



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: 250733

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0203

Vendor ID: 000000202390

SO Doc ID: CPR1700000003

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 9/23/16

Alias/DBA:

Close Date: 9/29/16

Total Bid: \$1,155,750.00

Close Time: 13:30

Response Date: 09/28/2016

Status: Closed

Response Time: 15:58

Solicitation Description: ADDENDUM 2 - ANNUAL FINANCIAL STATEMENT AUDIT

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 : 250733

Solicitation Description : ADDENDUM 2 - ANNUAL FINANCIAL STATEMENT AUDIT FOR CPRB

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2016-09-29 13:30:00	SR 0203 ESR09281600000001367	1

VENDOR
000000202390 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0203 CPR1700000003

Total Bid : \$1,155,750.00 **Response Date:** 2016-09-28 **Response Time:** 15:58:15

Comments:

FOR INFORMATION CONTACT THE BUYER
 Linda Harper
 (304) 558-0468
 linda.b.harper@wv.gov

Signature on File	FEIN #	DATE
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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	Government Auditing Services - 1st Year				\$195,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :	Government Auditing Services - 1st Year
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	FARS Related Procedures Per Section 4.1.5 - 1st Year				\$35,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :	FARS Related Procedures Per Section 4.1.5 - 1st Year
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Government Auditing Services - 2nd Year Optional Renewal				\$225,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :	Government Auditing Services - 2nd Year Optional Renewal
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	FARS Related Procedures Per Section 4.1.5 - 2nd Year Renewal				\$37,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description : FARS Related Procedures Per Section 4.1.5 - 2nd Year Optional Renewal

Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	Government Auditing Services - 3rd Year Optional Renewal				\$250,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description : Government Auditing Services - 3rd Year Optional Renewal

Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
6	FARS Related Procedures Per Section 4.1.5 - 3rd Year Renewal				\$39,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description : FARS Related Procedures Per Section 4.1.5 - 3rd Year Optional Renewal

Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
7	Government Auditing Services - 4th Year Optional Renewal				\$275,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :	Government Auditing Services - 4th Year Optional Renewal
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
8	FARS Related Procedures Per Section 4.1.5 - 4th Year Renewal				\$41,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :	FARS Related Procedures Per Section 4.1.5 - 4th Year Optional Renewal
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
9	Management and Business Professional Services - Director	50.00000	HOUR	\$310.000000	\$15,500.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :	Per Section 4.1.8 Management and Business Professional Services - Director Hourly Rate
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
10	Management and Business Professional Services - Manager	50.00000	HOUR	\$215.000000	\$10,750.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :	Per Section 4.1.8 Management and Business Professional Services - Manager Hourly Rate
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
11	Management and Business Professional Services - Seniors	75.00000	HOUR	\$170.000000	\$12,750.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :	Per Section 4.1.8 Management and Business Professional Services - Seniors Hourly Rate
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
12	Management and Business Professional Services - Staff	75.00000	HOUR	\$130.000000	\$9,750.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :	Per Section 4.1.8 Management and Business Professional Services - Staff Hourly Rate
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Comments: Please also see Exhibit A - Pricing Page

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
13	Management and Business Professional Services - Clerical	100.00000	HOUR	\$100.000000	\$10,000.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :	Per Section 4.1.8 Management and Business Professional Services - Clerical Hourly Rate
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Comments: Please also see Exhibit A - Pricing Page

COMMITMENT TO SERVE

**The West Virginia
Consolidated Public Retirement Board**

The West Virginia Consolidated Public Retirement Board

Audit Services

Response to Request for Quotation
RFQ Number CPR1700000003

Suttle & Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street East
Charleston, West Virginia 25301
(304) 343-4126
(800) 788-3844

Contact Person:



Chris Deweese, CPA, CGMA, Member
CDeweese@suttlecpas.com

September 28, 2016

TRANSMITTAL LETTER

September 28, 2016

The West Virginia Consolidated Public Retirement Board
4101 MacCorkle Avenue South East
Charleston, West Virginia 25304

We are pleased to submit our proposal to audit the general purpose financial statements and Comprehensive Annual Financial Report of the West Virginia Consolidated Public Retirement Board (the CPRB). We demonstrate in the attached proposal that we exceed your mandatory qualifications, understand your Request for Quotation and service needs, and commit to meeting all of your requirements within the specified time periods.

Suttle & Stalnaker, PLLC, has served on the single audit team for the State of West Virginia since 1986, and is extremely knowledgeable of State government operations. Suttle & Stalnaker, PLLC is excited about assisting the CPRB, and will manage all services from our Charleston office.

The team which we have assembled to serve CPRB has a long-standing relationship with the State of West Virginia, which means that we know and understand the difficult issues and how to address them. Our primary team members are located in Charleston, West Virginia, providing CPRB with **local access** to their professional accounting firm and team members when management advisory services are needed. In addition we have partnered with the Allinial Global firm Williams Keepers LLC, who has significant government retirement experience. These primary team members have extensive technical knowledge of and experience, will government and retirement system audits and will be available at your request.

Our client service team's professional knowledge and understanding of West Virginia State government, along with the cost effective total client service plan we have developed distinguishes us from the competition.

Selecting the Suttle & Stalnaker, PLLC team to serve CPBR provides you with a number of important advantages:

➤ **Experience.** Suttle & Stalnaker, PLLC is committed to serving CPRB. To demonstrate this commitment, we have organized a team to serve you that has experience serving the State of West Virginia in prior years as follows:

- The West Virginia Offices of the Insurance Commission
- West Virginia Workers' Compensation Division
- West Virginia Bureau of Employment Programs
- West Virginia Department of Transportation
- West Virginia Regional Jail Authority

- West Virginia Parkways Authority
- West Virginia Public Employees Insurance Agency
- West Virginia Division of Highways
- State of West Virginia - Single Audit
- West Virginia Lottery

Williams-Keepers, LLC, our partner firm, has experience with the following entities:

- Public School and Employee Education Retirement Systems of Missouri
- Missouri Department of Transportation and Highway Patrol Employees Retirement System
- Missouri Local Government Employees Retirement System

In addition, our team members have provided extensive services for the State of West Virginia, including but not limited to the following:

- West Virginia Workers' Compensation Division employer field audits
- Service on the GASB 34 Implementation task force
- Single Audit for State of West Virginia
- Cost Allocation Services
- Provider Audits for the Department of Health
- Consulting Services for Consolidated Public Employees Retirement
- Audit/Consulting Services for PEIA
- Audit/Consulting Services for the West Virginia Board of Risk & Insurance Management
- Audit/Consulting Services for other Departments, Division, and Component Units of the State of West Virginia

- **Understanding significant issues** - As an example of Suttle & Stalnaker, PLLC's commitment to helping resolve significant issues before they become problems, Suttle & Stalnaker, PLLC served in an advisory capacity on the State of West Virginia GASB 34 implementation task force.
- **Training** - Our commitment to training our staff to effectively serve the governmental market is demonstrated by the fact that virtually **all** of our audit staff are trained in governmental auditing and accounting.
- **Membership in Allinial Global (Allinial)** - Allinial Global includes over 100 member firms throughout the United States, Canada, and Mexico. Allinial offers a network of experience and expertise covering a wide range of industries and client services on a regional, national and international basis. Allinial is considered the premier professional association for independent CPA firms.
- **Membership in AICPA Audit Quality Centers** - The Firm belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel.
- **Technology** - Suttle & Stalnaker, PLLC uses extensive automated techniques in their client service plans and will work with CPRB to provide electronic copies of needed files in the format designated by CPRB.

