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Header @ 1

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 869713

Procurement Type: Central Contract - Fixed Amt

Vendor ID: 000000197366

Legal Name: BROWN EDWARDS & COMPANY LLP

Alias/DBA:

Total Bid: \$85,100.00

Response Date: 05/06/2021

Response Time: 11:39

Responded By User ID: readams

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SO Doc Code: CRFQ

SO Dept: 0313

SO Doc ID: DEP2100000031

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Status: Closed

Solicitation Description: Clean Water State Revolving Fund CWSRF Audit

Total of Header Attachments: 1

Total of All Attachments: 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Clean Water State Revolving Fund CWSRF Audit - FY 2021	0.00000			20900.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Commodity Line Comments: See attached proposal to serve

Extended Description:

Clean Water State Revolving Fund CWSRF Audit as per attached specifications

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Clean Water State Revolving Fund CWSRF Audit - Renewal 1	0.00000			20900.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Commodity Line Comments: See attached proposal to serve

Extended Description:

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2022 Renewal Year 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Clean Water State Revolving Fund CWSRF Audit - Renewal 2	0.00000			21650.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Commodity Line Comments: See attached proposal to serve

Extended Description:

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2023 Renewal Year 2

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Clean Water State Revolving Fund CWSRF Audit - Renewal 3	0.00000			21650.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Commodity Line Comments: See attached proposal to serve

Extended Description:

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2024 Renewal Year 3

YOUR SUCCESS IS
OUR FOCUS

MAY 11, 2021

CRFQ 0313 DEP2100000031

PROPOSAL TO PROVIDE PROFESSIONAL AUDIT SERVICES

WEST VIRGINIA WATER POLLUTION CONTROL REVOLVING FUND

Robert E. Adams, CPA, CGMA
Partner
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May 11, 2021

West Virginia Department of Environmental Protection
601 57th Street SE
Charleston, West Virginia 25304

RE: West Virginia Water Pollution Control Revolving Fund

We are pleased to present our qualifications to provide independent auditing services to the West Virginia Water Pollution Control Revolving Fund, hereafter referred to as “the Fund”, for the fiscal years ending June 30, 2021, with the option for three (3) additional one (1) year renewals. **The Fund would continue to be an important part of our governmental practice and our Firm.** Our audit will be performed in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Part 200—Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards*, commonly referred to as the “Uniform Guidance”. Brown, Edwards & Company, L.L.P. (“Brown Edwards”) has a large state and municipal governmental practice and is a leader in providing services to those clients in West Virginia and throughout the region. As described in Appendix A, we have committed an engagement team with extensive experience serving the Fund and other state of West Virginia governmental entities. You know our track record of providing quality and timely service, reliable advice, and clear communication. In addition to quality service, you need a firm that can be responsive to your needs, serve you as a priority client, and provide a high degree of personalized service. We believe our experience with the Fund and other similar State of West Virginia governmental entities allow us to present the highest qualifications and value for the services requested.

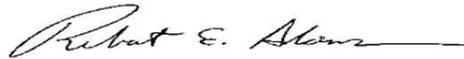
Should we continue to be appointed to continue to serve as auditors of the Fund, the Fund will receive the highest quality professional audit services from auditors that will plan, conduct, and report on the audit with competence, integrity, objectivity, and that are independent of the Fund and the State of West Virginia in all respects. We have had the pleasure to work with and provide valuable assistance and insight to the Fund as it has grown and navigated many changes in operations over the last several years. We are uniquely positioned to serve you. **In addition, our firm has experience with the specialized compliance and reporting requirements specific to U.S. Environmental Protection Agency capitalization grants.** Our understanding of the Fund simply cannot be matched, and will ensure that your audit is conducted with uncompromising quality. Our audit teams have included and will continue to include members with a strong institutional knowledge of the Fund, with new members assigned to the audit team every year or two to provide a “fresh look” and perspective to the Fund’s audit. In addition, we have access to the resources of one of the nation’s largest accounting and advisory firms, BDO USA, and hundreds of other CPA and specialty consulting firms, through our membership in the BDO Alliance USA. Other firms would be hard pressed to demonstrate our depth and breadth of experience.

The global pandemic known as COVID-19 has been challenging for everyone. At Brown Edwards our top priority in any engagement is to protect the safety and security of your staff and ours. We pledge to observe any and all protocols you have established during the conduct of our audit and know that we have established internal protocols that comply with CDC and local health guidelines. Our technical and remote capabilities allow for flexibility in responding to your needs during this pandemic.

We have structured this proposal to communicate our experience and qualifications to effectively and efficiently respond to the requirements and expectations of the Fund, and have made every effort to completely respond to all matters identified in your request for proposal. We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me at (304) 343-4188.

Respectfully submitted,

BROWN, EDWARDS & COMPANY, L.L.P.



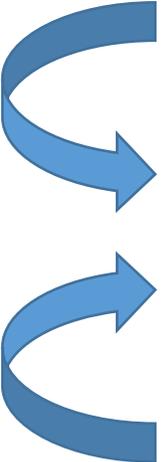
Robert E. Adams, CPA
Partner

ABOUT THE FIRM

Brown, Edwards & Company, LLP, is a regional accounting firm formed in 1967 through the merger of Fred P. Edwards Company and C. A. Brown & Company, whose histories date back to the 1920s. The firm has enjoyed significant growth since its formation, thanks to an unwavering commitment to our clients to provide the highest quality professional services in the industry and the attention and responsiveness they deserve and have come to expect.

With an average of 25 years of experience for partners and directors and ten years for senior managers, team members at Brown Edwards bring significant experience and knowledge to every client engagement. Each service area offers specialists in accounting, assurance, tax, and management advisory services to our clients. In addition, we have developed industry teams, such as our not-for-profit, higher education, health care, financial institutions, and governmental practice units, which are comprised of team members with in-depth experience and specialized training who spend substantially all of their professional life providing services exclusively to clients in those specific industries.

QUICK FACTS ABOUT BROWN EDWARDS

- 
- *Inside Public Accounting's* **Top 100 Public Accounting Firms** by net revenue (8/20)
 - Recognized as one of **America's Best Tax Firms for 2020** by *Forbes Magazine* (12/19)
 - Listed as one of the four most successful firms in the United States in *Accounting Today* (4/19)
 - Listed as #5 in the Capitol Region by *Accounting Today* (3/20)
 - Offices in Blacksburg, Bristol, Lynchburg, Harrisonburg, Newport News, Richmond, Roanoke and Wytheville, VA; Kingsport, TN; and Bluefield and Charleston, WV
 - Pass opinion on our peer review for over 25 years and our PCAOB inspections have been 100% successful with no findings
 - More than 400 professionals serving southeastern United States

Effective January 1, 2018, Brown Edwards merged in the practice of Gibbons & Kawash ("G&K") in Charleston, WV. The addition of G&K added a significant State and Local governmental practice to the already strong and significant practice of Brown Edwards.

At Brown Edwards, we are a firm offering high level professional services such as assurance & accounting, tax, advisory & consulting, business outsourcing solutions, valuation, forensic, and social security planning. The quality provided in Brown Edwards' services dramatically surpasses that of a typical accounting firm. It is our sole focus to provide our clients with industry leading service while giving them practical and actionable advice so they may fully attain their financial and operational goals.

ABOUT THE FIRM (CONTINUED)

Brown Edwards also offers the following specialized services to our clients:

- Quarterly and semi-annual reviews
- Compliance audits in accordance with Uniform Guidance
- Preparation and examination of indirect cost rate proposals
- Performance of certain agreed-upon procedures
- Section 404 compliance audits
- Financial forecasts and projections
- Capital financing/financial feasibility studies
- Exempt entity tax planning and compliance, including evaluation of UBTI issues
- Employee benefit plan auditing and IRS/DOL compliance
- Recruitment of financial personnel
- Design and evaluation of internal controls
- Software evaluations and consultations
- Benchmarking and ratio analysis
- Wealth management
- Estate planning services
- International tax
- Inbound and outbound investments
- IT security services
- Management transition or succession planning (personal and business life cycle issues)
- Mergers and acquisitions including financial due diligence

All aspects of our service quality are monitored against our 5-Star Service Quality Standards. While these standards are part of our culture, we also monitor how well we are doing by client surveys in which we employ professionals to conduct interviews of selected clients to obtain feedback related to service quality. The results of these surveys assist us in realignment of priorities and, on an ongoing basis, support our goal of continuous improvement of service quality. There will be no surprises. Not in the delivery of service, not in our final reports, and not in our fees. As your organization tackles its challenges and opportunities, you can rest assured that our firm will be there to offer dependable, superior quality service.

