

# LEGISLATIVE AUDIT REPORT

## wvOASIS

AUDIT PERIOD 2010 - 2017

### FINDINGS

- The Enterprise Resource Planning Board Has Unnecessarily Spent Millions of Dollars By Allowing Consultants to Imbed Themselves in Line Functions Instead of Training State Employees to Perform Critical Payroll Functions.
- The Legislative Auditor Questions Whether the State's Current Contract with Information Services Group Constitutes a Properly-Executed, Legally-Binding Agreement.
- The ERP Board Did Not Account for the Need to Reduce Pay for All Exempt Employees in the Wave 2 Conversion to Biweekly Pay Resulting in the Overpayment of Wages to Those Employees on May 31, 2016.

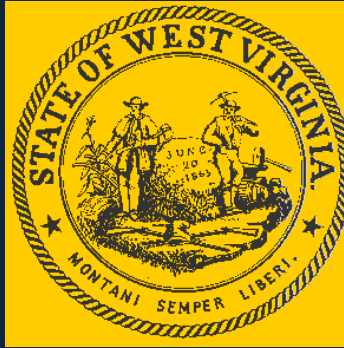


WEST VIRGINIA LEGISLATIVE AUDITOR  
POST AUDIT DIVISION



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**A REPORT TO THE  
WEST VIRGINIA  
LEGISLATURE**

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### **ISG Consulting Contracts**

### **Wave 2 Conversion to Biweekly Pay**

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**Denny Rhodes**  
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The Honorable Mitch Carmichael, President  
West Virginia State Senate  
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The Honorable Timothy Armstead, Speaker  
West Virginia House of Delegates  
Post Audits Subcommittee, Co-Chair  
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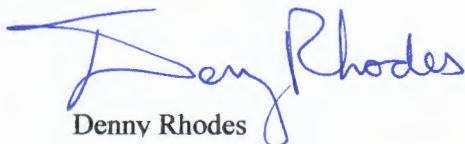
Dear Mr. President and Mr. Speaker:

In compliance with the provisions of the *West Virginia Code, Chapter 4, Article 2*, as amended, the Legislative Auditor conducted a performance audit of wvOASIS. The audit included targeted aspects of the conversion to the wvOASIS ERP system beginning in May of 2010 to present.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit disclosed certain findings, which are detailed in this report. Representatives of the Enterprise Resource Planning Board were provided a copy of the report in an Exit Conference on March 29, 2017. The Board did not provide a formal, written response to the report findings.

Respectfully submitted,

  
Denny Rhodes

*Joint Committee on Government and Finance*

## **Issue 1: The Enterprise Resource Planning Board Has Unnecessarily Spent Millions of Dollars By Allowing Consultants to Imbed Themselves in Line Functions Instead of Training State Employees to Perform Critical Payroll Functions.**

Since May of 2010, the State's Enterprise Resource Planning (ERP) Board has used the company Salvaggio, Teal and Associates (STA), which subsequently was acquired by Information Services Group, Inc. (ISG) a year later. With a major technology project such as wvOASIS, the State can benefit from the expertise of national consultants to assist in planning the IT system, however, the ERP Board failed to properly manage the consultants. Instead of merely assisting in the project planning and training, the ERP Board allowed the consultants to embed themselves into critical line functions necessary to the daily operation of wvOASIS. Presently, 7 years into the wvOASIS project, the State's payroll still cannot be run without the direct work of consultants. This failure to properly manage the project by the ERP Board means that the state is paying multiple ISG employees or subcontractors between \$30,000 and \$47,000 per month. Thus, by failing to properly manage the consulting company, the ERP Board paid contract employees what the average state employee makes in a year, for one month of work.

### **Background**

In May 2010, the State of West Virginia executed a contract with STA to conduct all necessary activities for completing the acquisition and implementation of an ERP system. This new system would replace the West Virginia Financial Information Management System, also known as FIMS, and integrate with other state computer systems. STA was acquired by ISG on February 10, 2011. Thus, to ease confusion, the contractor throughout this report will be referred to as ISG. The ISG consulting work has spanned the entire lifecycle of the ERP project to date including planning, selection of the eventual software vendor, implementation, and support.

The work to be performed by ISG was divided into the eight phases listed below, and is currently in the Post Go-Live Support phase, which is the eighth and final part of the Independent Project Oversight phase.

#### **ISG Consulting Phases**

- 1) Project Start-up
- 2) Define System Requirements
- 3) Develop Business Case & Funding Plan
- 4) Develop Solicitation Document/Evaluation Process
- 5) Document and Analyze "As Is" Business Processes
- 6) Evaluate and Select ERP Vendor
- 7) Negotiations
- 8) Independent Project Oversight
  - i. Implementation Start-Up
  - ii. System Design
  - iii. Construction
  - iv. System Deployment
  - v. Post Go-Live Support

In 2011, the Legislature created the Enterprise Resource Planning Board consisting of the Governor, Auditor, and the Treasurer to:

*...develop, implement, and manage the Enterprise Resource Planning System.*

ISG assisted the Board in selecting its ERP software vendor, CGI Technologies and Solutions Inc. (CGI), to develop what ultimately became known as wvOASIS. The day-to-day operations of the wvOASIS system are managed at the wvOASIS headquarters in Charleston. Over the life of the contracts, ISG and, more recently, Dataview (a subcontractor for ISG) have been providing consulting services on the wvOASIS system. Notably, the Dataview subcontractors consist of four former CGI employees.

The initial contract with ISG was effective on May 10, 2010 and was set to expire on May 9, 2011 with options to renew for four additional one-year periods running through 2015. A second contract was executed on May 10, 2016, effective for one year with three renewal options. The contract expired and was not renewed on May 9, 2017. A timeline illustrating this process can be found in Appendix B.

With the contract renewal period in May 2017, a decision had to be made regarding the need to renew the contract and whether the existing terms of the agreement were sufficient and appropriate. This led the Legislative Auditor to seek the answers to the following questions:

- 1) Could the State operate the ERP system without the assistance of the consultants?
- 2) Could the State have hired qualified personnel as state employees for less than paying for consultants?
- 3) How much has been spent on this contractual consulting agreement to date?
- 4) Is the contract being properly managed and focused on completion?

The following subsections address these concerns.

