



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

Header

List View

General Information | [Contact](#) | [Default Values](#) | [Discount](#) | [Document Information](#)

Procurement Folder: 148131

SO Doc Code: CRFQ

Procurement Type: Central Master Agreement

SO Dept: 0209

Vendor ID: 000000202390

SO Doc ID: FAR1600000002

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 11/5/15

Alias/DBA:

Close Date: 11/12/15

Total Bid: \$0.00

Close Time: 13:30

Response Date: 11/11/2015

Status: Closed

Response Time: 9:27

Solicitation Description: Addendum 2 Audit Preparation Assistance Services

Total of Header Attachments: 0

Total of All Attachments: 0



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 148131

Solicitation Description : Addendum 2 Audit Preparation Assistance Services

Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation No	Version
	2015-11-12 13:30:00	SR 0209 ESR11111500000002165	1

VENDOR

000000202390
 SUTTLE & STALNAKER PLLC

FOR INFORMATION CONTACT THE BUYER

Laura E Hooper
 (304) 558-0468
 laura.e.hooper@wv.gov

Signature X FEIN # DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Partner/Member	0.00000	LS	\$26,500.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Professional Accounting Staff	0.00000	LS	\$19,500.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Support Staff	0.00000	LS	\$9,500.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015



COMMITMENT TO SERVE:



WEST VIRGINIA DEPARTMENT OF ADMINISTRATION
FINANCE DIVISION

**WEST VIRGINIA DEPARTMENT OF ADMINISTRATION
FINANCE DIVISION**

AUDIT PREPARATION ASSISTANCE

CRFQ NUMBER 0209 FAR1600000002

Submitted By

Suttle & Stalnaker, PLLC
1411 Virginia Street, E., Suite
100
Charleston, WV 25301

(304) 343-4126

Chris Deweese, CPA
cdeweese@suttlecpas.com



November 11, 2015

November 11, 2015

West Virginia Department of Administration
Finance Division
2101 Washington Street East, Building 17
Charleston, West Virginia 25305

We are pleased to provide you with a proposal to perform audit preparation assistance services for the West Virginia Department of Administration, Finance Division (FARS). This package is designed to demonstrate that the Suttle & Stalnaker, PLLC (S&S) engagement team is best suited to assist FARS. Furthermore, it will provide you with a summary of the scope of services, our qualifications, and the price for the services.

Selecting the S&S team to serve FARS provides you with a number of important advantages:

- **Experience.** We are uniquely experienced and have the skills and resources in the government industry to meet your needs. S&S has made a commitment to the government industry and our staff receives a significant amount of training. In addition, we will manage the engagement efficiently and will provide FARS local access to their service provider. We have one of the largest governmental niches in the State of West Virginia and do a significant amount of work with government entities. You will have a significant amount of resources available that have first-hand knowledge of what issues you may be faced with.
- **Service and Quality.** We are flexible and will listen to you and let you direct the project goals and services that you desire. We will give you the partner attention necessary to develop a client service plan to ensure that your deadlines are met. Chris Dewese will be the partner responsible for the engagement.
- **Track Record.** S&S has a proven track record of meeting clients' needs in a timely and effective manner. We currently serve some of the well-known government industry leaders in our market and are considered one of the premier service providers.
- **Commitment.** You will receive responsive, attentive service. FARS will be a key client of our Firm. As such, we will provide a team of partners, managers and staff that are familiar with the State of West Virginia, wvOASIS, and FARS accounting processes.

Should you have questions or comments please contact Chris Deweese at (304) 720-3107 or email cdeweese@suttlecpas.com. We look forward to the opportunity to discuss this proposal in person with you and senior management.

Very truly yours,



Chris Deweese
Suttle & Stalnaker, PLLC

Table of Contents

	<u>Page(s)</u>
Section 1 - Discussion of Services	6
Section 2 - Qualifications and Experience	10
Section 3 - Mandatory Requirements	20
Section 4 - Fee Proposal	24
Exhibits	
Exhibit A - Request for Quotation	
Exhibit B - Instructions to Vendors	
Exhibit C - Acknowledgement of Addendums	
Exhibit D - Purchasing Affidavit	
Exhibit E - Vendor Preference Certificate	

Section 1 - Discussion of Services

AUDIT ASSISTANCE SERVICES APPROACH

We understand that FARS is seeking assistance with the preparation of draft financial statements and other supporting information used by external auditors to conduct audits of West Virginia's Comprehensive Annual Financial Report (CAFR). As such, the core services to be included are assistance in completing the working papers and other information essential to the timely completion of the State of West Virginia CAFR for fiscal year 2015. The services may include but are not limited to:

- Preparation of supporting schedules and reconciliations
- Preparation of journal entries and adjustments
- Preparation of draft financial statements

Overview of our philosophy and approach to the engagement

We take pride in our approach to providing exceptional client service. We listen to our clients, assess their needs, and provide them with the highest quality service. Our approach to the audit preparation assistance services will be flexible and designed to provide assistance specific to your needs.

We bring the significant experience we have gained from serving the State of West Virginia for over forty years as the independent auditors of various government entities. Our extensive experience in working with government agencies gives us insight into the importance of meeting established audit deadlines as well as a high level of understanding of the inter-workings of the State of West Virginia financial system. We have the ability to be flexible to meet your needs as issues requiring audit assistance may arise. This allows us to appropriately focus our attention and efforts where needed.

It is our desire to dedicate the same partners and engagement team for the duration of our service to FARS. We believe this builds continuity and will allow us to more efficiently serve your organization. The individuals we select to serve on the engagement team have a demonstrated track record with clients in your industry, strong technical backgrounds, and outstanding leadership and communication skills.

Our approach is flexible and customizable

Our extensive experience in working with various government entities allows us to understand the significant accounting processes, internal controls, accounting systems, reconciliations, etc. critical to the financial reporting process. Our audit experience will also allow us to identify possible areas of concern. We will work with management and independent auditors to identify the critical areas that require assistance and develop a plan that most effectively and efficiently addresses the issues. Our approach will be customized to your needs and may be adjusted as necessary throughout the engagement to meet those needs.

Emphasis on open communication

One of our primary objectives is to provide an open line of communication throughout the engagement to ensure that services are provided on a timely basis in order to meet your needs. Our team is committed to facilitating timely communication and prompt issue resolution. We will provide the engagement team attention necessary to develop a client service plan to ensure your deadlines are met and to ensure the highest level of service and quality. Additionally, our local team will be readily accessible for in-person meetings, phone calls, and working sessions. We are available at all times for questions and consultations.

In order to control costs and maximize efficiency, we will utilize your staff and the data generated by them to the greatest practical and reasonable extent. We will be sensitive to interruptions of your staff, but will need and expect their cooperation. Reasonably prompt attention to our requests will ultimately benefit FARS through our ability to provide more timely and efficient service.

DESCRIPTION OF ENGAGEMENT PLAN

Your engagement will be staffed with a team experienced in working with government entities. We will work closely with you to determine your specific needs and tailor our approach to meet those needs. Our work plan includes three phases outlined as follows:

Phase I – Needs assessment and planning

This phase includes a high level of involvement by our engagement partners and managers and will include phone calls and on-site meetings with members of management and independent auditors to assess your needs. During this phase we will hold discussions with management to identify needs and put together an overall plan to address those needs. Our engagement approach is designed to first identify key deadlines and from there establish a performance timeline to ensure those deadlines are met with a goal of timely completion of the State of West Virginia CAFR.