MEMBERSHIP ORGANIZATIONS



**CENTER
FOR AUDIT
QUALITY**

Serving Investors, Public Company Auditors & the Markets

Brown Edwards is a member of the American Institute of Certified Public Accountants' Center for Audit Quality. This membership requires a peer review every three years. **Our most recent peer review was performed in September 2018. We received a "Pass" rating, the highest rating achievable, for our 2018 review.** A copy of our most recent peer review is attached as **Appendix B** for your convenience.



Public Company Accounting Oversight Board

Brown Edwards is also registered with the Public Company Accounting Oversight Board (PCAOB). This Board monitors quality in firms that audit public companies, which subjects our firm to stringent inspection and requires that we meet the highest level of technical quality in the profession today. The benefit to you is that our quality control systems and educational requirements are subject to the same standards and inspections as those of the largest firms. **We are very proud of the results of our PCAOB inspections, the most recent being in 2016. In each of our five inspections, we received an unqualified report with no findings, a distinction that few firms have achieved.** PCAOB inspection reports are public documents and receipt of a report with no findings places us in an enviable position when compared with peer firms, including those that are significantly larger than our firm.



As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP, the fifth largest accounting services firm in the nation, and other Alliance members. The firm serves clients through 63 offices and more than 450 independent Alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 1,300 offices in over 150 countries.



Brown Edwards is also a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center (GAQC). The GAQC is designed to help CPAs meet the challenges of performing quality governmental audits. The GAQC's primary purpose is to promote the importance of **quality governmental audits and the value of such audits to purchasers of governmental audit services**. As a member of the GAQC, we adhere to specific membership requirements covering the governmental audits we perform, comply with the specific continuing education requirements for all of our personnel working on these audits, and have access to tools that focus around quality improvement. We believe our participation in the GAQC enhances our audit services to all clients.



Key members of our engagement team are members of the Government Finance Officers Association. All of our local government team partners, directors, and senior associates have extensive experience with the GFOA certificate program. In addition, certain members of our staff have served as qualified reviewers for the GFOA certificate program.



We receive comprehensive resources and up-to-date information on a variety of technical, legislative, and regulatory subjects to assist us in performing employee benefit plan audits and ensure clients are in compliance with the appropriate standards and changes in regulations. These resources help us respond quickly to new standards and requirements to ensure the efficiency of your audit engagement.

MEMBERSHIP ORGANIZATIONS (CONTINUED)



engagements.

Brown Edwards also employs several Certified Fraud Examiners (“CFE”). CFE’s are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance. This designation, and the skills associated with this certification, provide an added benefit to complex governmental

Brown Edwards performs peer reviews for eight to ten firms each year, and our peer review clients include seven top 100 firms in the country in terms of annual revenue. Our governmental team participates significantly in this practice area. Participation as peer reviewers gives Brown Edwards exposure to the work of other quality firms and is an excellent exercise to ensure we are up-to-date on the most recent professional standards, audit approaches, and technology.

THE BENEFITS OF A REGIONAL FIRM

As a regional firm, we offer the best of both worlds. With a total staff of over 400 and growing, we are large enough to provide services to a broad range of clients in the functional areas of accounting, auditing, tax, and management advisory services while providing you with direct access to our partners and directors.

Although we are considered a large firm on a national basis, Brown Edwards is owned, operated, and managed locally and as a result we can respond to your needs quickly and effectively. Our offices are located in West Virginia, Virginia, and Tennessee, and we have quick and easy access to all of the southeastern United States. Because we live and work very close to all the markets we serve, our partners and directors are always accessible to you. Having unparalleled access to our firm’s decision makers helps to create the meaningful relationship between our firm and our clients that you should expect from your auditors. Our goal with the Fund is not merely to provide the desired services but to proactively work with you to identify opportunities and use our resources to support your strategic mission – ***Your Success is Our Focus.***

EXPERIENCE, QUALIFICATIONS, AND SERVICE

We have assembled a dedicated team of professionals to serve the needs of the Fund. These individuals bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with the Fund and other governmental entities. Our service team is exceptionally well suited to meet your needs because:

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the Fund's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the Fund.
- Our people are active members in various governmental organizations and associations, and maintain a strong professional relationship with FARS, the GFOA, and GASB.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make the difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and commitment. A short introduction to your service team is listed below with full resumes listed in **Appendix A**.

Engagement Partner – Robert E. Adams, CPA, CGMA, is a partner with Brown Edwards who has extensive experience in serving governmental clients and will once again serve as the lead partner for the Fund. In this role, Rob will assume primary responsibility for the successful completion of the engagement and will maintain contact with you and senior management of the Fund throughout the engagement to ensure that services and resources are provided to the Fund in a timely manner. Rob will also provide technical expertise to the team and perform review and supervision procedures.

Concurring Partner – Chris Banta, CPA, CFE, is a partner with Brown Edwards with over 20 years of governmental experience and will serve as concurring partner for the engagement. The role of the concurring partner is an essential element of Brown Edwards' quality processed services. Chris will be available to consult with the team on accounting and reporting matters and provide technical expertise.

Audit Director – Anthony Carpenter, CPA, is a director at Brown Edwards with many years of specialized experience with governmental entities. Anthony will once again be responsible for developing our approach, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters. Anthony will be in contact with you to ensure your needs and deadlines are met and will be onsite to manage the audit process on a daily basis.

Audit Manager – Staunton Gorrell, CPA, is a manager at Brown Edwards with multiple years of specialized experience with governmental entities. Staunton will be focused on supervising our engagement and assisting all personnel assigned on a daily basis.

EXPERIENCE, QUALIFICATIONS, AND SERVICE (CONTINUED)

In-Charge Associate – Alexandra Brannon, CPA, is an in-charge associate at Brown Edwards with a concentration in governmental entities. Alexandra will be focused on executing field work under the direction of the engagement manager, director, and partner. She will also be assisting all personnel assigned on a daily basis.

Information Technology Director – Clarence Rhudy, CPA, CISA, CITP, is an information technology director with extensive experience with governmental entities. Clarence will serve as a consultant to the engagement. In this role, he will be available to provide technical expertise throughout the engagement.

CONTINUING PROFESSIONAL EDUCATION

One of the best measures of a firm's commitment to its audit practice is the depth of specialized training provided to its professionals. Brown Edwards provides internal and external training on governmental accounting, auditing, reporting, and operations in excess of the GAO requirements. In addition, our membership in the AICPA's Governmental and Employee Benefit Plan Audit Quality Center requires additional levels of continuing professional education to maintain our membership. We continually monitor the issuance of technical auditing and accounting pronouncements and provide our personnel with specialized training in these areas. Professionals at all levels receive specialized training in seminars and courses presented by nationally recognized experts in governmental and nonprofit accounting, auditing and financial reporting. Brown Edwards' professional staff has met all continuing professional education requirements.

COMMITMENT TO PROVIDE CONTINUITY OF STAFF

Our staffing and scheduling policies have historically been very successful in maximizing audit team continuity from year to year. Effective staff recruiting and retention is a top priority for our firm, because we realize that our most valuable investment is our people. We recruit only those who have achieved a high academic standing and have demonstrated commitment, ambition, and leadership skills, and offer them a proactive approach to staff development that includes a mentoring program, comprehensive training at every level, and performance evaluations after every significant engagement.

We view continuity of engagement teams to be in the best interest of the Firm and our clients. Staff repetition enhances audit effectiveness and efficiency, and is our guiding principle in scheduling. When personnel changes are unavoidable, the depth of our pool of experienced professionals gives us the ability to select a replacement with similar qualifications and levels of experience for your audit team. We understand that the Board reserves the right to request staff changes throughout the term of the contract.

OUR TECHNOLOGY

Brown Edwards is committed to providing our professionals access to sound and advance technology in order to ensure optimum levels of efficiency in our engagements. We use “paperless” audit techniques which enable our professionals to spend more time on judgment matters and in-depth research and analysis, rather than on “number crunching” and other mechanical aspects of client service, which enhances efficiency by allowing for the quick update of key documentation from year-to-year.

