



The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at wvOASIS.gov. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at WVPurchasing.gov with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

Header @ 1

List View

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

Procurement Folder: 1679758
Procurement Type: Central Contract - Fixed Amt
Vendor ID: 000000197366
Legal Name: BROWN EDWARDS & COMPANY LLP
Alias/DBA:
Total Bid: \$89,580.00
Response Date: 05/05/2025
Response Time: 17.02
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: 0708
SO Doc ID: ABC2500000008
Published Date: 4/25/25
Close Date: 5/8/25
Close Time: 13:30
Status: Closed
Solicitation Description: Annual External Auditing Services for WVABCA
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	All Inclusive Auditing Services per Contract Specifications				89580.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments: See attached proposal from Brown Edwards

Extended Description:

Enter total bid amount from the Exhibit A Pricing Page into commodity line 1.

PROPOSAL

TO PROVIDE
AUDIT SERVICES



MAY 8, 2025

CRFQ 0708 ABC2500000008

Robert "Rob" E. Adams, CPA
Engagement Partner
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Letter of Transmittal

May 8, 2025

Attn: Joseph (Josh) E. Hager III, Buyer
2019 Washington Street
East Charleston, WV 25305
Joseph.E.Hageriii@wv.gov

We are pleased to present our qualifications to provide independent auditing services to the West Virginia Alcohol Beverage Control Administration, hereafter referred to as “the WVABCA” for the fiscal year ending June 30, 2025. The WVABCA 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 WVABCA 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 WVABCA and other similar State of West Virginia governmental entities allow us to present the highest qualifications and value for the services requested.

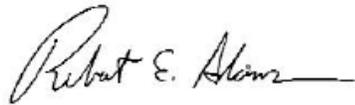
Should we be appointed to continue to serve as auditors of the WVABCA, the WVABCA will receive the highest quality professional audit services from auditors that will plan, conduct, and report on the audit with competence, integrity, objectivity, and that are independent of the WVABCA and the State of West Virginia in all respects. We have had the pleasure to work with and provide valuable assistance and insight to the WVABCA as it has grown and navigated many changes in operations over the last several years. We have been there through significant transitions of personnel, changes in accounting and in financial reporting standards, and technology which have all had a significant impact upon your financial reporting environment. We are uniquely positioned to serve you.

Letter of Transmittal, Continued

Our understanding of the WVABCA 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 WVABCA, with new members assigned to the audit team every couple of years to provide a “fresh look” and perspective to the WVABCA’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.

We have structured this proposal to communicate our experience and qualifications to effectively and efficiently respond to the requirements and expectations of the WVABCA, 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.

Brown Edwards & Company, L.L.P



Robert "Rob" E. Adams
Partner



About the Firm

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

25 years of experience for partners and directors

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 Accounting
& 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



Recognized as a 2025
Best of Accounting firm
by ClearlyRated, a
national satisfaction
research firm



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



More than 400
professionals serving
the southeastern U.S.



Top 50 Construction
Accounting Firm as
compiled by
Construction Executive
magazine

Our Commitment to Excellence

5 Star Service Quality Standards

- ★ Responsiveness
- ★ Product Quality
- ★ Product Delivery
- ★ Ease of Access to Decision Makers
- ★ Professional Attitudes of all Team Members

Our Membership in Professional Organizations

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 and other Alliance members.



Requires peer review every 3 years. Our most recent peer review was for the year ended September 2021. We received a "Pass" rating, the highest rating. Further, Brown Edwards has a practice niche which provides peer review services for other firms.

Many of our professionals are Certified Fraud Examiners ("CFE"). CFE's are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance..



We adhere to specific requirements covering the governmental audits we perform, comply with the continuing education for all of our personnel working on these audits, and have access to tools that focus around quality improvement.

We have more than **25 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate.



Pass opinion on our peer review, and inspected by the PCAOB since its inception.



We are an AICPA Employee Benefit Plan Audit Quality Center Member.

The Benefits of a Regional Firm

As a regional firm, we offer the best of both worlds. With a total staff of over 450 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 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.

“In a constantly changing governmental environment full of industry standard updates and changes, Brown Edwards is always there to help guide the implementation to make the transition smooth. They are a top notch quality firm that gets the job done right.”

Matthew R. Hornby
Assistant Director of Finance
Town of Blacksburg, Virginia



Experience, Qualifications, and Service

We have assembled a dedicated team of professionals to serve the needs of the WVABCA. These individuals bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with the WVABCA 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 WVABCA's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the WVABCA.
- 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 WVABCA. 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 WVABCA throughout the engagement to ensure that services and resources are provided to the WVABCA 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.