The engagement plan will focus on the following:

- Identifying key deadlines
- Working with management to identify and confirm their expectations for the services to be provided
- Understanding the specific services desired
- Identifying and orienting the team members with FARS
- Establishing a timeline for overall performance that will meet deadlines

Phase II – Execution

Based on the knowledge and information obtained during the first phase of our approach, in the second phase we will execute the engagement plan that we have agreed to with management. Services that we may perform during the execution phase of the engagement include, but are not limited to:

- Preparation of journal entries and adjustments (for example, yearend accrual entries or elimination entries)
- Preparation of account reconciliations
- Preparation of supporting schedules for individual account balances to be provided as audit documentation
- Preparation of draft financial statements
- Preparation of footnote support

The execution portion of the engagement plan will be carried out on-site. We will have staff available to you on a consistent basis throughout the duration of the engagement.

Phase III – Conclusion and reporting

In this final phase of the engagement, we will provide the deliverables as outlined in phase II to management for approval. We will meet with management to go over the deliverables and confirm that their expectations were met in terms of the services provided. We will also be available to meet with the Independent Auditors as requested. Our relationship with Ernst & Young and knowledge of their auditing procedures provides us a unique advantage that will afford FARS a process that will streamline and enhance the value of our services.

As previously discussed, our timeline development will start with this phase and work back to planning to ensure that deadlines are met.

Section 2 - Qualifications and Experience

FIRM QUALIFICATIONS

Suttle & Stalnaker, PLLC, Certified Public Accountants, has offices located in Charleston and Parkersburg, West Virginia. S&S was founded in 1973 and now has approximately 70 professionals, including 11 members (partners). S&S performs a full range of services including financial reporting consulting, SOX consulting and compliance, audit and attest services, tax and tax planning, merger and acquisition consulting, operational consulting, internal audit assistance, audit preparation consulting, business valuations, and outsourcing. S&S is one of the fastest growing CPA firms in West Virginia which is a primary result of our high quality services, commitment to clients, and competitive fees.



S&S is a member of PKF North America. PKF North America, a national and international association of independent certified public accounting firms, provides its members with continuing professional education, quality control, technical support, and marketing services. Every three years we undergo a peer review under guidelines issued by the Peer Review Board of the American Institute of Certified Public Accountants, which studies and evaluates our Firm's policies and procedures for maintaining quality in accounting and auditing work. We have not failed a peer review of our audit and accounting practice within the last six years. See the Mandatory Requirements section of this proposal for our most recent peer reviews.

S&S and its key professional staff are properly licensed to practice in West Virginia. S&S does not have any adverse legal actions pending that may jeopardize S&S's long-term viability.

RELEVANT EXPERIENCE

S&S has a long history of serving the State of West Virginia and governmental entities, having served virtually every major division and department in some capacity. We have specialized in governmental entity auditing and accounting for several decades. The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice.

We have performed a variety of services for a number of agencies within the State of West Virginia. Professional services include, but are not limited to:

- Financial audits in accordance with generally accepted auditing standards and *Government Auditing Standards*,
- Single audits in accordance with OMB Circular A-133,
- Agreed upon procedures for compliance with State purchasing policies and procedures,
- Attestation engagements for Indirect Cost Proposals,
- Benchmarking analysis,
- Internal audit work,
- Consulting engagements,
- Special projects as requested.

Our engagements with the State of West Virginia have included auditing component units, divisions or programs, including assisting with the drafting of financial statements under managements' oversight with management assuming all responsibilities, to be incorporated into the State of West Virginia's Comprehensive Annual Financial Reports. These engagements demonstrate our ability to meet the time parameters required by the State, as well as our ability to effectively and efficiently complete audits in the complex State environment. The following is a listing of West Virginia State agencies served by S&S in the past five years.

- West Virginia Department of Health and Human Resources
- West Virginia Department of Education
- West Virginia Department of Rehabilitation Services
- West Virginia Department of Transportation's Division of Highways
- West Virginia Development Office
- West Virginia Economic Development Authority
- West Virginia Lottery Commission
- West Virginia Parkways Authority
- West Virginia Racing Commission
- West Virginia Regional Jail Authority
- West Virginia Regional Technology Park
- West Virginia State Rail Authority
- West Virginia Council for Community and Technical College Education (including auditing six community and technical colleges consolidated under the Council)
- Fairmont State University
- West Virginia School of Osteopathic Medicine
- Bluefield State College
- Concord University

This preeminence in governmental auditing and accounting is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from our commitment to the highest standards of service in the governmental sector. This experience will be used to assist you in preparing supporting schedules and reconciliations, journal entries and adjustments, and draft financial statements.

S&S has a strong reputation as business consultants to small, mid and large size companies and organizations, assisting in the analysis of business opportunities and threats, operations improvement, profit management, and design and installations of computer account and statistical systems. In addition we provide services such as financial reporting consulting, Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) treatment of certain transactions, research, component unit analysis, internal audit assistance, and audit preparation and consulting for companies and organizations that utilize other external auditors. These services often reduce the cost of the external audit, and provide management and the external auditors with an additional resource to address complicated financial reporting issues.

Furthermore, various members of our Firm have significant experience in performing the same services for other governmental entities, nonprofit entities and other for-profit entities. We are engaged by twelve West Virginia county boards of education to assist in the GASB conversion to produce annual financial statements. We also provide GASB conversion assistance and financial statement preparation services to the City of Charleston Sanitary Board. S&S has several for-profit clients, with annual revenues ranging from \$5.4 million to \$1.1 billion, that we provide assistance in producing periodic financial statements, maintaining certain schedules, assistance in recording transactions, audit support, and SOX conversion. We have multiple nonprofit clients that we assist with the preparation of financial statements and the closing process.

The services we provide are tailored to the specific needs and requests of management which provides for an efficient delivery of the final product.

TEAM QUALIFICATIONS

S&S brings you a team that combines in-depth experience and knowledge with a strong commitment to serve FARS. We provide an organizational structure that ensures ongoing and knowledgeable supervision by management already familiar with numerous industry related issues to ensure maximum efficiency. All professional staff assigned to your engagement have a bachelor's degree from a regionally accredited four-year college or university with a major in accounting and at least one year of experience in preparing or auditing financial statements prepared in accordance with U.S. Generally Accepted Accounting Principles.

With over 40 years of experience, the team we have assembled is one of the strongest in the State of West Virginia. The following key engagement members will be available to serve you as requested.





Chris Deweese, CPA, CGMA

Member

Chris is an audit and consulting member with Suttle & Stalnaker, PLLC. Chris will have overall responsibility for the performance of the engagement. Chris will work closely with management to coordinate and execute the engagement.

Chris graduated with a Bachelor's degree with a major in accounting from the University of Charleston. He is a certified public accountant having received certificate number 3961 from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant.

Chris has over 20 years of experience in public accounting during which time he has specialized in serving for-profit, nonprofit, governmental and other for profit clients. His primary functions focus on audit and consulting engagements including significant experience in governmental entities.

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Government Finance Officers Association, the Association of School Business Officials, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. Chris is a current Board Member of the West Virginia Society of Certified Public Accountants. In addition, he currently serves on the Accounting Procedures Committee of the Association of School Business Officials, the Special Review Committee of the Government Finance Officers Association for the GFOA Certificate of Excellence in Financial Reporting and is an associate member of the Association of Certified Fraud Examiners. Chris is the 2004 recipient of the Young CPA of the Year Award from the West Virginia Society of Certified Public Accountants. Chris is also a frequent speaker and serves on several nonprofit boards in the community.



Chris Lambert, CPA, CGMA

Member

Chris is an audit and consulting member with Suttle & Stalnaker, PLLC. Chris will have responsibility for engagement activities and quality control.

Chris has a Bachelor's degree with a major in accounting from Marshall University. Chris has over 22 years of public accounting experience. He previously was a Member of Pack, Lambert, and Burdette, PLLC until merging with Suttle & Stalnaker, PLLC in July 2008.