- **Continuous communication** about new ideas, opportunities, vulnerabilities, and management issues with key management personnel to invigorate thinking and action, and giving you access to the professional and regulatory information and intelligence you need year-round.
- **Competitive fees.** Our record is one of providing high quality services for a fair fee. Our audit approach, our use of technology, and our people all work together for this goal.
- **Unmatched commitment to the State of West Virginia.** Suttle & Stalnaker, PLLC has demonstrated their commitment to the State of West Virginia being part of the State's business community for over 43 years.

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

Very truly yours,

A handwritten signature in cursive script that reads "Suttle & Stalnaker, PLLC".

Suttle & Stalnaker, PLLC

QUALIFICATIONS PER
SPECIFICATIONS SECTION 3 OF
THE RFQ

SPECIFICATIONS

3.1 Firm must provide 3 references for work they have performed in the last 5 years conducting Government Pension System audits. Reference information should be submitted with the bid but must be submitted prior to awards.

Vendor Response:

Public School and Employee Education Retirement Systems of Missouri (PSRS/PEERS)

www.psr-peers.org~~<http://www.psr-peers.org~~

Steve Yoakum, Executive Director - (573) 634-5290

P.O. Box 268

Jefferson City, MO 65102

Services Provided: Audit, Consulting

Engagement Partner: Heidi A. Chick, CPA

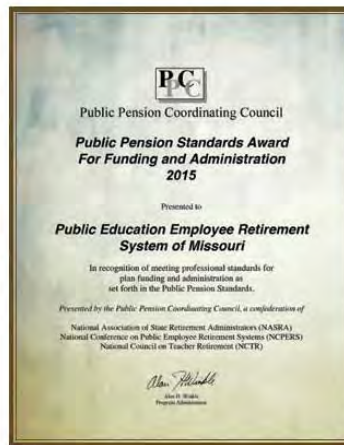
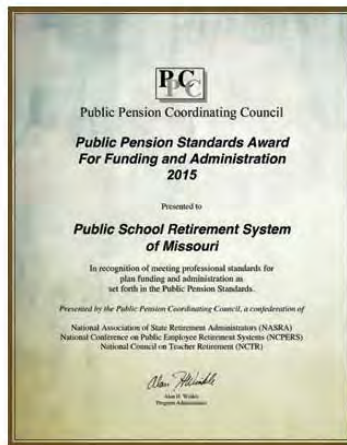
Previous Engagement Partner: Michael J. Oldelehr, CPA

INTRODUCTORY SECTION

Certificate of Achievement for Excellence in Financial Reporting



Public Pension Coordinating Council Public Pension Standards Awards



Missouri Department of Transportation and Highway Patrol Employees Retirement System (MPERS) (www.mpers.org)

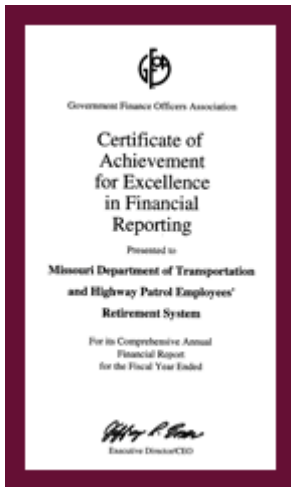
Scott Simon, Executive Director - (573) 298-6020

1913 William Street, P.O. Box 1930

Jefferson City, MO 65102-1930

Services Provided: Audit, Consulting

Engagement Partner: Michael J. Oldelehr, CPA



Certificate of Achievement

(2005 – 2006 – 2007 – 2008 – 2009 – 2010 – 2011 – 2012 – 2013 – 2014 – 2015)

Each year since 2005, the Government Finance Officers Association of the United States and Canada (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting to [MPERS](http://www.mpers.org) for its Comprehensive Annual Financial Report (CAFR). In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We strive to publish a CAFR that continues to meet the Certificate of Achievement Program's requirements. Each year, we submit it to GFOA to determine its eligibility for another certificate.



Public Pension Standards Award

(2004 – 2005 – 2006 – 2007 – 2008 – 2009 – 2010 – 2011 – 2012 – 2013 -2014 -2015)

[MPERS](http://www.mpers.org) has also applied for and received the Public Pension Coordinating Council's Public Pension Standards Award each year since 2004. The award is given in recognition of meeting professional plan design and administration standards.

The Public Pension Coordinating Council is a confederation of the National Association of State Retirement Administrators (NASRA), the National Conference on Public Employee Retirement Systems (NCPERS), and the National Council on Teacher Retirement (NCTR).

Missouri Local Government Employees Retirement System (LAGERS)

(www.molagers.org)

Keith Hughes, Executive Director - (573) 636-9455

701 West Main Street, P.O. Box 1665

Jefferson City, MO 65102

Services Provided: Audit, Consulting

Engagement Partner: Michael J. Oldelehr, CPA

INTRODUCTORY SECTION

Awards



In 2015, the Missouri Local Government Employees Retirement System was named Plan Sponsor of the Year by PLANSponsor Magazine. According to PLANSponsor Magazine, the system was chosen for this award because of its strong one-, three- and five-year investment returns of 19.0%, 12.2% and 15.0% respectively, their innovative participant services, strong plan design features, leadership in public policy, and an overall focus on the membership.

PLANSponsor magazine is the nation's leading source of information and solutions for retirement benefits administrators. According to the magazine's web site, each year the editors recognize U.S. retirement plans that "show a commitment to their participants' financial health and retirement success, and are leaders in their respective categories."

Certificate of Achievement for Excellence in Financial Reporting



PPCC Achievement Award for Funding



3.2 Firm shall provide a minimum of four (4) resumes, one for each team member recommended for these Audit Services. Resumes shall, at a minimum, include years of experience (with a minimum of two years' experience in government pension attestation services), types of services the experience is in, and current professional credentials. This information should be submitted with the bid but must be submitted prior to award.

Vendor Response:



CHRIS DEWEESE, CPA, CGMA
Suttle & Stalnaker, PLLC Audit Engagement Member

Role

Chris will be responsible for performing review of all audit reports, financial statements, and reports issued on the engagement. He will also be available as a technical resource on the engagement.

Experience

Chris has over 20 years of experience in public accounting. He has worked on the following clients:

- West Virginia Consolidated Public Retirement Board
- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- WORKFORCE West Virginia
- West Virginia Lottery
- West Virginia Public Employees Insurance Agency
- State of West Virginia, Single Audit, including the following:
 - 8 County Boards of Education - Single Audit
 - Concord University
 - Bluefield State College
 - West Virginia School of Osteopathic Medicine
 - Southern West Virginia Community & Technical College
 - New River Community & Technical College
- GASB 68 experience

Education

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 [REDACTED] from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant.

Professional Activities

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.

Continuing Professional Education Records for Chris Deweese:

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
WV Society of CPAs	01/18/2013	WVSCPA Cabinet Meeting	5.5
Suttle & Stalnakner, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Charleston Chapter of WVSCPAs	03/20/2013	An Update on the Impacts, Growth, and Outlook for Compressed Natural Gas in WV and Beyond	1
WV Society of CPAs	05/02/2013	Project Group Day	3
State of WV - FARS	06/17/2013	GAAP Closing Process Training	2
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	2
Suttle & Stalnakner, PLLC	06/14/2013	E&Y - Single Audit Training	8
WV Dept. of Education	07/09-11/2013	Cents & Sensibility - A School Finance Summer	12
Suttle & Stalnakner, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
WV Society of CPAs	08/28-30/2013	2013 WV Chamber Annual Meeting & Business Summit	2.5
CAMICO	09/09/2013	Professional Liability Exposures and Remedies	1
AGA Charleston Chapter	11/20/2013	OMB Super Circular - Grants Management Reform	1
Charleston Chapter of WVSCPAs	12/05/2013	Update on WVSCPA, AICPA, and WV Board of Accountancy Initiatives	1
Suttle & Stalnakner, PLLC	12/09-11/2013	Conference on Current SEC and PCAOB Developments	5
			57
2014			
Suttle & Stalnakner, PLLC	01/10/2014	Public Company Training	3
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakner, PLLC	01/02/2014	Five Year Plans	1
WV Society of CPAs	01/17/2014	Cabinet Meeting	5
Suttle & Stalnakner, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakner, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	4
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	4
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
WV Department of Administration - FARS	06/27/2014	GAAP Closing Process Training	1
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	5.5
WV Dept. of Education	07/8-10/2014	Much Ado About Accounting Conference	10.5
Suttle & Stalnakner, PLLC	08/14/2014	Single Audit and Governmental Update	6
Suttle & Stalnakner, PLLC	11/18/2014	Repair Regulations	1
Suttle & Stalnakner, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPAs	11/05/2014	Ethics: A Risk Management Perspective	2
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
			71
2015			
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
WV Society of CPAs	05/01/2015	Committee Day	3
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	2.5
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
State of WV, WVHEPC, Division of Finance	06/10/2015	GAAP Closing Process Training	4
WV Department of Education	07/15-17/2015	All Quiet on the Finance Front	6.5
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
WV Society of CPAs	09/02-03/2015	2015 WV Chamber of Commerce Annual Meeting & Business Summit	3.5



CHRIS S. LAMBERT, CPA, CGMA
Suttle & Stalnaker, PLLC Audit Member

Engagement Responsibilities

Chris will serve as the independent review partner.

Experience

Chris has been engagement or reviewing partner for several state agencies. Chris has over 25 years of public accounting experience. He has extensive consulting and audit experience. His client service experience includes wholesale, pension, nonprofit and governmental entities. He also has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. Chris has served as an auditor for the following clients:

- 15 Employee Benefit and Pension Plans
- West Virginia Parkways Authority
- West Virginia Lottery
- West Virginia Division of Highways
- West Virginia Regional Jail Authority
- West Virginia Racing Commission
- West Virginia Regional Technology Park
- State of West Virginia, Single Audit
- West Virginia Public Defender Corporations – 17 Judicial Circuits
- Cabell County Commission – Single Audit
- Kanawha County Commission – Single Audit
- City of Charleston – Single Audit
- BCKP Regional Intergovernmental Council – Single Audit
- GASB 68 experience

Education

Chris has a bachelor's degree with a major in accounting from Marshall University. He is a certified public accountant having received certificate number [REDACTED] from the West Virginia Board of Accountancy.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants (AICPA), West Virginia Society of Certified Public Accountants (WVSCPA), Association of Governmental Accounts (AGA), the Charleston Chapter of AGA, and the Charleston Chapter of the WVSCPA. He has also achieved the designation of Chartered Global Management Accountant. Chris also serves on several nonprofit boards in the community.

Continuing Professional Education Records for Chris Lambert:

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnakner, PLLC	01/24/2013	Discover Your Strengths	1
Suttle & Stalnakner, PLLC	02/08/2013	OMB Circular Changes (Proposed)	1
Suttle & Stalnakner, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Charleston Chapter of WVSCPA's	03/20/2013	An Update on the Impacts, Growth, and Outlook for Compressed Natural Gas in WV and Beyond	1
Suttle & Stalnakner, PLLC	05/23/2013	Lunch & Learn - Trial Balances in a Governmental Environment	2
State of WV - FARS	06/17/2013	GAAP Closing Process Training	2
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	3.5
Suttle & Stalnakner, PLLC	06/14/2013	E&Y - Single Audit Training	8
Suttle & Stalnakner, PLLC	06/26/2013	Power User Tools for QuickBooks Reports and More	2
West Virginia State Auditor's Office	07/29-30/2013	Governmental Accounting and Auditing	16
Suttle & Stalnakner, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
Suttle & Stalnakner, PLLC	08/14/2013	BNA Income Tax Planner	1
E&Y	09/23/2013	Tangible property regulations: the final rules	1.5
Charleston Chapter of WVSCPA's	09/23/2013	Legislative Update - US Congresswoman Shelley Moore Capito	1
Suttle & Stalnakner, PLLC	10/23/2013	Oil & Gas Taxation: Nuts and Bolts	8
Suttle & Stalnakner, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
Charleston Chapter of WVSCPA's	12/05/2013	Update on WVSCPA, AICPA, and WV Board of Accountancy Initiatives	1
Suttle & Stalnakner, PLLC	12/12/2013	Current Federal Tax Developments	8
Suttle & Stalnakner, PLLC	12/04/2013	2013 Federal Tax Update	1
Suttle & Stalnakner, PLLC	12/04/2013	Self-Employed Health Insurance Dedication: An Introduction	1
Suttle & Stalnakner, PLLC	12/16/2013	Annual Tax Update Day	8
			81.5
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakner, PLLC	02/12/2014	Group Audits: One Year Ago A Look Back & Lessons Learned	2
Suttle & Stalnakner, PLLC	02/21/2014	EBPAQC Designated Partner 2014 Audit Planning	2
Suttle & Stalnakner, PLLC	03/28/2014	Performing Efficient Audits of Employee Benefits	8
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnakner, PLLC	04/29/2014	GAQC 2014 Annual Update	2
Suttle & Stalnakner, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
Charleston Chapter of the WVSCPA's	05/05/2014	Kanawha County's Budget: Where Do My Taxes Go?	1
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
Suttle & Stalnakner, PLLC	07/18/2014	2014 Accounting Update	2
Suttle & Stalnakner, PLLC	08/14/2014	Single Audit and Governmental Update	8
Charleston Chapter of the WVSCPA's	10/03/2014	Legislative Update	1
PKF North America	11/9-12/2014	2014 PKF North America Summit	1.5
Suttle & Stalnakner, PLLC	11/18/2014	Repair Regulations	1
PKF North America	11/9-12/2014	2014 PKF North America Summit	18.5
Suttle & Stalnakner, PLLC	11/04/2014	Client Expansion	4
Suttle & Stalnakner, PLLC	12/09/2014	2014 Tax Update	8
Suttle & Stalnakner, PLLC	12/10/2014	Annual Tax Update	8
Charleston Chapter of WVSCPA's	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
			95.5
2015			
Suttle & Stalnakner, PLLC	01/21/2015	EBPAQC Designated Partner 2015 Audit Planning	2
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
Suttle & Stalnakner, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
Suttle & Stalnakner, PLLC	04/28/2015	GAQC 2015 Annual Update Webcast	2
Charleston Chapter of WVSCPA's	05/18/2015	Kanawha County: Deficit Spending Not Allowed!	1
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7

Charleston Chapter of the WVSCPAs	08/26/2015	Charleston Area Economic Development Initiatives	1
AICPA	09/17/2015	Compilation, Preparation, and Review Engagements	4
Allinial Global	11/15-18/2015	2015 PKF North America Summit	1.5
Allinial Global	11/15-18/2015	2015 PKF North America Summit	17.5
Suttle & Stalnaker, PLLC	12/21/2015	SSARS No. 21 Implementation Strategies	2
Suttle & Stalnaker, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
Suttle & Stalnaker, PLLC	12/10/2015	S&S Tax Update Day 1	8
Suttle & Stalnaker, PLLC	12/11/2015	S&S Tax Update Day 2	8
			66
		Grand Total	243



HORACE W. EMERY, CPA **Suttle & Stalnaker, PLLC Audit Member**

Firm Responsibilities

Horace Emery is an audit partner whose responsibilities include providing technical assistance on all accounting and audit engagements, and managing the Firm's continuing professional education program.

Experience

He has had over 35 years of diversified experience in public accounting with the firms of Suttle & Stalnaker, PLLC and Peat, Marwick, Main & Co. His extensive experience includes audits of nonprofit, governmental and healthcare entities as well as audits of retail wholesale, and manufacturing companies; reviews of accounting systems; and reviews of internal controls.