Experience, Qualifications, and Service, Continued

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 Senior Manager — **Staunton Gorrell, CPA**, is a Senior Manager at Brown Edwards with multiple years of specialized experience with governmental entities. Staunton will once again be focused on supervising our engagement and assisting all personnel assigned. He will ensure all deadlines are met.

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.

In-Charge Associate — **Sushmita Thapa, CPA, CFE**, is an In-Charge Associate in the Charleston office with experience in not-for-profits, municipalities, employee benefit plans, and construction audits. In this role, she will be available to provide audit expertise throughout the engagement. She will once again be responsible for the daily audit effort under the supervision of the team.



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 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 cycle.

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 WVABCA reserves the right to request staff changes throughout the term of the contract.

Technology

Brown Edwards is committed to providing our professionals access to advanced technology in order to ensure optimum levels of efficiency in our engagements.

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 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 also plan to be on-site for elements of our services.**

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.

TeamMate Analytics

We use TeamMate Analytics for many of our engagements. TeamMate Analytics allow us to extract and analyze very large databases providing for more targeted testing. In many cases, TeamMate Analytics allows us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means.

Suralink



An automated document exchange and request list management solution built specifically for auditors. Suralink helps to create, manage, track, and share documents with clients and others in your firm easily and efficiently.

ProSystem Fx Engagement



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

Technology, Continued

Security and Compliance Measures

As an extra level of security, Brown Edwards utilizes VPNs, Duo Authenticators, and firewalls to ensure the safety of private information. All employees are also required to participate in multiple technology security trainings throughout the year so they are up to date on technology safety. Brown Edwards is proud to say we have not had a history of data breaches.

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.

Our Understanding of Your Technology

We understand the electronic fund transfer files are produced on a daily basis of all sales to retail stores. These files are processed by the State Treasurer's Office to transfer funds from the retailer bank accounts to the WVABCA's bank account.

Personal computers are used throughout WVABCA to summarize daily and weekly reports of sales and licensing activity. Personal computers are also used to accumulate, classify and summarize personal services and other administrative expenses accrued by WVABCA for use in producing the annual journal entries for the financial statements and other related reports. QuickBooks software is used to produce the annual financial statements.

The WVABCA uses the State's ERP system wvOASIS for accounting, purchasing and payroll. WVABCA uses QuickBooks for general ledger entries and accruals. WVABCA also use GL Solutions for Licensing and an in-house system (Bailment Control System—BCS) for order entry, sales, bailment inventory, etc. that interfaces with QuickBooks. The Accounting staff reconcile wvOASIS to QuickBooks monthly. We also understand there is no internal audit support available.

Overall Charleston Office Experience

The Charleston office of Brown Edwards has a long tradition of providing the highest quality professional services to governmental and not-for-profit clients. The Brown Edwards' Charleston office includes recent client experience with the following entities:

- American Society of Pain and Neuroscience, Inc.
- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Clay Center for the Arts and Sciences
- Contractors Association of West Virginia
- Kanawha County Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Parks and Recreation
- Kanawha County Regional Development Authority
- Kanawha Hospice Care
- Nicholas Community Action Partnership, Inc.
- Region III Planning and Development Council
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- South Carolina Tuition Prepaid Plan
- Tobacco Settlement Finance Authority of West Virginia
- United Methodist Foundation of West Virginia
- West Virginia Affordable Housing Trust Fund
- **West Virginia Alcohol Beverage Control Administration**
- 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 Educational Broadcasting Commission
- 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 Offices of the Insurance Commissioner
- West Virginia Parkways Authority
- West Virginia Public Broadcasting Foundation
- West Virginia College and Jumpstart Savings Plans
- 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
- West Virginia Water Pollution Control Revolving Loan Fund

