



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

# State of West Virginia Master Agreement

Order Date: 08-30-2021

CORRECT ORDER NUMBER MUST  
APPEAR ON ALL PACKAGES, INVOICES,  
AND SHIPPING PAPERS. QUESTIONS  
CONCERNING THIS ORDER SHOULD BE  
DIRECTED TO THE DEPARTMENT  
CONTACT.

|                       |                                              |                          |            |
|-----------------------|----------------------------------------------|--------------------------|------------|
| Order Number:         | CMA 0506 2818 HHR874721A 1                   | Procurement Folder:      | 930579     |
| Document Name:        | ACCOUNTANT/AUDITOR II, III, IV TEMP STAFFING | Reason for Modification: |            |
| Document Description: | ORIGINAL PROCUREMENT FOLDER: 874721          |                          |            |
| Procurement Type:     | Central Master Agreement                     |                          |            |
| Buyer Name:           |                                              |                          |            |
| Telephone:            |                                              |                          |            |
| Email:                |                                              |                          |            |
| Shipping Method:      | Best Way                                     | Effective Start Date:    | 2021-09-15 |
| Free on Board:        | FOB Dest, Freight Prepaid                    | Effective End Date:      | 2022-09-14 |

| VENDOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | DEPARTMENT CONTACT |                     |                     |               |    |    |        |   |    |    |  |  |    |    |  |  |    |    |  |  |                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|---------------------|---------------|----|----|--------|---|----|----|--|--|----|----|--|--|----|----|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Vendor Customer Code: 000000118062<br>22ND CENTURY TECHNOLOGIES INC<br>5400 D BIG TYLER RD<br><br>CHARLESTON WV 25313<br>US<br>Vendor Contact Phone: 908-765-0003 Extension: 359<br><br>Discount Details:<br><table><thead><tr><th></th><th>Discount Allowed</th><th>Discount Percentage</th><th>Discount Days</th></tr></thead><tbody><tr><td>#1</td><td>No</td><td>0.0000</td><td>0</td></tr><tr><td>#2</td><td>No</td><td></td><td></td></tr><tr><td>#3</td><td>No</td><td></td><td></td></tr><tr><td>#4</td><td>No</td><td></td><td></td></tr></tbody></table> |                    | Discount Allowed    | Discount Percentage | Discount Days | #1 | No | 0.0000 | 0 | #2 | No |  |  | #3 | No |  |  | #4 | No |  |  | Requestor Name: Tara L Buckner<br>Requestor Phone: (304) 558-9138<br>Requestor Email: tara.l.buckner@wv.gov<br><br><b>22</b><br>FILE LOCATION _____ |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Discount Allowed   | Discount Percentage | Discount Days       |               |    |    |        |   |    |    |  |  |    |    |  |  |    |    |  |  |                                                                                                                                                     |
| #1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | No                 | 0.0000              | 0                   |               |    |    |        |   |    |    |  |  |    |    |  |  |    |    |  |  |                                                                                                                                                     |
| #2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | No                 |                     |                     |               |    |    |        |   |    |    |  |  |    |    |  |  |    |    |  |  |                                                                                                                                                     |
| #3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | No                 |                     |                     |               |    |    |        |   |    |    |  |  |    |    |  |  |    |    |  |  |                                                                                                                                                     |
| #4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | No                 |                     |                     |               |    |    |        |   |    |    |  |  |    |    |  |  |    |    |  |  |                                                                                                                                                     |

| INVOICE TO                                                                                                              | SHIP TO                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| BUYER - 304-957-0209<br>HEALTH AND HUMAN RESOURCES<br>FINANCE<br>ONE DAVIS SQUARE, STE 300<br>CHARLESTON WV 25301<br>US | BUYER - 304-957-0209<br>HEALTH AND HUMAN RESOURCES<br>ADMINISTRATION AND FINANCE<br>ONE DAVIS SQUARE, RM 300<br>CHARLESTON WV 25301<br>US |

Purchasing Division's File Copy

Total Order Amount:

Open End

9-14-21  
BA

CH 8/30/21

PURCHASING DIVISION AUTHORIZATION  
*Linda Harper*  
DATE: 9-13-2021  
ELECTRONIC SIGNATURE ON FILE

ATTORNEY GENERAL APPROVAL AS TO FORM  
*John S. Groun*  
DATE: 9/16/2021  
ELECTRONIC SIGNATURE ON FILE

ENCUMBRANCE CERTIFICATION  
*[Signature]* 9/16/2021  
DATE: 9/16/2021  
ELECTRONIC SIGNATURE ON FILE

**Extended Description:**

THE VENDOR, 22ND CENTURY TECHNOLOGIES INC, AGREES TO ENTER WITH THE AGENCY, DEPARTMENT OF HEALTH AND HUMAN RESOURCES, FINANCE (DHHR), INTO AN OPEN-END CONTRACT FOR ACCOUNTANT/AUDITOR II, ACCOUNTANT/AUDITOR III AND ACCOUNTANT/AUDITOR IV TEMPORARY STAFFING EMPLOYEES PER THE SPECIFICATIONS, TERMS AND CONDITIONS, BID REQUIREMENTS, ADDENDUM 1 ISSUED 05/18/2021, AND THE VENDOR'S BID DATED 05/25/2021, INCORPORATED HEREIN BY REFERENCE, AND MADE A PART OF HEREOF.

| Line         | Commodity Code | Manufacturer | Model No | Unit | Unit Price |
|--------------|----------------|--------------|----------|------|------------|
| 1            | 80111605       |              |          | HOUR | 30.000000  |
| Service From |                | Service To   |          |      |            |
|              |                |              |          |      |            |

**Commodity Line Description:** Accountant/Auditor II

**Extended Description:**

Accountant/Auditor II - 1 position

Award Level 1

| Line                  | Commodity Code | Manufacturer | Model No | Unit | Unit Price |
|-----------------------|----------------|--------------|----------|------|------------|
| 2                     | 80111605       |              |          | HOUR | 33.000000  |
|                       | Service From   | Service To   |          |      |            |
| Commodity Description |                |              |          |      |            |

**Commodity Line Description:** Accountant/Auditor III

**Extended Description:**

Accountant/Auditor III - 4 positions

Award Level 1

| Line                       | Commodity Code | Manufacturer | Model No | Unit | Unit Price |
|----------------------------|----------------|--------------|----------|------|------------|
| 3                          | 80111605       |              |          | HOUR | 37.000000  |
|                            | Service From   | Service To   |          |      |            |
| Commodity Line Description |                |              |          |      |            |

**Commodity Line Description:** Accountant/Auditor IV

**Extended Description:**

Accountant/Auditor IV - 5 positions

Award Level 1

## **GENERAL TERMS AND CONDITIONS:**

**1. CONTRACTUAL AGREEMENT:** Issuance of an Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance by the State of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid, or on the Contract if the Contract is not the result of a bid solicitation, signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

**2. DEFINITIONS:** As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.

**2.1. "Agency" or "Agencies"** means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.

**2.2. "Bid" or "Proposal"** means the vendors submitted response to this solicitation.

**2.3. "Contract"** means the binding agreement that is entered into between the State and the Vendor to provide the goods or services requested in the Solicitation.

**2.4. "Director"** means the Director of the West Virginia Department of Administration, Purchasing Division.

**2.5. "Purchasing Division"** means the West Virginia Department of Administration, Purchasing Division.

**2.6. "Award Document"** means the document signed by the Agency and the Purchasing Division, and approved as to form by the Attorney General, that identifies the Vendor as the contract holder.

**2.7. "Solicitation"** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

**2.8. "State"** means the State of West Virginia and/or any of its agencies, commissions, boards, etc. as context requires.

**2.9. "Vendor" or "Vendors"** means any entity submitting a bid in response to the Solicitation, the entity that has been selected as the lowest responsible bidder, or the entity that has been awarded the Contract as context requires.

**3. CONTRACT TERM; RENEWAL; EXTENSION:** The term of this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below:

☒ **Term Contract**

**Initial Contract Term:** This Contract becomes effective on September 15, 2021 and the initial contract term extends until one (1) year.

**Renewal Term:** This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be delivered to the Agency and then submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Unless otherwise specified below, renewal of this Contract is limited to three (3) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed the total number of months available in all renewal years combined. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

☐ **Alternate Renewal Term** – This contract may be renewed for \_\_\_\_\_ successive \_\_\_\_\_ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

**Delivery Order Limitations:** In the event that this contract permits delivery orders, a delivery order may only be issued during the time this Contract is in effect. Any delivery order issued within one year of the expiration of this Contract shall be effective for one year from the date the delivery order is issued. No delivery order may be extended beyond one year after this Contract has expired.