He has served as the engagement partner or independent partner during the past several years for numerous clients, including the following:

- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- West Virginia Bureau of Employment Programs
- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia Lottery
- West Virginia PEIA - Financial and Compliance Audit
- West Virginia PEIA - Plan Document Compliance Review
- Minnesota Lottery
- State of West Virginia - Single Audit
- Appalachian Community Health Center, Inc.
- West Virginia Department of Education - Agreed-upon Procedures
- State of West Virginia - Internal control project for the State Treasurer's Office
- Boone County Board of Education - Single Audit
- Kanawha County Board of Education - Single Audit
- Pendleton County Board of Education - Single Audit
- Tyler County Board of Education - Single Audit
- Gilmer County Board of Education - Single Audit
- Doddridge County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- State of West Virginia School Building Authority
- BCKP Regional Intergovernmental Council
- GASB 68 experience

Education

Horace graduated from West Virginia University with a master's of business administration degree with an emphasis in accounting, and from Oberlin College with a Bachelor of Arts degree. He is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

Professional Activities

He is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Government Finance Officers Association. He currently serves on the Board of Directors, the Peer Review Committee and the Accounting and Auditing Committee of the West Virginia Society of Certified Public Accountants, and is a past Chair of the West Virginia Society of Certified Public Accountants Peer Review Committee and the Committee on Cooperation with State and Local Governments. He also was a past president of the Charleston, West Virginia Chapter of the EDP Auditors Association. He has planned local office professional development training programs for several years and has instructed several technical seminars. Horace also served on the State of West Virginia GASB 34 implementation task force on both the entity wide financial statement committee and the oversight committee.

Continuing Professional Education Records for Horace Emery:

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnakner, PLLC	02/18/2013	Agreed Upon Procedures in a Governmental Environment	3
Suttle & Stalnakner, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
WV Society of CPAs	05/02/2013	Project Group Day	3
WV Society of CPAs	05/17/2013	Work Life Balance Seminar & Women to Watch Awards Luncheon	3
Suttle & Stalnakner, PLLC	06/14/2013	E&Y - Single Audit Training	8
WV Society of CPAs	06/19-22/2013	Annual Meeting	3.5
Suttle & Stalnakner, PLLC	06/28/2013	Employee Benefit Plan (EBP) Training	8
Suttle & Stalnakner, PLLC	07/18/2013	Private Company Accounting: Big GAAP or No GAAP	2
Suttle & Stalnakner, PLLC	07/17/2013	Basic Reporting - 990 & 990T	1
West Virginia State Auditor's Office	07/29-30/2013	Governmental Accounting and Auditing	16
Suttle & Stalnakner, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
CAMICO	09/09/2013	Professional Liability Exposures and Remedies	1
Charleston Chapter of WVSCPA's	10/28/2013	The Peculiar History of the Modern Income Tax	1
Suttle & Stalnakner, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
Suttle & Stalnakner, PLLC	12/09-11/2013	Conference on Current SEC and PCAOB Developments	4
			58
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakner, PLLC	02/21/2014	EBPAQC Designated Partner 2014 Audit Planning	2
Suttle & Stalnakner, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
Charleston Chapter of WVSCPA's	03/20/2014	Coal in 2014: Patriot Coal's Emergence and Industry	1
Suttle & Stalnakner, PLLC	04/29/2014	GAQC 2014 Annual Update	2
Suttle & Stalnakner, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
Suttle & Stalnakner, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	6
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	3
WV Society of CPAs	07/25/2014	AICPA Advanced Course: Overview of the AICPA Peer Review Program Standards	8
Suttle & Stalnakner, PLLC	07/02/2014	Peer Review Update for State Boards of Accountancy	1
Suttle & Stalnakner, PLLC	08/14/2014	Single Audit and Governmental Update	8
Suttle & Stalnakner, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPA's	11/05/2014	Ethics: A Risk Management Perspective	2
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
Suttle & Stalnakner, PLLC	12/08/2014	AICPA - Audits of Banks and Other Financial Institutions	7

72.5

2015

Suttle & Stalnaker, PLLC	01/21/2015	EBPAQC Designated Partner 2015 Audit Planning	2
Suttle & Stalnaker, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
Suttle & Stalnaker, PLLC	04/28/2015	GAQC 2015 Annual Update Webcast	1
WV Society of CPAs	05/01/2015	Committee Day	3
Smith Elliot Kearns & Company	06/02/2015	The Responsibilities of Leaders in Creating a High Performance Firm	8
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	2
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
AGA Charleston Chapter	11/18/2015	Monitoring Subrecipients under the Uniform Guidance	1
Suttle & Stalnaker, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
Suttle & Stalnaker, PLLC	12/15/2015	Interest Rate Risk Policies, Considerations & Consequences	2

41.5

Grand Total 172

Heidi A. Chick, CPA **Williams Keepers, LLC Member**

Heidi joined Williams Keepers, LLC in 2001 and became a Member in 2004. She has been in the accounting profession for more than 25 years and was previously a partner for a multi-office CPA firm in Nebraska. As the leader of Williams Keeper, LLC's audit practice, Heidi oversees the audit process, software, training, engagements, quality controls and technical resources for the firm's audit associates.

Heidi specializes in audits of higher education and other not-for-profit entities, employee benefit plans, governmental entities and a variety of other industries. She leads the firm's Employee Benefit Plans and Governmental teams and is a member of the Not-for-Profit team. She has audit experience related to GASB 67 and 68.

Heidi earned a bachelor of arts degree in French with a minor in business administration from Western Illinois University. She earned a Master of Business Administration with an emphasis in accounting at Fort Hays State University in Kansas. She was awarded the Gold Medal for the highest score on the CPA exam in the state of Kansas and also won the Elijah Watts Sells award for having one of the highest exam scores in the nation.

Heidi is a member of the American Institute of Certified Public Accountants and the Missouri Society of Certified Public Accountants. She is also a member of the Government Finance Officers Association and the Government Finance Officers Association of Missouri and a graduate of the Columbia Chamber of Commerce's 2004 Leadership Columbia program. She also serves as treasurer for the Boys and Girls Club of Columbia and is a member of the board of directors for the Girl Scouts of the Missouri Heartland.

Heidi's relevant continuing professional education during the past three years includes the following courses.

- National Government Accounting and Auditing Conference, AICPA (2016, 2015, 2014, 2013)
- National Employee Benefit Plans Conference, AICPA (2016, 2015, 2014, 2013)
- Employee Benefits Roundtable, PKF North America (2016, 2015, 2014, 2013)
- Annual Governmental Accounting Conference, MSCPA (2016, 2014)
- Employee Benefit Plan Niche Team Training, WK (2015, 2014, 2013)

- Employee Benefit Plan Audit Quality Center (EBPAQC) Designated Partner Audit Planning, AICPA (2016, 2015, 2014, 2013)
- Adopting and Applying FASB's New Employee Benefit Plans Reporting Simplification Rules, AICPA (2015)
- Government Accounting Standards Board (GASB) Pensions: Are You Ready for June 30, 2015 Audit Implementation?, WK (2015)
- Governmental Audit Quality Center (GAQC) Annual Update, AICPA (2015, 2014, 2013)
- Annual Governmental Generally Accepted Auditing Practices (GAAP) Update, Government Finance Officers Association (GFOA) (2015, 2014, 2013)
- Auditing Investment Activity, ITCI, Inc. (2014)
- GASB Pension Standards, Part I: Considerations for Cost Sharing Plans & Participants, AICPA (2014)
- GASB Pension Standards, Part II: Considerations for Agent Plans/Single Employer Plans, AICPA (2014)
- GASB Defined Benefit Pension Accounting & Auditing Standards: Where are we?, WK (2014)
- Critical Issues in Implementing New GASB Standards, KPMG (2014)
- Making Sense of Deferred Inflows/Outflows, WK (2013)
- The New GASB Pension Standards, AICPA (2013)
- GASB Activities Update, KPMG (2013)



Michael J. Oldelehr, CPA
Williams Keepers, LLC Member

Mike focuses on meeting the accounting, auditing, and business consulting needs of the firm's clients in the construction, not-for-profit, government and insurance industries. He also has audit experience related to GASB 67 and 68. He is a member of the firm's Real Estate and Construction Team and the Not-for-Profit Team. He joined the firm in 1976.