With an internet connection, our personnel can work from anywhere and have complete access to the firm’s network as well as access to multiple high quality research sites for research of accounting and auditing issues. Our electronic audit workpaper software allows efficient integration of client prepared Word, PDF, and Excel files into our workpaper files.

We combine the use of spreadsheet, word processing, and audit software to perform the most efficient audits possible. Some of the benefits of full automation include the ability to:

- Import data directly from your accounting system, thereby eliminating manual keypunching
- Spend more time on judgment matters and in-depth research and analysis rather than on “number crunching” and other mechanical aspects of client service
- The use of pre-formatted spreadsheets from year to year, allowing us to perform ratio and trend analysis on key accounts

We use the following software solutions to perform the aforementioned tasks:



ProSystem Fx Engagement - A workpaper preparation program that produces financial statements, trial balances, journal entries, fluctuation and ratio analysis.



Checkpoint - Online access to an expansive library of tax, accounting, auditing, and corporate finance content, including primary source materials and expert analysis.



IDEA - A powerful data extraction and analysis program that provides us with access to large amounts of data from which we can quickly import, join, analyze, sample and extract data from almost any source. Through data extraction and analysis programs, a significant amount of information can be evaluated for unusual relationships, which may be the result of erroneous data.



ShareFile - A secure cloud-based collaboration, file-sharing and workflow solution that supports all the document-centric needs of businesses. Auditors and clients can safely share large files, e-sign and get secure remote access to servers and PCs from any device, any time.

ENCRYPTION

All data on Brown Edwards computers, including our workpapers in our computerized audit documentation management system, is encrypted using advanced algorithm technology. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Brown Edwards personnel.

INFORMATION AND CYBERSECURITY CONSULTING

Brown Edwards also offers specialized Information and cybersecurity consulting ranging from Security assessments and consulting to penetration and vulnerability testing to help identify threats to system security. We have the expertise and experience to help our clients design and implement solid, secure programs for both IT compliance and security. Fees associated with these services would be based on the degree of responsibility involved and the skill required.

EMERGING TECHNOLOGY AND ITS EFFECT OF THE AUDIT PROCESS

As a Top 100 accounting firm, Brown Edwards is currently participating in discussions with the AICPA and other Top 100 accounting firms regarding the use of artificial intelligence (AI) in the audit process. What this means for the Board is that you can be assured that Brown Edwards continually strives to improve the efficiency and effectiveness of our audit process in order to better serve our audit clients.

OVERALL CHARLESTON OFFICE EXPERIENCE

The Charleston office of Brown Edwards, including the former firm of Gibbons & Kawash, has a long tradition of providing the highest quality professional services to governmental clients. The Brown Edwards' Charleston office includes recent public sector experience with the following entities:

- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Kanawha County Commission
- Kanawha County Parks and Recreation Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Regional Development Authority
- Metro 911 of Kanawha County, West Virginia
- Region III Planning and Development Council
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- South Carolina Tuition Prepayment Program
- Tobacco Settlement Finance Authority of West Virginia
- **West Virginia Water Pollution Control Revolving Loan Fund**
- West Virginia Affordable Housing Trust Fund
- West Virginia Alcohol Beverage Control Administration
- West Virginia Bar Foundation
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
 - Division of Motor Vehicles
 - Division of Public Transit
 - Aeronautics Commission
 - Public Port Authority
- West Virginia Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Parkways Authority
- West Virginia Prepaid College Tuition and Savings Plan
- West Virginia Public Service Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia State Rail Authority
- West Virginia Water Development Authority

RECENT ENGAGEMENTS WITH THE STATE OF WEST VIRGINIA

The following is a list of engagements with the State of West Virginia from the Charleston office of Gibbons & Kawash, now Brown Edwards, for the past five years. Engagements identified below (*) are engagements most similar to the engagement described in your request for proposal. These entities all operate loan portfolios similar to the Fund. Their annual audits are performed under *Government Auditing Standards*. These engagements all require reporting of supplemental information to the West Virginia Financial Accounting and Reporting Section (FARS). Many of these same component unit audits identified are also business type activity enterprise funds similar to the Fund. In particular, the West Virginia Drinking Water Treatment Revolving Loan is most similar to the Fund containing Federal US EPA oversight.

<u>West Virginia Engagements</u>	<u>Principal Contact</u>	<u>Scope of Work</u>	<u>Years Served</u>
(*) West Virginia Infrastructure and Jobs Development Council	Brock Jarrett 304-414-6500	GAS	2015-2020
(*) West Virginia Water Development Authority	Brock Jarrett 304-414-6500	GAS	2015-2020
(*) West Virginia Drinking Water Treatment Revolving Loan Fund	Brock Jarrett 304-414-6500	GAS / UG	2015-2020
(*) West Virginia Jobs Investment Trust	Andy Zulauf 304-345-6200	GAS	2015-2020
(*) West Virginia Economic Development Authority and affiliated entities	Jackie Browning 304-558-3650	GAS	2015-2020
(*) West Virginia Water Pollution Control Fund	Katheryn Emery-Fultineer 304-926-0499	GAS / UG	2016-2020
West Virginia Solid Waste Management Board	Scott Norman 304-926-0448	GAS / AUP	2015-2020
West Virginia Lottery Commission	Dean Patrick 304-558-0500	GAS	2015-2020
West Virginia Board of Treasury Investments	Kara Hughes 304-340-1564	GAS / AUP	2015-2020
(*) West Virginia Housing Development Fund	Trisha Hess 304-391-8644	GAS / UG	2015-2020
West Virginia Municipal Pensions Oversight Board	Blair Taylor 304-356-2422	GAS	2015 and 2019-2020
Tobacco Settlement Finance Authority of WV	Stephanie Bailes 304-558-4083	GAS	2015-2020
West Virginia Alcohol Beverage Control Administration	Julia Jones 304-356-5510	GAS	2015-2020

SERVICE PHILOSOPHY

We reject the notion that an audit is a commodity. First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and to make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in the course of conducting an audit, your audit firm should generate information and develop insights that-in the hands of professionals who combine competence with judgment, maturity, and creativity-will result in improvements, efficiencies, and wins. It is this "value-added" philosophy to client service that continues our approach to engagement management and distinguishes us from other firms.

CLEAR COMMUNICATION

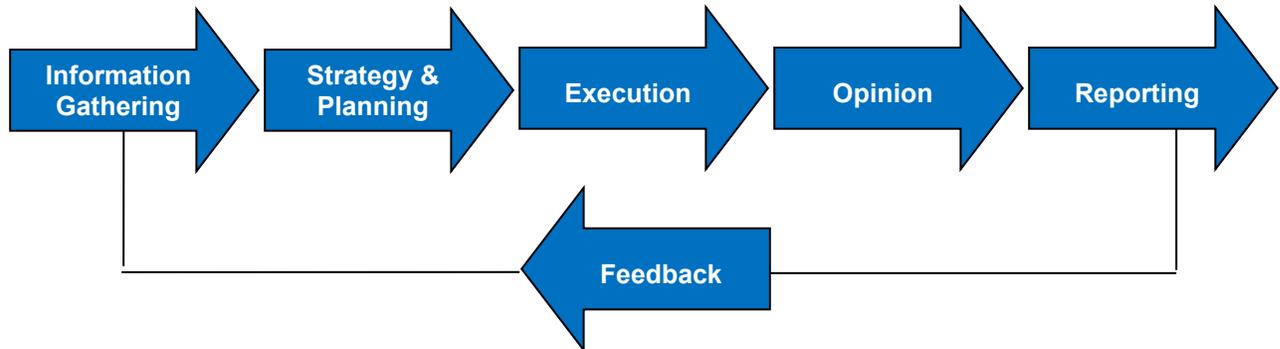
We value the candid exchange of ideas and opinions with our clients, and we maintain an open and robust dialogue with management and those charged with governance. We believe that communication is the most important tool for maximizing audit efficiency and effectiveness.

- Prior to the audit, we will meet with management and the Audit Committee to assist us in planning the audit. Taking the time to listen to you during the planning process is crucial to ensuring that we understand your organization and its risks.
- Our key team members will also meet with management frequently during the engagement to keep you apprised of our progress, to discuss any issues that may arise, and to solicit feedback regarding our performance.
- At the conclusion of our audit, we will communicate in writing regarding the results of the audit and any internal control matters that are required by professional standards to be communicated and we will meet with management to discuss these matters.
- We also encourage contact throughout the year, and your client service team has been and will be ready to consult with you any time you have a question. Brief phone calls are expected throughout the year. Of course, if a question requires extensive research, we will let you know and arrive at a fee estimate in advance.



