



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

# Request for Quotation

RFQ NUMBER  
 ABC98

PAGE  
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
 RON PRICE  
 304-558-0492

AUDITOR

\*709043333      304-343-4126  
 SUTTLE & STALNAKER PLLC  
 THE VIRGINIA CENTER SUITE 100  
 1411 VIRGINIA STREET EAST  
 CHARLESTON WV 25301

SHIP TO

ALCOHOL BEVERAGE CONTROL  
 COMMISSION  
 322 70TH STREET, S.E.  
 CHARLESTON, WV  
 25304-2900      558-2487

DATE PRINTED 12/27/2006	TERMS OF SALE 01/24/2007	SHIP VIA	F.O.B.	FREIGHT TERMS
D OPENING DATE:		BID OPENING TIME		01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-20		
ANNUAL AUDIT  OPEN END CONTRACT  TO PERFORM ANNUAL AUDITS OF THE ALCOHOL BEVERAGE CONTROL ADMINISTRATION FOR THE FISCAL YEAR ENDING JUNE 30, 2007, WITH OPTIONS FOR THE YEAR ENDING JUNE 30, 2008 AND JUNE 30, 2009 PER THE ATTACHED SPECIFICATIONS.  EXHIBIT 3  LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON ..... AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.  UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.  RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL						

RECEIVED  
 2007 JAN 24 P 12:28  
 PURCHASING DIVISION  
 STATE OF WV

SEE REVERSE SIDE FOR TERMS AND CONDITIONS.

SIGNATURE *Trace Emery* TELEPHONE 304.343.4126 DATE 01/24/2007

Member FEIN 55-0538163 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



CERTIFIED PUBLIC ACCOUNTANTS

*Business Advisors and Consultants*

January 24, 2007

The Alcohol Beverage Control Commission  
322 70<sup>th</sup> Street SE  
Charleston, West Virginia 25304-2900

Suttle & Stalnaker, PLLC welcomes this opportunity to submit our proposal to serve as independent Certified Public Accountants to perform the annual audit of the financial statements of the Alcohol Beverage Control Commission (Commission) for the years ended June 30, 2007, 2008 and 2009. We are particularly well suited to serve you since we have extensive experience serving the State of West Virginia and proprietary fund component units of the State including the West Virginia Bureau of Employment Programs, the West Virginia Insurance Commission, the West Virginia State Rail Authority, and the West Virginia Water Pollution Control Revolving Fund. In conjunction with the West Virginia Lottery and West Virginia Division of Highways engagements, we assisted with their submissions of its Certificate of Achievement for Excellence in Financial Reporting award winning Comprehensive Annual Financial Reports (CAFR) to the Government Finance Officers Association.

We understand your interest in competent and efficient audit services. We have assigned as your client service team a dedicated group of professionals who have effectively audited numerous State agencies and have developed effective client service plans for various businesses, governmental entities and not-for-profit organizations. From our experiences with auditing various units of State government, we know many of the issues that are important to your management team and what is critical to keeping our clients pleased with our service delivery.

Your engagement member will be Chris Deweese. He has served as engagement member for the West Virginia Bureau of Employment Programs, the West Virginia State Rail Authority, and five Public Colleges and Universities.

We will serve the Commission in a dedicated manner and you will be a top priority of our office. We would appreciate the opportunity to meet personally with you to further discuss this written proposal. We possess all of the technical and professional qualifications to serve you in the most effective manner. Please feel free to contact Horace Emery or Chris Deweese in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,

*Suttle & Stalnaker, PLLC*

The Virginia Center • 1411 Virginia Street, East • Suite 100 • Charleston, West Virginia 25301  
Phone (304)-343-4126 or 1-(800)-788-3844 • Fax (304)-343-8008 • E-mail: [cpa@suttlecpas.com](mailto:cpa@suttlecpas.com)

Members of: American Institution of Certified Public Accountants • Private Companies Practice Section • West Virginia Society of Certified Public Accountants

Member of  
**PKF North American Network**  
An association of legally independent firms

A Professional Limited Liability Company  
[www.suttlecpas.com](http://www.suttlecpas.com)



## PROFESSIONAL FEES

We generally base our fees on the time required at our regular rates for the services and personnel assigned plus out-of-pocket costs and relevant computer charges. Our charges also include other appropriate factors, including the difficulty of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, and the value of the services to the client. We attempt to minimize our fees consistent with quality work. The extent to which we can do this depends on your personnel offering us clerical and other assistance to prepare schedules, perform analyses, and provide source documents.

We will attempt to minimize our fees consistent with quality work. The extent to which we can do this will depend on your personnel offering us clerical and other assistance to prepare schedules, perform analyses, and provide source documents. If we encounter circumstances not contemplated in preparing this estimate or management determines that additional procedures and/or testwork is needed, we will discuss them with you and arrive at a new fee arrangement.

We will be available throughout the year for additional consultation services on as needed basis and will bill for these services separately outside of this engagement. For consulting engagements requiring significant time, we will provide an estimate of the cost of the engagement for your approval prior to proceeding with the engagement. Our current hourly rates for these additional services are as follows:

If we encounter circumstances not contemplated in preparing this estimate, we will discuss them with you and arrive at a new fee arrangement. Fees for special projects, accounting assistance, significant assistance regarding new accounting and reporting requirements, consulting services, etc. will be charged separately. Assuming adequate records, internal controls, and assistance of your personnel, we estimate that our fees exclusive of out-of-pocket expenses are as follows:

Total	Hours	Rate	Fee
Member	25	\$245	\$ 6,125
Manager	35	\$160	5,600
Senior/Supervisor	80	\$100	8,000
Staff	100	\$90	9,000
Support Staff	8	\$70	<u>560</u>
			<u>\$ 29,285</u>

This contract may be renewed for future years beyond June 30, 2007, upon mutual consent of both parties.



JOE MANCHIN III  
GOVERNOR


STATE OF WEST VIRGINIA  
**DEPARTMENT OF ADMINISTRATION**  
**PURCHASING DIVISION**  
2019 WASHINGTON STREET, EAST  
P.O. BOX 50130  
CHARLESTON, WEST VIRGINIA 25305-0130

ROBERT W. FERGUSON, JR.  
CABINET SECRETARY

DAVID TINCHER  
DIRECTOR

## MEMORANDUM

TO: Vendors

FROM: Ron Price, Buyer Supervisor   
Purchasing Division

RE: ABC98

DATE: January 24, 2007

The "Request for Quotation" for Annual Audit, will not be scanned on the Internet due to the volume. Vendors may view the "Request for Quotation" at the office of the WV State Purchasing Division, 2019 Washington Street, East, Charleston, WV 25311. You may call me for an appointment at (304) 558-0492, fax: (304)558-4115 or e-mail [rprice@wvadmin.gov](mailto:rprice@wvadmin.gov).

Request for Quotations received from the following:

Gibbons & Kawash  
Trainer, Wright & Paterno  
Suttle & Stalnaker PLLC

RP/wf

cc: File