Recent Engagements with the State of West Virginia

West Virginia Engagements	Principal Contact	Scope of Work	Years Served
West Virginia Alcohol Beverage Control Administration	Julia Jones 304-356-5500	GAS	2016-2024
West Virginia Lottery Commission	Michelle Painter 304-558-0500	GAS	2016-2024
Tobacco Settlement Finance Authority of WV	Stephanie Bailes 304-558-4083	GAS	2016-2024
West Virginia Infrastructure and Jobs Development Council	Marie Prezioso 304-414-6500	GAS	2016-2024
West Virginia Water Development Authority	Marie Prezioso 304-414-6500	GAS	2016-2024
West Virginia Drinking Water Treatment Revolving Loan Fund	Marie Prezioso 304-414-6500	GAS / UG	2016-2024
West Virginia Water Pollution Control Fund	Katheryn Emery-Fultineer 304-926-0499	GAS / UG	2016-2024
West Virginia Solid Waste Management Board	Kelly Vickers 304-926-0448	GAS / AUP	2016-2024
West Virginia College and Jumpstart Savings Plan	Greg Curry 304-340-2702	GAS	2016-2024
West Virginia Offices of the Insurance Commissioner	Melinda Kiss 304-558-3386	GAS	2024
West Virginia Educational Broadcasting Commission	Sarah Pitzer 304-254-7847	GAS	2024
West Virginia Board of Treasury Investments	Kara Hughes 304-340-1564	GAS / AUP	2016-2022
West Virginia Housing Development Fund	Chad Leport 304-391-8644	GAS / UG	2016-2023

Service Approach

Service Philosophy

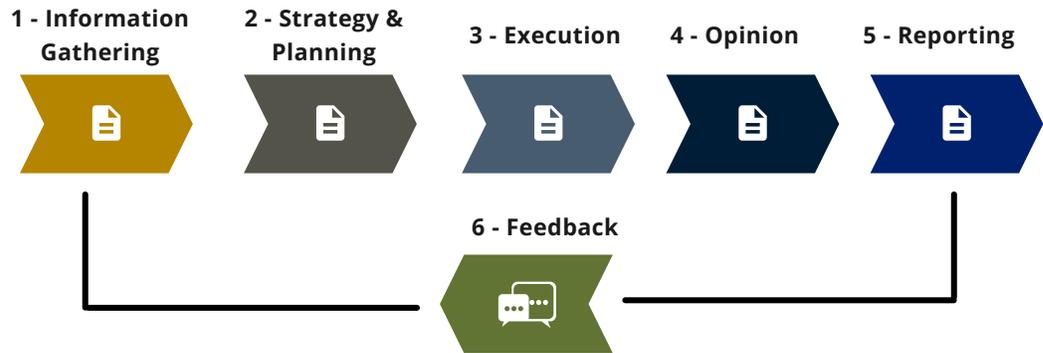
We reject the notion that an audit is a commodity. First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in the course of conducting an audit, your firm should generate information and develop insights that—in the hands of professionals who combine competence with judgment, maturity, and creativity; will result in improved controls, greater efficiencies, and clear, concise, and understandable financial reporting. It is this “value-added” philosophy to client service that has molded 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. There is no value to be derived from audit information unless it is communicated to the client in an effective and timely manner. Our approach emphasizes the importance of communication during all phases of the audit process. ***Good communication is the key to no surprises!***

- Prior to the audit, we will meet with management and the Finance and 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, discuss any issues that may arise, and 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. To demonstrate this commitment to meaningful dialogue, we do not bill for brief phone calls 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



- We will gather sufficient information on the key foundation/audit risks to enable us to design appropriate audit procedures and conduct the audit in the most efficient manner.
- Information gathering will also include a "prepared by client" list with agreed timetable for provision of information and pre 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 organization.
- 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

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. From this understanding emerges a written plan and work programs - road maps which will be used by the engagement team to execute field work.

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 WVABCA, including its internal control, is an essential aspect of the consideration of the risk.

Our goal: to get beyond the numbers, to continue to develop a clear understanding of your organization, your goals and objectives, and the environment in which you operate.

Some risk assessment procedures we will perform are:

- Inquiries of management and others within the organization and those charged with governance, including specific inquiries related to fraud risks
- Analytical procedures
- Obtaining an understanding of internal controls (both entity-level and activity-level controls)
- Performing "walk-throughs" of key internal controls
- 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.

Internal Control

Obtaining an understanding of internal controls is an important part of the risk assessment process. We will obtain an understanding of the five interrelated components of internal control:

1. **Control environment**
2. **Risk assessment**
3. **Information and communication**
4. **Monitoring**
5. **Control activities**

Our understanding of internal control will be 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 incorporates two primary elements:

1. the evaluation of the design of the control
2. 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.

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.

At the conclusion of our audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Independence

The credibility of the audit results is critical for oversight by the WVABCA and in meeting public expectations. Brown Edwards carefully evaluates all services provided to audit clients to ensure that the very detailed requirements for independence of the AICPA and *Government Auditing Standards* applicable to individual auditors and audit firms are satisfied. We believe the safeguards in place allow us to be independent with respect to the WVABCA, and will carefully guard and maintain our independence during the course of any audit services provided to the WVABCA.