OUR METHODOLOGY

Our methodology is broken down into six phases:



- We will gather sufficient information on the key audit risks including the development of our understanding of key internal controls, to enable us to design appropriate audit procedures, and conduct the audit in the most efficient manner and within the pre-agreed time frame and budget.
- Information gathering will also include a “prepared by client” list with agreed timetable for provision of information and year-end planning meetings.
- We will calculate an appropriate materiality level which reflects the perceived audit risk and is based on our in-depth understanding of your engagement.
- We will use suitably-qualified staff to ensure an efficient audit, while maximizing the opportunity for value-added service from their experience.
- We will ensure clear and timely communication of issues to avoid any surprises and to enable smooth reporting.

EMPHASIS ON PLANNING AND RISK ASSESSMENT

We recognize that every organization we serve is unique. Effective and thorough planning is the key to ensuring that our approach is tailored to meet your specific needs and is the cornerstone of successful engagement management.

The most critical part of planning an audit is risk assessment. Risk assessment refers to the auditor’s identification and assessment of risks of material misstatement at both the financial statement and relevant assertion levels. Obtaining an understanding of the organization, including its internal control, is an essential aspect of the consideration of risk. Our goal here is to get beyond the numbers, to develop a clear understanding of your organization, your goals and objectives, and the environment in which you operate.

EMPHASIS ON PLANNING AND RISK ASSESSMENT (CONTINUED)

Some risk assessment procedures which we will perform are as follows:

- Inquiries of management and others within the organization and those charged with governance, including specific inquiries related to fraud risks
- Obtaining an understanding of internal controls (both entity-level and activity-level controls)
- Performing “walkthroughs” of key internal controls and conducting interviews with personnel
- Performing analytical procedures of trends and relationships reported in the balances of the financial statements at the account and group levels
- Review of internal documents such as by-laws, minutes, and written policies and procedures
- Review of important contracts and agreements
- Engagement team “brainstorming” session to identify ways in which the financial statements could be misstated, especially as related to misappropriation or intentional misstatement

Once risk has been assessed, we are able to determine the quality and quantity of audit evidence required to limit that risk to an acceptable level. We will synthesize the information gathered during the planning and risk assessment procedures to develop a risk-based approach that concentrates audit effort on those areas where the dollar volume of transactions is significant and the risk of material misstatement is greatest.

The comprehensive planning process is the cornerstone of adapting our audit approach to the needs identified by risk assessment for the Fund. We believe our prior experience with the West Virginia Water Pollution Control Revolving Fund and other governmental entities will assist in keeping the time required of the Fund’s personnel during the planning phase to a minimum.

The audit approach we take is both innovative and prudent in responding to the risk assessment; and its impact on the opinion provided on the financial statements of the Fund. These items help to determine the quality and quantity of audit evidence required to limit that risk to an acceptable level.

INTERNAL CONTROL

As mentioned above, obtaining an understanding of internal controls is an important part of the risk assessment process. We will obtain an understanding of the interrelated components of internal control sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Our understanding of internal controls incorporates two primary elements - the evaluation of the design of the control and a determination of whether it has been implemented. We will identify key controls and perform walkthroughs, observations, and inquiries to determine that they have been implemented.

INTERNAL CONTROL (CONTINUED)

Updating our understanding of the entity and its environment, including internal control, sufficient to assess the risks (risk assessment) of material misstatement of the financial statements and to design the nature, timing, and extent of procedures is of the utmost importance. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Part 200—*Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards*, commonly referred to as the “Uniform Guidance”, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance. There can be no assurance that all deficiencies, significant deficiencies, or material weaknesses will be identified.

CONSIDERATIONS OF LAWS, REGULATIONS, CONTRACTS, AND GRANTS

Identifying and ensuring that the Fund complies with laws and regulations is the responsibility of management. We will include appropriate inquiries of management and staff of the Fund to identify laws and regulations with which noncompliance could have a direct and material effect on the financial statements. We will also review relevant portions of the West Virginia Code and other relevant regulations. We will test the provisions of those laws, regulations, grants and contracts for noncompliance which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion. We will report on the results of our tests if we discover any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the “OMB Compliance Supplement” for the types of compliance requirements that could have a direct and material effect on the Fund’s major program. The purpose of these procedures will be to express an opinion on the Fund’s compliance with requirements applicable to its major programs in our report on compliance issued pursuant to the Uniform Guidance.

AUDIT PLAN AND EXECUTION

Risk assessment, planning, and information gathering result in the development of the audit plan, which is a detailed audit approach supplemented by written, detailed audit programs. The plan will be scrutinized by the engagement director to determine that the specific procedures developed are appropriate, efficient and reasonable in the circumstances.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. The objective also includes reporting on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose

Upon completion of fieldwork, the reporting phase will be completed in draft form and reviewed by the engagement in-charge, partner, and independent reviewer, prior to submission to the Fund's management for their review. After any questions or concerns have been answered, the final reports will be issued. In addition, if we discover matters that are considered control deficiencies or note opportunities to strengthen existing controls or provide operational efficiency, we will provide those in written form to management in a communication separate from the deliverables described above, commonly referred to as a management letter.

We will issue our report on the fair presentation of the Fund's financial statements in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions.

AUDIT PLAN AND EXECUTION (CONTINUED)

We will inform the Council of each of the following:

- The auditor’s responsibility under generally accepted auditing standards and *Government Auditing Standards*
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountant
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Significant abuse

OUR UNDERSTANDING OF YOUR REQUIREMENTS

The West Virginia Water Pollution Control Revolving Fund is a complex governmental entity with extensive financial reporting and disclosure requirements. The Fund is also subject to compliance and reporting regulations under Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Uniform Guidance, and will include tests of accounting records, a determination of the major program in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports.

From your request for proposal and our prior experience auditing the Fund, we have obtained an understanding of your expectations for the firm with whom you will work in the future. To meet those expectations we provide the following thoughts as you consider retaining Brown Edwards as your auditors. We pledge to:

- Present a diversity of audit experience which includes governmental and secured lending expertise which demonstrates that Brown Edwards can meet your service needs.
- Have an experienced team of professionals with a proven record of providing high quality audit services to you and who will work closely with management. We would expect this experienced team of professionals to be utilized on a consistent basis from year-to-year barring any unforeseen turnover.
- Have an audit approach that addresses areas of significant risk, concentrates its efforts in areas of most importance, and results in a responsive and efficient audit. Providing an analysis of your operations by producing internal control communications which make specific, creative and practical suggestions, not only to strengthen internal controls, but also to improve operating performance and effectiveness.
- Provide ongoing communications with management regarding any accounting or financial reporting developments which may affect the Fund.

OUR UNDERSTANDING OF YOUR REQUIREMENTS (CONTINUED)

We would specifically plan to conduct an audit of the financial statements of the West Virginia Water Pollution Control Revolving Fund for the years ending June 30, 2021 in accordance with U.S. generally accepted accounting standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of the major program in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. In connection with your requirements under the Uniform Guidance, we will provide an additional report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance.

The West Virginia Water Pollution Control Revolving Fund (the “Fund”) was established pursuant to the Clean Water Act (the “Act”) by the State of West Virginia (the State), as amended, and is administered by the West Virginia Department of Environmental Protection. The purpose of the Act was to establish and implement a State-operated perpetual revolving loan fund to provide no-interest or low-interest rate loans to local governmental agencies and other eligible water providers to assist in financing clean water infrastructure projects, including but not limited to, design, treatment, distribution, transmission, storage and extensions; and remain in perpetuity by recirculating the principal repayments and interest earned from the loans. The Fund’s programs are designed to provide financial assistance in the form of no-interest, low-interest, and forgivable loans to eligible local governmental agencies and other eligible water providers in the State in accordance with the Act. Such loan programs provide long-term financing to cover all or a portion of the cost of qualifying projects.

The Fund receives capital grants and contributions from the United States Environmental Protection Agency (the “EPA”), and the State, which is required to provide matching funds in order to qualify for EPA funding. The State contributes matching funds through the West Virginia Infrastructure and Jobs Development Council. The financial statements present the loan activity of the Fund and do not include the activity in any set-aside accounts required by the EPA grants.

