



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

State of West Virginia
Contract

Order Date: 05-15-2025

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 0708 0100 ABC2500000001 1	Procurement Folder:	1679758
Document Name:	Annual External Auditing Services for WVABCA	Reason for Modification:	
Document Description:	Annual External Auditing Services for WVABCA		
Procurement Type:	Central Contract - Fixed Amt		
Buyer Name:	Joseph (Josh) E Hager III		
Telephone:	(304) 558-2306		
Email:	joseph.e.hageriii@wv.gov		
Shipping Method:	Best Way		
Free on Board:	FOB Dest, Freight Prepaid	Effective Start Date:	2025-06-15
		Effective End Date:	2026-06-14

VENDOR

Vendor Customer Code: 000000197366
BROWN EDWARDS & COMPANY LLP
707 Virginia St E
Charleston WV 25301-2710
US
Vendor Contact Phone: 304-345-8400 Extension:

Discount Details:

	Discount Allowed	Discount Percentage	Discount Days
#1	No	0.0000	0
#2	Not Entered		
#3	Not Entered		
#4	Not Entered		

DEPARTMENT CONTACT

Requestor Name: Julia M Jones
Requestor Phone: (304) 356-5510
Requestor Email: julia.m.jones@wv.gov

2025
FILE LOCATION

INVOICE TO

ACCOUNTING DEPARTMENT
ALCOHOL BEVERAGE CONTROL COMMISSION
4TH FLOOR
900 PENNSYLVANIA AVE
CHARLESTON WV 25302
US

SHIP TO

ALCOHOL BEVERAGE CONTROL COMMISSION
4TH FLOOR
900 PENNSYLVANIA AVE
CHARLESTON WV 25302
US

CR 5-19-25

Total Order Amount: \$19,980.00

Purchasing Division's File Copy

PURCHASING DIVISION AUTHORIZATION DATE: <i>May 15, 2025</i> ELECTRONIC SIGNATURE ON FILE: <i>Mark [Signature]</i>	ATTORNEY GENERAL APPROVAL AS TO FORM DATE: <i>5/19/2025</i> ELECTRONIC SIGNATURE ON FILE: <i>[Signature]</i>	ENCUMBRANCE CERTIFICATION DATE: <i>5-19-25</i> ELECTRONIC SIGNATURE ON FILE: <i>[Signature]</i>
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Extended Description:

The vendor, Brown Edwards & Company LLP, agrees to enter into this contract with the agency, The WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION (WVABCA), to provide the WVABCA with Audit and Management Advisory Services. per the specifications, terms and conditions, Addendum #1 issued 4/25/2025, and the vendor's submitted bid response dated 5/5/2025, all incorporated herein by reference and mae a part hereof.

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
1	84111600	0.00000		0.000000	\$19,980.00
Service From	Service To	Manufacturer	Model No		
2025-06-15	2026-06-14				

Commodity Line Description: All Inclusive Auditing Services Year One

Extended Description:

Enter total bid amount from the Exhibit A Pricing Page into commodity line 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: The Initial Contract Term will be for a period of one (1) 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 na), 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 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:

☐ 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.

☐☐☐☐

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: \$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: \$1,000,000.00 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.

☐

☐

☐

☐

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.

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.

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.

Appendix D - RFP Required Forms, Continued

ADDENDUM ACKNOWLEDGEMENT FORM SOLICITATION NO.:

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

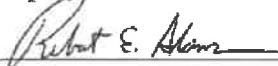
- ☒ Addendum No. 1
- ☐ Addendum No. 2
- ☐ Addendum No. 3
- ☐ Addendum No. 4
- ☐ Addendum No. 5

- ☐ Addendum No. 6
- ☐ Addendum No. 7
- ☐ Addendum No. 8
- ☐ Addendum No. 9
- ☐ Addendum No. 10

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

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

Company


Authorized Signature

5/8/25

Date

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

Appendix D - RFP Required Forms, Continued

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

(Printed Name and Title) Robert E. Adams, Partner

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

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

(email address) readams@becpas.com

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

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

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

(Company)

Robert E. Adams
(Signature of Authorized Representative)