### **Due to Insufficient Planning, the State Cannot Operate the ERP wvOASIS System Without the Continued Work of Consultants**

The Legislative Auditor conducted interviews and reviewed contract documentation to determine if the functions of the ERP system could currently be performed by state employees rather than outside consultants. Currently, the State is not prepared to operate the ERP system without the use of consultants and will be forced to continue the use of consultants for at least another year. **If the State ceased the use of consultants, state employees will not be able to process state employee payroll.**

One aspect of the consulting contract is to train state employees to eventually take over the functions of the ERP system. However, the consulting contract does not contain any hard dates for when state employees were to be trained to operate the functions of the system. Training state employees to eventually assume the duties of consultants was not a priority over the life of the

contract. When asked if the ERP project had been sufficiently planned and managed to decrease the need for consultants over the long term, the current ERP Director, responding for the State Auditor, stated:

*In our estimation, there was not sufficient planning with regard to training state personnel to take over the functionality being performed by Consultants. We have seen no evidence of such plan in any written document.*

### **The ERP Board Could Have Hired Qualified Computer Personnel as State Employees at a Fraction of the Cost of Consultants**

The new ERP Director has indicated that training is ongoing and efforts are now being made to identify state employees or potential employees to assume the roles currently held by consultants. Yet, this transition process should have begun sooner and been a focus since the project's inception. In response to questions regarding the long-term goals of wvOASIS, its future as an entity, and if salaries have been set for the vacant and/or yet to be created positions, the ERP Director provided the following:

*The future regarding wvOASIS for post WAVE 3 and WVU/Marshall roll-outs is currently being developed to provide further optimization and support for State Agencies and users in the future.*

ISG invoices the State monthly for onsite and offsite work hours for both ISG contractors and Dataview subcontractors. These rates vary, with onsite work being a higher rate than offsite. Table 1 below shows the consultants' hourly billing rate by job title, which were approved in the May 2016 contract. The hourly rates range from \$90 for a Project Management Operations (PMO) Administrator to \$225 per hour for one of ISG's partners.

<b>Table 1: ISG Hourly Billing Rates</b>		
<b>Job Title</b>	<b>Onsite</b>	<b>Offsite</b>
Partner	\$ 225	\$ 193
Director	\$ 215	\$ 183
Senior Consultant	\$ 202	\$ 170
Consultant	\$ 180	\$ 150
PMO Administrator	\$ 90	\$ 90
Developer/Analyst	\$ 170	\$ 140
Junior Developer/Analyst	\$ 150	\$ 120
BI Report Developer	\$ 120	\$ 120
Operations Anaylst	\$ 100	-
Infrastructure Manager	\$ 175	\$ 145
Database Administrator	\$ 155	\$ 125
Middleware Manager	\$ 155	\$ 125
Configuration Manager	\$ 135	\$ 110
Operations Analyst 1	-	\$ 62
Operations Analyst 2	-	\$ 82

*Source: May 2016 Contract with ISG*

In comparison, the calculated hourly rate of existing salaried wvOASIS employees range from \$15.38 for a Help Desk Analyst up to \$51.03 for the Director based on a 37.5-hour work week. Annually, the average state employee working for the wvOASIS project earns just over \$60,000 with none over \$100,000. Due to the incongruence between current wvOASIS employees and ISG/Dataview Consultants, our office chose five comparable job titles from the Bureau of Labor and Statistics within the United States Department of Labor. Table 2 below shows the most recent hourly and annual mean wages for both West Virginia and nationally.

<b>Table 2: May 2016 National Occupational Employment and Wage Estimates</b>				
<b>Job Title</b>	<b>National Mean Wage*</b>		<b>West Virginia Mean Wage*</b>	
	<b>Hourly</b>	<b>Annual</b>	<b>Hourly</b>	<b>Annual</b>
Software Developers Applications	\$50.14	\$104,300	\$42.55	\$88,490
Software Developers Systems Software	\$53.17	\$110,590	\$36.58	\$76,080
Database Administrators	\$41.89	\$87,130	\$32.69	\$68,000
Computer User Support Specialists	\$25.53	\$53,100	\$21.95	\$45,660
Computer Occupations All Other	\$42.73	\$88,800	\$40.98	\$85,240

*\*Mean wages do not include benefit costs*  
*Source: US Department of Labor: Bureau of Labor and Statistics*

Assuming that the above positions and mean wages are representative of individuals that could be hired and trained to perform the work of the consultants, the State could decrease costs by hiring full-time employees to assume the roles of the consultants. Had this been a goal from the

inception of the project, qualified individuals could have been imbedded in this project at a much earlier and appropriate time.

### The State Has Paid Over \$24 Million In Consulting Services to ISG since May 2010 Averaging Almost \$300,000 Per Month

Over the life of the consulting relationship with ISG, from May 2010 to January 2017, a total of 31 consultants have billed over \$24 million for services rendered. This equates to an average monthly invoice of \$299,115 over 81 months. Table 3 is a breakdown of consultant billing from 2010 through January 2017, including the number of months in which hours were invoiced to the State, average monthly and yearly billing, and the actual total cost. Due to size constraints, the top ten billing individual consultants are shown while all others are consolidated into the final row. This table in its entirety can be found in Appendix C.

<b>Table 3: Breakdown of Individual ISG Consultant Payments, 2010-2017</b>						
	Months Billed	Hourly Rate		Average Amount Billed		Actual Amount Billed
		Onsite*	Offsite*	Monthly	Yearly	May 2010-Jan 2017
1	76	\$180-\$215	\$150-\$183	\$33,237	\$398,849	\$2,526,046
2	78	\$180-\$202	\$150-\$170	\$31,260	\$375,124	\$2,438,306
3	81	\$190-\$225	\$160-\$193	\$29,219	\$350,632	\$2,366,768
4	66	\$180-\$202	\$150-\$170	\$30,554	\$366,650	\$2,016,576
5	58	\$180-\$202	\$150-\$170	\$30,647	\$367,767	\$1,777,539
6	52	\$191-\$215	\$160-\$183	\$32,427	\$389,130	\$1,686,228
7	52	\$180-\$191	\$150-\$160	\$28,481	\$341,773	\$1,481,015
8	37	\$191-\$202	\$160-\$170	\$32,295	\$387,538	\$1,194,908
9	33	\$191-\$202	\$160-\$170	\$35,026	\$420,310	\$1,155,852
10	30	\$180-\$191	\$150-\$160	\$30,836	\$370,028	\$925,071
11-31	-	-	-	-	-	\$6,665,674
<b>Total Amount Billed for Consultants</b>						<b>\$24,233,983</b>
<b>Total Credits from Invoices**</b>						<b>(\$5,677)</b>
<b>Total Amount Billed on Invoices (after credits)</b>						<b>\$24,228,306</b>

Source: ISG invoices provided by wvOASIS.