☐ **Fixed Period Contract:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within \_\_\_\_\_ days.

☐ **Fixed Period Contract with Renewals:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within \_\_\_\_\_ days. Upon completion of the work covered by the preceding sentence, the vendor agrees that maintenance, monitoring, or warranty services will be provided for \_\_\_\_\_ year(s) thereafter.

☐ **One Time Purchase:** The term of this Contract shall run from the issuance of the Award Document until all of the goods contracted for have been delivered, but in no event will this Contract extend for more than one fiscal year.

☐ **Other:** See attached \_\_\_\_\_  
Revised 04/21/2021

**4. AUTHORITY TO PROCEED:** Vendor is authorized to begin performance of this contract on the date of encumbrance listed on the front page of the Award Document unless either the box for "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked in Section 3 above. If either "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked, Vendor must not begin work until it receives a separate notice to proceed from the State. The notice to proceed will then be incorporated into the Contract via change order to memorialize the official date that work commenced.

**5. QUANTITIES:** The quantities required under this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below.

☒ **Open End Contract:** Quantities listed in this Solicitation/Award Document are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.

☐ **Service:** The scope of the service to be provided will be more clearly defined in the specifications included herewith.

☐ **Combined Service and Goods:** The scope of the service and deliverable goods to be provided will be more clearly defined in the specifications included herewith.

☐ **One Time Purchase:** This Contract is for the purchase of a set quantity of goods that are identified in the specifications included herewith. Once those items have been delivered, no additional goods may be procured under this Contract without an appropriate change order approved by the Vendor, Agency, Purchasing Division, and Attorney General's office.

**6. EMERGENCY PURCHASES:** The Purchasing Division Director may authorize the Agency to purchase goods or services in the open market that Vendor would otherwise provide under this Contract if those goods or services are for immediate or expedited delivery in an emergency. Emergencies shall include, but are not limited to, delays in transportation or an unanticipated increase in the volume of work. An emergency purchase in the open market, approved by the Purchasing Division Director, shall not constitute a breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One Time Purchase contract.

**7. REQUIRED DOCUMENTS:** All of the items checked below must be provided to the Purchasing Division by the Vendor as specified below.

☐ **BID BOND (Construction Only):** Pursuant to the requirements contained in W. Va. Code § 5-22-1(c), All Vendors submitting a bid on a construction project shall furnish a valid bid bond in the amount of five percent (5%) of the total amount of the bid protecting the State of West Virginia. The bid bond must be submitted with the bid.

☐ **PERFORMANCE BOND:** The apparent successful Vendor shall provide a performance bond in the amount of 100% of the contract. The performance bond must be received by the Purchasing Division prior to Contract award.

☐ **LABOR/MATERIAL PAYMENT BOND:** The apparent successful Vendor shall provide a labor/material payment bond in the amount of 100% of the Contract value. The labor/material payment bond must be delivered to the Purchasing Division prior to Contract award.

In lieu of the Bid Bond, Performance Bond, and Labor/Material Payment Bond, the Vendor may provide certified checks, cashier's checks, or irrevocable letters of credit. Any certified check, cashier's check, or irrevocable letter of credit provided in lieu of a bond must be of the same amount and delivered on the same schedule as the bond it replaces. A letter of credit submitted in lieu of a performance and labor/material payment bond will only be allowed for projects under \$100,000. Personal or business checks are not acceptable. Notwithstanding the foregoing, West Virginia Code § 5-22-1 (d) mandates that a vendor provide a performance and labor/material payment bond for construction projects. Accordingly, substitutions for the performance and labor/material payment bonds for construction projects is not permitted.

☐ **MAINTENANCE BOND:** The apparent successful Vendor shall provide a two (2) year maintenance bond covering the roofing system. The maintenance bond must be issued and delivered to the Purchasing Division prior to Contract award.

☐ **LICENSE(S) / CERTIFICATIONS / PERMITS:** In addition to anything required under the Section of the General Terms and Conditions entitled Licensing, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits upon request and in a form acceptable to the State. The request may be prior to or after contract award at the State's sole discretion.

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The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications regardless of whether or not that requirement is listed above.

**8. INSURANCE:** The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below and must include the State as an additional insured on each policy prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether or not that insurance requirement is listed in this section.

Vendor must maintain:

☒ **Commercial General Liability Insurance** in at least an amount of: \$1,000,000.00 per occurrence.

☐ **Automobile Liability Insurance** in at least an amount of: \_\_\_\_\_ per occurrence.

☐ **Professional/Malpractice/Errors and Omission Insurance** in at least an amount of: \_\_\_\_\_ per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.

☐ **Commercial Crime and Third Party Fidelity Insurance** in an amount of: \_\_\_\_\_ per occurrence.

☐ **Cyber Liability Insurance** in an amount of: \_\_\_\_\_ per occurrence.

☐ **Builders Risk Insurance** in an amount equal to 100% of the amount of the Contract.

☐ **Pollution Insurance** in an amount of: \_\_\_\_\_ per occurrence.

☐ **Aircraft Liability** in an amount of: \_\_\_\_\_ per occurrence.

☒ **\*\*\*STATE OF WV MUST BE LISTED AS AN ADDITIONAL INSURED ON INSURANCE CERTIFICATE**

☒ **\*\*\*CERTIFICATE HOLDER SHOULD READ AS FOLLOWS:**  
WV DHHR  
ONE DAVIS SQUARE, RM 300, CHARLESTON, WV 25301

☐

☐

Notwithstanding anything contained in this section to the contrary, the Director of the Purchasing Division reserves the right to waive the requirement that the State be named as an additional insured on one or more of the Vendor's insurance policies if the Director finds that doing so is in the State's best interest.

**9. WORKERS' COMPENSATION INSURANCE:** Vendor shall comply with laws relating to workers compensation, shall maintain workers' compensation insurance when required, and shall furnish proof of workers' compensation insurance upon request.

**10. [Reserved]**

**11. LIQUIDATED DAMAGES:** This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy. Vendor shall pay liquidated damages in the amount specified below or as described in the specifications:

☒ NA for NA.

☐ Liquidated Damages Contained in the Specifications.

☐ Liquidated Damages Are Not Included in this Contract.

**12. ACCEPTANCE:** Vendor's signature on its bid, or on the certification and signature page, constitutes an offer to the State that cannot be unilaterally withdrawn, signifies that the product or service proposed by vendor meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise indicated, and signifies acceptance of the terms and conditions contained in the Solicitation unless otherwise indicated.

**13. PRICING:** The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification. Notwithstanding the foregoing, Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

**14. PAYMENT IN ARREARS:** Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software maintenance, licenses, or subscriptions may be paid annually in advance.

**15. PAYMENT METHODS:** Vendor must accept payment by electronic funds transfer and P-Card. (The State of West Virginia's Purchasing Card program, administered under contract by a banking institution, processes payment for goods and services through state designated credit cards.)

**16. TAXES:** The Vendor shall pay any applicable sales, use, personal property or any other taxes arising out of this Contract and the transactions contemplated thereby. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.

**17. ADDITIONAL FEES:** Vendor is not permitted to charge additional fees or assess additional charges that were not either expressly provided for in the solicitation published by the State of West Virginia, included in the Contract, or included in the unit price or lump sum bid amount that Vendor is required by the solicitation to provide. Including such fees or charges as notes to the solicitation may result in rejection of vendor's bid. Requesting such fees or charges be paid after the contract has been awarded may result in cancellation of the contract.

**18. FUNDING:** This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.

**19. CANCELLATION:** The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-5.2.b.

**20. TIME:** Time is of the essence with regard to all matters of time and performance in this Contract.

**21. APPLICABLE LAW:** This Contract is governed by and interpreted under West Virginia law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution, West Virginia Code, or West Virginia Code of State Rules is void and of no effect.

**22. COMPLIANCE WITH LAWS:** Vendor shall comply with all applicable federal, state, and local laws, regulations and ordinances. By submitting a bid, Vendor acknowledges that it has reviewed, understands, and will comply with all applicable laws, regulations, and ordinances.

**SUBCONTRACTOR COMPLIANCE:** Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to comply with all applicable laws, regulations, and ordinances. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

**23. ARBITRATION:** Any references made to arbitration contained in this Contract, Vendor's bid, or in any American Institute of Architects documents pertaining to this Contract are hereby deleted, void, and of no effect.

**24. MODIFICATIONS:** This writing is the parties' final expression of intent. Notwithstanding anything contained in this Contract to the contrary no modification of this Contract shall be binding without mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any change to existing contracts that adds work or changes contract cost, and were not included in the original contract, must be approved by the Purchasing Division and the Attorney General's Office (as to form) prior to the implementation of the change or commencement of work affected by the change.