Chris has extensive consulting and audit experience. His client service experience includes wholesale, pension, nonprofit and governmental entities. He has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews.

He is a certified public accountant having received certificate number 3212 from the West Virginia Board of Accountancy. Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA. He has achieved the designation of Chartered Global Management Accountant. His community service includes formerly serving as President of the Marshall University Quarterback Club, President of the WV Susan G. Komen Foundation, and Treasurer of the West Virginia Soccer Club.



Kelly Shafer, CPA **Senior Manager**

Kelly graduated summa cum laude from West Virginia University with a Bachelor of Science degree in accounting and a Masters of Professional Accountancy. She is a certified public accountant in the State of West Virginia receiving certificate number 4745.

Kelly is a senior manager who works primarily in the audit and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, overall coordination of audit strategies, managing and reviewing audit engagements, communication with clients during the course of the engagement, and completion and delivery of final audit reports.

Kelly has over 11 years of experience in public accounting practice during which time she has specialized in audits of governmental entities and consulting services. Kelly has worked on several audit engagements that are similar to the client being proposed on.

Kelly is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and serves on the Young CPA Project Committee of the West Virginia Society of Certified Public Accountants. Kelly is the 2015 recipient of the Young CPA of the Year Award from the West Virginia Society of Certified Public Accountants. She also serves on several local boards and is involved with various civic organizations as a member or volunteer.



Marie Long, CPA **Manager**

Marie graduated magna cum laude from West Virginia State University with a Bachelor of Science degree in business administration with major concentrations in accounting, finance, and management and a minor in economics. She is a certified public accountant having received certificate number 4616 from the State of West Virginia.

Marie is a manager who works primarily in the audit and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, overall coordination of audit strategies, managing and reviewing audit engagements, communication with clients during the course of the engagement, and completion and delivery of final audit reports.

Marie has over 10 years of experience during which time she has worked on several audit engagements that are similar to the client being proposed on. Marie is the manager on two for-profit consulting engagements requiring monthly and quarterly reporting as well as audit preparation activities.

Marie is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and serves as the co-vice chair of the Recruiting and Career Opportunity Committee of the West Virginia Society of Certified Public Accountants. She serves as a member of the Association of Governmental Accountants, the Accountability Chair and President-elect of the Charleston Chapter of the Association of Governmental Accountants, and a board member and treasurer of the West Virginia Children's Home Society. Marie is the 2014 recipient of the Young CPA of the Year Award from the West Virginia Society of Certified Public Accountants.



Brandy Whittington, CPA, CITP, CGMA Manager

Brandy is a graduate of the University of Charleston with a Bachelor of Science degree in business administration with a major concentration in accounting. She is a certified public accountant having received certificate number 4397 from the State of West Virginia.

Brandy is an audit manager who works primarily in the audit and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, management and training of audit staff, carrying out the audit plan, communication with clients during the course of the engagement, and completion of and delivery of final audit reports.

Brandy has over 17 years of experience in public accounting practice in which time she has specialized in governmental entities, nonprofits and other Single Audit engagements.

Brandy is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and serves on the Banking, Industry, Government Committee of the West Virginia Society of Certified Public Accountants. She has also achieved the designation of Chartered Global Management Accountant and Certified Information Technology Professional.



Natalie Luppold, CPA, CITP, CISA Manager

Natalie graduated from Concord College with a Bachelor of Science degree in business administration and from West Virginia University with a Masters of Professional Accountancy and a graduate certificate in forensic accounting and fraud examination. She is a certified public accountant having received certificate number 5010 from the State of West Virginia.

Natalie is a manager who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out audit plans, communication with clients during the course of the fieldwork, and completion of final audit reports.

Natalie has over 9 years of experience in which time she has specialized in consulting services, IT specific engagements, and has worked on many engagements within the governmental sector.

Natalie is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the AICPA Information Technology Section and serves as a member on the Work Life/Career Development Committee of the West Virginia Society of Certified Public Accountants. Natalie has also served as the Treasurer for the WV Susan G. Komen Foundation. She has also achieved the designation of Certified Information Technology Professional and Certified Information Systems Auditor.



Ryan Mink, CPA **Manager**

Ryan graduated from Lee University with Bachelors' degrees in accounting and business administration. He is a certified public accountant having received certificate number 4812 from the State of West Virginia.

Ryan is an audit manager of Suttle & Stalnaker, PLLC. His responsibilities include, but are not limited to, carrying out engagement plans, communication with clients during the course of the fieldwork, and completion of final reports.

Ryan has over 8 years of experience during which time he has worked on several audit engagements within the governmental sector.

Ryan is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and is the Chair of the Recruiting and Career Opportunity committee for the West Virginia Society of Certified Public Accountants. Ryan is also the Treasurer of and soccer coach for the Coalfield Youth Soccer League in Chapmanville, WV.



Kristin Moody, CPA **Supervisor**

Kristin graduated from West Virginia University with a Bachelor of Science degree in accounting. She is a Certified Public Accountant having received certificate number 4800 from the State of West Virginia.

Kristin is a supervisor who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include but are not limited to carrying out engagement plans and direct supervision of staff.

Kristin has approximately 7 years of experience during which time she has specialized in governmental, nonprofit, and other Single Audit engagements.

Kristin is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. She is also a member of the Junior League of Charleston.



Rebecca Sigman, CPA

Senior

Rebecca graduated from The University of Charleston with a Bachelor of Science degree in accounting and business administration. She is a certified public accountant having received certificate number 5149 from the State of West Virginia.

Rebecca works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out audit plans, communication with clients during the course of the fieldwork, and completion of detailed testing.

Rebecca has over 2 years of experience during which time she has worked on several governmental audit engagements.

Rebecca is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, a member of the Young CPAs Committee of the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.



Eric Booker

Senior

Eric graduated from West Virginia University with a bachelor of science degree in accounting and a master of professional accountancy. He is eligible to sit for the Certified Public Accountants exam.

Eric works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. His responsibilities include, but are not limited to, carrying out audit plans, communication with clients during the course of the fieldwork, and completion of detailed testing.

Eric has approximately 2 years of experience during which time he has worked on several governmental audit engagements.

Eric is a member of the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.

Section 3 – Mandatory Requirements

INDEPENDENCE AND CONFLICTS OF INTEREST

All professional personnel must be familiar with and adhere to the independence rules, regulations, interpretations, and rulings of the AICPA, the State of West Virginia Board of Accountancy, the West Virginia Society of CPAs, the United States General Accounting Office, State statutes, and regulatory agencies under which we practice. In this regard, any transaction, event, or circumstance that would impair the Firm's independence on review, audit, forecast, projection, or attestation engagements is prohibited.

S&S is independent of the State of West Virginia, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Office. We have no conflicts of interest with respect to any other services that we provide to the State of West Virginia.

LICENSE TO PRACTICE IN WEST VIRGINIA

S&S and all assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in West Virginia. In addition, all assigned personnel have received adequate continuing professional education within the preceding two years to comply with AICPA and *Government Auditing Standards* (GAS), if applicable. Suttle & Stalnaker, PLLC is also a member in good standing with the AICPA, PCPS: the AICPA Alliance for CPA firms, and the West Virginia Society of Certified Public Accountants. All members proposed to serve on this engagement are certified public accountants and members of the AICPA.

We meet all requirements imposed by the State of West Virginia and other local laws, rules and regulations, and are a registered resident vendor authorized to transact business with the State of West Virginia.

MEMBER EXPERIENCE

S&S has specialized in governmental agency auditing and accounting for over 42 years, including audits of CAFRs and single audits in accordance with Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. All members proposed to serve on this engagement are experienced in the preparation and analysis of governmental financial statements.