Mike earned a bachelor of science degree in accounting from Lincoln University in Jefferson City and graduated summa cum laude. He currently serves on the Transportation Committee of the Jefferson City Area Chamber of Commerce.

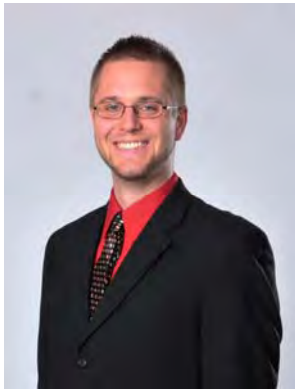
Mike serves as a member of the board of directors of St. Peter Cemetery Association. Mike is also a member of the board of directors and past president of the Jefferson City Host Lions Club.

Mike is a member of the American Institute of Certified Public Accountants and the Missouri Society of Certified Public Accountants, the Insurance Accounting and Systems Association, Inc., the Missouri Captive Insurance Association, and the Builders Association of Missouri.

Mike's relevant continuing professional education during the past three years includes the following courses.

- Annual Development Conference, Public Pension Financial Forum (P2F2) (2015, 2014, 2013)
- Governmental Accounting Conference, MSCPA (2015, 2014, 2013)
- Common Pitfalls in Auditing Employee Benefit Plan Investments, AICPA (2015)
- Common Pitfalls in Reporting and Disclosure of Employee Benefit Plan Investments, AICPA (2015)
- Employee Benefit Plans – Current Year Audit Issues, AICPA (2015)

- Employee Benefit Plan Audit Quality Center (EBPAQC) Managers and Supervisors Employee Benefit Plan Audit Training, AICPA (2015)
- Government Accounting Standards Board (GASB) Pensions: Are You Ready for June 30, 2015 Audit Implementation?, WK (2015)
- Annual Governmental Generally Accepted Auditing Practices (GAAP) Update, Government Finance Officers Association (GFOA) (2015, 2014, 2013)
- GASB Pension Standards, Part I: Considerations for Cost Sharing Plans & Participants, AICPA (2014)
- GASB Pension Standards, Part II: Considerations for Agent Plans/Partnerships, AICPA (2014)
- Last-Minute Keys to Year-end Audit Success, WK (2014)
- Critical Issues in Implementing New GASB Standards, KPMG (2014)
- Understanding and Auditing Investments Activity, Investment Training and Consulting Institute, Inc. (2014)
- The New GASB Pension Standards, AICPA (2013)
- In Focus: The Leases Project, Financial Accounting Standards Board (FASB)/GASB (2013)



Ryan Mink, CPA
Suttle & Stalnaker, PLLC Manager

Firm Responsibilities

Ryan Mink is a manager who works primarily in the audit and accounting areas 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, completion of final reports.

Experience

Ryan has approximately 8 years of experience during which time he has worked on several audit engagements that are similar to the client:

- 25 Employee Benefit and Pension Plans
- City of Charleston, including testing of the City’s pension plans
- Kanawha County Commission
- West Virginia Division of Highways
- West Virginia School of Osteopathic Medicine
- Concord University
- Southern West Virginia Community & Technical College
- Mingo County Board of Education
- Roane County Board of Education
- Tyler County Board of Education
- Doddridge County Board of Education
- Boone County Board of Education
- Summers County Board of Education

Education

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

Professional Activities

Ryan is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. Ryan is the chair of the Recruiting and Career Opportunities 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.

Continuing Professional Education Record for Ryan Mink:

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnaker, PLLC	01/18/2013	I'm In-Charge - Now What? (Audit Engagement In-Charge Training)	1
Suttle & Stalnaker, PLLC	02/08/2013	OMB Circular Changes (Proposed)	1
Suttle & Stalnaker, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Suttle & Stalnaker, PLLC	02/07/2013	Discover Your Strengths - Part 2	1
Suttle & Stalnaker, PLLC	05/23/2013	Lunch & Learn - Trial Balances in a Governmental Environment	2
WV Society of CPAs	05/02/2013	Project Group Day	3
Suttle & Stalnaker, PLLC	06/28/2013	Employee Benefit Plan (EBP) Training	8
Suttle & Stalnaker, PLLC	06/14/2013	E&Y - Single Audit Training	8
State of WV - FARS	06/17/2013	GAAP Closing Process Training	2
WV Dept. of Education	07/09-11/2013	Cents & Sensibility - A School Finance Summer	16
Suttle & Stalnaker, PLLC	07/18/2013	Private Company Accounting: Big GAAP or No GAAP	2
Suttle & Stalnaker, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
Suttle & Stalnaker, PLLC	10/23/2013	Oil & Gas Taxation: Nuts and Bolts	8
Suttle & Stalnaker, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
Suttle & Stalnaker, PLLC	11/18/2013	Alone in the Room	1
			57.5
2014			
Suttle & Stalnaker, PLLC	01/02/2014	Five Year Plans	1
WV Society of CPAs	01/17/2014	Cabinet Meeting	5
Suttle & Stalnaker, PLLC	03/28/2014	Performing Efficient Audits of Employee Benefits	8
Suttle & Stalnaker, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
Suttle & Stalnaker, PLLC	05/22/2014	Supervisor - Coach Role	4
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnaker, PLLC	05/23/2014	Health & Welfare Plans	5
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnaker, PLLC	07/29/2014	Single Audit Super Circular	1
WV Dept. of Education	07/8-10/2014	Much Ado About Accounting Conference	17.5
Suttle & Stalnaker, PLLC	08/14/2014	Single Audit and Governmental Update	8
Suttle & Stalnaker, PLLC	08/15/2014	How To Run A Major Program	2
Suttle & Stalnaker, PLLC	11/11/2014	Client Service	4
Suttle & Stalnaker, PLLC	12/05/2014	Suttle & Stalnaker Writing Workshop	1.5
			70
2015			
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
Suttle & Stalnaker, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
WV Society of CPAs	05/01/2015	Committee Day	3
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
WV Department of Education	07/15-17/2015	All Quiet on the Finance Front	10.5
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
Suttle & Stalnaker, PLLC	12/11/2015	S&S Tax Update Day 2	8
Suttle & Stalnaker, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
Suttle & Stalnaker, PLLC	12/10/2015	S&S Tax Update Day 1	8
			46.5
			Grand Total 174

3.3 Firm must have experience in entity technical support, consultation and report compilation submitting a five (5) section CAF R for a pension system to the GFOA Certificate Program successfully within the past three (3) years, as evidenced by receipt of the “Excellence in Financial Reporting” award by the entity. (Firm shall provide a copy of the most recent award issued by the GFOA in which they technically advised and compiled the report and received the aforementioned award). This information should be submitted with the bid but must be submitted prior to award.

Vendor Response:

Suttle & Stalnaker, PLLC, Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301 and at Towne Square, PO Box 149, Parkersburg, West Virginia 26102. **The Firm currently consists of the following personnel: members/partners - 12, managers, seniors and staff accountants - 47, support staff - 14. We have 30 accounting professionals on staff that hold a CPA certificate in West Virginia.** Currently there are approximately 12 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office. We anticipate 4 to 5 full-time personnel assigned to the engagement. Various members and employees of the Firm are members of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, Government Finance Officers’ Association, and other professional organizations. **Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 40 years.**

We are experienced in and perform a full range of activities. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them.