As the State is able to impose its will over the Fund, the Fund is considered a component unit of the State. Being a component unit of the State of West Virginia, the conduct of this component unit audit will be subject to the guidelines set by the West Virginia Department of Administration’s, Financial Accounting and Reporting Section (FARS) for component units of the State of West Virginia. As such Brown Edwards will make itself available to interact with FARS and the State of West Virginia group auditor, as well as responding to specific requests for information and providing additional support regarding matters reported in the financial statements for the Fund, and attendance, either jointly with the Fund’s personnel or as the Fund’s representative, at conferences, meetings, or seminars held or presented by FARS regarding their requirements for report preparation, presentation, deadlines, etc.

Management is ultimately responsible for the fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles; our responsibility is to express an opinion on the financial statements in accordance with those principles. Brown Edwards will provide assistance to management in preparing and evaluating disclosures in the financial statements relevant to the reporting entity, including any such disclosure or schedules required by FARS. In addition, Brown Edwards will provide requisite assistance and responses within the context of our professional relationship to federal and other agencies with which the Fund cooperates in funding various programs.

TIMELINE

Our primary goal in scheduling your engagement is to ensure that the engagement is thoroughly planned, that field work is scheduled at times which are compatible with the schedules of the West Virginia Water Pollution Control Revolving Fund accounting staff, and that the audit is completed in advance of the deadline to allow management adequate time to review our draft reports. All work will be completed by the dates indicated to meet the deadlines of the West Virginia Department of Administration's Financial Accounting and Reporting Sections (FARS). We will design and plan our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, the Uniform Guidance, and auditing standards generally accepted in the United States of America to meet the following time requirements:

- Entrance Conference – Brown Edwards will attend an entrance conference to be scheduled by the Fund within two weeks of notification to proceed.
- Field Work and Draft Financial Statements – Field work will be scheduled to be completed and draft financial statements prepared by September 15, 2021.
- Reports and Exit Conference - Drafts of the audit report and recommendations will be submitted to management for their review. We will schedule an exit conference with the Chief Financial Officer, Program Manager and the Accounting and Financial Reporting Manager to discuss all questions and matters for resolution by October 6, 2021. The final signed report shall be delivered to management by October 15, 2021.

We will provide eight (8) bound, signed copies and an electronic copy of the Independent Auditor's Report on Brown Edwards letterhead delivered to the Chief Financial Officer.

WORKPAPER RETENTION AND ACCESS TO WORKPAPERS

The workpapers will be available for examination by authorized representatives of any cognizant federal or state audit agency, the General Accounting Office, and the West Virginia Water Pollution Control Revolving Fund. The workpapers and reports will be retained, at our expense, for a minimum of five years, unless we are notified in writing by the Fund of the need to extend the retention period. In addition, we will respond to the reasonable inquiries of any successor auditor and allow the successor auditor to review workpapers relating to matters of continuing accounting significance.

AUDIT FEE

The professional fees presented in this proposal are based on our best assessment of the time and resources required to provide audit services for the Fund at our standard hourly rates.

We are mindful of your need to conserve resources and control costs. We will share management's cost concerns and work closely with your personnel to enhance the efficiency and cost-effectiveness of our services.

The detailed pricing page is presented as Appendix C.

Should additional services beyond the scope of the audit be required, we would be pleased to provide those to you at an agreed upon reasonable fee based on our standard hourly rates which vary according to the degree of responsibility and expertise of our professionals assigned to the services.

Our standard hourly rates are as follows:

Partner and Director	\$	220-395
Senior managers and managers		150-220
Senior associates, associates and administrative staff		90-150

ESTIMATES OF HOURS BY MAJOR SECTION OF THE AUDIT

	<u>Hours</u>
Developing Understanding of the Entity and Significant Internal Controls	30
Risk Assessment and Engagement Planning	15
Responding to Engagement Risk (Audit field work including UG compliance)	80
Evaluating Results of Audit, Compliance and Financial Reporting	40
Required Communication including Audit Reports and Other Deliverables	10
Finalizing the Audit with the Entity, FARS, and the State of WV Group Auditor	<u>15</u>
	190

Percentage of time allocated to Audit by Team Members

Role	% of time
Engagement Partner	15%
Concurring Partner	5
Director/ Senior Manager	25
Audit Staff	50
Administrative Staff	<u>5</u>
Total	<u>100%</u>

AFFIRMATIVE STATEMENTS

Independence – Brown Edwards is independent of the Fund, the State of West Virginia, and any component units of the State of West Virginia, as defined by generally accepted auditing standards and *Government Auditing Standards*. We are free from all objections and interests that might materially conflict with interests of the Fund.

License to Practice – Brown Edwards and all assigned key professional staff are licensed to practice public accounting and perform assurance services in West Virginia.

Registration – Brown Edwards is properly registered with the State of West Virginia Purchasing Division and has paid all required fees.

Ethics – Brown Edwards and its employees assigned to the engagement will follow the guidelines and standards established by the West Virginia Ethics Commission in 158 CSR 4.

Insurance – Brown Edwards maintains insurance for professional/malpractice, general, and an automobile liability in excess of \$1,000,000 each and can provide evidence of insurance upon request.

Federal or State Desk or Field Reviews – There have been no field reviews of Brown Edwards audits during the past three years and all desk reviews have been accepted.

Disciplinary Action – No disciplinary action has been taken or is pending against Brown Edwards.

1. MISCELLANEOUS:

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

Contract Manager: Robert E. Adams, Partner
Telephone Number: 304-343-4188
Fax Number: 304-344-5035
Email Address: readams@becpas.com

PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of The West Virginia Department of Environmental Protection to establish a contract for Certified Public Accountants to provide a single audit of the West Virginia Water Pollution Control Revolving Fund, also known as the Clean Water State Revolving Fund (CWSRF) for the fiscal year ending June 30, 2021.
2. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.
 - 2.1 **“Contract Services”** means Reporting/ETL and Quality Software as more fully described by these specifications, as more fully described in these specifications.
 - 2.2 **“Pricing Page”** means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.
 - 2.3 **“Solicitation”** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.
 - 2.4 **“WVDEP and DEP”** means the West Virginia Department of Environmental Protection.
 - 2.5 **“CWSRF”** means the Clean Water State Revolving Fund.
3. **QUALIFICATIONS:** Vendor, or Vendor’s staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:
 - 3.1. **Vendor Requirements:**
 - 3.1.1.1 Certified Public Accountant
 - 3.1.1.2 All vendors must provide any and all peer reviews performed within the last 6 years. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable. No vendor shall bid on the request with the knowledge of a pending peer review that will likely be classified as failed. Peer reviews must be submitted with bid.

Revised 10/27/2014

PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

4. MANDATORY REQUIREMENTS:

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

4.1.1 CWSRF Audit:

4.1.1.1 Scope of Work: The DEP requires the auditor to express an opinion on the fair presentation of the CWSRF's financial statement in accordance with accounting principles generally accepted in the United States of America and render a report on the internal controls and compliance with Title VI of the Clean Water Act.

4.1.1.2 Auditing Standards to be followed: The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States that require the auditor to obtain reasonable assurance about whether the financial statements are free from material misstatements.

4.1.1.3 Reports to be issued: Following the completion of the audit of the financial statements, the auditor shall issue a report on whether the financial statements are free from material misstatements in accordance with accounting principles generally accepted in the United States of America; a report on the internal controls and a report on compliance with Title VI of the Clean Water Act in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (previously OMB Circular A-133). A report will be considered acceptable when approved for inclusion in the Comprehensive Annual Financial Report issued by the Financial and Reporting Section of the Department of Administration.

