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## Header 1

List View

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

Procurement Folder: 1260832

Procurement Type: Central Master Agreement

Vendor ID: 000000197366

Legal Name: BROWN EDWARDS & COMPANY LLP

Alias/DBA:

Total Bid: \$0.00

Response Date: 09/05/2023

Response Time: 15:49

Responded By User ID: readams

First Name: Rob

Last Name: Adams

Email: readams@becpas.com

Phone: 304-343-4188

SO Doc Code: CRFQ

SO Dept: 0323

SO Doc ID: WWV240000002

Published Date: 8/31/23

Close Date: 9/11/23

Close Time: 13:30

Status: Closed

Solicitation Description: Auditing Services up to seven (7) LWDBs

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia  
 Solicitation Response**

**Proc Folder:** 1260832  
**Solicitation Description:** Auditing Services up to seven (7) LWDBs  
**Proc Type:** Central Master Agreement

Solicitation Closes	Solicitation Response	Version
2023-09-11 13:30	SR 0323 ESR09052300000001201	1

**VENDOR**  
 000000197366  
 BROWN EDWARDS & COMPANY LLP

**Solicitation Number:** CRFQ 0323 WWV2400000002  
**Total Bid:** 0  
**Response Date:** 2023-09-05  
**Response Time:** 15:49:32  
**Comments:**

**FOR INFORMATION CONTACT THE BUYER**  
 Brandon L Barr  
 304-558-2652  
 brandon.l.barr@wv.gov

**Vendor Signature X** **FEIN#** **DATE**

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
21	Management and Business Professional Staff	0.00000	LS	2767125.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Commodity Line Comments:** See Attached proposal for the 4 year period

**Extended Description:**

Management and Business Professional Staff - refer to pricing page in bid documents

*Your Success is our Focus.*

# Proposal to Provide Professional Audit Services to Workforce West Virginia



**Rob Adams, CPA, CGMA**

Engagement Partner  
[readams@becpas.com](mailto:readams@becpas.com)

September 7, 2023



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September 7, 2023

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

We are pleased to present our qualifications to provide professional audit services to Workforce West Virginia ("Agency") for one year with an optional renewal of three successive one year periods. Brown, Edwards & Company, L.L.P. ("Brown Edwards") is a recognized leader in providing services to not-for-profit and governmental organizations.

At Brown Edwards, we strive to deliver an exceptional experience to our clients by adhering to our guiding principles:

- Frequent and proactive communication
- Local partners and staff
- Client involvement in decision making
- High standards for deliverables
- Simple and streamlined invoicing and payment
- Effective management of changes
- Ongoing performance feedback of our team

As a regional firm, with an office in Charleston, West Virginia, your access to decision-makers related to accounting, audit, and tax matters is instant. We think that one key factor that differentiates us from the other firms that you may consider, is our desire to see your mission thrive by giving you the best support possible, from our enthusiastic team.

We appreciate the opportunity to submit this proposal to provide external audit services and will be glad to discuss any aspect of this proposal at your convenience. If you have any questions regarding our proposal, please contact me as I will be responsible for the services we will provide to you.

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

A handwritten signature in black ink that reads 'Robert E. Adams'.

Robert "Rob" E. Adams, CPA, CGMA  
Engagement Partner



## History of the Firm

Formed in **1967** through the merger of Fred P. Edwards Company and C. A. Brown & Company

Average of **25** years of experience for partners and directors

Average of **10** years of experience for senior managers and managers

## QUICK FACTS ABOUT BROWN EDWARDS

Inside Public Accounting's  
Top 100 Public  
Accounting Firms by net  
revenue



Top Accounting Firm  
headquartered in Virginia  
based on number of CPAs  
by Virginia Business  
Magazine



Recognized as one of  
America's Best Tax Firms  
for 2022 by  
Forbes Magazine

**Forbes**

- Accounting Today's Top 100 Firms by net revenue
- Listed as a Top 100 Firm Pacesetter in Growth by Accounting Today
- Listed as #4 in the Va. Capital Region by Accounting Today



Member of Inc. 5000  
2021 list of the fastest-  
growing private  
companies in the U.S.



Pass opinion on our peer  
review for over 25 years,  
and inspected by the  
PCAOB since its inception



Member of the  
American Institute of  
Certified Public  
Accountants' Employee  
Benefit Plan Audit  
Quality Center



Top 50 Construction  
Accounting Firm as  
compiled by Construction  
Executive magazine

## History of the Firm, Continued

Brown Edwards is a regional firm with national resources headquartered in Roanoke, Virginia with 12 locations in Virginia, West Virginia, and Tennessee. Below is a list of all our office locations.



**Bluefield, West Virginia**



**Charleston, West Virginia**



**Roanoke, Virginia**



**New River Valley, Virginia**



**Harrisonburg, Virginia**



**Lynchburg, Virginia**



**Richmond, Virginia**



**Petersburg, Virginia**



**Newport News, Virginia**



**Wytheville, Virginia**



**Bristol, Tennessee**



**Kingsport, Tennessee**



We have a complete staff of more than 450 employees, including 50 partners. Our team members are noted by our clients for their accessibility and hands-on style. Our team is further supported by other specialists in the firm who may add a fresh perspective to challenges you may face. Our affiliation with BDO USA, LLP brings the resources of an international firm to our service team, if needed.

## The Right Firm

**40 years** of commitment to not-for-profit organizations and employee benefit plans.

As the Agency strives to meet the challenges and demands of providing the support needed to ensure the continued success of services and communities it serves, you will need an exceptional relationship with professionals who can support your efforts. Our long standing presence in and commitment to our communities throughout the region has resulted in assembling an extensive portfolio of clients in the not-for-profit sector.

## Industries Served

Our work with businesses in these industries has allowed us to build technical skills, professional networks, and in-depth, industry knowledge. Many of our team members hold additional designations beyond being Certified Public Accountants.



## Independence & Conflicts of Interest

Brown Edwards meets the independence standards of the American Institute of Certified Public Accountants and is in compliance with (and will comply with) all federal, state, and local laws and regulations (including licensing) in the performance of this engagement. We have no conflicts of interest with regard to any other work performed for the Agency.

## Continuity of Staff

Our staffing and scheduling policies have historically been very successful in maximizing 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 team. We understand that the Agency reserves the right to request staff changes throughout the term of the contract.

## Staff Experience

All Directors and Partners on the Agencies' Engagement are licensed CPA's with at least five years of audit experience with government entities. All manager level employees on the engagement are CPA's with three years of experience on governmental engagements. We understand that the agency retains the right to approve or reject replacements based upon their qualifications, experience, or performance. We have listed all manager level and above, including their experience on the next few pages.

## Service Team Biographies



**Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner**  
**[readams@becpas.com](mailto:readams@becpas.com) | 304.343.4188**

Rob is a Partner in our Charleston office and has over 28 years of professional experience. He is the Firm's Central Region assurance department coordinator and a member of the Firm's Accounting and Audit Committee.

Rob has extensive experience in financial reporting, accounting, internal control, auditing, review, compilation, and agreed-upon procedures. His diverse client service experience includes significant experience in the not-for-profit industry, where he has provided assurance and consulting services to numerous entities under various state and federal government programs.

Rob is active in the AICPA's Governmental Audit Quality Center. Rob's experience also includes reporting under International Financial Reporting Standards and conducting audits in accordance with *Government Auditing Standards* and the Uniform Guidance or the Single Audit.