PEER REVIEWS

S&S's most recent peer reviews of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants were completed in 2014 and 2011. **We received a pass rating with no deficiencies identified.** In accordance with peer review standards, the peer reviews included a review of selected specific governmental engagements. Copies of the reports are included on the following pages.



1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41102
 • Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
 • Web www.ksgcpa.com Member of **PKF North America**

SYSTEM REVIEW REPORT

To the Members of Suttle & Stalnaker, PLLC
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
 November 14, 2014

Pikeville, KY

Cold Spring, KY

Cincinnati, OH



CERTIFIED PUBLIC ACCOUNTANTS

- 1200 CORPORATE COURT • P.O. BOX 990 • ASHLAND, KENTUCKY 41105-0990 •
- Phone (606) 329-1811 • Fax (606) 329-8756 • E-mail contact@kelleygalloway.com • Web site www.kelleygalloway.com •

Member of the Center for Public Company Audit Firms, the Private Companies Practice Section of the American Institute of Certified Public Accountants and PKF North America Network

SYSTEM REVIEW REPORT

To the Members of Suttle & Stalnaker, PLLC
and the West Virginia Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC (the firm) in effect for the year ended May 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC in effect for the year ended May 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley, Galloway & Company, PSC

Kelley, Galloway & Company, PSC
Ashland, Kentucky
November 2, 2011

Section 4 - Fee Proposal

FEE PROPOSAL

We generally base our fees on the time required at our regular rates for the services and personnel assigned. We will not charge you separately for mileage or travel costs. Our charges 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 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. Assuming adequate records, internal controls, and assistance from your personnel, our fees for the services will be as noted on the following Pricing Page.

Pricing Page

Partner/Member	100 hours x hourly rate	<u>\$265</u>	=	\$	26,500
Professional Accounting Staff	100 hours x hourly rate	<u>\$195</u>	=		19,500
Support Staff	100 hours x hourly rate	<u>\$95</u>	=		<u>9,500</u>
	Total Cost			\$	<u><u>55,500</u></u>



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

State of West Virginia
 Request for Quotation
 34 – Service - Prof

Proc Folder: 148131

Doc Description: Conduct Audits of West Viirginia's

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2015-10-19	2015-11-12 13:30:00	CRFQ 0209 FAR1600000002	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:

Suttle & Stalnaker, PLLC
 1411 Virginia Street East, Suite 100
 Charleston, WV 25301

FOR INFORMATION CONTACT THE BUYER

Laura E Hooper
 (304) 558-0468
 laura.e.hooper@wv.gov

Signature X

FEIN # 55-0538163

DATE 11/11/2015

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

ADDITIONAL INFORMAITON:

The West Virginia Purchasing Division is soliciting bids on behalf of the Finance Division (Finance) of the West Virginia Department of Administration and the State of West Virginia and its executive branch agencies to establish a contract with a certified public accounting firm for audit preparation assistance services. The selected firm will assist with the preparation of financial statement drafts and other supporting information used by external financial auditors to conduct audits of West Virginia's Comprehensive Annual Financial Report, per the attached terms and conditions and specifications.

INVOICE TO		SHIP TO	
ACCOUNTING SECTION		FINANCE DIVISION	
DEPARTMENT OF ADMINISTRATION		DEPARTMENT OF ADMINISTRATION	
2019 WASHINGTON ST E		BLDG 17	
PO BOX 50121		2101 WASHINGTON ST E	
CHARLESTON	WV25305-0121	CHARLESTON	WV 25305
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Partner/Member	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit for FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION		FINANCE DIVISION	
DEPARTMENT OF ADMINISTRATION		DEPARTMENT OF ADMINISTRATION	
2019 WASHINGTON ST E		BLDG 17	
PO BOX 50121		2101 WASHINGTON ST E	
CHARLESTON	WV25305-0121	CHARLESTON	WV 25305
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Professional Accounting Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit for FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Support Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit for FY 2015

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Question Submission Deadline 5:00PM	2015-11-03

FAR160000002	Document Phase Final	Document Description Conduct Audits of West Virginia's (CAFR)	Page 4 of 4
---------------------	--------------------------------	---	------------------------------

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

SPECIFICATIONS

1. **PURPOSE:** The West Virginia Purchasing Division is soliciting bids on behalf of the Finance Division (Finance) of the West Virginia Department of Administration and the State of West Virginia and its executive branch agencies to establish a contract with a certified public accounting firm for audit preparation assistance services. The selected firm will assist with the preparation of financial statement drafts and other supporting information used by external financial auditors to conduct audits of West Virginia's Comprehensive Annual Financial Report.

2. **DEFINITIONS:** The following listed terms shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.
 - 2.1. **"Audit Preparation Assistance Services"** means preparation of financial statement drafts and other supporting information for use in the preparation of West Virginia's Comprehensive Annual Financial Report.

 - 2.2. **"Comprehensive Annual Financial Report" (CAFR)** means an audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Accounting Standards, issued by the Comptroller General of the United States.

 - 2.3. **"Contract Services"** means audit preparation assistance services as more fully described in these specifications.

 - 2.4. **"External Financial Auditors"** means any non-state entities performing audit services for financial statements included in the CAFR.

 - 2.5. **"Financial Accounting and Reporting Section" (FARS)** means the working unit under Finance that prepares the CAFR.

 - 2.6. **"Pricing Page"** means the page, contained in wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.

 - 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.

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

- 3. BACKGROUND:** The services under this contract are assisting the State of West Virginia (State) with the preparation of financial statement drafts and other supporting information used by external financial auditors. The audit reports whether the Basic Financial Statements of the State present fairly the financial position and results of financial operations in accordance with Generally Accepted Accounting Principles.

The State has completed a CAFR since 1992, through the efforts of the FARS. Since the 1995 CAFR, the State has been awarded the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. To produce the CAFR, FARS gathers information from all State agencies, accounts, departments, boards, and commissions.

The State's centralized accounting system is known as wvOASIS. This system is new for the FY 2015 audit. wvOASIS provides a centralized system that meets the budgetary accounting needs of the State and its agencies.

The State has over 25 component units and enterprise funds which are required to submit GAAP basis audited financial statements to FARS. For funds which are not audited on a stand-alone basis, working papers are prepared from information gathered in the form of "closing books." There are approximately 20 closing forms completed by approximately 60 State agencies. All working papers, including external audits of component units and enterprise funds, are centrally located in the library of FARS.

Working papers consist of closing book information used to prepare the footnote disclosures and other required statements. Detailed budgetary basis activity for the year, as recorded in wvOASIS, is summarized for entry into the CAFR2000, a PC-based reporting tool, which produces the financial statements. Worksheets from CAFR 2000 are printed, which document the adjustments made by FARS.

The successful vendor will provide services that will assist in completion of the working papers and other information essential to the completion of the CAFR.

- 4. SCOPE:** The successful vendor will assist in the preparation of the CAFR. The vendor must be prepared to provide essential personnel in the amount required to do the job. The amount may vary; however, we anticipate the greatest demand to occur between the period of November 2015 and April 2016. This may include, but is not limited to, the following:

4.1. Preparation of supporting schedules and reconciliations

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

4.2. Preparation of journal entries and adjustments

4.3. Preparation of draft financial statements

The work completed must comply with the requirements of FARS and with principles prescribed by the Governmental Accounting Standards Board.

5. QUALIFICATIONS: Vendor's professional accounting staff shall have the following minimum qualifications:

5.1. Proposed professional accounting staff must have a bachelor's degree from a regionally accredited four-year college or university with at least 24 hours in accounting.