\* Hourly rates were adjusted in change orders to the original contracted rates. If a range is listed, multiple rates were charged by the consultant over the months worked.

\*\*Credits due to incorrect hourly rate charged and reimbursed travel expenses

As shown above, the costs for the top ten individual consultants ranges from an **average of \$28,481-\$35,026 per month and \$341,773-\$420,310 per year**. Consultants routinely bill over ten hours a day, four days a week (generally Mondays–Thursdays) while working onsite. To further illustrate the high cost, as recently as January 2017, ISG billed for 12 onsite hours, in one day, attributed to a single consultant, totaling \$2,700. The January 2017 ISG invoice information is provided in Table 4. Another example of these costs, Table 5 contains the highest recent invoice information which occurred in June 2016. In this invoice, two consultants billed for over \$40,000 each, while the invoice total for the month was over \$400,000. **This was not uncommon, since**



**2010 there have been 29 instances where an individual consultant billed in excess of \$40,000 in one month.**

<b>Table 4: ISG Consultant Invoice for Service Month January 2017</b>							
	<b>Onsite</b>			<b>Offsite</b>			<b>Total Invoiced</b>
	<b>Hours</b>	<b>Rate</b>	<b>Total Onsite</b>	<b>Hours</b>	<b>Rate</b>	<b>Total Offsite</b>	
Director	132	\$ 215	\$ 28,380	48	\$ 183	\$ 8,784	\$ 37,164
Senior Consultant	176	\$ 202	\$ 35,552	0	\$ 170	\$ -	\$ 35,552
Senior Consultant	161	\$ 202	\$ 32,522	8	\$ 170	\$ 1,360	\$ 33,882
Senior Consultant	106	\$ 202	\$ 21,412	64	\$ 170	\$ 10,880	\$ 32,292
Senior Consultant	105	\$ 202	\$ 21,210	65	\$ 170	\$ 11,050	\$ 32,260
Infrastructure Manager	54.5	\$ 175	\$ 9,538	114	\$ 145	\$ 16,530	\$ 26,068
Senior Consultant	40	\$ 202	\$ 8,080	81	\$ 170	\$ 13,770	\$ 21,850
Night Batch Administrator	-	-	-	-	-	\$ 14,678	\$ 14,678
Partner	16	\$ 225	\$ 3,600	30	\$ 193	\$ 5,790	\$ 9,390
Middleware Manager	0	\$ 155	\$ -	47	\$ 125	\$ 5,875	\$ 5,875
<b>Total Amount Billed for ISG Consultants January 2017</b>							<b>\$ 249,011</b>
<i>Source: ISG invoices provided by wvOASIS.</i>							
<i>*No hourly information provided on invoice for Night Batch Administrator.</i>							

<b>Table 5: ISG Consultant Invoice for Service Month June 2016</b>							
	<b>Onsite</b>			<b>Offsite</b>			<b>Total Invoiced</b>
	<b>Hours</b>	<b>Rate</b>	<b>Total Onsite</b>	<b>Hours</b>	<b>Rate</b>	<b>Total Offsite</b>	
Director	193	\$ 215	\$ 41,495	10	\$ 183	\$ 1,830	\$ 43,325
Director	131	\$ 215	\$ 28,165	67	\$ 183	\$ 12,261	\$ 40,426
Partner	140	\$ 225	\$ 31,500	35	\$ 193	\$ 6,755	\$ 38,255
Senior Consultant	146	\$ 202	\$ 29,492	40	\$ 170	\$ 6,800	\$ 36,292
Senior Consultant	171	\$ 202	\$ 34,542	2	\$ 170	\$ 340	\$ 34,882
Senior Consultant	171	\$ 202	\$ 34,542	-	\$ 170	-	\$ 34,542
Middleware Manager	156	\$ 155	\$ 24,180	75.5	\$ 125	\$ 9,438	\$ 33,618
Senior Consultant	150	\$ 202	\$ 30,300	9	\$ 170	\$ 1,530	\$ 31,830
Infrastructure Manager	102.5	\$ 175	\$ 17,938	87	\$ 145	\$ 12,615	\$ 30,553
Senior Consultant	66	\$ 202	\$ 13,332	81	\$ 170	\$ 13,770	\$ 27,102
Senior Consultant	100	\$ 202	\$ 20,200	2	\$ 170	\$ 340	\$ 20,540
PMO Administrator	86.25	\$ 90	\$ 7,763	78.75	\$ 90	\$ 7,088	\$ 14,850
Night Batch Administrator	-	-	-	-	-	\$ 13,530	\$ 13,530
Director	40	\$ 215	\$ 8,600	16	\$ 183	\$ 2,928	\$ 11,528
Senior Consultant	32	\$ 202	\$ 6,464	-	\$ 170	-	\$ 6,464
<b>Total Amount Billed for ISG Consultants June 2016</b>							<b>\$ 417,736</b>
<i>Source: ISG invoices provided by wvOASIS.</i>							
<i>*No hourly information provided on invoice for Night Batch Administrator.</i>							

## **The Legislative Auditor Questions the Oversight of an Annual Multi-Million Dollar Consulting Contract**

Verification of the hours invoiced by consultants was also insufficiently planned. ISG invoices only show the number of hours worked and billed per day by the consultants. There was no specific detail about the times clocked in and out, nor a summary of the work conducted during those hours. After compiling and analyzing the invoices from ISG, the Legislative Auditor

requested further detailed documentation. No documentation to verify the hours billed was available as noted by the quote below by the wvOASIS ERP Director:

*...the only detail reports regarding ISG/Dataview hours billed/worked are those that accompany ISG invoices on a monthly basis. I believe you have been provided with most of these invoices.*

Due to the size, scope, and cost of this project, the inability to verify the accuracy of over \$24 million invoiced for 134,867 consultant hours worked is a concerning hindrance to ensuring the state is being invoiced correctly. Until recently, the day-to-day oversight of the ISG contract was the job of the former wvOASIS Project Manager who had been at that position since the project's inception. With a turnover in Project Manager and the election of a new State Auditor and Governor, much of the leadership within the ERP Board and wvOASIS project has recently changed.

**The Legislative Auditor recommends that the new ERP Board composition focus on decreasing costs and increasing oversight of a contract that carries a cost of over \$3 million per year.** Going forward, the ERP Board should take into consideration training or acquiring staff to assume roles currently held by consultants and managing any future contracts with increased oversight and an emphasis on completion.