Audit Plan and Execution

The risk assessment, planning, and information gathering result in the development of the audit plan which is a detailed audit approach that is supplemented by written, detailed audit programs. The plan will be scrutinized by the engagement partner 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 sources, creditors, and for 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*.

Upon completion of fieldwork, the reporting phase will be completed in draft form and reviewed by the engagement in-charge, director, and partner, prior to submission to the WVABCA's management for their review. After any questions or concerns have been answered, the final reports will be issued.



Audit Plan and Execution, Continued

We will inform the WVABCA 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, if any
- Other information in documents containing audited financial statements
- Disagreements with management, if any
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Significant abuse, if detected

In addition, if we discover matters that are considered control deficiencies or other 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 make an immediate, written report of all irregularities and illegal acts of which we become aware to the following parties:

- a) WVABCA Commissioner
- b) WVABCA General Counsel

Confidentiality

Brown Edwards shall have access to private and confidential data maintained by the WVABCA to the extent required for Brown Edwards to carry out the duties and responsibilities defined in this contract. Brown Edwards agrees to maintain confidentiality and security of the data made available. Brown Edwards agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to the WVABCA, Brown Edwards agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in Brown Edwards' possession, to these employees on Brown Edwards' staff who must have the information on a "need-to-know" basis.

Our Understanding of Your Requirements

We have a wealth of historical experience auditing 30 State of West Virginia component units or funds, over the last twenty-five years which individually range in size up to \$5 billion in assets and \$3 billion in revenues. The WVABCA will continue to receive the highest quality audit that will be carefully planned, thoroughly conducted, and timely reported upon. In addition, numerous financial statements audited by Brown Edwards have been incorporated in Official Statements of bond offerings, demonstrating the acceptance of our firm in the credit markets. Our team is equipped with much more than a surface level understanding of GASB Statements, we have a deep understanding of the accounting principles and concepts which underlie those standards. This helps our team tackle unusual or complex matters efficiently and effectively, and gives our clients confidence that we are addressing such matters appropriately.

From your request for proposal and our prior experience auditing the WVABCA, 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:

- 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 WVABCA.
- Assist with the implementation of new Governmental Accounting Standards Board (GASB) statements, including GASB's 101 and 102 which are effective for the June 30, 2025 audit.

Our Understanding of Your Requirements, Continued

Brown Edwards will audit the financial statements of the West Virginia Alcohol Beverage Control Administration (the WVABCA) 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. The financial statements to be audited are for the fiscal year ending June 30, 2025, with the option to audit the ABCA's financial statements for each of the three (3) subsequent fiscal years and to provide technical assistance to the ABCA accounting staff in the preparation of the financial statements, required supplementary information, reports and documents necessary for compliance with the Comprehensive Annual Financial Report of the State of West Virginia and the requirements of the West Virginia Financial Accounting and Reporting Section (FARS) of the Department of Administration. The audit and technical assistance will be provided in accordance with the provisions contained in the request for quotation.

The draft deadline is September 15 and the final deadline is October 15 each year and we will ensure that we make the deadlines each year of our contract.

We continue to ensure that staff is knowledgeable of all state code and other applicable laws and regulations impacting the WVABCA, and will test the WVABCA's compliance using analytical and substantive tests as deemed necessary and appropriate.

Brown Edwards is knowledgeable and well versed in the Retirement, OPEB, lease and SBITAs (Subscription-Based Information Technology Agreements) Governmental Accounting Standards Board (GASB) statements. We are also knowledgeable in GASB 101 Compensated Absences and GASB 102 Certain Risk Disclosures as the State is implementing them in FY 2025.

The financial statements of the WVABCA are to be included as a component unit of the financial statements of the State of West Virginia. We will provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting and Reporting Section.