**25. WAIVER:** The failure of either party to insist upon a strict performance of any of the terms or provision of this Contract, or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue in full force and effect. Any waiver must be expressly stated in writing and signed by the waiving party.

**26. SUBSEQUENT FORMS:** The terms and conditions contained in this Contract shall supersede any and all subsequent terms and conditions which may appear on any form documents submitted by Vendor to the Agency or Purchasing Division such as price lists, order forms, invoices, sales agreements, or maintenance agreements, and includes internet websites or other electronic documents. Acceptance or use of Vendor's forms does not constitute acceptance of the terms and conditions contained thereon.

**27. ASSIGNMENT:** Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments.

**28. WARRANTY:** The Vendor expressly warrants that the goods and/or services covered by this Contract will: (a) conform to the specifications, drawings, samples, or other description furnished or specified by the Agency; (b) be merchantable and fit for the purpose intended; and (c) be free from defect in material and workmanship.

**29. STATE EMPLOYEES:** State employees are not permitted to utilize this Contract for personal use and the Vendor is prohibited from permitting or facilitating the same.

**30. PRIVACY, SECURITY, AND CONFIDENTIALITY:** The Vendor agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the Agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/default.html>.

**31. YOUR SUBMISSION IS A PUBLIC DOCUMENT:** Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

**DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.**

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

**32. LICENSING:** In accordance with West Virginia Code of State Rules § 148-1-6.1.e, Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Upon request, the Vendor must provide all necessary releases to obtain information to enable the Purchasing Division Director or the Agency to verify that the Vendor is licensed and in good standing with the above entities.

**SUBCONTRACTOR COMPLIANCE:** Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up-to-date on all state and local obligations as described in this section. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

**33. ANTITRUST:** In submitting a bid to, signing a contract with, or accepting a Award Document from any agency of the State of West Virginia, the Vendor agrees to convey, sell, assign, or transfer to the State of West Virginia all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to Vendor.

**34. VENDOR CERTIFICATIONS:** By signing its bid or entering into this Contract, Vendor certifies (1) that its bid or offer was made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, person or entity submitting a bid or offer for the same material, supplies, equipment or services; (2) that its bid or offer is in all respects fair and without collusion or fraud; (3) 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; and (4) that it has reviewed this Solicitation in its entirety; understands the requirements, terms and conditions, and other information contained herein.

Vendor's signature on its bid or offer also affirms that neither it nor its representatives have any interest, nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency. The individual signing this bid or offer on behalf of Vendor certifies that he or she is authorized by the Vendor to execute this bid or offer or any documents related thereto on Vendor's behalf; that he or she is authorized to bind the Vendor in a contractual relationship; and that, to the best of his or her knowledge, the Vendor has properly registered with any State agency that may require registration.

**35. VENDOR RELATIONSHIP:** The relationship of the Vendor to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by this Contract. The Vendor as an independent contractor is solely liable for the acts and omissions of its employees and agents. Vendor shall be responsible for selecting, supervising, and compensating any and all individuals employed pursuant to the terms of this Solicitation and resulting contract. Neither the Vendor, nor any employees or subcontractors of the Vendor, shall be deemed to be employees of the State for any purpose whatsoever. Vendor shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional-liability insurance premiums, contributions to insurance and pension, or other deferred compensation plans, including but not limited to, Workers' Compensation and Social Security obligations, licensing fees, etc. and the filing of all necessary documents, forms, and returns pertinent to all of the foregoing.

Vendor shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including, but not limited to, the foregoing payments, withholdings, contributions, taxes, Social Security taxes, and employer income tax returns.

**36. INDEMNIFICATION:** The Vendor agrees to indemnify, defend, and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any subcontractor, person, or firm performing or supplying services, materials, or supplies in connection with the performance of the Contract; (2) Any claims or losses resulting to any person or entity injured or damaged by the Vendor, its officers, employees, or subcontractors by the publication, translation, reproduction, delivery, performance, use, or disposition of any data used under the Contract in a manner not authorized by the Contract, or by Federal or State statutes or regulations; and (3) Any failure of the Vendor, its officers, employees, or subcontractors to observe State and Federal laws including, but not limited to, labor and wage and hour laws.

**37. PURCHASING AFFIDAVIT:** In accordance with West Virginia Code §§ 5A-3-10a and 5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State, Vendors are required to sign, notarize, and submit the Purchasing Affidavit to the Purchasing Division affirming under oath that it is not in default on any monetary obligation owed to the state or a political subdivision of the state.

**38. CONFLICT OF INTEREST:** Vendor, its officers or members or employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Vendor shall periodically inquire of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Agency.

**39. REPORTS:** Vendor shall provide the Agency and/or the Purchasing Division with the following reports identified by a checked box below:

☒ Such reports as the Agency and/or the Purchasing Division may request. Requested reports may include, but are not limited to, quantities purchased, agencies utilizing the contract, total contract expenditures by agency, etc.

☐ Quarterly reports detailing the total quantity of purchases in units and dollars, along with a listing of purchases by agency. Quarterly reports should be delivered to the Purchasing Division via email at [purchasing.division@wv.gov](mailto:purchasing.division@wv.gov).

**40. BACKGROUND CHECK:** In accordance with W. Va. Code § 15-2D-3, the State reserves the right to prohibit a service provider's employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check. Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

**41. PREFERENCE FOR USE OF DOMESTIC STEEL PRODUCTS:** Except when authorized by the Director of the Purchasing Division pursuant to W. Va. Code § 5A-3-56, no contractor may use or supply steel products for a State Contract Project other than those steel products made in the United States. A contractor who uses steel products in violation of this section may be subject to civil penalties pursuant to W. Va. Code § 5A-3-56. As used in this section:

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open heath, basic oxygen, electric furnace, Bessemer or other steel making process. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:

- c. The cost for each contract item used does not exceed one tenth of one percent (.1%)

of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater. For the purposes of this section, the cost is the value of the steel product as delivered to the project; or

- d. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

**42. PREFERENCE FOR USE OF DOMESTIC ALUMINUM, GLASS, AND STEEL:** In Accordance with W. Va. Code § 5-19-1 et seq., and W. Va. CSR § 148-10-1 et seq., for every contract or subcontract, subject to the limitations contained herein, for the construction, reconstruction, alteration, repair, improvement or maintenance of public works or for the purchase of any item of machinery or equipment to be used at sites of public works, only domestic aluminum, glass or steel products shall be supplied unless the spending officer determines, in writing, after the receipt of offers or bids, (1) that the cost of domestic aluminum, glass or steel products is unreasonable or inconsistent with the public interest of the State of West Virginia, (2) that domestic aluminum, glass or steel products are not produced in sufficient quantities to meet the contract requirements, or (3) the available domestic aluminum, glass, or steel do not meet the contract specifications. This provision only applies to public works contracts awarded in an amount more than fifty thousand dollars (\$50,000) or public works contracts that require more than ten thousand pounds of steel products.

The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a "substantial labor surplus area", as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products. This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

All bids and offers including domestic aluminum, glass or steel products that exceed bid or offer prices including foreign aluminum, glass or steel products after application of the preferences provided in this provision may be reduced to a price equal to or lower than the lowest bid or offer price for foreign aluminum, glass or steel products plus the applicable preference. If the reduced bid or offer prices are made in writing and supersede the prior bid or offer prices, all bids or offers, including the reduced bid or offer prices, will be reevaluated in accordance with this rule.

**43. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE:** W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$1 million, the vendor must submit to the Agency a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-award interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this solicitation or can be obtained from the Revised 04/21/2021

WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

**44. PROHIBITION AGAINST USED OR REFURBISHED:** Unless expressly permitted in the solicitation published by the State, Vendor must provide new, unused commodities, and is prohibited from supplying used or refurbished commodities, in fulfilling its responsibilities under this Contract.

**45. VOID CONTRACT CLAUSES** – This Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law.



Technical Proposal  
Accountant/ Auditor II, III, IV TEMP STAFFING  
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**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.

Sandeep Singh / Account Manager  
(Name, Title)  
Reddy Bollineni / Alt. Account Manager  
(Printed Name and Title)  
5400 D. Big Tyler Road Charleston, WV, 25313  
(Address)  
888-99-(87284) 732-537-0888  
(Phone Number) / (Fax Number)  
sledproposais@tscti.com  
(email address)

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

*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.*

22nd Century Technologies, Inc.  
(Company)  
*Eva Gaddis-McKnight*  
(Authorized Signature) (Representative Name, Title)  
Eva Gaddis - McKnight/ Administrator  
(Printed Name and Title of Authorized Representative)  
May 25, 2021  
(Date)  
888-99-(87284) 732-537-0888  
(Phone Number) (Fax Number)

Revised 04/21/2021

## Accounting/Auditor Temporary Staffing Services

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### SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of the Department of Health and Human Resources, Finance (DHHR), to establish a contract for Accountant/Auditor II, Accountant/Auditor III and Accountant/Auditor IV (hereafter referred as Accountant/Auditor) temporary employees. Job Class Specifications are included as Attachment 1. Potential number of temporary employees are included as Attachment 3.