## **March 29, 2017 Legislative Auditor Recommendations**

- 1.1 The Legislative Auditor recommends that the ERP Board include increased oversight, target dates for training state employees, and incentives for completion in any new contracts.*
- 1.2 The Legislative Auditor recommends that any modifications to the wvOASIS contract be focused on completion, transitioning work to state employees, and reducing the reliance on consultants.*
- 1.3 The Legislative Auditor recommends that the Enterprise Resource Planning Board provide an update to the Post Audits Subcommittee at the first interim meeting following the 2017 Legislative Session with the plans going forward.*

## **UPDATE: The West Virginia Enterprise Resource Planning Board Executed a Contract with Dataview for Consulting Services in Lieu of Contracting with ISG**

The above issue represents the initial draft of this report which was presented to representatives of the Enterprise Resource Planning Board on March 29, 2017. During that meeting, rather than reporting the condition of this consulting relationship as of that date,

representatives requested that the report be held until contract negotiations with either ISG or another vendor were completed, and the Legislative Auditor accommodated this request.

Since the initial draft was provided, the Enterprise Resource Planning Board informed ISG that the contract would not be renewed following its May 9, 2017 expiration. The Board then executed a contract for continuing consulting and transition services with Dataview, an ISG subcontractor, on May 5, 2017. The terms of this contract are an initial one-year term with options to renew. The first year of this contract comes at a fixed cost of \$1,122,000, and the optional extension in the second year at a fixed cost of \$700,000 through May 9, 2019. It is not apparent that the new contract with Dataview contains increased oversight or incentives for completion as recommended in Recommendation 1.1. While not specified in the contract, target dates have been established by ERP Board staff. The ERP Project Director provided the Legislative Auditor with knowledge transition plans to be completed by October 8, 2018, which appears that it may require the contract to be renewed at least one more year.

**The Legislative Auditor stands by the original recommendations and remains concerned that state employees are still unable to process employee payroll without the assistance of a contractor. The ERP Board should make the consultant's knowledge transition to state employees a top priority.**

## **Issue 2: The Legislative Auditor Questions Whether the State’s Contract with Information Services Group Constituted a Properly-Executed, Legally-Binding Agreement.**

On March 14, 2016, the Enterprise Resource Planning Board (ERP Board) executed a new contractual agreement with Information Services Group (ISG) for consulting work on the wvOASIS project. The contract began on May 10, 2016 for an initial term of one year included rate increases for ISG’s consultants, and contained a provision allowing the state to renew the agreement in three consecutive one-year increments. The Legislative Auditor has the following two concerns regarding the 2016 contract.

1. The Legislative Auditor can find no documentation, including ERP Board meeting minutes, that the ERP Board discussed or held a vote to enter into a new contract with ISG or any other vendor.
2. The signature entering into the contract on behalf of the ERP Board was by the Comptroller of the ERP Board, and not one of the three members of the Board itself. The Legislative Auditor can find no evidence, including ERP Board meeting minutes, that signature authority was given by the Board to the Comptroller.

The ERP Board was established by WVC §12-6D-1 to develop, implement, and manage the Enterprise Resource Planning System. Among its powers established in WVC §12-6D-2, the ERP Board may “enter into contracts and execute and deliver instruments” as well as “contract with and retain legal, accounting, financial and information technology managers, advisors and consultants”. In its management and control of the Enterprise Resource Planning System, WVC §12-6D-3 states “...decisions of the Board require unanimous consent of the members.”

The ERP Board held its first meeting on June 23, 2011. In that meeting, the Board adopted a resolution which would provide the State Auditor with the day-to-day administrative authority to act on behalf of the Board, “...keeping in mind that actions concerning budget issues, etc. will come back before the Board.” During a later board meeting on November 17, 2011, the Board addressed whether, given that resolution, the Project Management Office should execute the initial contract with CGI, the vendor that created wvOASIS. The Board decided that the three board members would sign the contract instead of staff, and that the resolution was not necessary at that time. Further, the ERP Board made clear that “any subsequent change orders would be signed by the board members as well.” However, staff did sign future contracts and change orders. The following are instances in which signatory authority was apparently delegated and contracts and change orders were not signed by the Board:

- **March 18, 2013** – Former State Auditor Gainer filed with the State Budget Office a signature sheet providing the Comptroller of the ERP Board with signature authority. The ERP Board’s meeting minutes provide no indication that it addressed or decided that he should be provided with signature authority on its behalf. Thus, it appears that former Auditor Gainer acted without official approval by the other two board members (The Governor and Treasurer).

- **December 16, 2014** – The ERP Comptroller sent a change order request to modify the contract terms with ISG. The Comptroller indicated in the request that ISG was adding three new roles to the current rate schedule. The change order not only added the three new roles, but increased the billing rate for one position, and completely changed the terms of the vendor work effort in phase eight. This modification of the phase eight work effort allowed ISG to “provide an alternative source for the State to consider for development related services”, **thus further embedding themselves as a solution.**
- **April 14, 2015** – The ERP Comptroller extended the ISG contract for another 12-month term.
- **March 14, 2016** – The ERP Comptroller signed another contract with ISG on behalf of the ERP Board effective May 10, 2016. Again, there is no indication by the ERP Board that the Board unanimously approved the decision to enter into this contract or delegated to the Project Management Office the authority to sign the contract on its behalf.

**Thus, after review and counsel of his attorneys the Legislative Auditor questions the validity of this contract.** Documentation, including meeting minutes, could not be found in which the Board authorized the new contract in March 2016 nor documentation in which the Board authorized the Comptroller signatory authority for contracts and change orders. The Board should clearly vote and document in the minutes any authorization for new contracts, renewals, change orders, and granting signatory authority.

## **Recommendation**

- 2.1 *The Legislative Auditor recommends that the Enterprise Resource Planning Board properly deliberate and vote to approve all contracts, renewals, and change orders prior to entering into such agreements, and that proper signatory authority is granted.*

**Issue 3: The ERP Board Did Not Account for the Need to Reduce Pay for All Exempt Employees in the Wave 2 Conversion to Biweekly Pay Resulting in the Overpayment of Wages to Those Employees on May 31, 2016.**

The Post Audit Division has also identified an issue concerning the conversion to biweekly pay for Wave 2 agencies who converted on May 14, 2016. Due to the timing of the conversion and the work periods covered under the final semimonthly paycheck and the first biweekly paycheck, **exempt<sup>1</sup> employees were overpaid by at least one half day**. As the calendar below shows, the final semimonthly paycheck on May 31, 2016 was paid for the semimonthly work period of May 1 to May 16, 2016. The following biweekly paycheck on June 10, 2016 was paid for the biweekly work period of May 14 to May 27, 2016. This resulted in workdays for May 14 to 16 being included in two paychecks, meaning any of those days worked by an exempt employee were paid twice.