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PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

- 4.1.1.3.1 Irregularities and illegal acts:** Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the State Comptroller under the authority of Section 5A-2-33 of the State Code, as well as to the Secretary of the Department, the Division Director of the Division of Water and Waste Management (DWWM) and the Department's Chief Financial Officer.
- 4.1.1.3.2 Reporting to the Department's Secretary:** The auditors shall assure themselves that the Department is informed of each of the following:
- 4.1.1.3.2.1** The auditor's responsibility under Generally Accepted Accounting Principles.
 - 4.1.1.3.2.2** Significant accounting policies.
 - 4.1.1.3.2.3** Other information in documents containing audited financial statements.
 - 4.1.1.3.2.4** Disagreements with management.
 - 4.1.1.3.2.5** Difficulties encountered in performing the audit.
- 4.1.1.3.3 Special Considerations:** The audit of the CWSRF is funded by the United States Environmental Protection Agency (USEPA). Federal and State audit requirements.
- 4.1.1.3.3.1** The vendor may need to meet with the with USEPA. Vendor's bid shall be inclusive of any time spent with the USEPA.
 - 4.1.1.3.3.2** Any anticipated travel must be incorporated into the vendor's bid. No travel will be reimbursed by the State and is the sole responsibility of the vendor.
- 4.1.1.3.4 Working Paper Retention and Access to Working Papers:** All working papers and reports must be retained, at the vendor's expense, for a period of five (5) years, unless the firm

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PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

is notified in writing by the Department of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

Chief Financial Officer
Department of Environmental Protection
State of West Virginia
Financial Accounting and Reporting Section
Department of Administration
State of West Virginia

United States Environmental Protection Agency
1650 Arch Street
Philadelphia, PA 19103-2029

In addition, the firm shall respond to the reasonable inquiries of successor audit firms and federal grantors and allow the review of working papers relating to matters of continuing accounting significance.

4.1.1.3.5 Description of the water pollution control revolving fund:

Names and Telephone Number of Contact Persons and
Location of Offices

The auditor's principal contact with the Division will be the Chief Financial Officer or a designated representative who will coordinate the assistance to be provided by the Department to the auditors.

LIST OF KEY POSITIONS, OFFICE LOCATIONS AND TELEPHONE NUMBERS

Katheryn D. Emery, P.E.
Acting Director DWWM
& Program Manager CWSRF
601 57th Street, S.E.
Charleston, WV 25304
Katheryn.D.Emery@wv.gov

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PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

Randy Taylor
Chief Financial Officer
601 57th Street, S.E.
Charleston, WV 25304
Randy.E.Taylor@wv.gov

Gary W. Rogers
Accounting & Financial Reporting Manager
601 57th Street, S.E.
Charleston, WV 25304
Gary.W.Rogers@wv.gov

4.1.1.3.6 Background Information: The Water Pollution Control Revolving Fund was established under Article 2, Chapter 22C of the West Virginia Code to fill the void left by the demise of the Construction Grants Program. The purpose of this fund is to:

4.1.1.3.6.1 Provide low interest loans to communities that require sewer service either by upgrading the existing wastewater system or establishing a new utility.

4.1.1.3.6.2 “Clean” up the State’s water supply, and

4.1.1.3.6.3 Exist in perpetuity by administering the principal, administrative fees and interest earned from the repayment of loans.

4.1.1.3.7 The WVDEP Division of Water and Waste Management maintains responsibility for the operation and general management of this fund. The fund has been in operation since November 1, 1991.

The source of revenue for the CWSRF includes principal repayments, interest earnings both on the loans made and from the subsequent investments of these payments with the Investment Management Board, administrative fees, Federal

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PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

Grants and the 16.7% state match funds provided by the West Virginia Infrastructure and Jobs and Development Council.

Once the project has met all pre-construction technical and administrative requirements, the loan recipients are allowed to go to bid. A bid package is submitted for review and authorization before loan closing is set. The Water Development Authority (WDA) is the Program's bank. The WDA bond counsel takes the necessary steps to ensure the bonds payable by the locality to the CWSRF are properly issued. The WDA also monitors the loans to ensure that the repayment schedules are being met.

The loan recipients make the principal, interest and administrative fee repayments directly to the Municipal Bond Commission (MBC). The MBC calculates the interest due on each repayment and maintains the repayment schedules. The MBC transfers the funds collected to the CWSRF on a quarterly basis. The funds, if not currently required, are then invested with the Investment Management Board.

4.1.1.3.8 Department Structure/Method of Reporting: The Water Pollution Control Revolving Fund is administered by the Division of Water and Waste Management, with oversight by the Office of Administration, Fiscal Services.

The CWSRF operates as a special revenue fund of the Department. The fund is accounted for and reported as an enterprise fund in West Virginia's Comprehensive Annual Financial Report and in separately reported financial statements.

4.1.1.3.9 Maintenance and Tracking of Financial Operations: The financial operations of the Department are maintained as follows:

CWSRF financial statements are currently maintained using Microsoft Excel.

4.1.1.3.10 Availability of Audit Reports and Work Papers: Reports and work papers for the Fund's fiscal years 2019 and 2020 will be made available upon request from the WVDEP Chief Financial Officer.

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PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

4.1.1.3.11 Audit of Investments: The CWSRF's investment portfolio is managed by and in the custody of the Investment Management Board (IMB) of the State of West Virginia. The IMB is audited annually by independent Certified Public Accountants. The auditor will be required by the Department to rely on this audit work to the fullest extent.

4.1.1.4 Time Requirements:

4.1.1.4.1 Terms of Engagement: The contract is to audit the trial balance and the required GAAP financial statements for the fiscal year ending June 30, 2021.

4.1.1.4.2 Timetable for Completion of Audit:

Entrance Conference	Within 2 weeks of Contract Award
Field work completed and draft financial statements	September 15, 2021
Exit conference and draft audit report	October 6, 2021
Final audit report	October 15, 2021

The exit conference will be held with the Chief Financial Officer, the Program Manager and the Accounting and Financial Reporting Manager. The purpose of the meeting will be to summarize the results of the audit.

4.1.1.5 Assistance to be provided to the auditor and report preparation:

4.1.1.5.1 Fiscal Services Office and Clerical Assistance: Fiscal Services office staff and responsible management personnel will be available during the audit to assist the firm by providing information documentation and explanations. The preparation of confirmations, including copies for Fiscal Services, will be the responsibility of the auditor.

4.1.1.5.2 Fiscal Services Staff Assistance: The Chief Financial Officer and Accounting and Financial Reporting Manager will provide draft copies of the financial statements, notes to financial statements, relevant supporting work papers, and will be available to coordinate requests for additional information.

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PROPOSAL SPECIFICATIONS

REQUEST FOR QUOTATION CWSRF AUDIT

4.1.1.5.3 Report Preparation: Report preparation, editing, and printing shall be the responsibility of the auditor.

4.1.1.5.3.1 Eight bound, signed copies and an electric copy of the Independent Auditor's Report on the firm's letterhead will be delivered to the Chief Financial Officer.

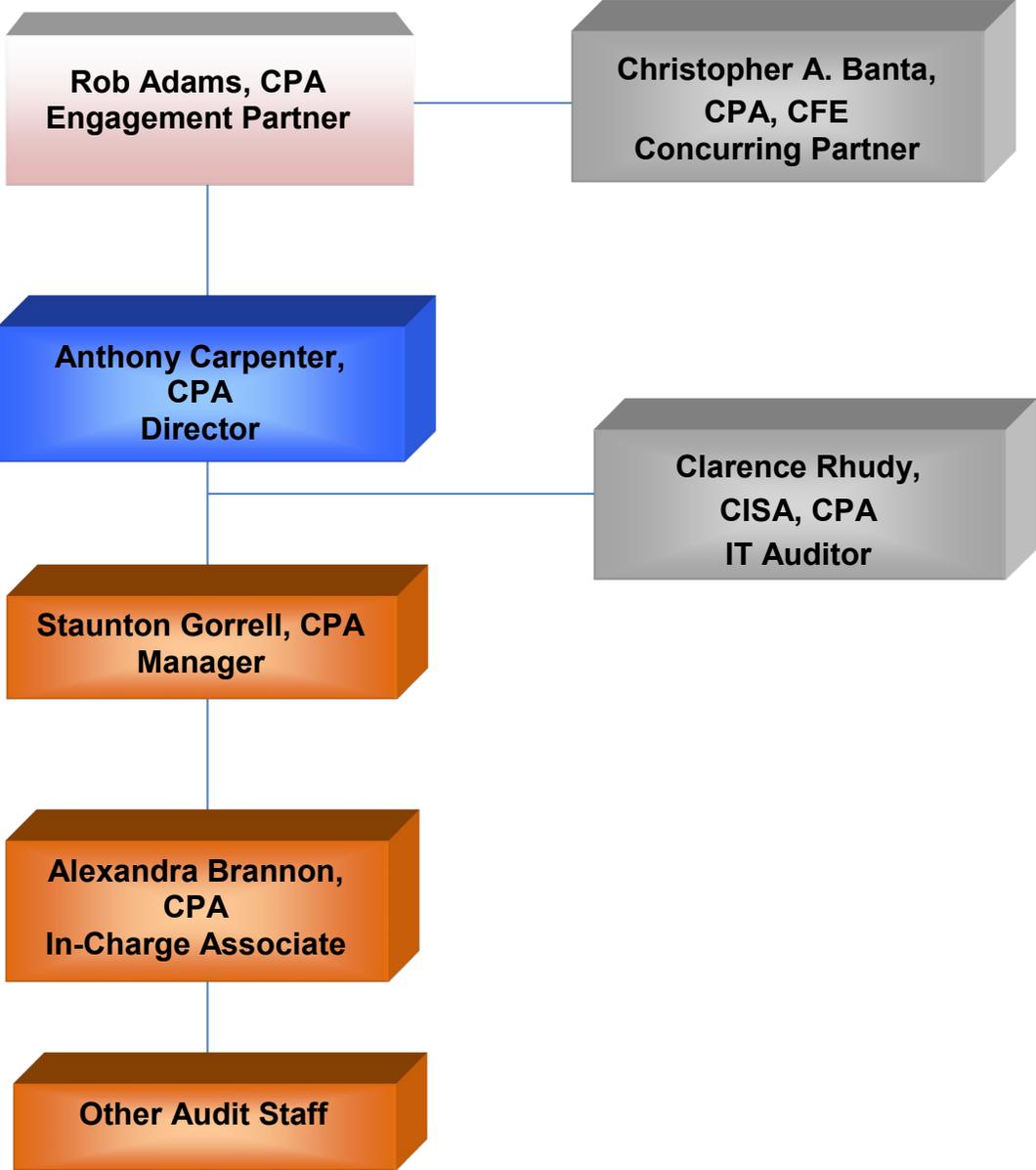
4.1.1.6 Bid Total: The bid total shall contain all pricing information relative to performing the engagement as described in the Request for Quotations. The total all-inclusive price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

