



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

State of West Virginia  
**Contract**

Order Date: 07-02-2024

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:	CCT 0221 0221 PDS2500000001 1	Procurement Folder:	1423469
Document Name:	PDC ANNUAL AUDIT	Reason for Modification:	
Document Description:	ANNUAL AUDIT FOR THE PDC'S THROUGH OUT WV		
Procurement Type:	Central Contract - Fixed Amt		
Buyer Name:	Melissa Pettrey		
Telephone:	(304) 558-0094		
Email:	melissa.k.pettrey@wv.gov		
Shipping Method:	Best Way	Effective Start Date:	2024-07-01
Free on Board:	FOB Dest, Freight Prepaid	Effective End Date:	2025-06-30

VENDOR		DEPARTMENT CONTACT	
Vendor Customer Code:	VS0000007569	Requestor Name:	Mark A Doyle
Maher Duessel		Requestor Phone:	(304) 558-3905
503 MARTINDALE ST STE 600		Requestor Email:	mark.doyle@wv.gov
PITTSBURGH	PA		
US	15212		
Vendor Contact Phone:	412.535.5550		
Extension:			
Discount Details:			
	Discount Allowed	Discount Percentage	Discount Days
#1	No	0.0000	0
#2	Not Entered		
#3	Not Entered		
#4	Not Entered		

25  
FILE LOCATION \_\_\_\_\_

INVOICE TO	SHIP TO
DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV 25311 US	DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV 25311 US

Total Order Amount:

\$78,700.00

Purchasing Division's File Copy

PURCHASING DIVISION AUTHORIZATION

ATTORNEY GENERAL APPROVAL AS TO FORM

ENCUMBRANCE CERTIFICATION

DATE: *Tanya 7/2/2024*  
ELECTRONIC SIGNATURE ON FILE

DATE: *John S. Gray 7/9/2024*  
ELECTRONIC SIGNATURE ON FILE

DATE: *Don 7-10-24*  
ELECTRONIC SIGNATURE ON FILE

**Extended Description:**

Central Contract- Fixed Amount

The Vendor, Maher Duessel of Pittsburgh, PA, agrees to enter this contract with the Public Defender Services, a West Virginia executive agency, for Professional Auditing Services. The services are required to fulfill the statutory requirement of Section 19 of Article 21 of Chapter 29 of the West Virginia Code that "the accounts of each public defender corporation shall be audited annually..in accordance with generally accepted auditing standards." per the bid requirements, specifications, terms and conditions, and the Vendors submitted bid dated 06/10/2024 incorporated herein by reference and made a part hereof.

Renewal years 2, 3 and 4 will be added upon mutual agreement by change order.

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
1	93151607	0.00000		0.000000	\$78,700.00
Service From	Service To	Manufacturer		Model No	
2024-07-01	2025-06-30				

**Commodity Line Description:** Total Audit cost for FY24 audit for all Circuit locations

**Extended Description:**

See Exhibit A for pricing

## 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:** The Initial Contract Term will be for a period of (1) One year. The Initial Contract Term becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as \_\_\_\_\_), and the Initial Contract Term ends on the effective end date also shown on the first page of this Contract.

**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 (3) Three 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:

☐ the contract will continue for \_\_\_\_\_ years;

☐ the 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).

☐ **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.

☐ **Construction/Project Oversight:** This Contract becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as \_\_\_\_\_), and continues until the project for which the vendor is providing oversight is complete.

☐ **Other:** Contract Term specified in \_\_\_\_\_

**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.

☐ **Construction:** This Contract is for construction activity more fully defined in the specifications.

**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 of 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 in this section must be provided to the Purchasing Division by the Vendor as specified:

☐ **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 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 that insurance requirement is listed in this section.

Vendor must maintain:

☐ **Commercial General Liability Insurance** in at least an amount of: \_\_\_\_\_ 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: \$500,000.00 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.

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**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. VENUE:** All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.

**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:

☐ \_\_\_\_\_ for \_\_\_\_\_.

☐ 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 regarding 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 [www.state.wv.us/admin/purchase/privacy](http://www.state.wv.us/admin/purchase/privacy).

**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 NON-CONFLICT:** Neither Vendor nor its representatives are permitted to have any interest, nor shall they 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.

**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. NO DEBT CERTIFICATION:** 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. By submitting a bid, or entering into a contract with the State, Vendor is affirming that (1) for construction contracts, the Vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, neither the Vendor nor any related party owe a debt as defined above, and neither the Vendor nor any related party are in employer default as defined in the statute cited above unless the debt or employer default is permitted under the statute.