Williams Keepers, LLC

Suttle & Stalnaker, PLLC is a member of Allinial Global (Allinial), an organization that includes over 100 member firms throughout the United States, Canada, and Mexico. Allinial offers a network of experience and expertise covering a wide range of industries and client services on a regional, national, and international basis. Allinial is considered the premier professional association for independent CPA firms. Through our membership in Allinial, we are partnering with Williams Keepers, LLC on our proposal to provide audit services to the BTI. Williams Keepers, LLC is a regional certified public accounting and business consulting firm with offices in Jefferson City and Columbia, Missouri. With 16 members and approximately 80 associates, Williams Keepers, LLC is the largest business consulting firm in Central Missouri.

Williams Keepers, LLC has over 30 years of experience in auditing and working with all types of employee benefit plans. The following list illustrates Williams Keepers, LLC’s experience in serving governmental clients similar to the CPRB:

- Missouri State Employees Retirement System – received GFOA Certificate of Excellence Award
- Public School and Education Employee Retirement Systems of Missouri– received GFOA Certificate of Excellence Award
- MoDOT and Patrol Employees’ Retirement System– received GFOA Certificate of Excellence Award
- Missouri Local Government Employees Retirement System– received GFOA Certificate of Excellence Award
- Missouri County Employees’ Retirement Fund

OUR GOVERNMENT AND NONPROFIT PRACTICE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 43 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 15,000 hours per year on audits of governmental and nonprofit entities and programs. Virtually all of the governmental audits are for financial statements prepared in accordance with accounting standards promulgated by the Governmental Accounting Standards Board (GASB). Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Circular A-133. In addition, Suttle & Stalnaker, PLLC personnel provided assistance with the State's GAAP conversion project and initial Comprehensive Annual Financial Report. Our Firm has served numerous other governmentally and nonprofit funded clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

GFOA CERTIFICATE OF EXCELLENCE EXPERIENCE

Only a few entities in West Virginia have applied for and obtained a GFOA Certificate of Excellence in Financial Reporting. We have worked with the West Virginia Parkways Authority, West Virginia Division of Highways, the West Virginia Public Employee's Insurance Agency and the West Virginia Lottery, all of whom successfully obtained the GFOA Certificate of Excellence. In addition, the State of West Virginia, our client through joint ventures with Ernst & Young, LLP and Deloitte & Touche, LLP, obtained the GFOA Certificate of Excellence. In addition, Chris Deweese of our firm has served as a GFOA reviewer in the GFOA Certificate of Excellence program. As stated in the Suttle & Stalnaker, PLLC mission statement, we are continually striving to "provide world class professional services to quality clients by utilizing a team of dynamic individuals and advanced technology to achieve success for our clients and ourselves."

CLIENTS SERVED

The following list illustrates Suttle & Stalnaker, PLLC's experience and diversity in serving governmental clients and similar entities:

- West Virginia Consolidated Public Retirement Board
- West Virginia Workers' Compensation Division
- WORKFORCE West Virginia
- West Virginia Public Employees Insurance Agency
- West Virginia Bureau of Employment Programs
- Division of Workers' Compensation - Employer Field Audits
- West Virginia Public Defender Corporations - total of 17 separate audits
- Single Audit of State of West Virginia, including the following:
 - Bureau of Employment Programs

- Unemployment Insurance Programs
- Employment Services
- JTPA Programs
- WIA Programs
- West Virginia Development Office
- Community Development Block Grant Program
- Department of Health and Human Resources
- Temporary Assistance for Needy Families
- Social Services Block Grant
- Low Income Housing and Emergency Assistance
- Women's, Infant's and Children's
- Foster Care - Title IV
- Child Care Development Fund
- Substance Abuse
- Child Support Enforcement
- Medicaid
- Food Stamp Cluster
- Department of Education
- Child Nutrition Cluster
- Office of Special Education
- Vocational Education
- Title I - Grants to Local Education Agencies
- Division of Environmental Protection
- Office of Abandoned Mine Lands
- Office of Surface Mining
- Capitalization Grants for State Revolving Loan Funds
- West Virginia Lottery - Drawing Auditors
- West Virginia Lottery - Consultant regarding review of Video Lottery Licensees
- West Virginia Lottery - Financial Statements Audit
- West Virginia Water Pollution Control Revolving Fund
- Twelve County Boards of Education - Single Audits
- Three Regional Education Service Agencies - Single Audits
- Systems and Controls Consulting for West Virginia Treasurer's Office
- Southern West Virginia Community & Technical College
- Bluefield State College
- New River Community & Technical College
- Concord University
- West Virginia School of Osteopathic Medicine
- West Virginia University
- Marshall University
- Fairmont State College
- West Virginia State College
- BCKP Regional Intergovernmental Council - Single Audit

3.4 Firm must have a complete understanding of GASB state 67 and 68 that were effective June 30, 2014 and June 30, 2015, respectively, and any subsequently modifying statements. (Evidence of knowledge may be confirmed by CPE certificates for team members on this subject matter). This information should be submitted with the bid but must be submitted prior to award.

Vendor Response:

See resumes with CPE information in section 3.2. The Firm, the audit team and the staff have a complete understanding of GASB 67 and 68 and the subsequent modifying statements as evidenced by the CPE certificates.

3.5 Firm and all associated contracted firms must have in place an internal quality control system to provide reasonable assurance that an adequate quality standard will be maintained during the engagement. The auditors should provide a copy of their most recent peer review results at time of bid, no older than 3 years. This information will be required before award.

Vendor Response:

Suttle & Stalnaker, PLLC's most recent peer review 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 was completed in 2014, and **we received a pass rating with no deficiencies identified.** Another clear indication of our quality of service.

Suttle & Stalnaker, PLLC belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel.



Kelley Galloway
Smith Goolsby, PSC

Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41102

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• 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

Williams Keepers, LLC is committed to excellence in our audit practice and undergoes a peer review, conducted by outside CPAs, every three years. In addition, Williams Keepers, LLC is a member of two AICPA divisions that are designed to help ensure high quality audit services – the Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center.



SYSTEM REVIEW REPORT

To the Partners of Williams-Keepers, LLC
and the Peer Review Committee of the Missouri Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Williams-Keepers, LLC (the firm) in effect for the year ended June 30, 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 a 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*; audits of employee benefit plans and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Williams-Keepers, LLC in effect for the year ended June 30, 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*. Williams-Keepers, LLC has received a peer review rating of *pass*.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
November 20, 2014

MANDATORY REQUIREMENTS PER
SECTION 4 OF THE RFQ

4. MANDATORY REQUIREMENTS:

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

- 4.1.1 The Auditor shall issue an opinion on the fair representation in conformity with GAAP (Generally Accepted Accounting Principles) of its general purpose financial statements that will include all CPRB plans and funds. The audit must be conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. The auditor should express an opinion on the fair presentation of its financial statements and schedules in conformity with GAAP.**
- 4.1.2 The Auditor shall also be responsible for performing certain procedures involving RSI (Required Supplementary Information) as required by the GASB (Governmental Accounting Standards Board) and mandated by GAAS (Generally Accepted Auditing Standards).**
- 4.1.3 The auditor shall work closely with the CPRB providing technical assistance during compilation and publishing of the annual CAFR (Comprehensive Annual Financial Report) in accordance with GFOA certificate program standards for the submission for the Excellence in Financial Reporting Award. Additionally, the firm will compile, produce and provide printed copies of said CAFR.**
- 4.1.4 The auditor will perform additional required procedures necessary to issue an opinion on the actuarial allocation of the pension plans unfunded liability among the plans participating employees in accordance with standards issued by the Governmental Accounting Standards Board Statement 68 and the American Institute of Certified Public Accountants (AICPA). All costs associated with these audited procedures must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines for the fixed fee of Government Auditing Services.**
- 4.1.5 The successful vendor will cooperate with the financial account and reporting section (FARS) and perform procedures related to the state's net pension obligation. The additional work will be billed separately as it is part of the required reporting for the state's audit and is not part of the CPRB audit. However, the cost of this work must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines for the fixed fee of FARS Related Procedures.**
- 4.1.6 The auditor shall also provide to the agency, for the submission to the US Department of Health and Human Services by October 30th of the following fiscal year, an annual report prepared by them as the Independent Auditor, documenting the total annual contribution to PERS required under this agreement in the format therein described, as well as all annual employer contributions otherwise required to be made to PERS under state law.**
- 4.1.7 The auditor will be available to provide additional accounting and auditing consulting services at the hourly rates represented in the all-inclusive cost quotation. These additional costs must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines of Government Auditing Services.**