Rob graduated Magna Cum Laude from West Virginia Wesleyan College in 1994 with a Bachelor of Science degree in business administration with a concentration in accounting and a minor in economics. He is a member of the American Institute of CPAs, the West Virginia Society of CPAs, the Charleston Chapter of the West Virginia Society of CPAs, and the Governmental Finance Officers Association, and is a Chartered Global Management Accountant.

Rob is treasurer of West Virginia Kids Count, University of Charleston Business Advisory Board, a local youth sports coach, musician, and he is active in the local community and his church.

## Service Team Biographies



**Valerie Ellis, CPA, CGMA | Concurring Review Partner**  
**[vellis@becpas.com](mailto:vellis@becpas.com) | 304.343.4188**

Valerie is a Partner in the Charleston office with over 30 years of professional experience in a wide variety of areas. Valerie has directed audits of many nonprofit organizations, closely held businesses, and employee benefit plans. She has consulted with clients on matters ranging from regulatory compliance to operational issues and internal control. Her clients include behavioral healthcare organizations, foundations, colleges and universities, social service organizations, and religious organizations. She is the Central Region managing partner and a member of the Firm's Executive Committee.

Valerie has been a contributing author and technical reviewer for nationally distributed publications and a featured speaker at industry conferences.

Valerie graduated summa cum laude from Marshall University with a bachelor's degree in business administration. She is a member of the American Institute of CPAs, the West Virginia Society of CPAs where she has served as chair of various committees, and the Charleston Chapter of the West Virginia Society of CPAs. Valerie was honored as the AICPA 2012 Woman to Watch—Experienced Leader by the West Virginia Society of CPAs.

Valerie is a member and past treasurer of the Rotary Club of Charleston and a member of the Marshall University Division of Accountancy and Legal Environment Advisory Board. She has also taught financial literacy to teenage parents through a program at her church.

## Service Team Biographies, Continued



**Anthony Carpenter, CPA | Director**  
*[acarpenter@becpas.com](mailto:acarpenter@becpas.com) | 304.343.4188*

Anthony is a Director in the Charleston office with over 15 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to nonprofit organizations, employee benefit plans, closely held businesses, and state and local governments. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments. His governmental experience includes auditing significant investment portfolios and evaluating SOC 1 reports of investment custodians.

Anthony graduated with a Bachelor of Business Administration with a concentration in accounting from West Virginia State University in 2007.

Anthony is a member of the American Institute of CPAs, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs, Leadership Kanawha Valley Class of 2016, and Emerging Leaders Academy Class of 2019.



**Faye McQuinn, CPA | Director**  
*[fmcquinn@becpas.com](mailto:fmcquinn@becpas.com) | 304.343.4188*

Faye is a director in the Charleston office with over 16 years of experience in public accounting with a concentration in Assurance Services. She primarily works with not-for-profit organizations, employee benefit plans, local and state governmental agencies, and closely-held businesses.

Faye is a graduate of Marshall University with a Bachelor of Business Administration in accounting and a Master of Business Administration. She is a member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants.

## Service Team Biographies, Continued



**Staunton Gorrell, CPA | Engagement Senior Manager**  
[sgorrell@becpas.com](mailto:sgorrell@becpas.com) | 304.343.4188

Staunton is a senior manager in the Charleston office with over 10 years of experience in public accounting with a concentration in Accounting and Assurance Services. Staunton primarily works for local and state government agencies, not-for-profit organizations, closely held businesses, and retirement plans. His governmental experience includes auditing significant investment portfolios and evaluating SOC 1 reports of investment custodians.

Staunton holds a Bachelor of Business Administration in Finance from James Madison University. He is a member of both the American Institute of CPAs and the West Virginia Society of CPAs.

Staunton serves as treasurer for FestivALL Charleston and is a member of Edgewood Country Club.



**Clarence Rhudy, CPA, CISA, CITP | Information Technology Director**  
[crhudy@becpas.com](mailto:crhudy@becpas.com) | 540.345.0936

Clarence is an information technology director based in our Roanoke office with over 18 years of public accounting experience in programming, classroom training, automation, and utilization of information technology and controls in the workplace with our firm and with other organizations.

Clarence has worked closely with various organization prior 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 as an auditor. Clarence has experience performing information technology assessments for local governments, financial institutes, private industry, colleges, and universities.

Clarence holds a Master's in Accountancy degree from University of Lynchburg, and a Bachelor of Science degree in Accounting and Finance from Concord University.

### **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

## Service Team Experience

This represents a cross-section of not-for-profit and government entities served out of our Charleston Office of Brown Edwards (including the legacy Firm of Gibbons and Kawash) over the last decade. This is not a full list and is not a firm-wide cross-section. We have provided a list of entities you may contact to verify our experience on page 12 of this proposal.

- **Region III Workforce Investment Board of Kanawha County**
- West Virginia Conference of the United Methodist Church
- West Virginia Drug Intervention Institute
- West Virginia Primary Care Associates
- West Virginia Wesleyan College
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia College Prepaid Tuition and Savings Program
- West Virginia Drinking Water Revolving Treatment 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
- West Virginia Municipal Pensions Oversight Board
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia Water Development Authority
- WV Water Pollution Control Fund
- American Society of Pain and Neuroscience
- Ancient and Accepted Scottish Rite of Free Masonry
- West Virginia Perinatal Partnership
- Charleston Area Alliance
- Concord University Foundation, Inc.
- Contractors Association of West Virginia
- Diocese of Wheeling-Charleston, more than 50 parishes and schools under their auspices
- EastRidge Health Systems, Inc.
- Logan-Mingo Area Mental Health, Inc.
- Nicholas Community Action Partnership, Inc.
- Seneca Health Services, Inc.
- The Presbytery of West Virginia
- The University of Charleston, Inc.
- United Methodist Foundation of West Virginia, Inc.
- Valley HealthCare System
- Ward Burton Wildlife Foundation

## Charleston Office Staff

Brown Edwards' Charleston office has

**5 partners, 3 directors,** and over  
**15 professionals** who perform audit services.

Firm-wide, Brown Edwards has at least seven staff that are strictly audit professionals and not tax professionals. We plan to leverage the talents firm wide of industry specialists who spend the entirety of their professional schedule working on government and not for profit clients, with significant training in GASB related topics and ACFR preparation.

## Licenses

Brown Edwards and assigned key personnel are properly licensed to practice public accountancy in the State of West Virginia.

## Authorized Representative

Robert "Rob" Adams, partner in the Charleston, WV office, is the authorized partner in negotiations with WBIKC.

readams@becpas.com | t: 304.343.4188 | f: 304.344.5035

## References

Brown Edwards has experience auditing/consulting with three different state government entities over the past five years. Listed below we have provided clients to which we provide assurance, tax, and consulting services. We encourage you to contact these clients to broaden your understanding of our expertise and our commitment to excellence.

Our references below include entities receiving audits conducted in accordance with US generally accepted auditing standards and some combination of audits conducted in accordance with *Government Auditing Standards* and/or in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) *2 CFR Part 200*.

We will gladly provide additional references upon request.