**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 hearth, basic oxygen, electric furnace, Bessemer or other steel making process.
- c. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
  1. 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
  2. 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 disclosure of interested parties prior to beginning work under this Contract. Additionally, the Vendor must submit a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-work 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 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.

**46. ISRAEL BOYCOTT:** Bidder understands and agrees that, pursuant to W. Va. Code § 5A-3-63, it is prohibited from engaging in a boycott of Israel during the term of this contract.

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

(Printed Name and Title) Jeffrey W. Kent, CPA, Partner

(Address) Maier Duessel, D.L. Clark Building, 503 Martindale Street, Suite 600, Pittsburgh, PA 15212

(Phone Number) / (Fax Number) 412.535.5539/412.471.5508

(email address) jkent@md-cpas.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; that I am authorized by the Vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on Vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

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

Maier Duessel

(Company) 

(Signature of Authorized Representative)

Jeffrey W. Kent, CPA, Partner, June 3, 2024

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

412.535.5539/412.471.5508

(Phone Number) (Fax Number)

jkent@md-cpas.com

(Email Address)



REQUEST FOR QUOTATION  
Professional Auditing Services  
CRFQ PDS2400000001

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**SPECIFICATIONS**

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of Public Defender Services, a West Virginia executive agency, to establish a contract for Professional Auditing Services. The services are required to fulfill the statutory requirement of Section 19 of Article 21 of Chapter 29 of the West Virginia Code that “the accounts of each public defender corporation shall be audited annually....in accordance with generally accepted auditing standards.”
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 the required audit of the accounts of the eighteen public defender corporations to which grants are made by Public Defender Services pursuant to the provision of Section 13(c) of Article 21 of Chapter 29 of the West Virginia Code as more fully described in these specifications.
  - 2.2 **“Pricing Page”** means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.
  - 2.3 **“Solicitation”** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.
  - 2.4 **“CAFR”** means the Comprehensive Annual Financial Report of the State of West Virginia to be prepared by the Financial Accounting and Reporting Section within the Financial Division of the Department of Administration for FY2024 or any subsequent fiscal year for which Contract Services are provided.
  - 2.5 **“FY 2024”** means the period of time commencing on the date of July 1, 2023 and ending on the date of June 30, 2024.
  - 2.6 **“GASB”** means the Governmental Accounting Standards Board.

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- 3. QUALIFICATIONS:** Vendor, or Vendor's staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:

**3.1. Certified Public Accountant Designation**

- 3.1.1.** Vendor must be an independent accounting firm that certifies that fifty (50) percent of the auditing staff engaged in this solicitation are duly licensed to practice as a certified public accountant in the State of West Virginia. Vendor should submit on the attachment designated as Exhibit B the names and qualifications (i.e., WV CPA designation) of those individuals who will be committed to performing the obligations arising out of the Contract Services. If the performance of the contract is intended to include the use of interns or other non-employee personnel, an explanation is to be included on the Exhibit B regarding the manner in which the interns or non-employee personnel will be used and the supervision that will be imposed on the performance of services by the interns or non-employee personnel.

**3.2. Prior Experience**

- 3.2.1.** Vendor must demonstrate that it has experience in auditing other government units or entities that are funded by grants from the general revenues of the State of West Virginia. The relevant experience should be submitted on the attachment designated as Exhibit C to this solicitation

**3.3. Affiliations/Memberships**

- 3.3.1.** Vendor must have affiliations or memberships with professional organizations that ensure that the entity is subject to peer review or certification with respect to the quality of its work and the proficiency of its staff. The affiliations or memberships should be submitted on the attachment designated as Exhibit D to this solicitation.

**3.4. Affirmation**

- 3.4.1.** The Vendor awarded this contract must affirm that the entity or a related party is not providing, and will not provide, non-auditing services to Public Defender Services or to any one of the public defender corporations during the term of the Contract that would lead reasonable third parties with knowledge of the relevant facts and circumstances to conclude that the entity would be auditing its own work or the work of related parties.