5.2. Proposed professional accounting staff must have one year of full-time paid experience in preparing or auditing GAAP based audited financial statements or maintaining accounting systems which support the preparation of GAAP statements which included substantial experience with applicable PC software.

6. MANDATORY REQUIREMENTS: Contract Services must meet or exceed the mandatory requirements listed below.

6.1. The vendor has no conflict of interest with regard to any other work performed by the vendor for the State.

6.2. One or more partners or members to be assigned to this contract are properly licensed to practice accountancy in the State and is (are) a certified public accountant who has (have) met all continuing professional education requirements within the preceding two years.

6.3. One or more partners or members to be assigned to this contract are experienced in the preparation and analysis of governmental financial statements.

6.4. The vendor has not failed a Peer Review of their audit or accounting practice within the last six years.

7. CONTRACT AWARD:

7.1. **Contract Award:** The Contract is intended to provide Finance with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Page.

7.2. Pricing Page: Vendor should complete the Pricing Page by entering the hourly rate for each position described and totaling the amounts using an assumption of 100 hours of billable work performed. 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 Pricing Page through wvOASIS, if available, or as an electronic document. In most cases, the Vendor can request an electronic copy of the Pricing Page for bid purposes by sending an email request to the following address: laura.e.hooper@wv.gov

- 8. 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.
- 9. PAYMENT:** Agency shall pay hourly rate, as shown on the Pricing Page, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
- 10. 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.
- 11. 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:
- 11.1.** Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
- 11.2.** Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

- 11.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.
- 11.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures.
- 11.5. Vendor shall inform all staff of Agency's security protocol and procedures.

12. VENDOR DEFAULT:

- 12.1. The following shall be considered a vendor default under this Contract.
 - 12.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.
 - 12.1.2. Failure to comply with other specifications and requirements contained herein.
 - 12.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
 - 12.1.4. Failure to remedy deficient performance upon request.
- 12.2. The following remedies shall be available to Agency upon default.
 - 12.2.1. Immediate cancellation of the Contract.
 - 12.2.2. Immediate cancellation of one or more release orders issued under this Contract.
 - 12.2.3. Any other remedies available in law or equity.

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

13. MISCELLANEOUS:

13.1. 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: Chris Deweese, CPA, CGMA
Telephone Number: 304-343-4126
Fax Number: 304-343-8008
Email Address: CDeweese@SuttleCPAs.com

INSTRUCTIONS TO VENDORS SUBMITTING BIDS

1. **REVIEW DOCUMENTS THOROUGHLY:** The attached documents contain a solicitation for bids. Please read these instructions and all documents attached in their entirety. These instructions provide critical information about requirements that if overlooked could lead to disqualification of a Vendor's bid. All bids must be submitted in accordance with the provisions contained in these instructions and the Solicitation. Failure to do so may result in disqualification of Vendor's bid.
2. **MANDATORY TERMS:** The Solicitation may contain mandatory provisions identified by the use of the words "must," "will," and "shall." Failure to comply with a mandatory term in the Solicitation will result in bid disqualification.
3. **PREBID MEETING:** The item identified below shall apply to this Solicitation.

A pre-bid meeting will not be held prior to bid opening.

A **NON-MANDATORY PRE-BID** meeting will be held at the following place and time:

A **MANDATORY PRE-BID** meeting will be held at the following place and time:

All Vendors submitting a bid must attend the mandatory pre-bid meeting. Failure to attend the mandatory pre-bid meeting shall result in disqualification of the Vendor's bid. No one person attending the pre-bid meeting may represent more than one Vendor.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. The State will not accept any other form of proof or documentation to verify attendance. Any person attending the pre-bid meeting on behalf of a Vendor must list on the attendance sheet his or her name and the name of the Vendor he or she is representing. Additionally, the person attending the pre-bid meeting should include the Vendor's E-Mail address, phone number, and Fax number on the attendance sheet. It is the Vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of Vendor's bid.

All Vendors should arrive prior to the starting time for the pre-bid. Vendors who arrive after the starting time but prior to the end of the pre-bid will be permitted to sign in, but are charged with knowing all matters discussed at the pre-bid.

Questions submitted at least five business days prior to a scheduled pre-bid will be discussed at the pre-bid meeting if possible. Any discussions or answers to questions at the pre-bid meeting are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the Solicitation prior to bid opening.

- 4. VENDOR QUESTION DEADLINE:** Vendors may submit questions relating to this Solicitation to the Purchasing Division. Questions must be submitted in writing. All questions must be submitted on or before the date listed below and to the address listed below in order to be considered. A written response will be published in a Solicitation addendum if a response is possible and appropriate. Non-written discussions, conversations, or questions and answers regarding this Solicitation are preliminary in nature and are non-binding. Submitted e-mails should have solicitation number in the subject line.

Question Submission Deadline: 11/3/2015 5:00PM

Submit Questions to: Laura Hooper, Senior Buyer
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: laura.e.hooper@wv.gov

- 5. VERBAL COMMUNICATION:** Any verbal communication between the Vendor and any State personnel is not binding, including verbal communication at the mandatory pre-bid conference. Only information issued in writing and added to the Solicitation by an official written addendum by the Purchasing Division is binding.
- 6. BID SUBMISSION:** All bids must be submitted electronically through wvOASIS or signed and delivered by the Vendor to the Purchasing Division at the address listed below on or before the date and time of the bid opening. Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason. The Purchasing Division will not accept bids, modification of bids, or addendum acknowledgment forms via e-mail. Acceptable delivery methods include electronic submission via wvOASIS, hand delivery, delivery by courier, or facsimile. The bid delivery address is:

Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

A bid that is not submitted electronically through wvOASIS should contain the information listed below on the face of the envelope or the bid may be rejected by the Purchasing Division.:

SEALED BID:

BUYER:

SOLICITATION NO.:

BID OPENING DATE:

BID OPENING TIME:

FAX NUMBER:

In the event that Vendor is responding to a request for proposal, and chooses to respond in a manner other than by electronic submission through wvOASIS, the Vendor shall submit one original technical and one original cost proposal plus N/A convenience copies of each to the Purchasing Division at the address shown above. Additionally, if Vendor does not submit its bid through wvOASIS, the Vendor should identify the bid type as either a technical or cost proposal on the face of each bid envelope submitted in response to a request for proposal as follows:

BID TYPE: (This only applies to CRFP)

Technical

Cost

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

Bid Opening Date and Time: 11/12/15 1:30PM

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

- ADDENDUM ACKNOWLEDGEMENT:** Changes or revisions to this Solicitation will be made by an official written addendum issued by the Purchasing Division. Vendor should acknowledge receipt of all addenda issued with this Solicitation by completing an Addendum Acknowledgment Form, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