Robert E. Adams, Partner / May 8, 2025

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

(304) 343.4188 / (304) 344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

SPECIFICATIONS

1. PURPOSE AND SCOPE:

- 1.1 Generally:** The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2025. This solicitation serves as notice, pursuant to West Virginia Code §5A-3-10b, of the commodity or service being sought and is to be considered the opportunity for Vendors
- 1.2 Location:** The WVABCA headquarters is located at 900 Pennsylvania Ave., 4th Floor, Charleston, West Virginia. The WVABCA has a bailment warehouse to house the liquor inventory.
- 1.3 Background:** A copy of the WVABCA's most recent audited financial statements is available on the WV Legislature website at http://www.legis.state.wv.us/Reports/Agency_Reports/agencylist_all.cfm. The "Notes to Financial Statements" provides an overview of the organization. All interested vendors should thoroughly review the WVABCA's audited financial statements in order to understand the reporting entity. It is mandatory that the successful Vendor will be intricately involved in providing assistance to the WVABCA in preparation of the financial statements and provide personal guidance and assistance to WVABCA staff on short notice. The state's most recent Comprehensive Annual Financial Report (CAFR) can be viewed at <http://www.finance.wv.gov/FARS/CAFR/Pages/default.aspx>.

1.3.1 Accounting/Procurement Department:

The Accounting/Procurement Department is managed by the comptroller. The principal functions performed and the number of employees assigned to each are as follows:

<u>Functional Title</u>	<u>Number of Employees</u>
Accounting Technician 3	1
Accountant/Auditor 3	1
Procurement Specialist	1

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

Procurement Associate	1
Inventory Control Associate	1

1.3.2 Computer Systems:

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

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

The WVABCA uses the State's ERP system wvOASIS for accounting, purchasing and payroll. WVABCA uses QuickBooks for general ledger entries and accruals. WVABCA also use GL Solutions for Licensing and an in-house system (Bailment Control System—BCS) for order entry, sales, bailment inventory, etc. that interfaces with QuickBooks. The Accounting staff reconcile wvOASIS to QuickBooks monthly.

1.3.3 Internal Audit Function:

No internal audit support will be available.

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 "AICPA" means American Institute of Certified Public Accountants.

2.2 "ACFR" means Annual Comprehensive Financial Report.

2.3 "Contract Services" means technical accounting services, accounting reporting assistance and financial auditing services in accordance with generally accepted accounting practices (GAAP), generally accepted auditing standards (GAAS), Statement of Auditing Standards No. 99 (SAS 99) and any other that may apply, as well as the requirements of the (W. Va. Code §29-22-1 *et seq.*), and other applicable laws and regulations.

2.4 "FARS" means Financial Accounting and Reporting Section of WV Finance Division.

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

- 2.5** “GAAS” means Generally Accepted Audited Standards, which are sets of standards against which the quality of audits are performed and may be judged.
- 2.6** “GASB” means Governmental Accounting Standards Board.
- 2.7** “GFOA” means Government Finance Officers Association.
- 2.8** “Pricing Page” means the pages upon which Vendor should list its proposed price for the Contract Services. The Pricing Page is attached hereto as Attachment A.
- 2.9** “Solicitation” means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

3. QUALIFICATIONS: Vendor shall have the following minimum qualifications:

- 3.1.** The Vendor must have at least seven (7) licensed CPA’s 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 five (5) of these professionals must all be in the same location and cannot be spread amongst other firm locations. The Vendor shall certify that it has read and understand the statutory provisions governing the operation of the WVABCA in West Virginia and shall be conversant concerning those statutes while engaged in the audit. If the successful Vendor substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualification levels must be of a similar quality to the level of those initially proposed. The WVABCA reserves the right to request staff changes throughout the term of the contract.
- 3.2.** Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request, through knowledge or documentation of the Vendor’s past projects, or some other method that the State determines to be acceptable. Vendor should provide a current resume which includes information regarding the number of years of qualification, experience and training, and relevant professional education for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with this experience requirement are preferred with the bid submission, but may be requested after bid opening and prior to contract award.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION ANNUAL AUDITING SERVICES

The successful Vendor shall have access to private and confidential data maintained by WVABCA to the extent required to carry out the duties and responsibilities defined in this RFQ. The successful Vendor agrees to maintain confidentiality and security of the data made available.

An affirmative statement must be included with the bid indicating that the firm and all assigned key professional staff are properly licensed to practice in West Virginia.