*Note: The WVDHHR has developed an EEOP Utilization Report and it is available at:*  
<http://www.wvdhhr.org/pdfs/H1.5%20Utilization%20Report%20and%20EEO%20policy.pdf>

2. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in Section 2 of the General Terms and Conditions.

2.1 **“Contract Services”** means Accountant/Auditor temporary employees working in the Department of Health and Human Resources, Division of Accounts Payable, in auditing and posting payments as more fully described in the Division of Personnel specifications included in Attached 1.

2.2 **“Pricing Page”** means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which vendor should list its proposed price for the contract services.

2.3 **“Solicitation”** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

2.4 **“Temporary Staffing”** means an employee provided by a vendor awarded a contract under this solicitation, to an agency of the State of West Virginia on a temporary basis.

2.5 **“Withholding”** means any fee, tax or other sum of money required to withheld from an employee’s paycheck by federal, state, county, or municipal governing bodies.

3. **QUALIFICATIONS:** Vendors or vendor’s staff requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:

3.1 **NOTE:** If a vendor awarded a contract subsequent to the RFQ observes any periods of shutdowns for more than a public holiday or a weekend, that information must be provided to DHHR that they have provided temporary employees. An emergency telephone number must be supplied to permit DHHR a contact at the temporary agency during any overtime hours worked. Information on holidays are included as Attachment 2.

## **Accounting/Auditor Temporary Staffing Services**

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### **4. MANDATORY REQUIREMENTS:**

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

#### **4.1.1 Payments:**

**4.1.1.1** DHHR shall pay vendor for all temporary staffing services in accordance with the rates established by the Contract as shown on the Pricing Page. The vendor's billing rate for Accountant/Auditor temporary employees shall include all costs associated with facilitating the temporary employment (e.g. employee compensation and overhead), as well as any and all insurance, taxes and other costs associated with employment of the temporary employees.

#### **4.1.2 Overtime and Holiday Pay:**

**4.1.2.1** Temporary employees may work more than forty (40) hours in a week. Any temporary employees working in excess of forty (40) hours per week must obtain prior authorization from the agency.

**4.1.2.1.1** Vendor shall bill and DHHR shall pay 1.5 times the hourly billing rate contained on the Pricing Page for all authorized work in excess of forty (40) hours per week including weeks with holidays.

**4.1.2.2** In any instance where the agency is billed 1.5 times the hourly billing rate, Vendor must pay the temporary employees 1.5 times the temporary employee's normal rate.

#### **4.1.3 Fee Adjustment:**

**4.1.3.1** The State of West Virginia may consider a vendor's request to increase the hourly billing rate only if the federal or state minimum wage rate changes during the life of the contract and that rate change entitles the temporary employee to an increased salary. Any adjustment shall be based on the actual dollar value of the increase not a percentage. A request to increase the hourly billing rate by the vendor may result in a change to the vendor's priority level.

**4.1.3.2** Any request for an increase should be submitted to DHHR Purchasing Division thirty (30) calendar days prior to the effective date of the increase and the contract may be amended accordingly or cancelled and re-bid. No other increases will be considered.

## **Accounting/Auditor Temporary Staffing Services**

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### **4.1.4 Timecard:**

**4.1.4.1** Vendor shall supply all temporary employees with timecards. Hours worked shall be reviewed and approved on a daily or weekly basis by the DHHR supervisor or designee. Computer generated time keeping is acceptable as long as the time record is updated daily.

### **4.1.5 Conduct and Management:**

**4.1.5.1** Vendor shall be responsible for the conduct and management of the temporary employee provided through this Contract and the employee is and shall remain an employee of the contract. The State of West Virginia shall in no way be considered a co-employer.

### **4.1.6 One-Week Notice of Temporary Employee Replacement:**

**4.1.6.1** Vendor shall provide one-week notice, except in cases of a bona fide emergency, should vendor be required to replace the existing temporary employee or provide a new temporary employee. DHHR is not required to justify any request to replace temporary employee, nor is DHHR required to give advance notice.

### **4.1.7 Smoke Free and Drug Free:**

**4.1.7.1** Vendor shall advise their employee that the State of West Virginia require a smoke free and drug free workplace. This Contract may require drug testing of the vendor's employees for specific placements.

### **4.1.8 Background Check/References:**

**4.1.8.1** DHHR may request background checks and or references for any temporary employee. DHHR may request to interview the temporary employee prior to filling the position to verify the individual has the qualifications for the temporary assignment. Please note that, if requested, Vendors will be responsible to pay for background checks.

### **4.1.9 HIPPA:**

**4.1.9.1** The HIPPA requirements are attached. This must be signed by the vendors and returned prior to issuance of any contract.

**4.1.10 Ethics in Public Contracting:**

**4.1.10.1** Vendor certify the temporary services contract is entered into without collusion or fraud and the vendor has neither offered nor received any inducements from any individual(s), public or private, in the preparation and pricing of the services to be provided.

**4.1.11 Immigration Refer and Control Act of 1986:**

**4.1.11.1** Vendor shall provide temporary employees which are in compliance with the Immigration Reform and Control Act of 1986 (or current immigration laws).

**4.1.12 Equal Employment Opportunity:**

**4.1.12.1** Vendor shall be an Equal Opportunity Employer and shall take all employment actions without regard to an individual's race, color, national origin, ancestry, sex, religion, age, physical handicap, disability or political affiliations.

**4.1.13 Reports:**

**4.1.13.1** In addition to what is covered by the General Terms and Conditions on this solicitation, quarterly reports required from the vendor must contain:

- Identification of each temporary employee (complete name).
- Classification of each temporary employee
- DHHR location where each temporary employee is working
- Number of hours each temporary employee has worked (for each quarter, YTD and since initially beginning work for DHHR)
- Hourly pay rate for each temporary employee
- Total dollars paid to the temporary employee

**Note:** These reports are mandatory; failure to adhere to this may result in the cancellation of the Contract. Such reports must be sent electronically (Excel document) to DHHR utilizing this Contract and to the buyer responsible for this Contract at DHHR Purchasing Division. These reports are due with thirty (30) calendar days after the end of each calendar year quarter.

**4.1.14 Exception Labor Sources:**

**4.1.14.1** There are certain labor services available to DHHR outside of the temporary services contracts, and the issuance of the temporary service contracts shall not alter or interfere with the existing laws, policies

## **Accounting/Auditor Temporary Staffing Services**

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and/or procedures for the use of these exceptional labor sources. Some examples of these sources include:

- Division of Personnel's temporary personnel registers
- Other State Agencies
- Prison labor
- Students from institutions of higher learning
- Volunteers

### **4.1.15 Agency Ordering Procedures:**

**4.1.15.1** When the Contract is issued, DHHR will receive a spreadsheet to identify the lowest cost supplier for the accountant/auditor classifications.

**4.1.15.2** Vendor A will have first opportunity to provide temporary employee(s). DHHR shall contact Vendor A by email to fill a position in the temporary employee classification. Vendor shall reply to DHHR within forty-eight (48) hours. A reply from the Vendor indicating an unwillingness or inability to supply a temporary employee shall serve as a waiver from the Vendor and will be retained by DHHR. When Vendor A is unable to supply the temporary employee or does not respond to DHHR within forty-eight (48) hours, the next awarded Vendor shall be contacted. If the temporary employee sent by the Vendor is unable or unwilling to perform the job duties, DHHR shall request a waiver from the Vendor and contact the next awarded Vendor if the waiver is granted.

Delivery Orders in excess of \$25,000.00 shall require processing a Centralized Delivery Order through the WV State Purchasing Division. Order of \$25,000.00 or under will be processed as Agency Delivery Orders. Signed, dated Vendor quote shall be included with each Delivery Order (i.e., scanned and electronically attached in wvOASIS).

**4.1.15.3** A vendor providing services for this Contract shall respond to any request for temporary employee within forty-eight (48) hours of receiving the request, unless the request is identified by DHHR as an emergency. When a temporary employee is requested on an emergency basis, the State may require an expedited response from the Vendor providing the temporary employee under this Contract.

**4.1.15.4** DHHR must send a Delivery Order to the vendor to initiate the procurement of temporary services. The Delivery Order shall contain a description of the services required, job location and number of hours

## **Accounting/Auditor Temporary Staffing Services**

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required and start and end dates for the assignment. All Delivery Orders shall be completed by DHHR.