Table 6 : Semimonthly and Biweekly Work Periods in May 2016						
May						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16*	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Under the semimonthly EPICS pay system, for any month with 31 days where the 16<sup>th</sup> of that month falls on a weekday, half of that workday is paid to the employee for the first semimonthly work period of that month and the second half of that day is paid for the second semimonthly work period. This half day associated with the semimonthly work period for 31 day months is further illustrated by the semimonthly pay calendars prepared by the WV Division of Personnel each year. These pay calendars can be found in Appendix D of this report.

Table 7	
Pay Check Date	Work Period Paid
May 31	May 1 to May 16 (*Half Day in 1st Pay Period)
June 10	May 14 to May 27
Both May 31 & June 10	May 14 to May 16 (*Half Day in 1st Pay Period)

The Post Audit Division surveyed all Wave 2 agencies to determine if any agencies who converted to biweekly pay in 2016 made any adjustment to the final semimonthly pay on May 31 to account for those workdays that were also included in the June 10 biweekly paycheck. The

<sup>1</sup> Exempt employees are **not** covered by the overtime provisions of the Fair Labor Standards Act, whereas non-exempt employees are covered and eligible to receive overtime based on an hourly rate.

survey went to over 80 spending units organized under various departments and agencies. These included:

- Attorney General's Office
- Department of Environmental Protection
- Department of Veteran's Assistance
- Department of Education and the Arts
- Various Higher Education Institutions
- Department of Revenue
- Department of Military Affairs and Public Safety
- WV Department of Education
- Various Licensing Boards and Authorities

While responses are still being compiled, **over 50 spending units in the Wave 2 conversion have responded and reported that no adjustments were made to the final semimonthly pay on May 31.**

Responses from several agencies indicated they attempted to address the half day issue with the ERP Board leading up to the conversion date. However, guidance on the issue was not clearly provided and many agencies noted that communications were not adequate to address the concerns they had expressed. One response included communications between the agency and the Acting Director of EPICS Payroll where the agency had expressed concerns that their employees may be overpaid due to the half day on May 16. The response to the agency on how to handle employees' pay was as follows:

*For **salaried employees**, the pay period is more about processing time rather than hours worked. The assumption is that "salaried" employees are paid a rate that is 1/24 of their annual salary in EPICS. If for some reason your agency converts this to an hourly rate and multiplies that by a number of work hours in a pay period...for this last pay out of EPICS you need to make the necessary calculation to ensure your true salaried people receive the entire 1/24 (semimonthly) on their May 31<sup>st</sup> check.*

*Ex: For **salaried employees** you will pay them their Full 1/24<sup>th</sup> Salary thru the end of May in EPICS. Then start recording their time on 5/14/16 in Kronos. **If they work Saturday and Sunday this will be as if we are paying them for those days twice but we must always error [sic] on the side of the employee.** [Emphasis Added]*

Based on this response from the Acting EPICS Payroll Director, it appears that the intent was to ignore the possibility of overpayment to employees and focus on getting all Wave 2 agencies converted to biweekly pay in May of 2016 regardless of possible pay errors at the expense of the State.

Further, there was also indication in the same correspondence from the Acting Director of EPICS Payroll that non-exempt employees could be paid for the same overtime hours worked on May 14 and May 15 in both their May 31 and June 10 paychecks. This is another issue concerning the Wave 2 biweekly pay conversion that the Post Audit Division will be addressing. The response to the agency concerning the treatment of non-exempt employee pay, which indicated knowingly overpaying these employees was "OK", was as follows:

*For your **hourly employees** you should pay them for the exact number of hours worked from the 1<sup>st</sup> thru 13<sup>th</sup> (at their **appropriate hourly** rate). Additionally, we*

*have encouraged agencies to pay that employee any overtime premium (i.e. the .5 portion of time and half) for any OT that would have been due to them if they worked hours on Saturday or Sunday...as this would have been OT paid to them on the last EPICS check. The regular time hours for those hours worked on Saturday or Sunday will be included in their first OASIS check.*

*Ex: For **hourly employees** If their current work week runs from Sunday to Saturday and they work 8 hours Monday thru Friday and then 8 hours of over-time on Saturday. You need to pay the .50 time (4 hours) on their last check in EPICS and record the 8 hours in Kronos for Saturday 05/14/16 so that they start their New work week in Kronos on Saturday 05/14/16. **If this causes them to also receive over-time for the first week in Kronos this is OK too.** [Emphasis Added]*

As previously reported in our report on biweekly pay issued to the subcommittee on September 13, 2015, the conversion method to biweekly resulting in an unintended increase to exempt employees' salaries is in violation of statute. **By allowing employees to receive extra compensation as the result of the conversion to biweekly pay, the ERP Board is in violation of WV Code §6-7-1 and §6-7-7.** The pertinent portions of these statutes read as follows:

**WV Code §6-7-1, State officials, officers and employees to be paid at least twice per month; new employees paid in arrears; effective date**, as amended, which governs the frequency of payroll for state employees and allows for the State to convert from semimonthly to biweekly pay, also states in part:

*...Nothing contained in this section is **intended to increase** or diminish the salary or wages of any official, officer, or employee. [Emphasis added]*

**WV Code §6-7-7, No extra compensation; salaries not to be increased or diminished during term**, as amended, states:

*No extra compensation shall be granted or allowed to any public officer, agent, servant or contractor, after the services shall have been rendered, nor shall the salary of any public officer be increased or diminished during his term of office.*

### **Wave 3 Conversion to Biweekly Pay Will Account for the Need to Reduce Employee Pay as a Result of Our Review of the Wave 2 Conversion**

As a result of our review of the Wave 2 conversion to biweekly pay and discovering that no adjustment was made to employees' pay due to the issue described, we met with the ERP Board staff to discuss the handling of the Wave 3 conversion with a go-live date of May 12, 2017. During our meetings on April 12 and 13, 2017, we were informed of the initial communication that was distributed to Wave 3 agencies concerning the conversion to biweekly pay noting that the final semimonthly paycheck would capture a shorter work period than normal. We asked if any agency had been explicitly informed of the need to adjust exempt employees' pay to account for the shorter work period to which the ERP Board replied that the initial communication made indication that the work period was shorter and that the need to adjust the pay could be inferred from that. The ERP Board also asserted that all Wave 3 agency payroll personnel were informed of their need to



make an adjustment to the final semimonthly pay, specifically indicating that the Joint Committee on Government and Finance Fiscal Director was also aware of that same fact. However, we asked the Joint Committee Fiscal Director if she had been informed to do so and she stated that she had not been informed and had assumed that the adjustment would be made by the State Auditor's Central Payroll Division. The Joint Committee Fiscal Director accompanied us to our April 13 meeting where she informed the ERP Board that she was unaware that she would be required to make the adjustment and that no communication had been made to her of the need to do so. We then informed them that since no adjustment had been made to Wave 2 pay, the communication that an adjustment to pay needed to be made for Wave 3 should be communicated explicitly to all Wave 3 agencies, and that this communication should inform them that the responsibility to make the adjustment ultimately fell on the agencies' payroll personnel. As a result of our recommendation, the ERP Board made making such communications a priority and expedited the process of informing agencies of the need to handle the adjustment at the agency level and provided the method for making the adjustment prior to the May 12, 2017 go-live date.