4. MANDATORY REQUIREMENTS:

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

Mandatory Requirements:

4.1.1 The WVABCA seeks a qualified certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2025, with the option to audit for each of the three (3) subsequent fiscal years. Additionally, the successful Vendor is to provide services for subsequent events testing for FARS. The WVABCA will seek advice from the successful Vendor on accounting matters of WVABCA operations and changes in accounting standards. The WVABCA expects the successful Vendor to be proactive in advising the WVABCA on these issues. The successful Vendor must be available to WVABCA on short notice.

4.1.2 The firm must be independent and licensed to practice in West Virginia.

4.1.3 All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least five (5) years audit experience with governmental entities. All manager level employees on this engagement must be CPA's with three (3) years of experience on governmental engagements. The WVABCA retains the right to approve or reject replacements based upon their qualifications, experience or performance.

4.1.4 The firm must have experience audit/consulting with three (3) different State (does not have to be West Virginia) government entities (agencies) over the past five (5) years. The firm must submit a list of those state audits/consulting engagements. The firm must have experience auditing regulatory agency.

4.1.5 The firm shall submit a statement that they have not failed their two (2) most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review with their proposal.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION ANNUAL AUDITING SERVICES

4.1.6 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 (2) times or more.

4.1.7 The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

4.1.8 The firm must provide any, and all peer reviews performed within the last six (6) years. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable. No vendor should bid on the request with knowledge of a pending peer review that will likely be classified as failed.

4.2 Scope of Work:

The WVABCA requires the successful Vendor to express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the Governmental Accounting Standard Board (GASB) of the American Institute of Certified Public Accountants (AICPA). Additionally, the successful Vendor will be required to prepare all supporting schedules required by the Department of Administration for the preparation of the state's (ACFR) and must file these with the state of West Virginia Department of Administration's Financial Accounting and Reporting section by September 15, 2025, and each potential renewal or extension year.

The successful Vendor shall also be responsible for assisting in the implementation of required supplementary information required by GASB as mandated by the AICPA and utilize GAAS. This assistance requires personal interrelationship with WVABCA staff.

4.2.1 Independence:

The WVABCA requires an independent and objective auditing firm. The firm must provide an affirmative statement that it is independent of the WVABCA as defined by GAAS and the U.S. General Accounting Office's Government Auditing Standards (1988). The firm also must provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity, as defined by those same standards.

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

4.2.2 Auditing Standards:

To meet the requirements of this request for quotation, the audit shall be performed in accordance with GAAS as set forth by the AICPA. The audit shall be audited in accordance with the Government Auditing Standards. The successful vendor shall be knowledgeable and well versed in the Retirement, OPEB, lease and SBITAs (Subscription-Based Information Technology Agreements) Governmental Accounting Standards Board (GASB) statements. The successful Vendor shall be knowledgeable in GASB 101 Compensated Absences and GASB 102 Certain Risk Disclosures since the State is implementing them in FY 2025.

4.2.3 Reports:

4.2.3.1 Financial Statement Report:

Following the completion of the audit of the fiscal year's financial statements, the Vendor shall issue a report on the fair presentation of the financial statements in conformity with U.S. GAAP and in format to comply with GASB standards established by the AICPA.

In addition, the Vendor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

The Vendor shall communicate in a letter to WVABCA's authorized representative any reportable conditions found during the audit. A "reportable condition" shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

4.2.3.2 Irregularities and Illegal Acts:

The Vendor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:

- a) WVABCA Commissioner;
- b) WVABCA General Counsel

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

4.2.3.3 Reporting to WVABCA:

The Vendor shall report to the WVABCA each of the following within sixty (60) days of the issuance of the audit:

- a) The Vendor responsibility under GAAS;
- b) Significant accounting policies;
- b) Management judgments and accounting estimates;
- c) Significant audit adjustments;
- d) Other information in documents containing audited financial statements;
- e) Disagreements with management;
- f) Management consultation with other accountants;
- g) Major issues discussed with management prior to retention; and
- h) Difficulties encountered in performing the audit.

4.2.4 Special Considerations:

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

4.2.5 Working Paper Retention and Access to Working Papers:

All working papers and reports must be retained, at the Vendor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the WVABCA of the need to extend the retention period. The Vendor will be required to make working papers available, upon request, to the WVABCA.