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 WVABCA 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, and auditing standards generally accepted in the United States of America to meet the following time requirements:

- **Audit Planning** - Brown Edwards will conduct planning visits, plan confirmation samples, conduct walkthroughs of key controls, and provide the WVABCA with a detailed list of all schedules to be prepared by management after its June 30, 2025 year-end.
- **Execution** - We will execute field work as scheduled with management each year based on our risk assessment and audit planning exercises.
- **Reports** - Drafts of the audit report and recommendations will be submitted to management for review by the Comptroller by September 6, 2025 immediately following the fiscal year-end being audited. During this time, we will be available for any meeting that may be necessary to discuss the audit reports. We will prepare the final financial statements, notes, management letter and all required supplementary schedules by October 15, 2025 immediately following the fiscal-year being audited. We will deliver electronic copies of the audit results, management letter, and Audit Report of Financial Statements to the Comptroller. We will be present at such times necessary to provide assistance to WVABCA staff in filing the subsequent testing.
- **Meetings** - We will make ourselves available to you upon the approval of Brown Edwards as auditor. We would be pleased to meet with you to discuss potential audit issues or logistics and interim work to be performed. We will also establish an overall liaison for the audit and make arrangements for work space and other needs of the audit. We would be pleased to conduct progress meetings as necessary during the conduct of the audit to discuss issues or other matters that come to your attention or ours. We would also expect to meet to discuss our draft audit results and to review any significant findings prior to the issuance of any final documents.

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 WVABCA. The workpapers and reports will be retained, at our expense, for a minimum of five years, unless we are notified in writing by the WVABCA 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.

Affirmative Statements

Independence – Brown Edwards is independent of the WVABCA, 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.

Mandatory Qualifications and Certifications

Brown Edwards affirms that all directors, principals or partner equivalents on the engagement must be licensed CPA's with at least 5 years of audit experience with governmental entities and state level agencies. All manager level employees on this engagement are CPA's with 3 years of experience on governmental engagements. If we substitute staff for WVABCA at any time during the term of the contract or potential renewal or extension years, the experience and qualification levels must be of a similar quality to the level of those initially proposed. We understand that the state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance.

Brown Edwards affirms that we have read and understand the statutory provisions governing the operations of the WVABCA in West Virginia and will be conversant concerning those statutes while engaged in the audit.

Brown Edwards affirms that we have experience auditing/consulting with 3 different state government entities (agencies) over the past 5 years. This experience includes regulated entities like the WVABCA, WV Lottery, and WV Offices of the Insurance Commissioner.

Brown Edwards affirms we have passed our 2 most recent AICPA Peer Reviews without comments or deficiencies.

Brown Edwards understands the WVABCA's need to obtain highly skilled audit and accomplished accounting services and advice needed to ensure accomplishment of the reliance placed on these by State of West Virginia Legislature & Governors' Office, the public.

Brown Edwards affirms that staff assigned to the WVABCA's engagement are certified public accountants available and allowed to practice in the State of West Virginia and understand the code related to the sale of alcoholic liquors.

Brown Edwards affirms we will make ourselves available to the WVABCA on short notice to give advice to the WVABCA on changes in accounting practices, changes in the law, and engage in general accounting discussions on the appropriate treatment of transactions which may present themselves and which may affect their presentation in the WVABCA's financial statements or in the course of internal operating functions.

Mandatory Qualifications and Certifications, Continued

Brown Edwards affirms that we have not had a final audit issued that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.

Brown Edwards affirms that we have at least 7 licensed CPA's on staff within the firm that are strictly audit and not tax professionals. At least 5 of these audit professionals are in the same location in the Charleston office and not spread amongst other firm locations.

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

Brown Edwards certifies its compliance with all other required certifications or requirements as listed in the body of the RFQ.

Designated Contact

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

Contract Manager: Robert E. Adams, Partner

Telephone Number: 304-343-4188

Fax Number: 304-344-5035

Email Address: readams@becpas.com



Appendix A - Biographies



Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner
readams@becpas.com | 304.343.4188

Rob is a partner with Brown Edwards who has over 30 years of experience in serving governmental and not-for-profit clients and will serve as the lead partner on your engagement. He has substantial experience with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program having assisted numerous entities with multiple successful submissions for the certificate. His extensive experience with State of West Virginia entities will be of substantial benefit to this engagement.

Rob graduated Magna Cum Laude from West Virginia Wesleyan College 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, the Governmental Finance Officers Association, and is a Chartered Global Management Accountant. Rob is also treasurer of WV Kids Count and Every Child West Virginia.

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 is in compliance with all applicable CPE requirements.