- 4.1.15.5** If a vendor has indicated they can fill the position and the temporary employee does not report for the temporary position without a reasonably acceptable explanation, at the discretion of DHHR, DHHR may then go to the next low bidder to fill the temporary position.

### **4.1.16 Absent Temporary Employees:**

- 4.1.16.1** Vendor must notify DHHR immediately upon learning that the temporary employee will be tardy or will be absent from work. The vendor must instruct its employees that they must report absences to the vendor and vendor will communicate the absence to DHHR. Failure to notify DHHR of an absent employee is grounds to progress to the next bidder to fill the position. Information for temporary employees supplied through the CAN should be reported to the CAN and the CAN will report absence to DHHR.

**Note:** It is strongly recommended the vendor check with each temporary employee one day prior to the beginning of the assignment to verify the start date. A vendor with a high percentage of “no shows” or a history of sending unacceptable temporary workers may be removed from the contract.

### **4.1.17 Removing a Temporary Employee:**

- 4.1.17.1** Whenever a temporary employee is to be relieved of duties, DHHR shall notify the vendor. Whenever this removal is due to behavior and/or other unacceptable problems, the vendor shall assist DHHR in retrieving the electronic pass card and any State owned equipment when applicable.

### **4.1.18 Solicitation for Temporary Employees:**

- 4.1.18.1** Vendor shall not solicit work from DHHR. When the need arises for a temporary employee, DHHR shall make the necessary contact. Solicitation for work for temporary employees is strictly prohibited.

### **4.1.19 Hiring of Temporary Employees/Credit Applications:**

- 4.1.19.1** There shall be no fee incurred by the State of West Virginia if DHHR decides to hire a temporary employee into a permanent position.

## **Accounting/Auditor Temporary Staffing Services**

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**4.1.19.2** Vendor shall not require a credit application to be completed by DHHR.

**4.1.19.3** Vendor shall not request nor require any additional forms, policy statements, etc. to be signed by DHHR.

**4.1.19.4** No additional terms and conditions shall be requested or required by the vendor to DHHR for any positions filled through this contract.

### **5. CONTRACT AWARD:**

**5.1 Contract Award:** This will be a progressive award contract and awards will be made to vendors demonstrating their ability to meet all requirements set forth in this solicitation based on lowest cost. The low bid will be designated as the "A" Vendor, the next lowest bid will be designated as the "B" vendor and so on.

**5.2 Pricing Page:** Vendor should provide billing information for the Accountant/Auditor temporary employees. Vendor should complete the Pricing Page (Exhibit A) by providing an hourly rate paid to the temporary employees, inclusive of withholding, overhead rates, and any other associated costs. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in the Vendor's bid being disqualified

Vendor should complete the Pricing Page in full as failure to complete the Pricing Page through wvOASIS, if available, or as an electronic document.

- 6. PERFORMANCE:** Vendor and DHHR shall agree upon a schedule for performance of contract services and contract service deliverables, unless such a schedule is already included herein by DHHR. In the event that this Contract is designated as an open-end contract, DHHR shall perform in accordance with the release orders that may be issued against this Contract.
- 7. PAYMENT:** DHHR shall pay hourly rates as reflected on the Pricing Page, for all contract services performed and accepted under this contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
- 8. TRAVEL:** Vendor will only be paid for temporary employees' travel in instances where DHHR specifically provides written authorization for the temporary employee to travel. Vendor shall only bill for time that temporary employees are working at a designated temporary employment location or on approved travel. Vendor shall not bill for travel from the temporary employee's home to the designated temporary employment location. The

## **Accounting/Auditor Temporary Staffing Services**

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Vendor shall be reimbursed for a temporary employee's travel expenses in accordance with the State of West Virginia travel regulations.

- 9. FACILITIES ACCESS:** Performance of contract services may require access cards and/or keys to gain entrance to DHHR's facilities. In the event that access cards and/or keys are required:

**9.1** Vendor must identify principal service personnel which will be issued access cards and/or keys to perform services.

**9.2** Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.

**9.3** Vendor shall notify DHHR immediately of any lost, stolen or missing card or key.

**9.4** Anyone performing under this Contract will be subject to DHHR's security protocol and procedures.

**9.5** Vendor shall inform all staff of DHHR security protocol and procedures.

### **10. VENDOR DEFAULT:**

**10.1** The following shall be considered a Vendor default under this Contract.

**10.1.1** Failure to perform contract services in accordance with the requirements contained herein.

**10.1.2** Failure to comply with other specifications and requirements contained herein.

**10.1.3** Failure to comply with any laws, rules and ordinances applicable to the contract services provided under this contract.

**10.1.4** Failure to remedy deficient performance upon request.

**10.2** The following remedies shall be available to DHHR upon default.

**10.2.1** Immediate cancellation of the Contract

**10.2.2** Immediate cancellation of one or more release orders issued under this Contract

**10.2.3** Any other remedies available in law or equity.



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## MISCELLANEOUS:

REQUEST FOR QUOTATION  
CRFQ HHR2100000005  
Accounting/Auditor Temporary Staffing Services

### 11. MISCELLANEOUS:

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

Contract Manager: Sandeep Singh / Account Manager  
Telephone Number: 888-99-(87284)  
Fax Number: 732-537-0888  
Email Address: sledproposals@tsctl.com

| Line Item | Description            | Award Level 1 Vendor      | Award Level 2 Vendor | Award Level 3 Vendor        |
|-----------|------------------------|---------------------------|----------------------|-----------------------------|
| 1         | Accountant/Auditor II  | 22nd Century Technologies | Manpower             | Global Solutions Group Inc. |
| 2         | Accountant/Auditor III | 22nd Century Technologies | Manpower             | Global Solutions Group Inc. |
| 3         | Accountant/Auditor IV  | 22nd Century Technologies | Manpower             | Global Solutions Group Inc. |

| Contract       | Vendor                      |
|----------------|-----------------------------|
| CMA HHR874721A | 22nd Century Technologies   |
| CMA HHR874721B | Manpower                    |
| CMA HHR874721C | Global Solutions Group Inc. |

## WV STATE GOVERNMENT

### HIPAA BUSINESS ASSOCIATE ADDENDUM

This Health Insurance Portability and Accountability Act of 1996 (hereafter, HIPAA) Business Associate Addendum ("Addendum") is made a part of the Agreement ("Agreement") by and between the State of West Virginia ("Agency"), and Business Associate ("Associate"), and is effective as of the date of execution of the Addendum.

The Associate performs certain services on behalf of or for the Agency pursuant to the underlying Agreement that requires the exchange of information including protected health information protected by the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), as amended by the American Recovery and Reinvestment Act of 2009 (Pub. L. No. 111-5) (the "HITECH Act"), any associated regulations and the federal regulations published at 45 CFR parts 160 and 164 (sometimes collectively referred to as "HIPAA"). The Agency is a "Covered Entity" as that term is defined in HIPAA, and the parties to the underlying Agreement are entering into this Addendum to establish the responsibilities of both parties regarding HIPAA-covered information and to bring the underlying Agreement into compliance with HIPAA.

Whereas it is desirable, in order to further the continued efficient operations of Agency to disclose to its Associate certain information which may contain confidential individually identifiable health information (hereafter, Protected Health Information or PHI); and

Whereas, it is the desire of both parties that the confidentiality of the PHI disclosed hereunder be maintained and treated in accordance with all applicable laws relating to confidentiality, including the Privacy and Security Rules, the HITECH Act and its associated regulations, and the parties do agree to at all times treat the PHI and interpret this Addendum consistent with that desire.

NOW THEREFORE: the parties agree that in consideration of the mutual promises herein, in the Agreement, and of the exchange of PHI hereunder that:

**1. Definitions.** Terms used, but not otherwise defined, in this Addendum shall have the same meaning as those terms in the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.

- a. **Agency Procurement Officer** shall mean the appropriate Agency individual listed at: <http://www.state.wv.us/admin/purchase/vrc/agencyli.html>.
- b. **Agent** shall mean those person(s) who are agent(s) of the Business Associate, in accordance with the Federal common law of agency, as referenced in 45 CFR § 160.402(c).
- c. **Breach** shall mean the acquisition, access, use or disclosure of protected health information which compromises the security or privacy of such information, except as excluded in the definition of Breach in 45 CFR § 164.402.
- d. **Business Associate** shall have the meaning given to such term in 45 CFR § 160.103.
- e. **HITECH Act** shall mean the Health Information Technology for Economic and Clinical Health Act. Public Law No. 111-05. 111<sup>th</sup> Congress (2009).