While last year the ERP Board made no indication to Wave 2 agencies that a pay reduction was necessary to avoid overpayment to employees, their handling of the Wave 3 conversion this year does address the issue. As the conversion of Wave 3 occurred on May 12, 2017, the ERP Board has instructed all Wave 3 agencies, at the recommendation of the Legislative Auditor, to reduce all exempt employees' pay to avoid a similar situation. **These conflicting treatments for pay adjustments between Wave 2 and Wave 3 are indicative of the many issues of the conversion to biweekly pay that were not fully thought out prior to implementation.** The efforts of the ERP Board to adjust pay for Wave 3 employees, while failing to make the adjustment for Wave 2 employees, subjects approximately 9,000 employees to disparate treatment in the conversion.

### **Alternative Methods for Converting to Biweekly Pay that Could Have Avoided This Situation Resulting in Overpayment of Wages**

Had the conversion been made for each wave on January 1 beginning in 2015 or 2016, the need to adjust employee pay to prevent overpayment could have been avoided. However, as the Post Audit Division has previously reported, doing so in those years would have meant that in Fiscal Year 2017, the State would be faced with paying an additional 27<sup>th</sup> biweekly pay. Based on information from the State Budget Office, this 27<sup>th</sup> pay would require an additional \$33 million in General and Lottery Revenue if budgeted strictly on a cash basis. Due to budgetary concerns regarding this additional 27<sup>th</sup> pay, the conversion to biweekly pay was postponed until after January 1, 2015 in an effort to push the occurrence of a 27 pay year as far as possible into the future. Because the biweekly pay periods were started in the middle of calendar year 2015, the 27<sup>th</sup> pay will not happen until Fiscal Year 2023. Alternatively, the conversion for Wave 2 could have been made in any month with 30 days where the biweekly and semimonthly pay periods coincided to avoid any need to adjust pay, or; the ERP Board could have requested legislative authority to revise statute as necessary in order to make the conversion in the manner in which they did.

## **Continuing Post Audit Division Work Concerning Biweekly Pay Conversion and wvOASIS**

Through our Wave 2 survey, agencies have also reported several other issues they are still having with the KRONOS timekeeping system and wvOASIS since converting to biweekly pay almost a year ago. These issues include an overall increase in the time to process payroll for agencies including one agency having to hire an additional payroll assistant, compatibility issues with the systems and pay scenarios for Higher Education Institutions, delayed error reports when processing payroll that has caused employees not to receive pay, and several other issues we will be compiling as we continue to receive and review responses.

The Post Audit Division will continue the analysis of the Wave 2 conversion to biweekly pay and attempt to determine the number of employees affected by this issue as well as the amount of overpayment. Additionally, we will continue addressing other concerns with the transition to wvOASIS and report to the subcommittee at a later date.

### **Recommendation**

- 3.1 *The Legislative Auditor recommends the ERP Board seek a legal opinion from the Attorney General's Office regarding the disparate treatment of employees' pay between Wave 2 and Wave 3.*

## **Appendix A**

### **Objective, Scope, and Methodology**

The Post Audit Division within the Office of the Legislative Auditor conducted this review as authorized by Chapter 4, Article 2, Section 5 of the *West Virginia Code*, as amended.

#### **Objectives**

The objective of this review was to analyze the aspects of the State's conversion to the wvOASIS system to determine if any aspects of the conversion were in violation of statute or contracts terms and to determine any adverse effects as the result of the conversion.

#### **Scope**

The scope of this review consists of reviewing targeted aspects of the conversion to the wvOASIS ERP system including, but no limited to; all contract documents from the inception of the project in May of 2010 to present, all invoices from contractors used by the ERP Board involved in the conversion to wvOASIS, interviews with ERP Board staff, ERP Board meeting minutes, surveys of state agencies and employees using the system, communications from the ERP Board to state agencies concerning the conversion to biweekly pay, and payroll reports for state agencies.

#### **Methodology**

Post Audit staff gathered and analyzed several sources of information and assessed the sufficiency and appropriateness of the information used as evidence. Testimonial evidence was gathered through interviews with ERP Board staff. The purpose for testimonial evidence was to gain a better understanding or clarification of certain issues, to confirm the existence or non-existence of a condition, or to understand the respective agency's position on an issue. Such testimonial evidence was confirmed by either written statements or the receipt of corroborating or physical evidence.