### Client

### Contact Information

<b>Region III Workforce Investment Board of Kanawha County</b> Charleston, West Virginia	Michele Painter Finance Director 304.344.5760
<b>Charleston Area Alliance</b> Charleston, West Virginia	Debbie James Chief Financial Officer 304.340.4253
<b>Nicholas Community Action Partnership</b> Summersville, West Virginia	Tammy Hughes Chief Financial Officer 304.872.1162
<b>West Virginia Perinatal Partnership, Inc.</b> Charleston, West Virginia	Ann Bollinger Chief Accountant 304.545.4300
<b>American Society of Pain and Neurosciences, Inc.</b> Charleston, West Virginia	Jeff Peterson Operations Manager 304.347.6271
<b>West Virginia Municipal Pension Oversight Board</b> Charleston, West Virginia	Blair Taylor Chief Operating Officer 304.356.2419
<b>West Virginia Board of Treasury Investments</b> Charleston, West Virginia	Kara Hughes Chief Operating Officer 304.340.1564

## Understanding the Scope of Work

Brown Edwards understands that the West Virginia Purchasing Division is soliciting bids on behalf of the WorkForce West Virginia (WorkForce WV) to establish an open-end contract for financial auditing services of two Local Workforce Development Boards' (Region I Workforce Development Board and Region III Workforce Investment Board of Kanawha County, Inc.) financial statements and Single Audit (presented in one report) for the fiscal year ending June 30, 2023, and up to seven Local Workforce Development Boards in subsequent years allowed under this contract. The seven Local Workforce Development Boards are: Region 1 Workforce Development Board, South Western WV Region 2 Workforce Investment Board, Inc., Region III Workforce Investment Board of Kanawha County, Inc., Workforce Development Board Mid-Ohio Valley, Northern Panhandle Workforce Investment Board, Region VI Workforce Investment Board, and Region VII Workforce Investment Board.

We understand that the accounting staff of the Local Workforce Development Board (LWDB), as well as management will be available during the audit to assist the auditing firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the auditor. We understand that the appropriate number of hours of clerical support will be made available to us for preparation of routing conformation and/or informational letters and memoranda. Brown Edwards understands that the agency will provide the auditing firm with workspace, desks, and chairs. We will also be provided with access to telephone lines, internet access, and photocopying facilities. Brown Edwards will provide WorkForce WV with an estimate of the number of personnel to be assigned to the audit in the detail audit plan. Final report preparation, editing, and printing will be the responsibility of Brown Edwards. We understand that no internal audit support is Available.

## Affirmative Statements

Brown Edwards has not had any final audit issued by us that had to be reissued due to material errors or omissions discovered by FARS or other West Virginia state agencies two or more times.

Brown Edwards is a member in good standing of the AICPA's Governmental Audit Quality Center.

Brown Edwards will perform the audit in conformity with Generally Accepted Accounting Principles, on the presentation of the general purpose financial statements that will include all of the LWDB's funds to the Executive Director of the LWDB.

We understand that the financial statements must be audited in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Brown Edwards will provide all work under the direction of the Executive Director of Workforce West Virginia or his/her designee.

We will provide to the Executive Director of the LWDBs, a written audit report within twenty-four hours of all irregularities and illegal acts of which the firm becomes aware.

A copy of all reports will be given to the Executive Director of Workforce West Virginia and the Director of Financial Administrative & Management in writing of each of our responsibility under general accepted auditing standards, accounting policies, management judgements, accounting estimates and projections, audit adjustments and revisions of past and current estimates and projections, disagreements with management, consultation with other accountants and actuaries, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.

We will immediately communicate to the Executive Director of the LWDB and to the Director of FAM at WorkForce WV on any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact. A written summary of these issues will be provided within twenty-four hours.

## Affirmative Statements, Continued

Brown Edwards will submit all written reports initially in draft form in order that any necessary changes may be discussed and agreed-upon before final acceptance.

We will discuss any public statements with the Executive Director of the LWDB and the Executive Director of WorkForce WV or their designee prior to the statements being released or made.

We understand that all working papers and reports must be retained at Brown Edward's expense in a secure storage area for a minimum of seven years, per 17 CFR Part 210, unless we are notified by the agency of the need to extend the retention period. We understand that we will be required to make working papers available upon request to the Executive Director of WorkForce WV and the Director of FAM. In addition, we will respond to the inquiries of grantors and successor auditors to allow them to review working papers.

Brown Edwards will provide electronic copies of the report in a PDF, or similar format, to the Executive Director of the LWDB and Director of FAM at WorkForce WV.

## Affirmative Statements, Continued

Brown Edwards will submit all written reports initially in draft form in order that any necessary changes may be discussed and agreed-upon before final acceptance.

We will discuss any public statements with the Executive Director of the LWDB and the Executive Director of WorkForce WV or their designee prior to the statements being released or made.

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Brown Edwards will provide electronic copies of the report in a PDF, or similar format, to the Executive Director of the LWDB and Director of FAM at WorkForce WV.

## Contract Award

We understand the Contract is intended to provide the Agencies with a purchase price on all Contract Items. We understand that the Contract will be awarded to the Vendor with the lowest overall total cost as shown on the Pricing Pages.

Brown Edwards has completed the Pricing Pages by providing an hourly rate for each line based on the estimated hours as well as all deliverables to reach a grand total. We have completed the Pricing Pages in their entirety as seen at the end of this document.

## Ordering and Payment

Brown Edwards will accept orders through wvOASIS, regular mail, e-mail, or any other written form of communications. We understand that we may, but are not required to, accept online orders through a secure internet ordering portal/website.

## Technology

Brown Edwards is committed to providing our professionals access to advanced technology in order to ensure optimum levels of efficiency in our engagements. We use “paperless” audit techniques that 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. Our remote work solution is an invaluable tool for our continued ability to perform the highest quality audit while ensuring the safety and security of your work place, constituents, and staff.

We combine the use of spreadsheets, 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

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.

## Technology, Continued

### TeamMate Analytics, IDEA Software, & Engagement Organizer

We use TeamMate Analytics and IDEA for many of our engagements. TeamMate Analytics and IDEA make it possible to perform a 100% test of a transaction class for some attributes in less time than it would take to design a statistical sample for a traditional test. TeamMate Analytics and IDEA allow us to extract and analyze very large databases providing for more targeted testing. In many cases, TeamMate Analytics and IDEA allow us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means. We also utilize Engagement Organizer, a secure cloud-based collaboration for safe sharing of digital files.

### Checkpoint

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

### ProSystem Fx Engagement

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

### Information Technology Assessment

Generally accepted auditing standards require that we gain a sufficient understanding of the information technology internal control system to plan our audit. As part of that process, we utilize a Certified Information Systems Auditor (CISA) who has experience performing IT assessment procedures for various size companies, including not-for-profit organizations. Many firms market this as an additional service for an additional fee, if they can, in fact, provide the service.

*We include this assessment as part of our stated audit fees.*

Our CISA will interview your IT personnel for the purpose of evaluation of IT risks and controls relevant to the audit. In most cases, this review results in the identification of previously unknown areas of risk and areas where controls and/or processes could be improved.

## Technology, Continued

### Information and Cybersecurity Consulting

With our internal resources and a partnership with Auditwerx, Brown Edwards offers specialized information and cybersecurity consulting ranging from security assessments and consulting to penetration and vulnerability testing to help identify threats to system security. Additionally we offer SOC 1, SOC 2, and SOC 3 attestation services as well as SOC for Cybersecurity. With Auditwerx, we have the expertise and extensive resources 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.