- f. **Privacy Rule** means the Standards for Privacy of Individually Identifiable Health Information found at 45 CFR Parts 160 and 164.
- g. **Protected Health Information or PHI** shall have the meaning given to such term in 45 CFR § 160.103, limited to the information created or received by Associate from or on behalf of Agency.
- h. **Security Incident** means any known successful or unsuccessful attempt by an authorized or unauthorized individual to inappropriately use, disclose, modify, access, or destroy any information or interference with system operations in an information system.
- i. **Security Rule** means the Security Standards for the Protection of Electronic Protected Health Information found at 45 CFR Parts 160 and 164.
- j. **Subcontractor** means a person to whom a business associate delegates a function, activity, or service, other than in the capacity of a member of the workforce of such business associate.

## 2. Permitted Uses and Disclosures.

- a. **PHI Described.** This means PHI created, received, maintained or transmitted on behalf of the Agency by the Associate. This PHI is governed by this Addendum and is limited to the minimum necessary, to complete the tasks or to provide the services associated with the terms of the original Agreement, and is described in Appendix A.
- b. **Purposes.** Except as otherwise limited in this Addendum, Associate may use or disclose the PHI on behalf of, or to provide services to, Agency for the purposes necessary to complete the tasks, or provide the services, associated with, and required by the terms of the original Agreement, or as required by law, if such use or disclosure of the PHI would not violate the Privacy or Security Rules or applicable state law if done by Agency or Associate, or violate the minimum necessary and related Privacy and Security policies and procedures of the Agency. The Associate is directly liable under HIPAA for impermissible uses and disclosures of the PHI it handles on behalf of Agency.
- c. **Further Uses and Disclosures.** Except as otherwise limited in this Addendum, the Associate may disclose PHI to third parties for the purpose of its own proper management and administration, or as required by law, provided that (i) the disclosure is required by law, or (ii) the Associate has obtained from the third party reasonable assurances that the PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party by the Associate; and, (iii) an agreement to notify the Associate and Agency of any instances of which it (the third party) is aware in which the confidentiality of the information has been breached. To the extent practical, the information should be in a limited data set or the minimum necessary information pursuant to 45 CFR § 164.502, or take other measures as necessary to satisfy the Agency's obligations under 45 CFR § 164.502.

f. **Support of Individual Rights.**

- i. **Access to PHI.** Associate shall make the PHI maintained by Associate or its agents or subcontractors in Designated Record Sets available to Agency for inspection and copying, and in electronic format, if requested, within ten (10) days of a request by Agency to enable Agency to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 CFR § 164.524 and consistent with Section 13405 of the HITECH Act.
- ii. **Amendment of PHI.** Within ten (10) days of receipt of a request from Agency for an amendment of the PHI or a record about an individual contained in a Designated Record Set, Associate or its agents or subcontractors shall make such PHI available to Agency for amendment and incorporate any such amendment to enable Agency to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 CFR § 164.526.
- iii. **Accounting Rights.** Within ten (10) days of notice of a request for an accounting of disclosures of the PHI, Associate and its agents or subcontractors shall make available to Agency the documentation required to provide an accounting of disclosures to enable Agency to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 CFR § 164.528 and consistent with Section 13405 of the HITECH Act. Associate agrees to document disclosures of the PHI and information related to such disclosures as would be required for Agency to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR § 164.528. This should include a process that allows for an accounting to be collected and maintained by Associate and its agents or subcontractors for at least six (6) years from the date of disclosure, or longer if required by state law. At a minimum, such documentation shall include:
  - the date of disclosure;
  - the name of the entity or person who received the PHI, and if known, the address of the entity or person;
  - a brief description of the PHI disclosed; and
  - a brief statement of purposes of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization, or a copy of the written request for disclosure.
- iv. **Request for Restriction.** Under the direction of the Agency, abide by any individual's request to restrict the disclosure of PHI, consistent with the requirements of Section 13405 of the HITECH Act and 45 CFR § 164.522, when the Agency determines to do so (except as required by law) and if the disclosure is to a health plan for payment or health care operations and it pertains to a health care item or service for which the health care provider was paid in full "out-of-pocket."
- v. **Immediate Discontinuance of Use or Disclosure.** The Associate will immediately discontinue use or disclosure of Agency PHI pertaining to any individual when so requested by Agency. This includes, but is not limited to, cases in which an individual has withdrawn or modified an authorization to use or disclose PHI.

- g. **Retention of PHI.** Notwithstanding section 4.a. of this Addendum, Associate and its subcontractors or agents shall retain all PHI pursuant to state and federal law and shall continue to maintain the PHI required under Section 3.f. of this Addendum for a period of six (6) years after termination of the Agreement, or longer if required under state law.
- h. **Agent's, Subcontractor's Compliance.** The Associate shall notify the Agency of all subcontracts and agreements relating to the Agreement, where the subcontractor or agent receives PHI as described in section 2.a. of this Addendum. Such notification shall occur within 30 (thirty) calendar days of the execution of the subcontract and shall be delivered to the Agency Procurement Officer. The Associate will ensure that any of its subcontractors, to whom it provides any of the PHI it receives hereunder, or to whom it provides any PHI which the Associate creates or receives on behalf of the Agency, agree to the restrictions and conditions which apply to the Associate hereunder. The Agency may request copies of downstream subcontracts and agreements to determine whether all restrictions, terms and conditions have been flowed down. Failure to ensure that downstream contracts, subcontracts and agreements contain the required restrictions, terms and conditions may result in termination of the Agreement.
- j. **Federal and Agency Access.** The Associate shall make its internal practices, books, and records relating to the use and disclosure of PHI, as well as the PHI, received from, or created or received by the Associate on behalf of the Agency available to the U.S. Secretary of Health and Human Services consistent with 45 CFR § 164.504. The Associate shall also make these records available to Agency, or Agency's contractor, for periodic audit of Associate's compliance with the Privacy and Security Rules. Upon Agency's request, the Associate shall provide proof of compliance with HIPAA and HITECH data privacy/protection guidelines, certification of a secure network and other assurance relative to compliance with the Privacy and Security Rules. This section shall also apply to Associate's subcontractors, if any.
- k. **Security.** The Associate shall take all steps necessary to ensure the continuous security of all PHI and data systems containing PHI. In addition, compliance with 74 FR 19006 Guidance Specifying the Technologies and Methodologies That Render PHI Unusable, Unreadable, or Indecipherable to Unauthorized Individuals for Purposes of the Breach Notification Requirements under Section 13402 of Title XIII is required, to the extent practicable. If Associate chooses not to adopt such methodologies as defined in 74 FR 19006 to secure the PHI governed by this Addendum, it must submit such written rationale, including its Security Risk Analysis, to the Agency Procurement Officer for review prior to the execution of the Addendum. This review may take up to ten (10) days.
- l. **Notification of Breach.** During the term of this Addendum, the Associate shall notify the Agency and, unless otherwise directed by the Agency in writing, the WV Office of Technology immediately by e-mail or web form upon the discovery of any Breach of unsecured PHI; or within 24 hours by e-mail or web form of any suspected Security Incident, intrusion or unauthorized use or disclosure of PHI in violation of this Agreement and this Addendum, or potential loss of confidential data affecting this Agreement. Notification shall be provided to the Agency Procurement Officer at [www.state.wv.us/admin/purchase/vrc/agencyli.htm](http://www.state.wv.us/admin/purchase/vrc/agencyli.htm) and,

unless otherwise directed by the Agency in writing, the Office of Technology at [incident@wv.gov](mailto:incident@wv.gov) or <https://apps.wv.gov/ot/ir/Default.aspx>.

The Associate shall immediately investigate such Security Incident, Breach, or unauthorized use or disclosure of PHI or confidential data. Within 72 hours of the discovery, the Associate shall notify the Agency Procurement Officer, and, unless otherwise directed by the Agency in writing, the Office of Technology of: (a) Date of discovery; (b) What data elements were involved and the extent of the data involved in the Breach; (c) A description of the unauthorized persons known or reasonably believed to have improperly used or disclosed PHI or confidential data; (d) A description of where the PHI or confidential data is believed to have been improperly transmitted, sent, or utilized; (e) A description of the probable causes of the improper use or disclosure; and (f) Whether any federal or state laws requiring individual notifications of Breaches are triggered.

Agency will coordinate with Associate to determine additional specific actions that will be required of the Associate for mitigation of the Breach, which may include notification to the individual or other authorities.

All associated costs shall be borne by the Associate. This may include, but not be limited to costs associated with notifying affected individuals.

If the Associate enters into a subcontract relating to the Agreement where the subcontractor or agent receives PHI as described in section 2.a. of this Addendum, all such subcontracts or downstream agreements shall contain the same incident notification requirements as contained herein, with reporting directly to the Agency Procurement Officer. Failure to include such requirement in any subcontract or agreement may result in the Agency's termination of the Agreement.

