reporting Best Practices policy which states that all DHSEM reports, whether programmatic or financial in nature, must be signed and dated by the preparer and by a separate reviewer/approver. If the report is submitted in an electronic format or otherwise does not provide for such signatures, a printed copy of the report or a screen shot will be



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

made, signed, and a copy retained as evidence of the review procedure. See current year finding 2019-045.

**2018-042 SUBRECIPIENT MONITORING**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.042**  
**Resolved**

Corrective action taken for FY 2019.

**2018-043 SPECIAL TESTS AND PROVISIONS - CLOSEOUT REPORTING REQUIREMENTS**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.042**  
**Partially Resolved**

During fiscal year 2020, DHSEM will establish a method of tracking the period of performance for these reports to ensure timely submission. All grants will be reviewed at least quarterly to track the status and ensure that reports are submitted within the 90 days of expiration or termination of the grant award. This review will be performed by someone independent from the staff responsible for generating the reports. See current year finding 2019-047.

**2018-044 SPECIAL TESTS AND PROVISIONS - TRAINING AND EXERCISE PLAN REQUIREMENTS**  
**Division of Homeland Security and Emergency Management (DHSEM)**  
**CFDA Number 97.042**  
**Partially Resolved**

DHSEM has identified and required all staff whose payroll is directly funded by EMPG or could be charged to EMPG funding to complete FEMA's Emergency Management Institute's Professional Development Series by December 2019, to ensure compliance with EMPG training requirements. Further, DHSEM will establish policies and procedures



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

to ensure all EMPG-funded personnel complete training and exercise minimum requirements established by the relevant Notice of Funding Opportunities (NOFOs) for all open grants.

DHSEM has also developed a spreadsheet to track all applicable DHSEM personnel and each of the courses for the required core training currently identified in the NOFO. Once an employee completes each of the online training courses required by the NOFO, they receive a certificate from FEMA. The Program Coordinator records when the required course is complete.

Exercises will also be tracked on this spreadsheet. Once the State Exercise Officer announces a required exercise, the Coordinator will add it to the spreadsheet to track in the same manner as the training. Attendance records will be kept at the exercise and provided to the Coordinator for recording. The Coordinator will follow up on noncompliance and will report quarterly the status of employee training and exercises based on the tracker to DHSEMs' Deputy Director.

Effective July 2019, management implemented a Reporting Best Practices policy which states that all DHSEM reports, whether programmatic or financial in nature, must be signed and dated by the preparer and by a separate reviewer/approver. If the report is submitted in an electronic format or otherwise does not provide for such signatures, a printed copy of the report or a screen shot will be made, signed, and a copy retained as evidence of the review procedure. See current year finding 2019-046.