## Vendor Default

We understand that the following will be considered a vendor default under this Contract:

- Failure to provide Contract Items in accordance with the requirements contained herein.
- Failure to comply with other specifications and requirements contained herein.
- Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
- Failure to remedy deficient performance upon request.

## Peer Review Report

Brown Edwards has not failed our two most recent AICPA Peer Reviews. The most recent Peer Review can be viewed below.



8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809  
225-922-4600 Phone – 225-922-4611 Fax – [pnca.com](http://pnca.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 permanent inspection in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act 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 permanent inspection in effect for the year ended May 31, 2021, 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  
September 17, 2021

## Miscellaneous

Brown Edwards will supply only Contract Items submitted in response to the Solicitation unless a contract modification is approved in accordance with the provisions contained in this Contract.

We will carry sufficient inventory of the Contract Items being offered to fulfill its obligations under this Contract. By signing this bid, Brown Edwards certifies that we can supply the Contract Items contained in the bid response.

Brown Edwards will provide quarterly reports and annual summaries to the Agency showing the Agency's items purchased, quantities of items purchased, and total dollar value of the items purchased. We will also provide reports, upon request, showing the items purchased during the term of this Contract, the quantity purchased for each of those items, and the total value of purchases for each of those items. We understand that failure to supply such reports may be grounds for cancellation of this Contract.

During its performance of this Contract, Brown Edwards will designate and maintain a primary contract manager responsible for overseeing our responsibilities under this Contract. We understand that the Contract manager must be available during normal business hours to address any customer service or other issues related to their Contract. Brown Edwards has listed our Contract manager and his contact information below:

**Contract Manager:** Rob Adams  
**Telephone Number:** 304.343.4188  
**Fax Number:** 304.344.5035  
**Email Address:** readams@becpas.com

## Timeline

WORKFORCE WV AUDIT  
SERVICES

## EXHIBIT B

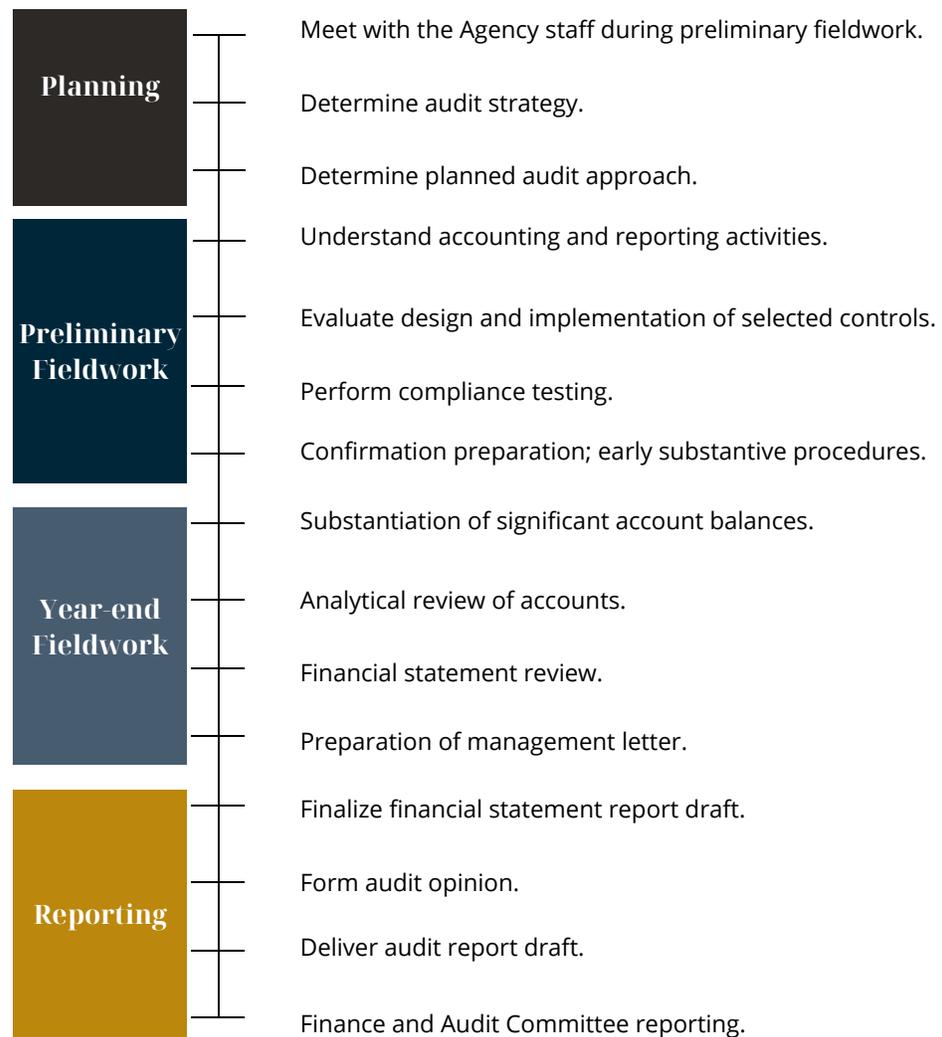
AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND  
SUBSEQUENT YEARS

DELIVERABLES	REQUIRED DATE <small>(Dates are for each year of contract 2023; 2024; 2025; &amp; 2026)</small>
Entrance conference	Upon Award for 2023; there after prior to August 30
Unsigned final draft to the Local Workforce Development Board's management for final review.	November 15
Final signed report	December 15

## Tentative Audit Timeline

The following table presents the initial projected timetable for the completion of our financial statement audit and tax services for the organization; however, we will discuss scheduling at the onset of the engagement to arrive at a mutually agreeable schedule. This process helps ensure that all deadlines and expectations are identified and met.

We will perform engagement acceptance procedures immediately upon notification of acceptance of this proposal.



## Required Forms

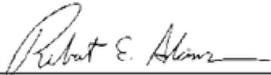
	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Quote Service - Prof
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<b>Proc Folder:</b> 1260832 <b>Doc Description:</b> Auditing Services up to seven (7) LWDBs		<b>Reason for Modification:</b> Addendum No.1 to extend bid opening date	
<b>Proc Type:</b> Central Master Agreement			
<b>Date Issued</b>	<b>Solicitation Closes</b>	<b>Solicitation No</b>	<b>Version</b>
2023-08-28	2023-09-07 13:30	CRFQ 0323 WWV2400000002	2

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

<b>VENDOR</b>
<b>Vendor Customer Code:</b> <b>Vendor Name :</b> Brown Edwards and Company, LLP <b>Address :</b> 300 Chase Tower, 707 <b>Street :</b> Virginia Street, East <b>City :</b> Charleston <b>State :</b> WV <span style="margin-left: 150px;"><b>Country :</b> USA</span> <span style="margin-left: 100px;"><b>Zip :</b> 25301</span> <b>Principal Contact :</b> Rob Adams <b>Vendor Contact Phone:</b> 304.343.4188 <span style="margin-left: 100px;"><b>Extension:</b></span>

<b>FOR INFORMATION CONTACT THE BUYER</b> Brandon L Barr 304-558-2652 brandon.l.barr@wv.gov
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<b>Vendor Signature X</b> 	<b>FEIN#</b> 54-0504608	<b>DATE</b> 09/07/2023
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**All offers subject to all terms and conditions contained in this solicitation**

Date Printed: Aug 28, 2023

Page: 1

FORM ID: WV-PRC-CRFQ-002 2020/05

	Document Phase	Document Description	Page
WWW2400000002	Final	Auditing Services up to seven (7) LWDBs	3

**ADDITIONAL TERMS AND CONDITIONS**

## Required Forms

**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.

(Printed Name and Title) Rob Adams, Partner

(Address) 300 Chase Tower, 707 Virginia Street, East, Charleston, WV 25301

(Phone Number) / (Fax Number) 304.343.4188 / 304.344.5035

(Email address) readams@becpas.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract 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/Contract 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; 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.