Relevant Experience

Central West Virginia Regional Airport Authority	West Virginia Division of Highways
Charleston Area Alliance	West Virginia Drinking Water Treatment Revolving Fund
Charleston Urban Renewal Authority	West Virginia Economic Development Authority
City of Charleston, West Virginia	West Virginia Educational Broadcasting Commission
Clay Center for the Arts and Sciences	West Virginia Housing Development Fund
Kanawha County, West Virginia	West Virginia Independent Colleges and Universities
Kanawha County Parks and Recreation Commission	West Virginia Infrastructure and Jobs Development Council
Kanawha Valley Regional Transportation Authority	West Virginia Jobs Investment Trust
Metro Emergency Operations Center of Kanawha County	West Virginia Lottery Commission
School Building Authority of West Virginia	West Virginia Municipal Pensions Oversight Board
South Carolina Tuition Prepayment Plan	West Virginia Offices of the Insurance Commissioner
Tobacco Settlement Finance Authority of West Virginia	West Virginia Regional Jail and Correctional Facility Authority
West Virginia Affordable Housing Trust Fund	West Virginia Solid Waste Management Board
West Virginia Alcohol Beverage Control Administration	West Virginia State Bar
West Virginia Board of Treasury Investments	West Virginia Water Development Authority
West Virginia College Prepaid Tuition and Savings Plan	West Virginia Water Pollution Control Revolving Fund
West Virginia Consolidated Public Retirement Board	West Virginia Public Broadcasting Foundation
West Virginia Department of Transportation	

Appendix A - Biographies, Continued



Chris Banta, CPA, CFE | Concurring Partner and Government Service Practice Leader
cbanta@becpas.com | 804.282.6000

Chris serves as the leader of Brown Edwards' State and Local Government Practice group and as a key Not-for-Profit audit partner serving clients in Virginia, West Virginia, and Tennessee. Chris has been with the firm for over 23 years and is also a certified fraud examiner, providing litigation support, as well as fraud investigations and internal control evaluations. Chris also serves various other industries including beverage and other distributors, national fraternities, electric cooperatives, healthcare facilities, HUD properties, and other not-for-profits. In addition, Chris serves as one of four Team Captains in the firm's peer review practice.

Chris holds a Bachelor of Business Accounting from Virginia Tech. He is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Institute of Management Accountants. In addition, he has been recognized as a "Super CPA" in the nonprofit practice by Virginia Business magazine.

Chris is in compliance of all applicable CPE requirements.

Relevant Experience

VT/Montgomery Airport Authority
 Bedford Regional Water Authority
 Bloomingdale Utility District
 Blountville Utility District
 Central West Virginia Regional Airport Authority
 City of Charlottesville, Virginia
 City of Colonial Heights, Virginia
 City of Falls Church, Virginia
 City of Harrisonburg, Virginia
 City of Lynchburg, Virginia
 City of Roanoke Public Schools
 City of Roanoke, Virginia
 City of Staunton, Virginia
 City of Danville, Virginia
 City of Morristown, Tennessee
 County of Amherst, Virginia
 County of Bedford, Virginia
 County of Frederick, Virginia
 County of Montgomery, Virginia
 County of New Kent, Virginia
 County of Powhatan, Virginia
 County of Roanoke, Virginia
 Frederick County, Virginia
 Hampton Roads Transit
 Town of Bedford, Virginia
 Town of Culpepper, Virginia
 Town of Tazewell, Virginia

Town of Vinton, Virginia
 Virginia Resources Authority
 Virginia Tobacco Settlement Corp.
 Town of Leesburg, Virginia
 Town of Farmville, Virginia
 Roanoke-Blacksburg Regional Airport
West Virginia Alcohol Beverage Control Administration
 West Virginia Board of Treasury Investments

Appendix A - Biographies, Continued



Anthony Carpenter, CPA | Director
acarpenter@becpas.com | 304.343.4188

Anthony is a Director in the Charleston office with over 17 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to state and local governments, nonprofit organizations, employee benefit plans, and closely-held businesses. 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.

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

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.

Anthony is in compliance with all applicable CPE requirements.

Relevant Experience

West Virginia Lottery Commission
 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 County Parks and Recreation Commission
 Kanawha Valley Regional Transportation Authority
 Metro Emergency Operations Center of Kanawha County
 Public Service Commission of West Virginia
 School Building Authority of West Virginia
 Seneca Health Services
 Tobacco Settlement Finance Authority of West Virginia
 United Methodist Foundation of West Virginia, Inc.
 Valley Healthcare System

West Virginia Alcohol Beverage Control Administration
 West Virginia Board of Treasury Investments
 West Virginia Consolidated Public Retirement Board
 West Virginia Drinking Water Treatment Revolving Fund
 West Virginia Housing Development Fund
 West Virginia Independent Colleges and Universities
 West Virginia Infrastructure and Jobs Development Council
 West Virginia Division of Highways
 West Virginia Municipal Pensions Oversight Board
 West Virginia Offices of the Insurance Commissioner
 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 - Biographies, Continued



Staunton Gorrell, CPA | Senior Manager
sgorrell@becpas.com | 304.343.4188

Staunton is a senior manager in the Charleston office with over 10 years of public accounting experience, specializing in accounting and assurance services. His clients include foundations, nonprofit organizations, local and state governmental agencies, and closely-held businesses.