5. CONTRACT AWARD:

5.1 Contract Award: The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.

5.2 Pricing Page: Vendor should complete the Pricing Page by filling out the commodity lines in wvOasis as a contract amount for each line item by filling in the yearly price which will tabulate the total price. If you submit a paper bid, be sure to include a printout of the wvOasis commodity lines with each yearly amount and add up all years for a total bid amount. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified. While the pricing page includes one year and three renewals, original award document will be for the first year only. Subsequent renewals will be added by official change order with agreement by the vendor and Agency.

APPENDIX A – YOUR SERVICE TEAM



APPENDIX A – YOUR SERVICE TEAM



Rob Adams, CPA, CGMA
Engagement Partner
304-343-4188
readams@BEcpas.com

PROFILE

- Partner in our Charleston office with over 25 years of experience in public accounting
- Director of Assurance Services for the Charleston office
- Extensive experience in financial reporting, accounting, internal control, auditing, review, compilation, agreed upon procedures and other professional services for the following entity types:
 - Nonprofit organizations
 - Various state and local governments
 - Closely-held businesses and public sector entities including real estate, hospitality, manufacturing, retail, wholesale, mining, and media
- Active in the AICPA's Governmental Audit Quality Center and the Charleston Partner assigned to the Center

CONTINUING PROFESSIONAL EDUCATION

- Rob is in compliance with all applicable CPE requirements.

RELEVANT EXPERIENCE

- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Charleston Urban Renewal Authority
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- Kanawha County Parks and Recreation Commission
- Kanawha Valley Regional Transportation Authority
- Metro Emergency Operations Center of Kanawha County
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority
- West Virginia Affordable Housing Trust Fund
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia College Prepaid Tuition and Savings Plan
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation

EDUCATION

- Bachelor of Business Administration with a concentration in accounting, West Virginia Wesleyan College
- Graduated Magna Cum Laude

MEMBERSHIPS

- Certified Public Accountant in West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants, Charleston Chapter
- Governmental Finance Officers' Association
- Chartered Global Management Accountant
- West Virginia Kids Count, Board Member
- Multiple local church leadership committees

- West Virginia Division of Highways
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Authority
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- **West Virginia Water Pollution Control Revolving Fund**
- West Virginia Drinking Water Treatment Revolving Loan Fund

APPENDIX A – YOUR SERVICE TEAM



Chris Banta, CPA, CFE
Concurring Partner
540-345-0936
cbanta@BEcpas.com

PROFILE

- Partner and Firm Coordinator of Brown Edwards state and local government practice with over 20 years of experience
- Specializes in municipalities, electric cooperatives, not-for-profit organizations, and HUD properties
- Coordinates the compliance auditing aspect of the annual audits of municipal and nonprofit clients, including APA compliance and transmittal form preparation, single audit compliance, FAA compliance, RUS compliance, and NTD reporting compliance
- Member of Brown Edwards' peer review services team
- Certified Fraud Examiner, providing internal control reviews, fraud examinations, forensic accounting services, and litigation support services

CONTINUING PROFESSIONAL EDUCATION

- Chris is in compliance with all applicable CPE requirements.

RELEVANT EXPERIENCE

- West Virginia Board of Treasury Investments
- County of Frederick, Virginia
- County of Bedford, Virginia
- Montgomery County, Virginia
- Riverside Regional Jail Authority
- City of Falls Church, Virginia
- City of Colonial Heights, Virginia
- City of Winchester, Virginia
- City of Lynchburg, Virginia
- City of Harrisonburg, Virginia
- City of Staunton, Virginia
- Roanoke City Public Schools
- Virginia Tech/Montgomery Airport Authority
- Town of Blacksburg, Virginia

EDUCATION

- Bachelor of Science in Accounting from Virginia Tech

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA), the Virginia Society of Certified Public Accountants (VSCPA), the Virginia Government Finance Officers' Association (VGFOA), the National Society of Accountants for Cooperatives (NSAC), and the Association of Certified Fraud Examiners (ACFE)
- Past Treasurer (also former President) of the Grandin Theatre Foundation
- Current Board Member of the Virginia Museum of Transportation and Boys and Girls Club of Southwest Virginia
- Member of the Kiwanis Club of Roanoke, serving as chair of the Career Technical Education Scholarship Committee
- Virginia Resources Authority
- Virginia Tobacco Settlement Financing Corporation
- Greater Lynchburg Transit Company
- Bedford Regional Water Authority
- Town of Bedford, Virginia
- Town of Culpeper, Virginia
- Town of Vinton, Virginia
- Town of Tazewell, Virginia
- City of Charlottesville, Virginia
- County of King William, Virginia
- County of New Kent, Virginia
- Coordinated Services Management

APPENDIX A – YOUR SERVICE TEAM



Anthony Carpenter, CPA

Director

304-343-4188

acarpenter@BEcpas.com

PROFILE

- Director in the Charleston office with over 13 years of experience in public accounting with a concentration in Accounting and Assurance Services
- Primarily works for non-profit organizations, local and state governmental agencies, closely held businesses, and retirement plans

CONTINUING PROFESSIONAL EDUCATION

- Anthony is in compliance with all applicable CPE requirements.

RELEVANT EXPERIENCE

- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- City of Charleston, West Virginia
- EastRidge Health Systems
- Hatfield-McCoy Regional Recreational Authority
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Public Service Commission of West Virginia
- School Building Authority of West Virginia
- Seneca Health Services
- United Methodist Foundation of West Virginia, Inc.
- Valley Healthcare System
- West Virginia Affordable Housing Trust Fund
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- Tobacco Settlement Finance Authority
- West Virginia Alcohol Beverage Control Administration
- West Virginia Jobs Investment Trust

EDUCATION

- Bachelor of Business Administration with a concentration in accounting, West Virginia State University

MEMBERSHIPS

- Certified Public Accountant In West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)
- Leadership Kanawha Valley
- Emerging Leaders Academy

- Kanawha County Parks and Recreation Commission
- Metro 911 of Kanawha County, West Virginia
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Division of Highways
- West Virginia Housing Development Fund
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Parkways Authority
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- **West Virginia Water Pollution Control Revolving Fund**
- Young Men's Christian Association of Kanawha Valley, Inc.