- 4.1.8 The auditor will acknowledge by signing Exhibit B, that it has been made aware that the WV CPRB is currently implementing a LOB (line of business) new computer system solution agency-wide and this implementation could impact the level of audit procedures that need to be performed and any cost associated with these potential additional procedures as a result of this implementation will be processed as a change order and rates are based on the hourly rate included in the Exhibit A Pricing Page and/or commodity lines of WV OASIS. This implementation has begun and the first phase has gone live. The second phase is expected to go live March 31, 2017.**
- 4.1.9 The successful vendor shall be required to give the director of FARS (Financial Accounting and Reporting Section) of the Department of Administration, 2102 Washington Street East, Building 17, 3rd Floor, Charleston, WV 25305, under the authority of Section 5A-2-23 of the State Code an immediate written report of all irregularities and illegal acts the firm becomes aware of. Additionally, a copy of all said reports shall be given to the Executive Director of CPRB, the CFO of CPRB and to the accounting manager of CPRB. The firm must inform the Executive Director, the CFO and Accounting Manager in writing of each of the following:**
- 1. The auditors responsibility under GAAP**
 - 2. Significant accounting policies**
 - 3. Management judgments, accounting estimates and projections.**
 - 4. Significant audit adjustments of past and current estimates and projections.**
 - 5. Other information and documents containing audited financial statements and/or estimates and projections.**
 - 6. Disagreements with management.**
 - 7. Consultation with other accountants and actuaries.**
 - 8. Major issues discussed with management prior to retention.**
 - 9. Difficulties in performing the audit.**
- 4.1.10 All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years unless the firm is notified in writing by CPRB of the need to extend the retention period. The firm will be required to make working papers available upon request to the following parties or their designees:**
- 1. The Executive Director of CPRB**
 - 2. Chief Financial Officer of CPRB**
 - 3. Accounting Manager of CPRB**
 - 4. Director of Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia**
- 4.1.11 In addition, the firm must respond to the reasonable inquiries of successor auditors and allow them to review working papers related to matters of continuing significance.**
- 4.1.12 The firm must provide final report preparation, editing and printing. The firm must deliver fifty (50) copies of the final bound audit report for CPRB to 4101 MacCorkle Avenue SE, Charleston, WV 25304 no later than December 15th or the following business day. If this timeframe cannot be made, the CPRB must agree with the justification of any delay of report submission. The firm must also provide a PDF format file of the completed audit report file for use on its website.**

4.1.13 The successful vendor must agree to the following deadlines:

Client Assistance Package – Prior to field work

Field work to begin – Upon Contract Award for the first year and October 18th (or the following business day) for optional renewals.

Draft of Financial Reports – November 15th (or following business day)

Revised Draft with all requests changed and modification of CPRB reports for review – November 30th (or following business day)

Draft submitted for FARS with copies to CPRB – November 30th (or following business day)

Un signed final draft with all modifications to CPRB management for final review – December 10th (or following business day)

Final signed report submitted to CPRB and FARS – December 22nd (or following business day)

Final presentation to CPRB Board – January Board meeting

Vendor Response:

Suttle & Stalnaker, PLLC and its Partner firm Williams-Keepers, LLC understand the above mandatory contract services requirements and deliverables. Suttle & Stalnaker, PLLC will meet the above deadlines provided that CPRB provides all of the client assistance package, internal schedules and financial statement drafts on a timely basis.

EXHIBIT A: PRICING PAGE

Exhibit A: Pricing Page

Note: Pricing assumes that CPRB management has prepared all internal schedules and related financial statements, including management's discussion and analysis, financial statements, required disclosures and required supplementary information.

Exhibit A

Pricing Page

<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
Government Auditing Services (1st Year)	1	\$ 195,000.00	\$ 195,000.00
FARS Related Procedures per Section 4.1.5 (1st Year)	1	\$ 35,000.00	\$ 35,000.00
Government Auditing Services (2nd Year Optional Renewal)	1	\$ 225,000.00	\$ 225,000.00
FARS Related Procedures per Section 4.1.5 (2nd Year Optional Renewal)	1	\$ 37,000.00	\$ 37,000.00
Government Auditing Services (3rd Year Optional Renewal)	1	\$ 250,000.00	\$ 250,000.00
FARS Related Procedures per Section 4.1.5 (3rd Year Optional Renewal)	1	\$ 39,000.00	\$ 39,000.00
Government Auditing Services (4th Year Optional Renewal)	1	\$ 275,000.00	\$ 275,000.00
FARS Related Procedures per Section 4.1.5 (4th Year Optional Renewal)	1	\$ 41,000.00	\$ 41,000.00

Below are the estimated hourly rates for additional work listed in Section 4.1.8 of the specifications. Additional work will need prior approval and the set number of hours needed will be added to the contract via a formal change order through the WV Purchasing Division only.

Management and Business Professional Services (Director hourly rate)	50	\$ 310.00	\$ 15,500.00
Management and Business Professional Services (Manager hourly rate)	50	\$ 215.00	\$ 10,750.00
Management and Business Professional Services (Seniors hourly rate)	75	\$ 170.00	\$ 12,750.00
Management and Business Professional Services (Staff hourly rate)	75	\$ 130.00	\$ 9,750.00
Management and Business Professional Services (Clerical hourly rate)	100	\$ 100.00	\$ 10,000.00
Hourly quantities are estimates only for evaluation purposes			
TOTAL BID AMOUNT			\$ 1,155,750.00

Vendor Information

Name:	Suttle & Stalnaker, PLLC		
Address:	1411 Virginia Street East, Suite 100		
	Charleston, WV 25301		
Phone:	304-343-4126		
Email Address:	Cdeweese@SuttleCPAs.com		

**EXHIBIT B:
ACKNOWLEDGEMENT FORM**

ATTACHMENT B

Acknowledgment Form

Auditor acknowledges that it has been made aware that the WV CPRB is currently implementing a LOB (line of business) new computer system solution agency-wide and this implementation could impact the level of audit procedures that need to be performed and any cost associated with these potential additional procedures as a result of this implementation is included in the all-inclusive cost of the audit. This implementation has begun. The first phase has gone live. The second phase is expected to go live March 31, 2017.