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

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

Staunton is in compliance with all applicable CPE requirements.

Relevant Experience

Central West Virginia Regional Airport Authority
West Virginia Alcohol Beverage Control Administration
 West Virginia Water Pollution Control Revolving Fund
 West Virginia Municipal Pensions Oversight Board
 Region III Planning and Development Council
 West Virginia Housing Development Fund
 West Virginia Independent Colleges and Universities
 West Virginia Lottery Commission
 West Virginia Solid Waste Management Board
 City of Charleston, West Virginia
 Clay Center for the Arts and Sciences
 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
 Center for Neighborhood Enterprise
 Jackson County Development Center
 University of Charleston
 West Virginia Educational Broadcasting Commission
 West Virginia Offices of the Insurance Commissioner
 West Virginia Public Broadcasting Foundation

Appendix A - Biographies, Continued



Clarence Rhudy, CPA, CISA, CITP | Information Technology Director
crhudy@becpas.com | 540.345.0936

Clarence is an Assurance Services Director in our Roanoke, Virginia office with over 22 years of experience. The majority of his time is spent within the areas of Employee Benefit Plans, Financial Institutions, and IT assurance and consulting. He is a member of our peer review services team, providing reviews to accounting firms around the country. Clarence brings a unique perspective through knowledge of both regulatory issues and information systems in addition to his knowledge of Employee Benefit Plans.

Clarence earned his Bachelor of Science degree from Concord University and holds a Master's Degree in Accountancy from Lynchburg College. He has previously taught courses at local colleges in accounting and information technology. Clarence is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants.

In addition to experience in many types of employee benefits plans, Clarence has also performed work for public companies, including Sarbanes-Oxley (SOX) compliance and audit. He also holds the CISA certification in addition to being a CPA, holds other certifications such as A+ and Network + from Comptia, in addition to being a Certified Information Technology Professional (CITP).

Clarence is in compliance with all applicable CPE requirements.



Appendix A - Biographies, Continued



Sushmita Thapa, CPA, CFE | In-Charge Associate
sthapa@becpas.com | 304.343.4188

Sushmita is an In-Charge Associate in the Charleston office with three years of experience. She specializes in not-for-profits, governments, employee benefit plans, and construction audits.

She has a Bachelor of Science degree in Business Administration with a concentration in accounting from Concord University and a Master of Accounting from Western Governor's University. She is a member of the American Institute of CPAs, the West Virginia Society of CPAs, and the Association of Certified Fraud Examiners.

Sushmita is the local ambassador of the Brown Edwards' DEI team and she is in compliance with all CPE requirements.

Relevant Experience

West Virginia Lottery

West Virginia Alcohol Beverage Control Administration

West Virginia Offices of the Insurance Commissioner

West Virginia State Bar

West Virginia Water Pollution Control Revolving Fund

Tobacco Settlement Finance Authority of West Virginia



Appendix B - Peer Review Reports



EisnerAmper LLP
 8550 United Plaza Blvd.
 Suite 1001
 Baton Rouge, LA 70809
 T 225.922.4600
 F 225.922.4611
www.eisneramper.com

Report on the Firm's System of Quality Control

September 30, 2024

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, 2024. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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; audits of employee benefit plans; and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by 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, 2024, 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*.

EISNERAMPER LLP
 Baton Rouge, Louisiana

Appendix B - Peer Review Reports, Continued



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 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. 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

Appendix C - Pricing Page

**EXHIBIT A : PRICING PAGE
AUDIT SERVICES
FLAT FEE PRICING**

Description		Extended Cost
Total all-inclusive maximum price for audit services as described in this solicitation.	2025	\$19,980.00
Total all-inclusive maximum price for audit services as described in this solicitation.	2026	\$21,950.00
Total all-inclusive maximum price for audit services as described in this solicitation.	2027	\$23,150.00
Total all-inclusive maximum price for audit services as described in this solicitation.	2028	\$24,500.00
	TOTAL BID AMOUNT	\$89,580.00