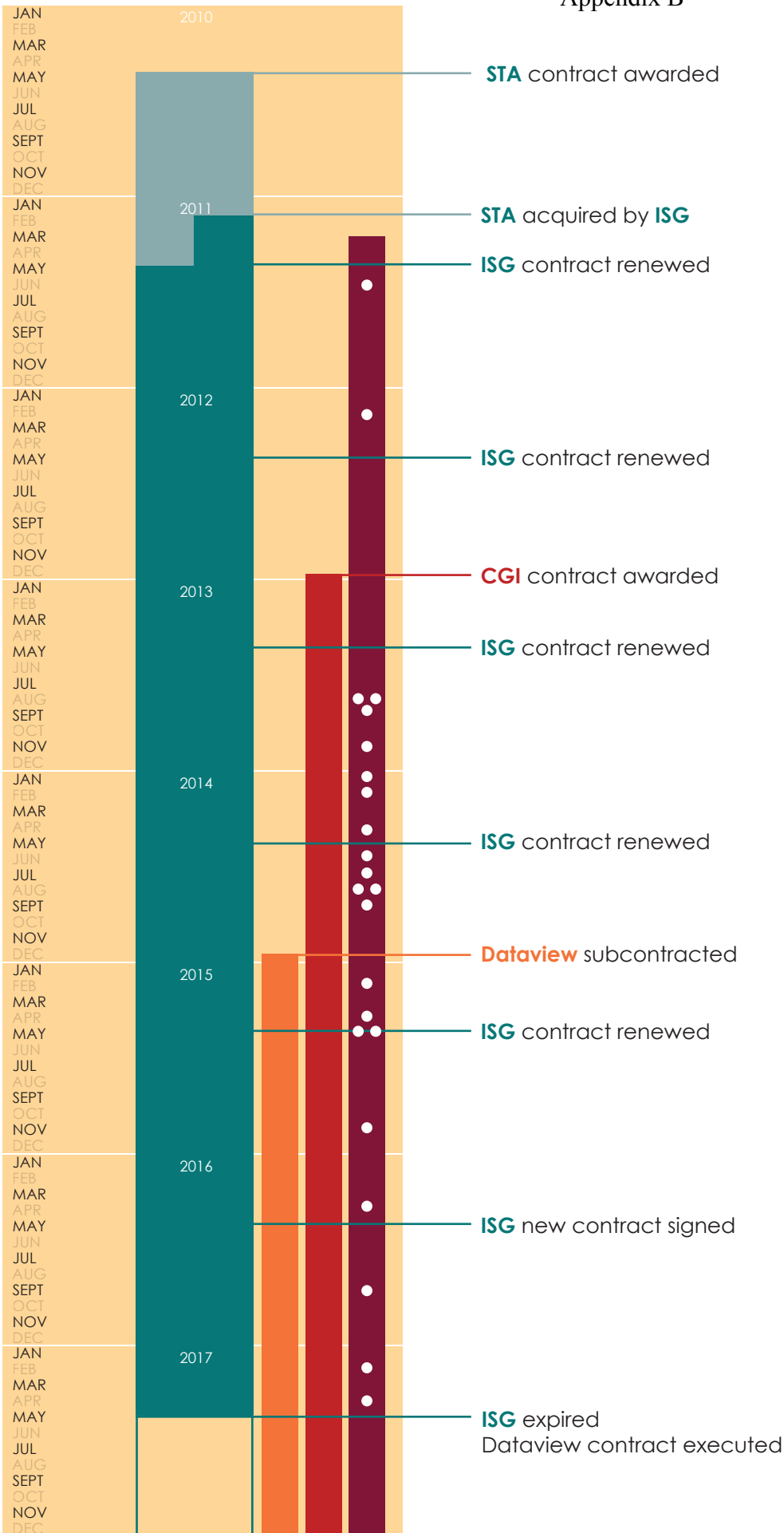
Auditors reviewed documentation for the wvOASIS primary contract and other project documentation from its inception in May of 2010 to present, including invoices from the contractors used by the ERP Board. Auditors also reviewed ERP Board meetings minutes as well as having interviews with ERP Board members and staff. Additionally, auditors reviewed communications from the ERP Board to state agencies concerning the conversion from semimonthly to biweekly pay as well as survey results provided by various state agencies involved in the Wave 2 conversion of biweekly pay concerning the issue of pay adjustments during the conversion, as well as payroll reports detailing wages paid to employees involved in the Wave 2 conversion to biweekly pay.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

*Note: On Monday, February 6, 2017, the Legislative Auditor's wife began employment as the Governor's Deputy Chief Counsel. Most of the actions discussed in this report occurred prior to this date, with the exception of contract negotiations with Dataview, of which the Deputy Chief Counsel to the Governor was not involved. Therefore, the Post Audit Division does not believe there any threats to independence with regard to this report.*

# Time Line of wvOASIS Contracts and ERP Board Meetings



- Salvaggio, Teal and Associates/  
Information Services Group
- Data View
- CGI Technical Solutions
- Enterprise Resource  
Planning Board
- Enterprise Resource  
Planning Board Meeting

## Appendix C

<b>Table 3: Breakdown of Consultant Payments</b>						
	Months Billed	Hourly Rate		Average Amount Billed		Actual Amount Billed
		Onsite*	Offsite*	Monthly	Yearly***	May 2010-Jan 2017
1	76	\$180-\$215	\$150-\$183	\$33,237	\$398,849	\$2,526,046
2	78	\$180-\$202	\$150-\$170	\$31,260	\$375,124	\$2,438,306
3	81	\$190-\$225	\$160-\$193	\$29,219	\$350,632	\$2,366,768
4	66	\$180-\$202	\$150-\$170	\$30,554	\$366,650	\$2,016,576
5	58	\$180-\$202	\$150-\$170	\$30,647	\$367,767	\$1,777,539
6	52	\$191-\$215	\$160-\$183	\$32,427	\$389,130	\$1,686,228
7	52	\$180-\$191	\$150-\$160	\$28,481	\$341,773	\$1,481,015
8	37	\$191-\$202	\$160-\$170	\$32,295	\$387,538	\$1,194,908
9	33	\$191-\$202	\$160-\$170	\$35,026	\$420,310	\$1,155,852
10	30	\$180-\$191	\$150-\$160	\$30,836	\$370,028	\$925,071
11	32	\$170-\$191	\$140-\$160	\$28,011	\$336,134	\$896,356
12	62	\$190-\$202	\$160-\$170	\$13,831	\$165,973	\$857,528
13	28	\$190-\$212	\$160-\$180	\$30,175	\$362,102	\$844,905
14	25	\$191-\$202	\$160-\$170	\$30,092	\$361,099	\$752,289
15	45	\$85-\$90	\$85-\$90	\$15,534	\$186,409	\$699,033
16	20	\$170	\$140	\$30,872	\$370,461	\$617,435
17	19	\$191-\$202	\$160-\$170	\$29,934	\$359,209	\$568,747
18	32	\$200-\$212	\$170-\$180	\$7,882	\$94,581	\$252,217
19	9	\$175	\$145	\$26,351	N/A	\$237,155
20	21	\$191	\$160	\$10,857	\$130,281	\$227,992
21	9	\$155	\$125	\$23,384	N/A	\$210,455
22	9	N/A	N/A	\$13,876	N/A	\$124,886
23	7	\$202-\$215	\$170-\$183	\$13,403	N/A	\$93,818
24	7	\$212	\$180	\$12,771	N/A	\$89,394
25	6	\$180	\$150	\$14,525	N/A	\$87,150
26	6	\$180	\$150	\$9,400	N/A	\$56,400
27	5	\$200	\$170	\$3,426	N/A	\$17,130
28	5	\$170	\$140	\$3,047	N/A	\$15,235
29	1	\$180	\$150	\$13,950	N/A	\$13,950
30	2	\$0	\$150	\$975	N/A	\$1,950
31	2	\$0	\$150	\$825	N/A	\$1,650
<b>Total Amount Billed for Consultants</b>						<b>\$24,233,983</b>
<b>Total Credits from Invoices**</b>						<b>(\$5,677)</b>
<b>Total Amount Billed on Invoices (after credits)</b>						<b>\$24,228,306</b>

Source: ISG invoices provided by wvOASIS.