9. **BID FORMATTING:** Vendor should type or electronically enter the information onto its bid to prevent errors in the evaluation. Failure to type or electronically enter the information may result in bid disqualification.
10. **ALTERNATES:** Any model, brand, or specification listed in this Solicitation establishes the acceptable level of quality only and is not intended to reflect a preference for, or in any way favor, a particular brand or vendor. Vendors may bid alternates to a listed model or brand provided that the alternate is at least equal to the model or brand and complies with the required specifications. The equality of any alternate being bid shall be determined by the State at its sole discretion. Any Vendor bidding an alternate model or brand should clearly identify the alternate items in its bid and should include manufacturer's specifications, industry literature, and/or any other relevant documentation demonstrating the equality of the alternate items. Failure to provide information for alternate items may be grounds for rejection of a Vendor's bid.
11. **EXCEPTIONS AND CLARIFICATIONS:** The Solicitation contains the specifications that shall form the basis of a contractual agreement. Vendor shall clearly mark any exceptions, clarifications, or other proposed modifications in its bid. Exceptions to, clarifications of, or modifications of a requirement or term and condition of the Solicitation may result in bid disqualification.
12. **COMMUNICATION LIMITATIONS:** In accordance with West Virginia Code of State Rules §148-1-6.6, communication with the State of West Virginia or any of its employees regarding this Solicitation during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited without prior Purchasing Division approval. Purchasing Division approval for such communication is implied for all agency delegated and exempt purchases.
13. **REGISTRATION:** Prior to Contract award, the apparent successful Vendor must be properly registered with the West Virginia Purchasing Division and must have paid the \$125 fee, if applicable.
14. **UNIT PRICE:** Unit prices shall prevail in cases of a discrepancy in the Vendor's bid.
15. **PREFERENCE:** Vendor Preference may only be granted upon written request and only in accordance with the West Virginia Code § 5A-3-37 and the West Virginia Code of State Rules. A Vendor Preference Certificate form has been attached hereto to allow Vendor to apply for the preference. Vendor's failure to submit the Vendor Preference Certificate form with its bid will result in denial of Vendor Preference. Vendor Preference does not apply to construction projects.
16. **SMALL, WOMEN-OWNED, OR MINORITY-OWNED BUSINESSES:** For any solicitations publicly advertised for bid, in accordance with West Virginia Code §5A-3-37(a)(7) and W. Va. CSR § 148-22-9, any non-resident vendor certified as a small, women-owned, or minority-owned business under W. Va. CSR § 148-22-9 shall be provided the

same preference made available to any resident vendor. Any non-resident small, women-owned, or minority-owned business must identify itself as such in writing, must submit that writing to the Purchasing Division with its bid, and must be properly certified under W. Va. CSR § 148-22-9 prior to contract award to receive the preferences made available to resident vendors. Preference for a non-resident small, women-owned, or minority owned business shall be applied in accordance with W. Va. CSR § 148-22-9.

- 17. WAIVER OF MINOR IRREGULARITIES:** The Director reserves the right to waive minor irregularities in bids or specifications in accordance with West Virginia Code of State Rules § 148-1-4.6.
- 18. ELECTRONIC FILE ACCESS RESTRICTIONS:** Vendor must ensure that its submission in wvOASIS can be accessed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately opened and/or viewed at the time of the bid opening (such as, encrypted files, password protected files, or incompatible files) to be blank or incomplete as context requires, and are therefore unacceptable. A vendor will not be permitted to unencrypt files, remove password protections, or resubmit documents after bid opening if those documents are required with the bid.

GENERAL TERMS AND CONDITIONS:

1. **CONTRACTUAL AGREEMENT:** Issuance of a Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid 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. **"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.
 - 2.3. **"Director"** means the Director of the West Virginia Department of Administration, Purchasing Division.
 - 2.4. **"Purchasing Division"** means the West Virginia Department of Administration, Purchasing Division.
 - 2.5. **"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.
 - 2.6. **"Solicitation"** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.
 - 2.7. **"State"** means the State of West Virginia and/or any of its agencies, commissions, boards, etc. as context requires.
 - 2.8. **"Vendor" or "Vendors"** means any entity submitting a bid in response to the Solicitation, the entity that has been selected as the lowest responsible bidder, or the entity that has been awarded the Contract as context requires.

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

Term Contract

Initial Contract Term: This Contract becomes effective on _____ and extends for a period of _____ year(s).

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 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. Renewal of this Contract is limited to _____ successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed _____ months in total. Automatic renewal of this Contract is prohibited. Notwithstanding the foregoing, Purchasing Division approval is not required on agency delegated or exempt purchases. Attorney General approval may be required for vendor terms and conditions.

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, the vendor agrees that maintenance, monitoring, or warranty services will be provided for one year thereafter with an additional _____ successive one year renewal periods or multiple renewal periods of less than one year provided that the multiple renewal periods do not exceed _____ months in total. Automatic renewal of this Contract is prohibited.

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

Other: See attached.

4. **NOTICE TO PROCEED:** Vendor shall begin performance of this Contract immediately upon receiving notice to proceed unless otherwise instructed by the Agency. Unless otherwise specified, the fully executed Award Document will be considered notice to proceed.

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 are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.

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

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

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

6. **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.

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

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

- BID BOND:** All Vendors shall furnish a bid bond in the amount of five percent (5%) of the total amount of the bid protecting the State of West Virginia. The bid bond must be submitted with the bid.
- PERFORMANCE BOND:** The apparent successful Vendor shall provide a performance bond in the amount of _____. The performance bond must be received by the Purchasing Division prior to Contract award. On construction contracts, the performance bond must be 100% of the Contract value.
- LABOR/MATERIAL PAYMENT BOND:** The apparent successful Vendor shall provide a labor/material payment bond in the amount of 100% of the Contract value. The labor/material payment bond must be delivered to the Purchasing Division prior to Contract award.

In lieu of the Bid Bond, Performance Bond, and Labor/Material Payment Bond, the Vendor may provide certified checks, cashier's checks, or irrevocable letters of credit. Any certified check, cashier's check, or irrevocable letter of credit provided in lieu of a bond must be of the same amount and delivered on the same schedule as the bond it replaces. A letter of credit submitted in lieu of a performance and labor/material payment bond will only be allowed for projects under \$100,000. Personal or business checks are not acceptable.

- MAINTENANCE BOND:** The apparent successful Vendor shall provide a two (2) year maintenance bond covering the roofing system. The maintenance bond must be issued and delivered to the Purchasing Division prior to Contract award.
- INSURANCE:** The apparent successful Vendor shall furnish proof of the following insurance prior to Contract award and shall list the state as a certificate holder:

Commercial General Liability Insurance: In the amount of \$150,000 _____ or more.

Builders Risk Insurance: In an amount equal to 100% of the amount of the Contract.

-
-
-
-
-

The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether or not that insurance requirement is listed above.

LICENSE(S) / CERTIFICATIONS / PERMITS: In addition to anything required under the Section entitled Licensing, of the General Terms and Conditions, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits prior to Contract award, in a form acceptable to the Purchasing Division.

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

9. WORKERS' COMPENSATION INSURANCE: The apparent successful 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. LITIGATION BOND: The Director reserves the right to require any Vendor that files a protest of an award to submit a litigation bond in the amount equal to one percent of the lowest bid submitted or \$5,000, whichever is greater. The entire amount of the bond shall be forfeited if the hearing officer determines that the protest was filed for frivolous or improper purpose, including but not limited to, the purpose of harassing, causing unnecessary delay, or needless expense for the Agency. All litigation bonds shall be made payable to the Purchasing Division. In lieu of a bond, the protester may submit a cashier's check or certified check payable to the Purchasing Division. Cashier's or certified checks will be deposited with and held by the State Treasurer's office. If it is determined that the protest has not been filed for frivolous or improper purpose, the bond or deposit shall be returned in its entirety.

11. LIQUIDATED DAMAGES: Vendor shall pay liquidated damages in the amount of _____
for _____.
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.

- 12. ACCEPTANCE/REJECTION:** The State may accept or reject any bid in whole, or in part. Vendor's signature on its bid signifies acceptance of the terms and conditions contained in the Solicitation and Vendor agrees to be bound by the terms of the Contract, as reflected in the Award Document, upon receipt.
- 13. 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.
- 14. PAYMENT:** Payment in advance is prohibited under this Contract. Payment may only be made after the delivery and acceptance of goods or services. The Vendor shall submit invoices, in arrears.
- 15. 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.
- 16. 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 § 148-1-7.16.2.
- 17. TIME:** Time is of the essence with regard to all matters of time and performance in this Contract.
- 18. 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.
- 19. COMPLIANCE:** 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 law.
- 20. PREVAILING WAGE:** Vendor shall be responsible for ensuring compliance with prevailing wage requirements and determining when prevailing wage requirements are applicable.