Appendix D - RFP Required Forms

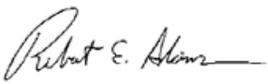
	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Quote Service - Prof
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Proc Folder:	1679758	Reason for Modification:
Doc Description:	Annual External Auditing Services for WVABCA	
Proc Type:	Central Contract - Fixed Amt	
Date Issued	Solicitation Closes	Solicitation No
2025-04-24	2025-05-08 13:30	CRFQ 0708 ABC2500000008
		Version
		1

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

VENDOR
Vendor Customer Code: Vendor Name : Brown, Edwards & Company, L.L.P. Address : 300 Chase Tower Street : 707 Virginia Street, East City : Charleston State : West Virginia Country : U.S.A. Zip : 25301 Principal Contact : Robert E. Adams, Partner Vendor Contact Phone: 304.343.4188 Extension:

FOR INFORMATION CONTACT THE BUYER Joseph E Hager III (304) 558-2306 joseph.e.hageriii@wv.gov
--

Vendor Signature X		FEIN# 54-0504608	DATE 05/08/2025
---------------------------	---	-------------------------	------------------------

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

Appendix D - RFP Required Forms, Continued

Bids submitted in paper, facsimile, or via wvOASIS must contain a signature. Failure to submit a bid in any form without a signature will result in rejection of your bid.

A bid submitted in paper or facsimile form should contain the information listed below on the face of the submission envelope or fax cover sheet. Otherwise, the bid may be rejected by the Purchasing Division.

VENDOR NAME: Brown, Edwards & Company, L.L.P.
BUYER: Joseph E. Hager, III
SOLICITATION NO.: CRFQ 0708 ABC2500000008
BID OPENING DATE: 04/24/2025
BID OPENING TIME:
FAX NUMBER: 304.344.5035

Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason.

Bid Delivery Address and Fax Number:

Department of Administration, Purchasing Division 2019 Washington Street East
Charleston, WV 25305-0130
Fax: 304-558-3970

7. BID OPENING: Bids submitted in response to this Solicitation will be opened at the location identified below on the date and time listed below. Delivery of a bid after the bid opening date and time will result in bid disqualification. For purposes of this Solicitation, a bid is considered delivered when confirmation of delivery is provided by wvOASIS (in the case of electronic submission) or when the bid is time stamped by the official Purchasing Division time clock (in the case of hand delivery or via delivery by mail).

Bid Opening Date and Time:

Bid Opening Location:
Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

8. ADDENDUM ACKNOWLEDGEMENT: Changes or revisions to this Solicitation will be made by an official written addendum issued by the Purchasing Division. Vendor should acknowledge receipt of all addenda issued with this Solicitation by completing an Addendum Acknowledgement Form. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

Appendix D - RFP Required Forms, Continued

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) Robert E. Adams, Partner

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

(Phone Number) / (Fax Number) (304) 343.4188 / (304) 344.5035

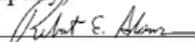
(email address) readams@becpas.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through WYOASIS, 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 & Company, L.L.P.

(Company)



(Signature of Authorized Representative)

Robert E. Adams, Partner / May 8, 2025

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

(304) 343.4188 / (304) 344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

Appendix D - RFP Required Forms, Continued

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

Contract Manager: Robert E. Adams, Partner

Telephone Number: (304) 343.4188

Fax Number: (304) 344.5035

Email Address: readams@becpas.com

12. BY SUBMISSION OF THIS COST BID THE VENDOR CERTIFIES AND AGREES TO THE FOLLOWING:

- 12.1** That the Vendor understands the WVABCA's need to obtain highly skilled audit and accomplished accounting services and advice needed to ensure accomplishment of the reliance placed on these by State of West Virginia Legislature & Governors' Office, the public.
- 12.2** That the Vendor has certified public accountants assigned to the WVABCA work who understand the code related to the sale of alcoholic liquors. The Vendor is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for WVABCA. The WVABCA requires that all partners, audit managers, and senior accountants assigned to the WVABCA work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience, and five (5) years governmental auditing of state level agencies.
- 12.3** That the Vendor will make itself available to the WVABCA on short notice to give advice to the WVABCA on changes in accounting practices, changes in the law, and engage in general accounting discussions on the appropriate treatment of transactions which may present themselves and which may affect their presentation in the WVABCA's financial statements or in the course of internal operating functions.
- 12.4** That the Vendor certifies its compliance with all other required certifications or requirements as listed in the body of the RFQ.

Appendix D - RFP Required Forms, Continued

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:

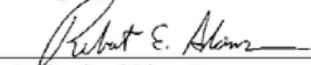
(Check the box next to each addendum received)

- | | |
|--|--|
| <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

5/8/25

Date

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