\* Hourly rates were adjusted in change orders to the original contracted rates. If a range is listed, multiple rates were charged by the consultant over the months worked.

\*\* Credits due to incorrect hourly rate charged and reimbursed travel Expenses

\*\*\*N/A used if consultant billed for less than one year. For the Monthly Production Support, no hourly information was provided.

## Appendix D

Numbers in Month Headings Indicate Number of Work Days in 1<sup>st</sup> and 2<sup>nd</sup> Pay Periods

# Holiday/Semi-Monthly Pay Day Calendar

# 2017

### 10.5 JANUARY 11.5

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2 – New Year's Day (observed)  
16 – Martin Luther King, Jr. Day

### 10 FEBRUARY 10

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

20 – President's Day

### 11.5 MARCH 11.5

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### 10 APRIL 10

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

### 11.5 MAY 11.5

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

29 - Memorial Day

### 11 JUNE 11

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

20 – WV Day

### 10 JULY 11

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

4 – Independence Day

### 11.5 AUGUST 11.5

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### 11 SEPTEMBER 10

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

4 – Labor Day

### 10.5 OCTOBER 11.5

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

9 – Columbus Day

### 11 NOVEMBER 11

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

10 – Veteran's Day (observed)

23 – Thanksgiving Day

24 – Day after Thanksgiving

### 11 DECEMBER 10

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

25 - Christmas

**GREEN = PAY DAYS    RED = HOLIDAYS**  
CREATED BY WV DIVISION OF PERSONNEL

# Holiday/Semi-Monthly Pay Day Calendar

# 2016

**Pay Day (Green)**

**Holiday (Red)**

## 11 JANUARY 10

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1 New Year's Day  
18 Martin Luther King, Jr. Day

## 10.5 FEBRUARY 10.5

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

15 President's Day

## 11.5 MARCH 11.5

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## 11 APRIL 10

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## 10.5 MAY 11.5

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

10 Primary Election Day  
30 Memorial Day

## 11 JUNE 11

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

20 West Virginia Day

## 11 JULY 10

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

31  
4 Independence Day

## 11.5 AUGUST 11.5

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## 11 SEPTEMBER 11

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

5 Labor Day

## 10 OCTOBER 11

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10 Columbus Day

## 11 NOVEMBER 11

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

8 General Election Day  
11 Veteran's Day  
24 & 25 Thanksgiving

## 11.5 DECEMBER 11.5

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
						31

26 Christmas Day

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WV Division of Personnel



## 2015 Holiday / Semi-Monthly Pay Day Calendar

**H - Holiday (Green) P - Pay Day (Magenta) p - Pay Period Ends at ½ Day**

**This calendar indicates pay days based on semi-monthly pay periods.**

11.5 January 10.5						
Su	Mo	Tu	We	Th	Fr	Sa
				1H	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16p	17
18	19H	20	21	22	23	24
25	26	27	28	29	30P	31
1-New Years's      19-Martin Luther King						

10 February 10						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13P	14
15	16H	17	18	19	20	21
22	23	24	25	26	27P	28
16 - President's Day						

10.5 March 11.5						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16p	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31P				
8 - Daylight Saving Time Begins						

11 April 11						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15P	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30P		

11 May 10						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15P	16
17	18	19	20	21	22	23
24	25H	26	27	28	29P	30
31						
25 - Memorial Day						

11 June 11						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15P	16	17	18	19H	20
21	22	23	24	25	26	27
28	29	30P				
19 - WV Day						

11.5 July 11.5						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3H	4
5	6	7	8	9	10	11
12	13	14	15	16p	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31P	
3 - Independence Day						

10 August 11						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14P	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31P					

11 September 11						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7H	8	9	10	11	12
13	14	15P	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30P			
7 - Labor Day						

11.5 October 10.5						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12H	13	14	15	16p	17
18	19	20	21	22	23	24
25	26	27	28	29	30P	31
12 - Columbus Day						

10 November 11						
Su	Mo	Tu	We	Th	Fr	Sa
1 *	2	3	4	5	6	7
8	9	10	11H	12	13P	14
15	16	17	18	19	20	21
22	23	24	25	26H	27H	28
29	30P					
11-Veterans Day      26&27-Thanksgiving 1 - Daylight Saving Time Ends						

11.5 December 11.5						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16p	17	18	19
20	21	22	23	24	25H	26
				H½		
27	28	29	30	31P	Jan 1, '16	
				H½		
24/25 - Christmas Eve/Day      31 - New Years Eve						

## 2011 Holiday / Pay Day Calendar

H - Holiday    P - Pay day

Numbers in month headings indicate the number of workdays in the 1st and 2nd pay periods.

10      January      11						
Su	Mo	Tu	We	Th	Fr	Sa
					31H	1
2	3	4	5	6	7	8
9	10	11	12	13	14P	15
16	17H	18	19	20	21	22
23	24	25	26	27	28	29
30	31P	17 - Martin Luther King				

10      February      10						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14P	15	16	17	18	19
20	21H	22	23	24	25	26
27	28P					
21 - Washington's Birthday (Presidents' Day)						

11.5      March      11.5						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16P	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31P		

11      April      10						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15P	16
17	18	19	20	21	22	23
24	25	26	27	28	29P	30

10.5      May      11.5						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16P	17	18	19	20	21
22	23	24	25	26	27	28
29	30H	31P				
30 - Memorial Day						

11      June      11						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15P	16	17	18
19	20H	21	22	23	24	25
26	27	28	29	30P		
20 - West Virginia Day						

11      July      10						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4H	5	6	7	8	9
10	11	12	13	14	15P	16
17	18	19	20	21	22	23
24	25	26	27	28	29P	30
31	4 - Independence Day					

11.5      August      11.5						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16P	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31P			

11      September      11						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5H	6	7	8	9	10
11	12	13	14	15P	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30P	
5 - Labor Day						

10      October      11						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4H	5	6	7	8
9	10H	11	12	13	14P	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31P	4 - Election 10 - Columbus Day				

11      November      11						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11H	12
13	14	15P	16	17	18	19
20	21	22	23	24H	25H	26
27	28	29	30P			
11 - Veteran's Day    24/25 - Thanksgiving						

11.5      December      10.5						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16P	17
18	19	20	21	22	23	24
25	26H	27	28	29	30P	31
26 - Christmas Day						