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**4. MANDATORY REQUIREMENTS**

- 4.1. The firm must be independent and licensed to practice in West Virginia.
- 4.2. All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least 5 years of audit experience with governmental entities. All manager level employees on this engagement must be CPA's with 3 years of experience on governmental engagements. The state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance.
- 4.3. The firm must have experience auditing/consulting with 3 different state (does not have to be West Virginia) government entities (agencies) over the past 5 years. The firm must submit a list of those state audits/consulting engagements.
- 4.4. The firm shall submit a statement that they have not failed their 2 most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review with their proposal.
- 4.5. The firm must have at least 7 licensed CPAs on staff within the audit firm that are strictly audit and not tax professionals. This insures we have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least 5 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations.
- 4.6. The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.
- 4.7. The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.
- 4.8. **Mandatory Contract Services Requirements and Deliverables:** Contract Services must meet or exceed the mandatory requirements listed below.
  - 4.8.1. **Services**
    - 4.8.1.1. An audit is to be performed, and a report is to be prepared, with respect to each public defender corporation for FY2024 that is identified below. The amount of the grant of general revenue funds

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made by Public Defender Services to the public defender corporations during FY2024 is also set forth.

Brooke, Hancock & Ohio	\$1,330,000
Marshall, Tyler & Wetzel	\$530,000
Wood & Wirt	\$1,655,000
Calhoun, Jackson, Mason & Roane	\$1,171,000
Cabell & Wayne	\$2,042,000
Logan	\$708,000
McDowell	\$531,000
Mercer	\$1,081,000
Raleigh	\$1,471,000
Greenbrier & Pocahontas	\$700,000
Fayette	\$677,000
Kanawha	\$3,714,000
Harrison	\$1,177,000
Monongalia	\$1,635,000
Preston	\$478,000
Berkeley, Jefferson, & Morgan	\$3,048,000
Boone & Lincoln	\$880,000
Nicholas	\$421,000
Mingo	\$650,000

- 4.8.1.2.** An audit is to be separately conducted, reported and priced for each of the nineteen (19) public defender corporations as they may be configured under the statute and is to be conducted, and reported, in accordance with generally accepted auditing standards and in accordance with GASB standards and government auditing principles, as applicable. Specifically, in accordance with general auditing principles, the auditor shall report on the fair presentation of the financial statements for each public defender corporation and, in accordance with GASB principles, the auditor shall report on the public defender corporations' internal controls and compliance with the requirement that are set forth in the funding contracts executed by and between Public Defender Services and the public defender corporations. Finally, the audits of the nineteen (19) public defender corporations are to be conducted, and reported, so that the audits can be incorporated into the CAFR.

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**4.8.2. Record Retention & Confidentiality:** In addition to the obligations set forth in the provisions of paragraph 39 of the *General Terms and Conditions* contained in this solicitation:

**4.8.2.1.** The successful Vendor shall comply with all applicable Federal and State of West Virginia rules and regulations, and requirements governing the maintenance of documentation to verify and cost of services under this contract by Vendor. The successful Vendor shall maintain such records for a minimum of five (5) years and shall make available all records to personnel of Public Defender Services at the successful Vendor's office during normal business hours upon written request by Public Defender Services

**4.8.2.2.** The successful Vendor will have access to private and confidential data maintained by the public defender corporations to the extent required for the successful bidder to carry out the duties and responsibilities defined in the awarded contract. The successful Vendor agrees to maintain confidentiality and security of the data made available and shall indemnify and hold harmless the State of West Virginia and Public Defender Services against any and all claims brought by any party attributed to actions of breach of confidentiality by the successful Vendor or its subcontractors or individuals permitted access the successful Vendor.

**4.8.3. Procedures**

**4.8.3.1.** In the course of performing the audit, Public Defender Services expects and anticipates that the auditor's representative will meet and confer with the representatives of each public defender corporation in person before, during and after the conclusion of the audit. The internal controls to be tested for each public defender corporation is expected and anticipated to include, but is not limited to, testing of the controls related to cash or investment management, financial transactions, reconciliation, budget management, and procurement processes.

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**5. CONTRACT AWARD**

**5.1. Contract Award:** The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost of all four (4) years as shown on the Exhibit A - Pricing Page.

The bids will be evaluated on the lowest overall total cost, but the contract award will be for FY24 only. FY25, FY26, and FY27 will be issued via formal change order through the West Virginia Purchasing Division each year upon mutual agreement of the Agency and Vendor. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

**5.2. Pricing Page:** Vendor should complete the Pricing Page by entering a separate lump sum price for each office as listed in the Exhibit A pricing page. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Exhibit A Pricing Page and include it as an attachment when submitting bids through wvOASIS. If unable to respond online, Vendor's should submit the Exhibit A Pricing Page with their bid prior to the scheduled bid opening date and time.