- m. **Assistance in Litigation or Administrative Proceedings.** The Associate shall make itself and any subcontractors, workforce or agents assisting Associate in the performance of its obligations under this Agreement, available to the Agency at no cost to the Agency to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against the Agency, its officers or employees based upon claimed violations of HIPAA, the HIPAA regulations or other laws relating to security and privacy, which involves inaction or actions by the Associate, except where Associate or its subcontractor, workforce or agent is a named as an adverse party.

#### 4. Addendum Administration.

- a. **Term.** This Addendum shall terminate on termination of the underlying Agreement or on the date the Agency terminates for cause as authorized in paragraph (c) of this Section, whichever is sooner.
- b. **Duties at Termination.** Upon any termination of the underlying Agreement, the Associate shall return or destroy, at the Agency's option, all PHI received from, or created or received by the Associate on behalf of the Agency that the Associate still maintains in any form and retain no copies of such PHI or, if such return or destruction is not feasible, the Associate shall extend the protections of this Addendum to the PHI and limit further uses and disclosures to the purposes that make the return or destruction of the PHI infeasible. This shall also apply to all agents and subcontractors of Associate. The duty of the Associate and its agents

and subcontractors to assist the Agency with any HIPAA required accounting of disclosures survives the termination of the underlying Agreement.

- c. **Termination for Cause.** Associate authorizes termination of this Agreement by Agency, if Agency determines Associate has violated a material term of the Agreement. Agency may, at its sole discretion, allow Associate a reasonable period of time to cure the material breach before termination.
- d. **Judicial or Administrative Proceedings.** The Agency may terminate this Agreement if the Associate is found guilty of a criminal violation of HIPAA. The Agency may terminate this Agreement if a finding or stipulation that the Associate has violated any standard or requirement of HIPAA/HITECH, or other security or privacy laws is made in any administrative or civil proceeding in which the Associate is a party or has been joined. Associate shall be subject to prosecution by the Department of Justice for violations of HIPAA/HITECH and shall be responsible for any and all costs associated with prosecution.
- e. **Survival.** The respective rights and obligations of Associate under this Addendum shall survive the termination of the underlying Agreement.

#### 5. General Provisions/Ownership of PHI.

- a. **Retention of Ownership.** Ownership of the PHI resides with the Agency and is to be returned on demand or destroyed at the Agency's option, at any time, and subject to the restrictions found within section 4.b. above.
- b. **Secondary PHI.** Any data or PHI generated from the PHI disclosed hereunder which would permit identification of an individual must be held confidential and is also the property of Agency.
- c. **Electronic Transmission.** Except as permitted by law or this Addendum, the PHI or any data generated from the PHI which would permit identification of an individual must not be transmitted to another party by electronic or other means for additional uses or disclosures not authorized by this Addendum or to another contractor, or allied agency, or affiliate without prior written approval of Agency.
- d. **No Sales.** Reports or data containing the PHI may not be sold without Agency's or the affected individual's written consent.
- e. **No Third-Party Beneficiaries.** Nothing express or implied in this Addendum is intended to confer, nor shall anything herein confer, upon any person other than Agency, Associate and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.
- f. **Interpretation.** The provisions of this Addendum shall prevail over any provisions in the Agreement that may conflict or appear inconsistent with any provisions in this Addendum. The interpretation of this Addendum shall be made under the laws of the state of West Virginia.
- g. **Amendment.** The parties agree that to the extent necessary to comply with applicable law they will agree to further amend this Addendum.
- h. **Additional Terms and Conditions.** Additional discretionary terms may be included in the release order or change order process.

AGREED:

Name of Agency: WV DHHR

Name of Associate: Caroline Rist

Signature: Althea Greenhow

Signature: C. Rist

Title: Procurement Specialist, Sr

Title: Director of Contracts

Date: 9/9/2021

Date: 09/01/2021

Form - WVBAA-012004  
Amended 06.26.2013

APPROVED AS TO FORM THIS 26th  
DAY OF Jan 20 13  
Patrick Morrissey  
Attorney General  
BY [Signature]

Appendix A

(To be completed by the Agency's Procurement Officer prior to the execution of the Addendum, and shall be made a part of the Addendum. PHI not identified prior to execution of the Addendum may only be added by amending Appendix A and the Addendum, via Change Order.)

Name of Associate: 22nd Century Technologies Inc.

Name of Agency: WV DHHR

Describe the PHI (do not include any actual PHI). If not applicable, please indicate the same.

Client names, diagnoses, contact information, birthdates, social security numbers, phone numbers, medical record numbers, health insurance beneficiary numbers, fax numbers, account numbers, license numbers, photos from drivers license.

# **Attachment 1**

**West Virginia Division of  
Personnel**

**Class Specifications**

**Accountant/Auditor II,  
Accountant/Auditor III  
and Accountant Auditor IV**



# Accountant/Auditor 2

Class Code:  
9206

WEST VIRGINIA

Established Date: Sep 18, 1997

Revision Date: Jul 12, 2007

## SALARY RANGE

\$2,449.67 - \$4,531.83 Monthly  
\$29,396.00 - \$54,382.00 Annually

### NATURE OF WORK:

Under general supervision, performs entry level professional accounting/auditing duties in one or more of the following areas: general accounting, internal auditing, external auditing, budget/administration, financial analysis, and statutory accounting\*. The incumbent may be responsible for making basic journal entries, preparing audit narrative reports and workpapers of small companies/facilities, monitoring and reviewing budgets, and preparing and analyzing basic financial statements and reports for compliance with accounting/auditing guidelines and procedures. The work may require considerable travel. Performs related work as required

### Distinguishing Characteristics

This is beginning level professional accounting/auditing work. Typically, positions at this level require performance of basic accounting/auditing work in a structured accounting/auditing system with established procedures.

### EXAMPLES OF WORK:

- Accumulates document evidence in support of audit adjustments, recommendations, and reports.
- Prepares audit narrative reports and workpapers to support audit adjustments and recommendations.
- Reviews, balances, and reconciles accounting records.
- Makes basic journal entries; posts accounting data to general ledger accounts; records adjusting or correcting entries to the general ledger; handles transferring and encumbering of funds.
- Compiles and prepares data for routine accounting reports.
- Maintains and reviews expenditure and budgetary control accounts, subsidiary and general ledgers, accounting journals, financial reports, batch reports, and other fiscal records.
- Evaluates efficiency and effectiveness of various programs; analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with national accounting and auditing standards.
- Maintains knowledge of current trends and developments in the field.

### Knowledge, Skills and Abilities

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized applications.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the use of a calculator.
- Ability to prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to communicate effectively, both verbally and in writing.
- Ability to establish and maintain effective working relationships with others.

**MINIMUM QUALIFICATIONS:**

**TRAINING:** Bachelor's degree from an accredited college or university with at least 24 semester hours in accounting.

**EXPERIENCE:** One year of full-time or equivalent part-time paid professional experience in accounting or auditing work.

**EXPERIENCE FOR THE AREA OF STATUTORY ACCOUNTING:** One year of full-time or equivalent part-time paid professional experience in statutory accounting.

**SUBSTITUTIONS:** (1) Master's degree in accounting may substitute for the required experience. (2) Certification or registration as a public accountant in West Virginia may be substituted for the training and required experience.

**PROMOTIONAL ONLY:** One year of full-time or equivalent part-time paid experience as an Accountant/Auditor I. Preference may be shown to applicants with 24 or more semester hours of accounting from an accredited college or university.

**AREA OF ASSIGNMENT:** Statutory Accounting

**OTHER INFORMATION:**

PG: 13     \$29,396 - \$54,382

**SUPPLEMENTAL INFORMATION:**

Established: 9/18/97

Revised: 2/21/03, 7/12/07

Effective: 7/12/07



# Accountant/Auditor 3

Class Code:  
9207

WEST VIRGINIA

Established Date: Sep 18, 1997

Revision Date: Jul 12, 2007

## SALARY RANGE

\$2,595.50 - \$4,801.67 Monthly  
\$31,146.00 - \$57,620.00 Annually

### NATURE OF WORK:

Under general supervision, performs full-performance accounting/auditing duties in one or more of the following areas: general accounting, internal auditing, external auditing, budget/administration, financial analysis and statutory accounting. The Incumbent may be responsible for preparing reports on expenditure comparisons and budget estimates, writing and reviewing audit programs, and analyzing complex accounting transactions and reports for compliance with accounting/auditing guidelines and procedures. Extensive travel may be required. Performs related work as required.