21. **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.
22. **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). No Change shall be implemented by the Vendor until such time as the Vendor receives an approved written change order from the Purchasing Division.
23. **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.
24. **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.
25. **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. Notwithstanding the foregoing, Purchasing Division approval may or may not be required on certain agency delegated or exempt purchases.
26. **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.
27. **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.
28. **BANKRUPTCY:** In the event the Vendor files for bankruptcy protection, the State of West Virginia may deem this Contract null and void, and terminate this Contract without notice.
29. **CONFIDENTIALITY:** The Vendor agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Agency, unless the individual who is the subject of the information consents

to the disclosure in writing or the disclosure is made pursuant to the Agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/default.html>.

- 30. DISCLOSURE:** Vendor's response to the Solicitation and the resulting Contract are considered public documents and will be disclosed to the public in accordance with the laws, rules, and policies governing the West Virginia Purchasing Division. Those laws include, but are not limited to, the Freedom of Information Act found in West Virginia Code §§ 29B-1-1 et seq. and the competitive bidding laws found West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq.

If a Vendor considers any part of its bid to be exempt from public disclosure, Vendor must so indicate by specifically identifying the exempt information, identifying the exemption that applies, providing a detailed justification for the exemption, segregating the exempt information from the general bid information, and submitting the exempt information as part of its bid but in a segregated and clearly identifiable format. Failure to comply with the foregoing requirements will result in public disclosure of the Vendor's bid without further notice. A Vendor's act of marking all or nearly all of its bid as exempt is not sufficient to avoid disclosure and WILL NOT BE HONORED. Vendor's act of marking a bid or any part thereof as "confidential" or "proprietary" is not sufficient to avoid disclosure and WILL NOT BE HONORED. A legend or other statement indicating that all or substantially all of the bid is exempt from disclosure is not sufficient to avoid disclosure and WILL NOT BE HONORED. Additionally, pricing or cost information will not be considered exempt from disclosure and requests to withhold publication of pricing or cost information WILL NOT BE HONORED.

Vendor will be required to defend any claimed exemption for nondisclosure in the event of an administrative or judicial challenge to the State's nondisclosure. Vendor must indemnify the State for any costs incurred related to any exemptions claimed by Vendor. Any questions regarding the applicability of the various public records laws should be addressed to your own legal counsel prior to bid submission.

- 31. LICENSING:** In accordance with West Virginia Code of State Rules §148-1-6.1.7, 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. 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.
- 32. 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.

33. VENDOR CERTIFICATIONS: By signing its bid or entering into this Contract, Vendor certifies (1) that its bid or offer was made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, person or entity submitting a bid or offer for the same material, supplies, equipment or services; (2) that its bid or offer is in all respects fair and without collusion or fraud; (3) that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; and (4) that it has reviewed this Solicitation in its entirety; understands the requirements, terms and conditions, and other information contained herein. Vendor's signature on its bid or offer also affirms that neither it nor its representatives have any interest, nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency. The individual signing this bid or offer on behalf of Vendor certifies that he or she is authorized by the Vendor to execute this bid or offer or any documents related thereto on Vendor's behalf; that he or she is authorized to bind the Vendor in a contractual relationship; and that, to the best of his or her knowledge, the Vendor has properly registered with any State agency that may require registration.

34. PURCHASING CARD ACCEPTANCE: The State of West Virginia currently utilizes a Purchasing Card program, administered under contract by a banking institution, to process payment for goods and services. The Vendor must accept the State of West Virginia's Purchasing Card for payment of all orders under this Contract unless the box below is checked.

Vendor is not required to accept the State of West Virginia's Purchasing Card as payment for all goods and services.

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

against any and all claims including, but not limited to, the foregoing payments, withholdings, contributions, taxes, Social Security taxes, and employer income tax returns.

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

37. PURCHASING AFFIDAVIT: In accordance with West Virginia Code § 5A-3-10a, all Vendors are required to sign, notarize, and submit the Purchasing Affidavit stating that neither the Vendor nor a related party owe a debt to the State in excess of \$1,000. The affidavit must be submitted prior to award, but should be submitted with the Vendor's bid. A copy of the Purchasing Affidavit is included herewith.

38. ADDITIONAL AGENCY AND LOCAL GOVERNMENT USE: This Contract may be utilized by and extends to other agencies, spending units, and political subdivisions of the State of West Virginia; county, municipal, and other local government bodies; and school districts ("Other Government Entities"). This Contract shall be extended to the aforementioned Other Government Entities on the same prices, terms, and conditions as those offered and agreed to in this Contract. If the Vendor does not wish to extend the prices, terms, and conditions of its bid and subsequent contract to the Other Government Entities, the Vendor must clearly indicate such refusal in its bid. A refusal to extend this Contract to the Other Government Entities shall not impact or influence the award of this Contract in any manner.

39. 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.

40. 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.requisitions@wv.gov.

41. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the Director of the Division of Protective Services shall require any service provider whose employees are regularly employed on the grounds or in the buildings of the Capitol complex or who have access to sensitive or critical information to submit to a fingerprint-based state and federal background inquiry through the state repository. The service provider is responsible for any costs associated with the fingerprint-based state and federal background inquiry.

After the contract for such services has been approved, but before any such employees are permitted to be on the grounds or in the buildings of the Capitol complex or have access to sensitive or critical information, the service provider shall submit a list of all persons who will be physically present and working at the Capitol complex to the Director of the Division of Protective Services for purposes of verifying compliance with this provision.

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.

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

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open heath, basic oxygen, electric furnace, Bessemer or other steel making process. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
- c. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater.

For the purposes of this section, the cost is the value of the steel product as delivered to the project; or

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

43. 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.

CERTIFICATION AND SIGNATURE PAGE

By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

Suttle & Stalnaker, PLLC
(Company)

 Chris Dewese, CPA, CGMA, Member
(Authorized Signature) (Representative Name, Title)

(304) 343-4126; (304) 343-8008; 11/11/2015
(Phone Number) (Fax Number) (Date)



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

State of West Virginia
 Request for Quotation
 34 – Service - Prof

Proc Folder: 148131

Doc Description: Addendum 1 Audit Preparation Assistance Services

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2015-10-23	2015-11-12 13:30:00	CRFQ 0209 FAR1600000002	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:
 Suttle & Stalnaker, PLLC
 1411 Virginia Street East, Suite 100
 Charleston, WV 25301

FOR INFORMATION CONTACT THE BUYER

Laura E Hooper
 (304) 558-0468
 laura.e.hooper@wv.gov

Signature X

FEIN # 55-0538163

DATE 11/11/2015

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

ADDITIONAL INFORMAITON:

Addendum # 1

To modify the document description in wvOasis from "Conduct Audits of West Viirginia's (CAFR)" to "Audit Preparation Assistance Services" and to modify the language in the extended description of all commodity lines to remove the language, "and single audit for."

No further changes.

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Partner/Member	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Professional Accounting Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Support Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Question Submission Deadline 5:00PM	2015-11-03

FAR160000002	Document Phase Final	Document Description Addendum 1 Audit Preparation Assistance Services	Page 4 of 4
---------------------	--------------------------------	--	------------------------------

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

SOLICITATION NUMBER: FAR1600000002

Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

- | Modify bid opening date and time
- | Modify specifications of product or service being sought
- | Attachment of vendor questions and responses
- | Attachment of pre-bid sign-in sheet
- | Correction of error
- | Other

Description of Modification to Solicitation:

To modify the document description in wvOasis from "Conduct Audits of West Viirginia's (CAFR)" to "Audit Preparation Assistance Services" and to modify the language in the extended description of all commodity lines to remove the language, "and single audit for."