In addition, the successful Vendor shall respond to the reasonable inquiries by the WVABCA or its successor auditors and allow its successor auditors to review working papers relating to the matters of continuing account significance.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION ANNUAL AUDITING SERVICES

4.2.6 Contact Person/Organizational Chart:

The Vendor's principal contact will be the Comptroller, who will coordinate the assistance to be provided by the WVABCA to the successful Vendor.

4.2.7 Date Audit May Commence:

The WVABCA will have records ready for audit and management personnel available to meet with the firm's personnel after its June 30, 2025 year-end.

The successful Vendor shall have drafts of the audit report(s) and recommendations to management available for review by the Comptroller and WVABCA Commissioner by September 6, 2025 immediately following the fiscal year-end being audited.

The Comptroller will complete a review of the draft report as expeditiously as possible. During that period, the successful Vendor must be available for any meetings that may be necessary to discuss the audit reports.

The successful Vendor shall prepare the final financial statements, notes, management letter and all required supplementary schedules and statistical data by October 15, 2025 immediately following the fiscal year-end being audited.

The following reports must be delivered to the Comptroller:

- a) Audit Results – Management Letter, electronic copy ; and
- b) Financial Statements, electronic copy.

The successful Vendor must be present at such times as necessary to provide assistance to WVABCA staff in filing the subsequent events testing.

4.2.8 Assistance to Be Provided to the Vendor and Report Preparation:

4.2.8.1 Accounting/Procurement Department and Clerical Assistance:

The accounting/procurement department and management staff will be available during the audit to assist the successful Vendor by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the successful Vendor.

4.2.8.2 Comptroller and accounting Staff Assistance:

The Comptroller and the accounting staff will be available as needed.

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

4.2.8.3 Work Area, Telephone, Photocopying and Fax Machines:

The WVABCA will provide the Vendor with a reasonable workspace, desks and chairs. The Vendor will also be provided with access to telephone lines, photocopying and fax machines as appropriate.

4.2.8.4 Report Preparation:

Report preparation, editing and printing shall be the responsibility of the successful Vendor.

5. CONTRACT AWARD:

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

Solicitation will be evaluated on Total Bid Amount. Award will be for the first year's (FY 2025) services only. Any services for subsequent years will be added by Change Order, initiated by and at the WVABCA's option with the approval of the Vendor and approved by the West Virginia Purchasing Division.

- 5.2 Pricing Page:** Vendor should complete the Pricing Page (see Attachment A) by providing a total, all-inclusive price incorporating professional fees and expenses for all services described in this solicitation, including but not limited to the annual financial audit and preparation of schedules to comply with the WVABCA filings required to support the State audit of the WVABCA's financials. Vendor should provide a separate price to provide these services for each of FY 2025, FY 2026, FY 2027 and FY 2028, as well as a Total Bid Amount that is the sum of all four prices. Vendor should complete the Pricing Page in full, because failure to complete the Pricing Page in its entirety may result in the Vendor's bid being disqualified.

Notwithstanding the foregoing, the Purchasing Division may correct errors as it deems appropriate. Vendor should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation.

- 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. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

- 7. PAYMENT:** Agency shall pay flat fee, 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 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 Agency'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 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 Agency immediately of any lost, stolen, or missing card or key.
 - 9.4** Anyone performing under this Contract will be subject to Agency's security protocol and procedures.
 - 9.5** Vendor shall inform all staff of Agency's 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.

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

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.

11. MISCELLANEOUS:

11.1 **Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor 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: _____

Telephone Number: _____

Fax Number: _____

Email Address: _____

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

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

12.2 That the Vendor has certified public accountants assigned to the WVABCA work who understand the code related to the sale of alcoholic liquors. The Vendor is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for WVABCA. The WVABCA requires that all partners, audit managers, and senior accountants assigned to the WVABCA work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience, and five (5) years governmental auditing of state level agencies.

12.3 That the Vendor will make itself available to the WVABCA on short notice to give advice to the WVABCA on changes in accounting practices, changes in the law, and engage in general accounting discussions on the appropriate treatment of transactions

**WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

which may present themselves and which may affect their presentation in the WVABCA's financial statements or in the course of internal operating functions.

- 12.4** That the Vendor certifies its compliance with all other required certifications or requirements as listed in the body of the RFQ.

Appendix C - Pricing Page

EXHIBIT A : PRICING PAGE
AUDIT SERVICES
FLAT FEE PRICING

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