APPENDIX A – YOUR SERVICE TEAM



Staunton Gorrell, CPA

Manager

304-343-4188

sgorrell@BEcpas.com

PROFILE

- Manager in the Charleston office with over 8 years of experience in public accounting with a concentration in Accounting and Assurance Services
- Primarily works in the Nonprofit and Governmental Niche

RELEVANT EXPERIENCE

- Central West Virginia Regional Airport Authority
- West Virginia Alcohol Beverage Control Administration
- **West Virginia Water Pollution Control Revolving Fund**
- Region III Planning and Development Council
- West Virginia Housing Development Fund
- West Virginia Lottery Commission
- West Virginia Solid Waste Management Board
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- School Building Authority of West Virginia
- United Methodist Foundation of West Virginia, Inc.
- West Virginia Consolidated Public Retirement Board
- YMCA of Charleston, WV, Inc.
- Heart and Hand Outreach Ministries
- Woodson Center
- Jackson County Development Center
- University of Charleston
- West Virginia Municipal Pensions Oversight Board

EDUCATION

- Bachelor of Business Administration in Finance, James Madison University

MEMBERSHIPS

- Certified Public Accountant in West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)
- Treasurer, Charleston FestiVALL

CONTINUING PROFESSIONAL EDUCATION

- Staunton is in compliance with all applicable CPE requirements.

APPENDIX A – YOUR SERVICE TEAM



Alexandra Brannon, CPA

In-Charge Associate

304-343-4188

abrannon@BEcpas.com

PROFILE

- In-Charge Associate in the Charleston office with over 2 years of experience in public accounting with a concentration in Accounting and Assurance Services
- Primarily works in the Nonprofit, and Governmental Niches

RELEVANT EXPERIENCE

- **West Virginia Water Pollution Control Revolving Fund**
- West Virginia Drinking Water Treatment Revolving Fund
- Region III Planning and Development Council
- Region VII Planning and Development Council
- West Virginia Housing Development Fund
- West Virginia Lottery Commission
- West Virginia Solid Waste Management Board
- YMCA of Charleston, WV, Inc.
- Woodson Center
- West Virginia Municipal Pensions Oversight Board
- West Virginia College Prepaid Tuition and Savings Plan
- South Carolina Tuition Prepayment Program
- Carnegie Hall Foundation
- Capitol Market, Inc.
- Capital Area Development Corporation of West Virginia
- West Virginia Water Development Authority
- Tobacco Settlement Finance Authority

EDUCATION

- Bachelor of Science in Business Administration with a concentration in Accounting, West Virginia State University

MEMBERSHIPS

- Certified Public Accountant in West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)

CONTINUING PROFESSIONAL EDUCATION

- Alexandra is in compliance with all applicable CPE requirements.

APPENDIX A – YOUR SERVICE TEAM



Clarence A. Rhudy, Jr., CPA, CISA, CITP
Information Technology Director
540-345-0936
crhudy@BEcpas.com

PROFILE

- Information Technology Director with over 16 years of experience in public accounting experience in programming, classroom training, automation, and the utilization of information technology controls in the work place with our firm and other organizations
- Worked closely with various organizations prior to and since joining Brown Edwards to achieve more effective and efficient use of technology, including IT assessments for various organizations including local governments and Sarbanes-Oxley (SOX) compliance both as a consultant and an auditor
- Experience performing information technology assessments for local and state governments, private industry, financial institutions, and colleges and universities

CONTINUING PROFESSIONAL EDUCATION

- Clarence is in compliance with all applicable CPE requirements.

EDUCATION

- Bachelor of Science in Accounting and Finance, Concord University
- Master of Accountancy, Lynchburg College
- Previously taught accounting, investing, finance, and computers at National Business College and Central Virginia Community College

MEMBERSHIPS

- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Virginia Society of Certified Public Accountants (VSCPA)
- Information Systems Audit and Control Association (ISACA)
- Certified Information Technology Professional (CITP)
- Certified Information Systems Auditor (CISA)
- A+ and Network+ certifications, Member of Comptia

APPENDIX B – PEER REVIEW REPORT



8550 United Plaza Blvd., Ste. 1001 - Baton Rouge, LA 70809
225-922-4600 Phone - 225-922-4611 Fax - pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of
Brown Edwards & Company L.L.P.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown Edwards & Company L.L.P. (the firm) applicable to engagements not subject to PCAOB inspection in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown Edwards & Company L.L.P. applicable to engagements not subject to PCAOB inspection in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown Edwards & Company L.L.P. has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
October 17, 2018

APPENDIX C – PRICING PAGE

EXHIBIT G

Pricing Sheet for CWSRF Audit Services			
Item No.	Description		Amount
1	Auditing Services - Year ended June 30, 2021		\$20,900
		Total =	\$20,900

EXHIBIT G

Pricing Sheet for CWSRF Audit Services			
Item No.	Description		Amount
1	Auditing Services - Year ended June 30, 2022		\$20,900
		Total =	\$20,900

APPENDIX C – PRICING PAGE

EXHIBIT G

Pricing Sheet for CWSRF Audit Services			
Item No.	Description		Amount
1	Auditing Services - Year ended June 30, 2023		\$21,650
		Total =	\$21,650

EXHIBIT G

Pricing Sheet for CWSRF Audit Services			
Item No.	Description		Amount
1	Auditing Services - Year ended June 30, 2024		\$21,650
		Total =	\$21,650

APPENDIX D – RFP REQUIRED PAGES

ADDITIONAL INFORMATION
The West Virginia Purchasing Division is soliciting bids on behalf of The West Virginia Department of Environmental Protection to establish a contract for Certified Public Accountants to provide a single audit of the West Virginia Water Pollution Control Revolving Fund, also known as the Clean Water State Revolving Fund (CWSRF) for the fiscal year ending June 30, 2021 per the attached specifications and terms and conditions.

INVOICE TO	SHIP TO
ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US	ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Clean Water State Revolving Fund CWSRF Audit - FY 2021	0.00000			

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description:
Clean Water State Revolving Fund CWSRF Audit as per attached specifications

INVOICE TO	SHIP TO
ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US	ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Clean Water State Revolving Fund CWSRF Audit - Renewal 1	0.00000			

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description:
Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2022 Renewal Year 1

APPENDIX D – RFP REQUIRED PAGES

INVOICE TO	SHIP TO
ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US	ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Clean Water State Revolving Fund CWSRF Audit - Renewal 2	0.00000			

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description:

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2023 Renewal Year 2

INVOICE TO	SHIP TO
ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US	ENVIRONMENTAL PROTECTION OFFICE OF ADMINISTRATION 601 57TH ST SE CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	Clean Water State Revolving Fund CWSRF Audit - Renewal 3	0.00000			

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description:

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2024 Renewal Year 3

SCHEDULE OF EVENTS	
<u>Line</u>	<u>Event</u>
	<u>Event Date</u>

APPENDIX D – RFP REQUIRED PAGES

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



(Name, Title)

Robert E. Adams, Partner

(Printed Name and Title)

300 Chase Tower, 707 Virginia Street, East, Charleston, WV 25301

(Address)

304-434-4188 / 304-344-5035

(Phone Number) / (Fax Number)

readams@becpas.com

(email address)

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

Brown, Edwards & Company, L.L.P.

(Company)



(Authorized Signature) (Representative Name, Title)

Robert E. Adams, Partner

(Printed Name and Title of Authorized Representative)

05/11/2021

(Date)

304-343-4188 / 304-344-5035

(Phone Number) (Fax Number)

Revised 03/15/2021

APPENDIX D – RFP REQUIRED PAGES

APPENDIX D – RFP REQUIRED PAGES

ADDENDUM ACKNOWLEDGEMENT FORM SOLICITATION NO.:

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

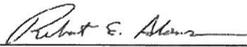
Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

Addendum Numbers Received:
(Check the box next to each addendum received)

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

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

Brown, Edwards & Company, L.L.P.
Company


Authorized Signature

05/11/2021
Date

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

APPENDIX D – RFP REQUIRED PAGES

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

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

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

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

DEFINITIONS:

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

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

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

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

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Brown Edwards & Co LLP

Authorized Signature: [Signature] Date: 5/5/21

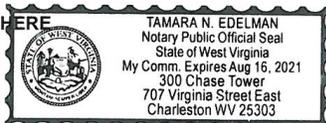
State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 5 day of May, 2021.

My Commission expires August 16, 2021.

AFFIX SEAL HERE



NOTARY PUBLIC

[Signature]

Purchasing Affidavit (Revised 01/19/2018)