*By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.*

Brown Edwards and Company, LLP

(Company)

*Rob Adams*

(Signature of Authorized Representative)

Rob Adams, Partner

09/07/2023

(Printed Name and Title of Authorized Representative) (Date)

304.343.4188 / 304.344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

## Required Forms

### REQUEST FOR QUOTATION Financial Auditing Services

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## WORKFORCE WV AUDIT SERVICES

### EXHIBIT C

#### **Region 1**

Barbara Dawes, Executive Director  
Region 1 Workforce Development Board  
200 New River Town Center, Suite 200  
Beckley, WV 25801  
Phone: (304) 253-3611  
E-Mail: [bdawes@r1workforcewv.org](mailto:bdawes@r1workforcewv.org)  
Fiscal Officer: Beth Shoemaker [bshoemaker@r1workforcewv.org](mailto:bshoemaker@r1workforcewv.org)

#### **Region 2**

Melissa Bias, Executive Director  
South Western WV Region 2  
Workforce Investment Board, Inc.  
PO Box 9009 (for mailings)  
2699 Park Avenue, Suite 210  
Huntington, WV 25704-0009  
Phone: 304-429-5900  
E-Mail: [mbias@wvregion2.org](mailto:mbias@wvregion2.org)  
Fiscal Officer: Brenda Hunt [bhunt@wvregion2.org](mailto:bhunt@wvregion2.org)

#### **Region 3**

Julie Norman, Executive Director  
Region III Workforce Investment Board of  
Kanawha County, Inc.  
P.O. Box 3726  
426 Leon Sullivan Way  
Charleston, WV 25301  
Phone: 304-344-5760  
E-Mail: [JNORMAN@wdbkc.org](mailto:JNORMAN@wdbkc.org)  
Fiscal Officer: Michele Painter [mpainter@wdbkc.org](mailto:mpainter@wdbkc.org)

#### **Region 4**

Bill Monterosso, Executive Director  
Workforce Development Board Mid-Ohio Valley  
600 18<sup>th</sup> Street, Box #3  
Parkersburg, WV 26101  
Phone: 681-588-0419  
E-mail: [bmonterosso@wdbmov.org](mailto:bmonterosso@wdbmov.org)  
Fiscal Officer: Amanda O'Brien [aobrien@wdbmov.com](mailto:aobrien@wdbmov.com)  
Fiscal Agent: Jan Hanlon [jhanlon@k12.wv.us](mailto:jhanlon@k12.wv.us)  
Tinessa Williamson [twilliamson@k12.wv.us](mailto:twilliamson@k12.wv.us)

#### **Region 5**

Rosemary Guida, Executive Director  
Northern Panhandle Workforce Investment Board  
1245 Warwood Avenue  
Wheeling, WV 26003  
Phone: 304-231-1170  
Toll Free: 877-738-7246  
E-Mail: [npwbinc@gmail.com](mailto:npwbinc@gmail.com)  
Fiscal Officer: Caren Knoyer [knoyer@comcast.net](mailto:knoyer@comcast.net)

#### **Region 6**

Maria K. Larry, Executive Director  
Region VI Workforce Investment Board  
17 Middletown Road  
Whitehall, WV 26554  
Phone: 304-368-9530  
E-Mail: [mlarry@region6wv.org](mailto:mlarry@region6wv.org)  
Fiscal Officer: Micki Cutlip [mcutlip@region6wv.org](mailto:mcutlip@region6wv.org)

#### **Region 7**

T. J. VanMeter, Executive Director  
Region VII Workforce Investment Board  
151 Robert C. Byrd Industrial Park Road, Suite 2  
Moorsfield, WV 26836  
Phone: 304-530-3917 / Fax: 304-530-5107  
E-Mail: [tvanmeter@region7workforce.org](mailto:tvanmeter@region7workforce.org)  
Fiscal Officer: Matthew Martin [mmartin@region7workforce.org](mailto:mmartin@region7workforce.org)

## Required Forms

**REQUEST FOR QUOTATION**  
**Financial Auditing Services**

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*EWCAA Fiscal: Karen Malcolm [kcmalcolm@easternaction.org](mailto:kcmalcolm@easternaction.org) & Tina Bonner [tmbonner@easternaction.org](mailto:tmbonner@easternaction.org)*

## Required Forms

### **FEDERAL FUNDS ADDENDUM**

2 C.F.R. §§ 200.317 – 200.327

**Purpose:** This addendum is intended to modify the solicitation in an attempt to make the contract compliant with the requirements of 2 C.F.R. §§ 200.317 through 200.327 relating to the expenditure of certain federal funds. This solicitation will allow the State to obtain one or more contracts that satisfy standard state procurement, state federal funds procurement, and county/local federal funds procurement requirements.

**Instructions:** Vendors who are willing to extend their contract to procurements with federal funds and the requirements that go along with doing so, should sign the attached document identified as: "REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS (2 C.F.R. § 200.317)"

Should the awarded vendor be unwilling to extend the contract to federal funds procurement, the State reserves the right to award additional contracts to vendors that can and are willing to meet federal funds procurement requirements.

**Changes to Specifications:** Vendors should consider this solicitation as containing two separate solicitations, one for state level procurement and one for county/local procurement.

**State Level:** In the first solicitation, bid responses will be evaluated with applicable preferences identified in sections 15, 15A, and 16 of the "Instructions to Vendors Submitting Bids" to establish a contract for both standard state procurements and state federal funds procurements.

**County Level:** In the second solicitation, bid responses will be evaluated with applicable preferences identified in Sections 15, 15A, and 16 of the "Instructions to Vendors Submitting Bids" omitted to establish a contract for County/Local federal funds procurement.

**Award:** If the two evaluations result in the same vendor being identified as the winning bidder, the two solicitations will be combined into a single contract award. If the evaluations result in a different bidder being identified as the winning bidder, multiple contracts may be awarded. The State reserves the right to award to multiple different entities should it be required to satisfy standard state procurement, state federal funds procurement, and county/local federal funds procurement requirements.

**State Government Use Caution:** State agencies planning to utilize this contract for procurements subject to the above identified federal regulations should first consult with the federal agency providing the applicable funding to ensure the contract is compliant.

**County/Local Government Use Caution:** County and Local government entities planning to utilize this contract for procurements subject to the above identified federal regulation should first consult with the federal agency providing the applicable funding to ensure the contract is compliant. For purposes of County/Local government use, the solicitation resulting in this contract was conducted in accordance with the procurement laws, rules, and procedures governing the West Virginia Department of Administration, Purchasing Division, except that vendor preference has been omitted for County/Local use purposes and the contract terms contained in the document entitled "REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS (2 C.F.R. § 200.317)" have been added.