No further changes.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: FAR1600000002

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input checked="" type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

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

Suttle & Stalnaker, PLLC

Company



Authorized Signature

November 11, 2015

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012



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

State of West Virginia
 Request for Quotation
 34 – Service - Prof


Proc Folder: 148131
 Doc Description: Addendum 2 Audit Preparation Assistance Services
 Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2015-11-05	2015-11-12 13:30:00	CRFQ 0209 FAR1600000002	3

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

VENDOR
 Vendor Name, Address and Telephone Number:
 Suttle & Stalnaker, PLLC
 1411 Virginia Street East, Suite 100
 Charleston, WV 25301

FOR INFORMATION CONTACT THE BUYER
 Laura E Hooper
 (304) 558-0468
 laura.e.hooper@wv.gov

Signature X  FEIN # 55-0538163 DATE 11/11/2015

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

ADDITIONAL INFORMAITON:

Addendum # 2

To distribute the vendor questions and responses

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Partner/Member	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Professional Accounting Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Support Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Question Submission Deadline 5:00PM	2015-11-03

FAR160000002	Document Phase Final	Document Description Addendum 2 Audit Preparation Assistance Services	Page 4 of 4
---------------------	--------------------------------	--	------------------------------

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

SOLICITATION NUMBER: FAR1600000002
Addendum Number: 2

The purpose of this addendum is to modify the solicitation identified as (“Solicitation”) to reflect the change(s) identified and described below.

Applicable Addendum Category:

- | Modify bid opening date and time
- | Modify specifications of product or service being sought
- | Attachment of vendor questions and responses
- | Attachment of pre-bid sign-in sheet
- | Correction of error
- | Other

Description of Modification to Solicitation:

To distribute the vendor questions and responses

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

ATTACHMENT A

1. Is the state looking for a minimum/maximum number of additional Full Time Equivalency Positions to be available during the contract period?

Answer 1: The State anticipates needing approximately 2-5 FTEs to be available during the contract period.

2. Can you provide more information regarding the timing of the services, such as whether the services are expected to be provided ratably throughout the contract period, or if there will be concentrations of hours during certain times of the contract period?

Answer 2: We expect a higher demand for services during January, February, and March 2016.

3. Will bidders be required to work the same "work day" re hours as the State's staff - will there be a specific start/end to each day?

Answer 3: Bidders should be available to work during a standard work day. State employees typically work between the hours of 8 a.m. and 5 p.m.; however, it is possible for some days to include overtime hours beyond 5 p.m.

4. Is specific CAFR preparation experience a pre-requisite? Will audits of CAFRs & A-133's along with government audit & accounting experience be considered as requisite experience?

Answer 4: Audits of CAFRs and/or government audit and accounting experience will meet the mandatory requirement that one or more partners or members assigned to this contract be experienced in the preparation and analysis of governmental financial statements.

5. Is all of the work expected to be performed on site and/or at multiple sites?

Answer 5: Work could be at multiple sites within the Charleston, WV area.

6. Is any specialized services expected i.e., actuarial, investments revaluation and level classification etc. If so, a specialized set of individuals will be included in the proposal?

Answer 6: No specialized services are expected at this time.

7. Is the state requesting that project management services be provided by the bidder or will the State be responsible for project management?

Answer 7: The State will be responsible for project management.

8. Do the services required also cover the OPEB fund or is that separate?

Answer 8: The OPEB fund is separate.

9. What is the Accounting Information Management system used by the government?

Answer 9: AMS Advantage

10. Is the same system used for financial reporting? If not, what system is used?

Answer 10: The AMS Advantage system is not currently used for financial reporting. A variety of financial reporting systems are used in the state; common reporting tools are Microsoft Excel and Access.

11. Is assistance also required for any OMB A-133 audit?

Answer 11: No

12. Will a list of the bidders be provided?

Answer 12: All bids are public knowledge and will be available after the bid opening on the Purchasing Division website:

<http://www.state.wv.us/admin/purchase/Bids/default.html>.

13. What is the State's decision time frame and when will the firm selected be engaged?

Answer 13: We will move forward with an award as quickly as possible following the bid opening, but we cannot provide an estimated time frame.

14. Will bidders have the opportunity to provide Bio/Resume information on the team members?

Answer 14: Bio/Resume information is not included in this RFQ. All bidders should meet the qualifications and mandatory requirements outlined in the RFQ.

15. Will the state provide the opportunity for bidders to provide information aside from the requested hourly bill rates?

Answer 15: The only information necessary at this time is outlined in the RFQ.

16. Will the rates being submitted now be considered as final?

Answer 16: Yes

17. Does a CPA firm currently provide these services? If so, what is the name of the firm and why are bids being sought for these services?

Answer 17: No (see Answer 18)

18. If these services are currently being provided, can you tell me how many hours were provided/billed for FY2014 related these services?

Answer 18: N/A – We do not currently have a CPA firm that performs these services

19. Does, Ernst & Young still serve as the independent auditor?

Answer 19: Yes

20. Is the scope of services requested in this RFP consistent with the services now being provided by your current CPA firm providing these services (if applicable)?

Answer 20: N/A

21. The specifications list as part of the scope “preparation of supporting schedules and reconciliations”, is there more detail on the types of reconciliations and supporting schedules that are normally provided?

Answer 21: The Financial Accounting and Reporting Section prepares a variety of schedules to support each financial statement and the notes in the CAFR. Examples could range from Medicaid liability calculations to the recording of fixed assets. Prior year work papers are available as guidance for schedules and reconciliations prepared.

22. The Pricing page shows the hourly rate by level multiplied by 100 hours is there any significance to the 100 hours or is this being priced as an hourly engagement and the number of hours would depend on need?

Answer 22: The number of hours on this engagement would depend on the need.

23. On the electronic bid form we are required to submit there are 3 separate line items for pricing (they all say 2015). Is this for audit preparation assistance services for the periods ending 12/31/15, 12/31/16 and 12/31/17?

Answer 23: The work is for the audit period ending June 30, 2015. Upon the effective date, this contract will extend the period of 1 year with the option to renew for two additional years.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: FAR1600000002

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input checked="" type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

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

Suttle & Stalnaker, PLLC

Company



Authorized Signature

November 11, 2015

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012

STATE OF WEST VIRGINIA
Purchasing Division**PURCHASING AFFIDAVIT**

MANDATE: Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.


DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

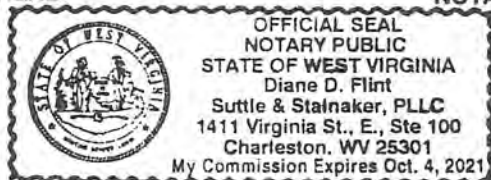
"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:Vendor's Name: Suttle & Stalnaker, PLLCAuthorized Signature: Date: 11/11/2015State of West VirginiaCounty of Kanawha, to-wit:Taken, subscribed, and sworn to before me this 11 day of November, 2015My Commission expires Oct. 4, 2021

AFFIX SEAL HERE

NOTARY PUBLIC





Purchasing Affidavit (Revised 07/01/2012)

State of West Virginia
VENDOR PREFERENCE CERTIFICATE

Certification and application is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Vendor Preference, if applicable.

1. **Application is made for 2.5% vendor preference for the reason checked:**
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or**,
2. **Application is made for 2.5% vendor preference for the reason checked:**
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,
3. **Application is made for 2.5% vendor preference for the reason checked:**
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,
4. **Application is made for 5% vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or**,
5. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or**,
6. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Suttle & Stalnaker, PLLC

Signed: 

Date: November 11, 2015

Title: Member