### Distinguishing Characteristics

This is full-performance professional accounting/auditing work. Positions at this level are characterized by the complexity of the accounting duties. Complex tasks could be defined as using the accrual method as opposed to the cost method, involvement with a variety of accounts or funds, being subject to an external audit, and/or the responsibility for setting rates. Responsibilities may also include training lower-level accountants/auditors in preparing financial documents such as journals, vouchers, and financial schedules.

### EXAMPLES OF WORK:

- Assists in the development and installation of accounting/auditing systems.
- Prepares or reviews a variety of professional accounting and other reports such as they relate to policies, procedures, investments, financial positions and operational results.
- Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation, prepares reports of auditors' findings, recommendations, and conclusions; assists in explaining findings and recommendations to grantee organizations and agency officials.
- Reviews prior audit reports and financial statements of agency/entity.
- Analyzes moderately complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.
- Evaluates efficiency and effectiveness of various programs; analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with national accounting and auditing standards.
- Consults with accounting agency on accounting procedures and problem resolution.
- Maintains knowledge of current trends and developments in the field.

- May supervise and review work completed by Accounting Technicians and other office support.
- May train lower-level accountants/auditors to prepare financial documents such as journals, vouchers, warrants, financial schedules, and reports, and in implementation of departmental procedures.

**Knowledge, Skills and Abilities**

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized accounting applications.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the use of a calculator.
- Ability to prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to communicate effectively, both verbally and in writing.
- Ability to use sound technical judgment in determining the accuracy and completeness of financial information obtained.
- Ability to establish and maintain effective working relationships with others.

**MINIMUM QUALIFICATIONS:**

**TRAINING:** Bachelor's degree from an accredited college or university with at least 24 semester hours in accounting.

**EXPERIENCE:** Two years of full-time or equivalent part-time paid experience in professional accounting or auditing work.

**EXPERIENCE FOR THE AREA OF STATUTORY ACCOUNTING:** Two years of fulltime or equivalent part-time paid experience in statutory accounting.

**SUBSTITUTIONS:** (1) Master's degree in accounting may substitute for the required experience. (2) Certification or registration as a public accountant in West Virginia may be substituted for the training and required experience.

**PROMOTIONAL ONLY:** One year of full-time or equivalent part-time paid experience as an Accountant/Auditor II. Preference may be shown to applicants with 24 or more semester hours of accounting from an accredited college or university.

**AREA OF ASSIGNMENT:** Statutory Accounting

**OTHER INFORMATION:**

PG: 14    \$31,146 - \$57,620

**SUPPLEMENTAL INFORMATION:**

Established: 9/18/97

Revised: 8/18/98, 2/21/03, 7/12/07

Effective: 7/12/07



# Accountant/Auditor 4

Class Code:  
9208

WEST VIRGINIA

Established Date: Sep 18, 1997

Revision Date: Jul 12, 2007

## SALARY RANGE

\$2,726.83 - \$5,044.58 Monthly  
\$32,722.00 - \$60,535.00 Annually

## NATURE OF WORK:

Under general supervision, performs advanced accounting/auditing duties in one or more of the following areas: general accounting, internal auditing, external auditing, budget/administration, financial analysis and statutory accounting. The incumbent may be responsible for preparing highly complex expense, revenue, and reconciliation reports, planning, assigning, and reviewing agency audits, and handling more sensitive accounting/auditing matters. Responsibilities may also include supervising employees in the preparation of financial reports and the maintenance of proprietary ledgers, budgetary control ledgers, profit and loss statements, and other comparable reports. Some positions may involve conducting complex financial audits related to the investigation and/or prosecution of insurance fraud (forensic accounting). Extensive travel may be required. Non-standard work hours are required for forensic accountant/auditor positions. Performs related work as required.

## Distinguishing Characteristics

Duties in the Accountant/Auditor 4 are typically specialized in nature relative to lower levels in the series. Forensic accountant/auditor positions in the DHHR Medicaid Fraud Unit and the Insurance Commission Office of Inspector General function at this level.

## EXAMPLES OF WORK:

- Assists in the development of policies and procedures; develops and installs the accounting/auditing systems.
- Conducts research into the accounting needs of the agency/entity.
- Conducts more sensitive audits, and/or fraud and/or special compliance review with internal control evaluations and recommendations and/or investigations of sensitive agency activities or activities of grantees for funds with Federal/State requirements in ADA,
- EEO, and other anti-discrimination features.
- Prepares or reviews a variety of professional accounting and other reports relating to policies, procedures, investments, financial positions and operational results.
- Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation, prepares reports of auditors' findings, recommendations, and conclusions; assists in explaining findings and recommendations to grantee organizations and agency officials.
- Reviews prior audit reports and financial statements of agency/entity.

- Analyzes complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.
- Prepares or supervises preparation of complex accounting and operational reports and supporting financial documents, expenses, revenues, reconciliations, disbursement, summaries, and general vouchers and transactions; analyzes variances.
- Evaluates efficiency and effectiveness of various programs; analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with national accounting and auditing standards.
- Consults with accounting agency on accounting procedures and problem resolution.
- Maintains knowledge of current trends and developments in the field.
- May supervise and review work completed by Accounting Technicians and other office support.
- Assists investigators or federal, state and local law enforcement agencies in conducting specialized fraud investigations.

**Knowledge, Skills and Abilities**

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized accounting applications.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the use of a calculator.
- Ability to prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to communicate effectively, both verbally and in writing.
- Ability to use sound technical judgment in determining the accuracy and completeness of financial information obtained.
- Ability to establish and maintain effective working relationships with others.

**MINIMUM QUALIFICATIONS:**

**TRAINING:** Bachelor's degree from an accredited college or university with at least 24 semester hours in accounting.

**EXPERIENCE:** Four years of full-time or equivalent part-time paid experience in professional accounting or auditing work.

**EXPERIENCE FOR THE AREA OF STATUTORY ACCOUNTING:** Four years of fulltime or equivalent part-time paid experience in statutory accounting.

**SUBSTITUTIONS:** (1) Master's degree in accounting may substitute for two years of the required experience. (2) Certification or registration as a public accountant in West Virginia may be substituted for the training and two years of the required experience.

**PROMOTIONAL ONLY:** Two years of full-time or equivalent part-time paid experience as an Accountant/Auditor 3. Preference may be shown to applicants with 24 or more semester

hours of accounting from an accredited college or university.

**FOR FORENSIC ACCOUNTANT/AUDITOR POSITIONS:**

**TRAINING:** Bachelor's degree from an accredited four-year college or university with at least 24 semester hours in accounting.

**EXPERIENCE:** Two years of full-time or equivalent part-time paid experience in professional, forensic, public accounting; investigative and/or forensic auditing; certified fraud examining; or other directly related forensic experience.

**NOTE:** Preference may be given to applicants holding a Certified Fraud Examiner (CFE), Certified Forensic Accountant (CFA), Certified Evaluation Analyst, or applicants who have completed a graduate certificate program in forensic accounting and fraud investigation.

**AREA OF ASSIGNMENT:** Statutory Accounting

**OTHER INFORMATION:**

PG: 15    \$32,722 - \$60,535

**SUPPLEMENTAL INFORMATION:**

Established: 9/18/97

Revised: 8/18/98, 2/21/03, 1/9/06, 5/30/07, 7/12/07

Effective: 7/12/07

# Attachment 2

## **Holidays per Division of Personnel**

The State offers 12 paid holidays in each year. The number of paid holidays is above the national average for both public and private sector employees. In addition, employees generally do not work on statewide primary and general election days.

Official State holidays are:

New Year's Day (January 1)  
Martin Luther King Day (Third Monday in January)  
President's Day (Third Monday in February)  
Memorial Day (Last Monday in May)  
West Virginia Day (June 20)  
Independence Day (July 4)  
Labor Day (First Monday in September)  
Columbus Day (Second Monday in October)  
Veterans Day (November 11)  
Thanksgiving (Fourth Thursday in November)  
Day After Thanksgiving (Fourth Friday in November)  
Christmas Day (December 25)

In addition, time off is given for the following:

When Christmas Day and New Year's Day fall on Tuesday, Wednesday, Thursday, or Friday, the preceding half day (not to exceed four hours) on Christmas Eve (December 24) and New Year's Eve (December 31) are given as time off.

Any day on which a Primary or General election is held throughout the State, and such other days as the President, Governor, or other duly constituted authority proclaim to be official holidays or days of special observance or thanksgiving, or days for the general cessation of business, is given as time off.



## **Attachment 3**

# **Needed Temporary Employees by Classifications**



**Accountant/Auditor II, III and IV  
Needed Temporary Employees**

Accountant/Auditor II (1 position)

Accountant/Auditor III (4 positions)

Accountant/Auditor IV (5 positions)

**Total positions needed: 10**