## Required Forms

### **FEDERAL FUNDS ADDENDUM**

#### **REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS (2 C.F.R. § 200.317):**

The State of West Virginia Department of Administration, Purchasing Division, and the Vendor awarded this Contract intend that this Contract be compliant with the requirements of the Procurement Standards contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements found in 2 C.F.R. § 200.317, et seq. for procurements conducted by a Non-Federal Entity. Accordingly, the Parties agree that the following provisions are included in the Contract.

#### **1. MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS:** (2 C.F.R. § 200.321)

- a. The State confirms that it has taken all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Those affirmative steps include:
  - (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
  - (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) above.
- b. Vendor confirms that if it utilizes subcontractors, it will take the same affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

#### **2. DOMESTIC PREFERENCES:** (2 C.F.R. § 200.322)

- a. The State confirms that as appropriate and to the extent consistent with law, it has, to the greatest extent practicable under a Federal award, provided a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United

## Required Forms

States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

b. Vendor confirms that will include the requirements of this Section 2. Domestic Preference in all subawards including all contracts and purchase orders for work or products under this award.

c. Definitions: For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

**3. BREACH OF CONTRACT REMEDIES AND PENALTIES:**  
(2 C.F.R. § 200.327 and Appendix II)

(a) The provisions of West Virginia Code of State Rules § 148-1-5 provide for breach of contract remedies, and penalties. A copy of that rule is attached hereto as Exhibit A and expressly incorporated herein by reference.

**4. TERMINATION FOR CAUSE AND CONVENIENCE:**  
(2 C.F.R. § 200.327 and Appendix II)

(a) The provisions of West Virginia Code of State Rules § 148-1-5 govern Contract termination. A copy of that rule is attached hereto as Exhibit A and expressly incorporated herein by reference.

**5. EQUAL EMPLOYMENT OPPORTUNITY:**  
(2 C.F.R. § 200.327 and Appendix II)

Except as otherwise provided under 41 CFR Part 60, and if this contract meets the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3, this contract includes the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60. "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

## Required Forms

**6. DAVIS-BACON WAGE RATES:**  
(2 C.F.R. § 200.327 and Appendix II)

Vendor agrees that if this Contract includes construction, all construction work in excess of \$2,000 will be completed and paid for in compliance with the Davis-Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must:

- (a) pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.
- (b) pay wages not less than once a week.

A copy of the current prevailing wage determination issued by the Department of Labor is attached hereto as Exhibit B. The decision to award a contract or subcontract is conditioned upon the acceptance of the wage determination. The State will report all suspected or reported violations to the Federal awarding agency.

**7. ANTI-KICKBACK ACT:**  
(2 C.F.R. § 200.327 and Appendix II)

Vendor agrees that it will comply with the Copeland Anti-KickBack Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). Accordingly, Vendor, Subcontractors, and anyone performing under this contract are prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The State must report all suspected or reported violations to the Federal awarding agency.

**8. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT**  
(2 C.F.R. § 200.327 and Appendix II)

Where applicable, and only for contracts awarded by the State in excess of \$100,000 that involve the employment of mechanics or laborers, Vendor agrees to comply with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, Vendor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

## Required Forms

**9. RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT.**  
(2 C.F.R. § 200.327 and Appendix II)

If the Federal award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

**10. CLEAN AIR ACT**  
(2 C.F.R. § 200.327 and Appendix II)

Vendor agrees that if this contract exceeds \$150,000, Vendor is to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**11. DEBARMENT AND SUSPENSION**  
(2 C.F.R. § 200.327 and Appendix II)

The State will not award to any vendor that is listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

**12. BYRD ANTI-LOBBYING AMENDMENT**  
(2 C.F.R. § 200.327 and Appendix II)

Vendors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

## Required Forms

### 13. PROCUREMENT OF RECOVERED MATERIALS

(2 C.F.R. § 200.327 and Appendix II; 2 C.F.R. § 200.323)

Vendor agrees that it and the State must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

### 14. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.

(2 C.F.R. § 200.327 and Appendix II; 2 CFR § 200.216)

Vendor and State agree that both are prohibited from obligating or expending funds under this Contract to:

- (1) Procure or obtain;
- (2) Extend or renew a contract to procure or obtain; or
- (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
  - (i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
  - (ii) Telecommunications or video surveillance services provided by such entities or using such equipment.
  - (iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

## Required Forms

In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

State of West Virginia  
Purchasing Division

Vendor Name:

By: \_\_\_\_\_

By: Robt E. Adams

Printed Name: \_\_\_\_\_

Printed Name: Rob Adams

Title: \_\_\_\_\_

Title: Partner

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

Date: 09/07/2023

**Required Forms**

**EXHIBIT A To:  
REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY  
CONTRACTS UNDER FEDERAL AWARDS (2 C.F.R. § 200.317):**

W. Va. CSR § 148-1-5

## Required Forms

West Virginia Code of State Rules
Title 148. Department of Administration
Legislative Rule (Scr. 1)
Series 1. Purchasing

W. Va. Code St. R. § 148-1-5  
 § 148-1-5. Remedies.  
 Currentness

5.1. The Director may require that the spending unit attempt to resolve any issues that it may have with the vendor prior to pursuing a remedy contained herein. The spending unit must document any resolution efforts and provide copies of those documents to the Purchasing Division.

### 5.2. Contract Cancellation.

5.2.1. Cancellation. The Director may cancel a purchase or contract immediately under any one of the following conditions including, but not limited to:

5.2.1.a. The vendor agrees to the cancellation;

5.2.1.b. The vendor has obtained the contract by fraud, collusion, conspiracy, or is in conflict with any statutory or constitutional provision of the State of West Virginia;

5.2.1.c. Failure to honor any contractual term or condition or to honor standard commercial practices;

5.2.1.d. The existence of an organizational conflict of interest is identified;

5.2.1.e. Funds are not appropriated or an appropriation is discontinued by the legislature for the acquisition;

5.2.1.f. Violation of any federal, state, or local law, regulation, or ordinance, and

5.2.1.g. The contract was awarded in error.

5.2.2. The Director may cancel a purchase or contract for any reason or no reason, upon providing

Rev. 4/5/2022

## Required Forms

the vendor with 30 days' notice of the cancellation.

5.2.3. Opportunity to Cure. In the event that a vendor fails to honor any contractual term or condition, or violates any provision of federal, state, or local law, regulation, or ordinance, the Director may request that the vendor remedy the contract breach or legal violation within a time frame the Director determines to be appropriate. If the vendor fails to remedy the contract breach or legal violation or the Director determines, at his or her sole discretion, that such a request is unlikely to yield a satisfactory result, then he or she may cancel immediately without providing the vendor an opportunity to perform a remedy.

5.2.4. Re-Award. The Director may award the cancelled contract to the next lowest responsible bidder (or next highest scoring bidder if best value procurement) without a subsequent solicitation if the following conditions are met:

5.2.4.a. The next lowest responsible bidder (or next highest scoring bidder if best value procurement) is able to perform at the price contained in its original bid submission, and

5.2.4.b. The contract is an open-end contract, a one-time purchase contract, or a contract for work which has not yet commenced.

Award to the next lowest responsible bidder (or next highest scoring bidder if best value procurement) will not be an option if the vendor's failure has in any way increased or significantly changed the scope of the original contract. The vendor failing to honor contractual and legal obligations is responsible for any increase in cost the state incurs as a result of the re-award.