6. **PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency.
7. **PAYMENT:** Agency shall make one payment, in arrears, of the total fee for the services as shown on the Pricing Pages 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 shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.
9. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to public defender corporations' facilities. In the event that access cards and/or keys are required:

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- 9.1.** Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
- 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 a public defender corporation immediately of any lost, stolen, or missing card or key.
- 9.4.** Anyone performing under this Contract will be subject to the public defender corporations' security protocol and procedures.
- 9.5.** Vendor shall inform all staff of each public defender corporations 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 Agency 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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**11. MISCELLANEOUS:**

**11.1. Prior Fiscal Year Audits**

- 11.1.1. The audits of the public defender corporations, beginning with 2010, can be viewed on the PDS website at: <https://pds.wv.gov/about/public-defender-corporations/Pages/PDC-Audits.aspx>

**11.2. Records**

- 11.2.1. The records relating to the operations of the public defender corporations are maintained at the principal offices of each public defender corporation and will not be available in a central location for inspection by the auditing firm. Reports setting forth certain accounting information are provided to Public Defender Services on a regular basis, but the source material for the summary information remains at the principal offices of each public defender corporation.

**11.3. Accounting Systems**

- 11.3.1. No central or unified accounting system exists for the public defender corporations. Each corporation is a separate entity, governed by its own board of directors who are appointed by various governmental or organizational entities, and each public defender corporation maintains its own books and accounts. While Public Defender Services has encouraged each corporation to use the Quickbooks software, the public defender corporations' actual accounting processes vary from one public defender corporation to another, including whether the bookkeeping is done in-house or by contract. Information regarding profit and loss account balances are provided on a regular basis to Public Defender Services, but the source material or related documentation remains at the principal offices of each public defender corporation.

**11.4. Employees**

- 11.4.1. The employees of the public defender corporations are not state employees, but each public defender corporation can elect to have its employees participate in the State of West Virginia's public employee insurance plans and in the State of West Virginia's public employee retirement plans.



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

**Contract Manager:** Jeffrey W. Kent, CPA  
**Telephone Number:** 412.535.5539  
**Fax Number:** 412.471.5508  
**Email Address:** jkent@md-cpas.com

**Exhibit A - Pricing Page**

		Optional Renewal	Optional Renewal	Optional Renewal
	Cost per Year	Cost per Year	Cost per Year	Cost per Year
<b>Breakdown by Circuit:</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
4th Judicial Circuit - Wood & Wirt	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
5th Judicial Circuit - Calhoun - Jackson - Mason & Roane	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
6th & 24th Judicial Circuit - Cabell & Wayne	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
7th Judicial Circuit - Logan	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
8th Judicial Circuit - McDowell	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
9th Judicial Circuit - Mercer	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
10th Judicial Circuit - Raleigh	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
11th Judicial Circuit - Greenbrier & Pocahontas	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
12th Judicial Circuit - Fayette	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
13th Judicial Circuit - Kanawha	\$ 5,300.00	\$ 5,450.00	\$ 5,600.00	\$ 5,750.00
15th Judicial Circuit - Harrison	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
18th Judicial Circuit - Preston	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
23rd Judicial Circuit - Berkeley - Jefferson & Morgan	\$ 5,300.00	\$ 5,450.00	\$ 5,600.00	\$ 5,750.00
25th Judicial Circuit - Boone & Lincoln	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
28th Judicial Circuit - Nicholas	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
30th Judicial Circuit - Mingo	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
<b>Yearly Totals</b>	<b>\$ 74,900.00</b>	<b>\$ 77,600.00</b>	<b>\$ 80,300.00</b>	<b>\$ 83,000.00</b>
<b>Overall Total Cost of all 4 years (for evaluation purposes)</b>	<b>\$ 315,800.00</b>			
<b>*Optional 17th Judicial Circuit - Monongalia County</b>	<b>\$ 3,800.00</b>	<b>\$ 3,950.00</b>	<b>\$ 4,100.00</b>	<b>\$ 4,250.00</b>
<b>Yearly Totals with Optional Circuit</b>	<b>\$ 78,700.00</b>	<b>\$ 81,550.00</b>	<b>\$ 84,400.00</b>	<b>\$ 87,250.00</b>
<b>Overall Total Cost of all 4 years (for evaluation purposes) (with optional 17th Circuit)</b>	<b>\$ 331,900.00</b>			