5.3. Non-Responsible. If the Director believes that a vendor may be non-responsible, the Director may request that a vendor or spending unit provide evidence that the vendor either does or does not have the capability to fully perform the contract requirements, and the integrity and reliability necessary to assure good faith performance. If the Director determines that the vendor is non-responsible, the Director shall reject that vendor's bid and shall not award the contract to that vendor. A determination of non-responsibility must be evaluated on a case-by-case basis and can only be made after the vendor in question has submitted a bid. A determination of non-responsibility will only extend to the contract for which the vendor has submitted a bid and does not operate as a bar against submitting future bids.

5.4. Suspension.

5.4.1. The Director may suspend, for a period not to exceed 1 year, the right of a vendor to bid on

## Required Forms

procurements issued by the Purchasing Division or any state spending unit under its authority if:

5.4.1.a. The vendor has submitted a bid and then requested that its bid be withdrawn after bids have been publicly opened.

5.4.1.b. The vendor has exhibited poor performance in fulfilling his or her contractual obligations to the State. Poor performance includes, but is not limited to any of the following: violations of law, regulation, or ordinance; failure to deliver timely; failure to deliver quantities ordered; poor performance reports; or failure to deliver commodities, services, or printing at the quality level required by the contract.

5.4.1.c. The vendor has breached a contract issued by the Purchasing Division or any state spending unit under its authority and refuses to remedy that breach.

5.4.1.d. The vendor's actions have given rise to one or more of the grounds for debarment listed in W. Va. Code § 5A-3-33d.

5.4.2. Vendor suspension for the reasons listed in section 5.4 above shall occur as follows:

5.4.2.a. Upon a determination by the Director that a suspension is warranted, the Director will serve a notice of suspension to the vendor.

5.4.2.b. A notice of suspension must inform the vendor:

5.4.2.b.1. Of the grounds for the suspension;

5.4.2.b.2. Of the duration of the suspension;

5.4.2.b.3. Of the right to request a hearing contesting the suspension;

5.4.2.b.4. That a request for a hearing must be served on the Director no later than 5 working days of the vendor's receipt of the notice of suspension;

5.4.2.b.5. That the vendor's failure to request a hearing no later than 5 working days of

## Required Forms

the receipt of the notice of suspension will be deemed a waiver of the right to a hearing and result in the automatic enforcement of the suspension without further notice or an opportunity to respond; and

5.4.2.b.6. That a request for a hearing must include an explanation of why the vendor believes the Director's asserted grounds for suspension do not apply and why the vendor should not be suspended.

5.4.2.c. A vendor's failure to serve a request for hearing on the Director no later than 5 working days of the vendor's receipt of the notice of suspension will be deemed a waiver of the right to a hearing and may result in the automatic enforcement of the suspension without further notice or an opportunity to respond.

5.4.2.d. A vendor who files a timely request for hearing but nevertheless fails to provide an explanation of why the asserted grounds for suspension are inapplicable or should not result in a suspension, may result in a denial of the vendor's hearing request.

5.4.2.e. Within 5 working days of receiving the vendor's request for a hearing, the Director will serve on the vendor a notice of hearing that includes the date, time and place of the hearing.

5.4.2.f. The hearing will be recorded and an official record prepared. Within 10 working days of the conclusion of the hearing, the Director will issue and serve on the vendor, a written decision either confirming or reversing the suspension.

5.4.3. A vendor may appeal a decision of the Director to the Secretary of the Department of Administration. The appeal must be in writing and served on the Secretary no later than 5 working days of receipt of the Director's decision.

5.4.4. The Secretary, or his or her designee, will schedule an appeal hearing and serve on the vendor, a notice of hearing that includes the date, time and place of the hearing. The appeal hearing will be recorded and an official record prepared. Within 10 working days of the conclusion of the appeal hearing, the Secretary will issue and serve on the vendor a written decision either confirming or reversing the suspension.

5.4.5. Any notice or service related to suspension actions or proceedings must be provided by certified mail, return receipt requested.

## Required Forms

5.5. Vendor Debarment. The Director may debar a vendor on the basis of one or more of the grounds for debarment contained in W. Va. Code § 5A-3-33d or if the vendor has been declared ineligible to participate in procurement related activities under federal laws and regulation.

5.5.1. Debarment proceedings shall be conducted in accordance with W. Va. Code § 5A-3-33e and these rules. A vendor that has received notice of the proposed debarment by certified mail, return receipt requested, must respond to the proposed debarment within 30 working days after receipt of notice or the debarment will be instituted without further notice. A vendor is deemed to have received notice, notwithstanding the vendor's failure to accept the certified mail, if the letter is addressed to the vendor at its last known address. After considering the matter and reaching a decision, the Director shall notify the vendor of his or her decision by certified mail, return receipt requested.

5.5.2. Any vendor, other than a vendor prohibited from participating in federal procurement, undergoing debarment proceedings is permitted to continue participating in the state's procurement process until a final debarment decision has been reached. Any contract that a debarred vendor obtains prior to a final debarment decision shall remain in effect for the current term, but may not be extended or renewed. Notwithstanding the foregoing, the Director may cancel a contract held by a debarred vendor if the Director determines, in his or her sole discretion, that doing so is in the best interest of the State. A vendor prohibited from participating in federal procurement will not be permitted to participate in the state's procurement process during debarment proceedings.

5.5.3. If the Director's final debarment decision is that debarment is warranted and notice of the final debarment decision is mailed, the Purchasing Division shall reject any bid submitted by the debarred vendor, including any bid submitted prior to the final debarment decision if that bid has not yet been accepted and a contract consummated.

5.5.4. Pursuant to W. Va. Code § 5A-3-33e(e), the length of the debarment period will be specified in the debarment decision and will be for a period of time that the Director finds necessary and proper to protect the public from an irresponsible vendor.

5.5.5. List of Debarred Vendors. The Director shall maintain and publicly post a list of debarred vendors on the Purchasing Division's website.

5.5.6. Related Party Debarment. The Director may pursue debarment of a related party at the same time that debarment of the original vendor is proceeding or at any time thereafter that the Director determines a related party debarment is warranted. Any entity that fails to provide the Director with full, complete, and accurate information requested by the Director to determine related party

## Required Forms

status will be presumed to be a related party subject to debarment.

### 5.6. Damages.

5.6.1. A vendor who fails to perform as required under a contract shall be liable for actual damages and costs incurred by the state.

5.6.2. If any commodities delivered under a contract have been used or consumed by a spending unit and on testing the commodities are found not to comply with specifications, no payment may be approved by the Spending Unit for the merchandise until the amount of actual damages incurred has been determined.

5.6.3. The Spending Unit shall seek to collect damages by following the procedures established by the Office of the Attorney General for the collection of delinquent obligations.

### Credits

History: Filed 4-1-19, eff. 4-1-19; Filed 4-16-21, eff. 5-1-21.

Current through register dated May 7, 2021. Some sections may be more current. See credits for details.

W. Va. C.S.R. § 148-1-5, WV ADC § 148-1-5

End of Document

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## Required Forms

EXHIBIT B To:  
REQUIRED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY  
CONTRACTS UNDER FEDERAL AWARDS (2 C.F.R. § 200.317):

Prevailing Wage Determination

- Not Applicable Because Contract Not for Construction
- Federal Prevailing Wage Determination on Next Page

## Addendum Acknowledgement Form

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: WWW240000002**

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

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

**Addendum Numbers Received:**

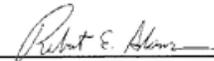
(Check the box next to each addendum received)

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

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

Brown Edwards and Company, LLP

Company



Authorized Signature

09/07/2023

Date

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

## Business Enterprises and Diversity, Equity, and Inclusion

Brown Edwards is not currently certified as a minority-owned, women-owned, or other business enterprise.

Brown Edwards strives to create a work environment where diversity is welcomed and to find ways to attract, develop, and retain exceptional individuals representing the diverse communities where we work and live.

In addition to recruiting, Brown Edwards started an initiative to ensure that *Diversity, Equity, and Inclusion (DEI)* awareness is embraced. **We formed a DEI Committee.** This committee is focusing on Brown Edwards-specific DEI programs, to include training in conscious and unconscious bias, adding DEI related goals to staff evaluations and job descriptions, revising recruiting practices at colleges and universities where Brown Edwards recruits and various other related initiatives. The DEI Committee focuses on researching DEI strategies, recruiting and retaining a diverse workforce without discrimination or bias, and training all Brown Edwards personnel on subjects that will enhance awareness and understanding of DEI issues.

**Our mission is to promote and improve diversity, equity and inclusion at Brown Edwards by creating an environment where employees from all backgrounds have equal career development and advancement opportunities.**



Brown Edwards is also a supporter of the National Association of Black Accountants (NABA)'s Accelerated Career Awareness Program. NABA, Inc. is a nonprofit membership association dedicated to bridging the opportunity gap for Black Business Leaders in accounting, finance business, and entrepreneurship. The Accelerated Career Awareness program (ACAP®) is a program for high school students (first-year students, sophomores, juniors, and seniors) in which they are put in the NABA pipeline to help build future Black Business Leaders with a focus on directing them to major in accounting, finance and related business fields.

## Value-Added Services Beyond the Audit

To the extent these services may be of value and do not have a negative impact on either independence in fact or in appearance, and, subject to approval by the Audit Committee or Management, we can provide such services to the Agency for an additional fee.

The following table includes a selection of consulting activities we have provided to not-for-profit clients over recent years. We would be glad to discuss details of any of these engagements with you provided the identities of the clients remain confidential.

<b>Financial Services</b>	<ul style="list-style-type: none"> <li>• Overall financial statement presentation, disclosure, and transparency</li> <li>• Utilizing an operating measure</li> <li>• Classification of net assets</li> <li>• Development of a chart of accounts structure</li> <li>• Financial projections with related financial ratio analysis</li> <li>• Employee training on all aspects of financial statement elements</li> <li>• Accounting and classification of contributions and split-interest agreements</li> <li>• Accounting for asset retirement obligations (asbestos removal)</li> <li>• Enhancing financial reporting controls related to the closing process</li> </ul>
<b>Accountability &amp; Insurance</b>	<ul style="list-style-type: none"> <li>• Implementation of best practices</li> <li>• Development of audit committee charters, roles, and responsibilities and other related policies</li> <li>• Conflict of interest, whistleblower, and record retention policies</li> <li>• Practical ways to meet audit committee responsibilities</li> <li>• Development of policies related to executive compensation and Form 990 review</li> <li>• Board financial statement training for not-for-profit organizations</li> <li>• Development and execution of an internal audit function and program</li> </ul>
<b>Strategy &amp; Finance</b>	<ul style="list-style-type: none"> <li>• Strategic business analysis – assess current resources and project future needs</li> <li>• Organization structure</li> <li>• Financial benchmarking</li> <li>• Strategic debt management</li> </ul>
<b>Risk Management</b>	<ul style="list-style-type: none"> <li>• Internal control assessments</li> <li>• Enterprise risk management (ERM) implementation</li> <li>• IT and Cybersecurity consulting</li> </ul>
<b>Taxation</b>	<ul style="list-style-type: none"> <li>• Executive and other compensation-related matters</li> <li>• Form 990 and 990-T issues</li> <li>• Unrelated business income</li> <li>• Form 5500</li> </ul>

## Firm's Harassment Policy

Brown Edwards is committed to fostering a work environment in which all employees and clients are treated with respect and dignity. Employees and clients have the right to a workplace free of racial or ethnic slurs, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when submission to or rejection of this conduct affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment.

We are committed to ensuring equal employment opportunity and prohibiting unlawful harassment and discrimination based on race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age, disability, genetic information, veteran status, citizenship, or any other status or condition protected by applicable federal, state, or local law, or any other class protected by law.

Conduct prohibited by these policies is unacceptable in the workplace and any work-related setting outside the workplace, such as during business trips, business meetings, and business-related social events. Harassing conduct is not tolerated that affects the work environment; interferes unreasonably with an individual's work performance; or creates an intimidating, hostile, or offensive work environment.

These policies will not be used as a basis for excluding or separating employees or clients of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions to avoid allegations of harassment. The law and the policies prohibit disparate treatment based on sex or any other protected characteristic, about terms, conditions, privileges, and prerequisites of employment. The prohibitions against harassment, discrimination, and retaliation are intended to complement and further these policies, not to form the basis of an exception to them.

These policies apply to all applicants and employees and prohibit unlawful harassment, discrimination, and retaliation whether engaged in by fellow Employees, by a Partner or Director, or by someone not directly connected with the Firm (e.g., an outside vendor, consultant, prospective or existing clients).

Brown Edwards takes this policy very seriously and has put in place a series of steps to educate employees through yearly required trainings.

The firm does not have any pending or anticipated litigation against us involving allegations of sexual harassment or sexual misconduct.

## Pricing Page

Financial Auditing Services  
Pricing Page

	Year 1	Year 2	Year 3	Year 4	Total
<b>Region 1 Beckley</b>					
Estimated Hours*	345	325	325	325	
Cost Per Hour	345	350	355	360	
Total Cost	\$119,025	\$113,750	\$115,375	\$117,000	\$ 465,150.00
<b>Region 2 Huntington</b>					
Estimated Hours*		375	350	350	
Cost Per Hour	0	350	355	360	
Total Cost	\$0	\$131,250	\$124,250	\$126,000	\$ 381,500.00
<b>Region 3 Charleston</b>					
Estimated Hours*	315	300	300	300	
Cost Per Hour	345	350	355	360	
Total Cost	\$108,675	\$105,000	\$106,500	\$108,000	\$ 428,175.00
<b>Region 4 Parkersburg</b>					
Estimated Hours*		375	350	350	
Cost Per Hour	0	350	355	360	
Total Cost	\$0	\$131,250	\$124,250	\$126,000	\$ 381,500.00
<b>Region 5 Wheeling</b>					
Estimated Hours*		375	350	350	
Cost Per Hour	0	350	355	360	
Total Cost	\$0	\$131,250	\$124,250	\$126,000	\$ 381,500.00
<b>Region 6 Whitehall</b>					
Estimated Hours*		340	320	320	
Cost Per Hour	0	350	355	360	
Total Cost	\$0	\$119,000	\$113,600	\$115,200	\$ 347,800.00
<b>Region 7 Moorfield</b>					
Estimated Hours*		375	350	350	
Cost Per Hour	0	350	355	360	
Total Cost	\$0	\$131,250	\$124,250	\$126,000	\$ 381,500.00
Grand Total by Year	\$227,700	\$862,750	\$832,475	\$844,200	\$ 2,767,125.00