Company

Suttle & Stalnaker, PLLC

Authorized Signature

Chris Devesse

Date

09/28/2016

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

EXHIBIT C:
REQUEST FOR QUOTATION



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: 250733

Doc Description: ADDENDUM 2 - ANNUAL FINANCIAL STATEMENT AUDIT FOR CPRB

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2016-09-23	2016-09-29 13:30:00	CRFQ 0203 CPR1700000003	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
 (304) 343-4126

FOR INFORMATION CONTACT THE BUYER

Linda Harper
 (304) 558-0468
 linda.b.harper@wv.gov

Signature X

FEIN # 55-0538163

DATE 09/28/2016

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

ADDITIONAL INFORMAITON:

Addendum 2 issued for the following reasons:

1. To publish the 2015 GAS Report on Internal Control and Compliance.

No other changes

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Government Auditing Services - 1st Year				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

Government Auditing Services - 1st Year

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	FARS Related Procedures Per Section 4.1.5 - 1st Year				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

FARS Related Procedures Per Section 4.1.5 - 1st Year

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Government Auditing Services - 2nd Year Optional Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

Government Auditing Services - 2nd Year Optional Renewal

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	FARS Related Procedures Per Section 4.1.5 - 2nd Year Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

FARS Related Procedures Per Section 4.1.5 - 2nd Year Optional Renewal

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	Government Auditing Services - 3rd Year Optional Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

Government Auditing Services - 3rd Year Optional Renewal

INVOICE TO	SHIP TO
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE CHARLESTON WV24304 US	CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE CHARLESTON WV 25304 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	FARS Related Procedures Per Section 4.1.5 - 3rd Year Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

FARS Related Procedures Per Section 4.1.5 - 3rd Year Optional Renewal

INVOICE TO	SHIP TO
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE CHARLESTON WV24304 US	CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE CHARLESTON WV 25304 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	Government Auditing Services - 4th Year Optional Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

Government Auditing Services - 4th Year Optional Renewal

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	FARS Related Procedures Per Section 4.1.5 - 4th Year Renewal				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :

FARS Related Procedures Per Section 4.1.5 - 4th Year Optional Renewal

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
9	Management and Business Professional Services - Director	50.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Per Section 4.1.8 Management and Business Professional Services - Director Hourly Rate

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
10	Management and Business Professional Services - Manager	50.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Per Section 4.1.8 Management and Business Professional Services - Manager Hourly Rate

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
11	Management and Business Professional Services - Seniors	75.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Per Section 4.1.8 Management and Business Professional Services - Seniors Hourly Rate

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE	
CHARLESTON	WV24304	CHARLESTON	WV 25304
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
12	Management and Business Professional Services - Staff	75.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Per Section 4.1.8 Management and Business Professional Services - Staff Hourly Rate

INVOICE TO		SHIP TO	
CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE CHARLESTON WV24304 US		CONSOLIDATED PUBLIC RETIREMENT 4101 MACCORKLE AVE SE CHARLESTON WV 25304 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
13	Management and Business Professional Services - Clerical	100.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Per Section 4.1.8 Management and Business Professional Services - Clerical Hourly Rate

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Question Deadline 3:00 p.m.	2016-09-22

CPR170000003	Document Phase Final	Document Description ADDENDUM 2 - ANNUAL FINANCIAL STATEMENT AUDIT FOR CPRB	Page 8 of 8
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

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 nonbinding.

Submitted e-mails should have solicitation number in the subject line.

Question Submission Deadline: Thursday, September 22, 2016, 3:00 p.m.

Submit Questions to: Linda Harper, Senior Buyer
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: Linda.B.Harper@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: ANNUAL FINANCIAL STATEMENT AUDIT FOR CPRB
BUYER: Linda Harper, Senior Buyer
SOLICITATION NO.: CRFQ CPR1700000003
BID OPENING DATE: September 29, 2016
BID OPENING TIME: 1:30 p.m.
FAX NUMBER:

The Purchasing Division may prohibit the submission of bids electronically through wvOASIS at its sole discretion. Such a prohibition will be contained and communicated in the wvOASIS system resulting in the Vendor's inability to submit bids through wvOASIS. Submission of a response to an Expression or Interest or Request for Proposal is not permitted in wvOASIS.

For Request For Proposal ("RFP") Responses Only: In the event that Vendor is responding to a request for proposal, 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, 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

7. 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: Thursday, September 29, 2016, 1:30 p.m.

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

8. 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.

19. NON-RESPONSIBLE: The Purchasing Division Director reserves the right to reject the bid of any vendor as Non-Responsible in accordance with W. Va. Code of State Rules § 148-1-5.3, when the Director determines that the vendor submitting the bid does not have the capability to fully perform, or lacks the integrity and reliability to assure good-faith performance.”

20. ACCEPTANCE/REJECTION: The State may accept or reject any bid in whole, or in part in accordance with W. Va. Code of State Rules § 148-1-4.5. and § 148-1-6.4.b.”

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

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

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

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

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

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

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

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

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

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

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

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

Term Contract

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

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

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

PERFORMANCE BOND: The apparent successful Vendor shall provide a performance bond in the amount of _____. 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 _____
_____ or more.

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

Professional Liability, minimum \$1,000,000.00

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.

8. 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.

9. 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.

10. 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.

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

12. 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.

13. 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.

14. 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.

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

17. 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.

18. 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 § 148-1-6.1.e.

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

20. 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.

21. 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 laws, regulations, and ordinances.

22. 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.

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

24. 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.

25. 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.

26. 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.

27. 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.

28. 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.

29. 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.

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

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

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

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

32. LICENSING: In accordance with West Virginia Code of State Rules § 148-1-6.1.e, Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. 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.

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

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

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

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

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

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

37. PURCHASING AFFIDAVIT: In accordance with West Virginia Code § 5A-3-10a, 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 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"). Any extension of this Contract to the aforementioned Other Government Entities must be on the same prices, terms, and conditions as those offered and agreed to in this Contract, provided that such extension is in compliance with the applicable laws, rules, and ordinances of the Other Government Entity. 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.

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

Suttle & Stalnaker, PLLC
(Name, Title)
Chris Deweese, CPA, CGMA, Member
(Printed Name and Title)
1411 Virginia Street, East, Suite 100, Charleston, WV 25301
(Address)
304-343-4126 / 304-343-8008
(Phone Number) / (Fax Number)
CDeweese@SuttleCPAs.com
(email address)

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

Suttle & Stalnaker, PLLC
(Company)

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

Chris Deweese, CPA, CGMA, Member
(Printed Name and Title of Authorized Representative)

09/28/2016
(Date)

304-343-4126 / 304-343-8008
(Phone Number) (Fax Number)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <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

09/28/2016

Date

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

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

SPECIFICATIONS

1. PURPOSE AND SCOPE: The West Virginia Purchasing Division is soliciting bids on behalf of the WV Consolidated Public Retirement Board to establish a contract for the annual financial statement audit, Five-Part Comprehensive Annual Financial Report (CAFR) compilation and publication, DHHS (US Department of Health and Human Services) Correspondence and all required compliance services for the newly applicable GASB standards 67 and 68 including an independent audit of the actuarial derived allocation of the pension plan unfunded liability among employers as required by GASB 68 effective June 30, 2015. A description of expected services includes:

1.1 Audit of plan financial statements (stand-alone financial statements prepared for State of West Virginia audit)

1.1.1 All plans are to be audited and considered opinion units. This includes TRS, PERS, SPDDRS, SPRS, DSRS, JRS, MPFRS, EMSRS and the internal service fund.

1.1.2 These audits will comply with Generally Accepted Auditing Standards and Government Auditing Standards (yellow book). The plan auditor is expected to publish the financial statements, notes to financial statements, and supplemental information.

1.1.3 The plan auditor is expected to perform census data testing and tests of payroll, and personnel record testing at a sample of individual participating employers each year. At this time, 40-50 employers are expected to be sampled each year.

1.2 Audits of Allocation schedules (schedules are audited as an element of the financial statements audited under Generally Accepted Auditing Standards) which are used to allocate pension amounts to individual employers for financial reporting purposes. These schedules are prepared by the CPRB and the auditor will publish the audit reports, which include the schedules and all related notes to the schedules. There will not be allocation reports for the single employer plans, but an audit of pension expense amounts.

1.2.1 The schedule will include all required information as set forth by GASB 68 and subsequent modifying statements. The measurement date that has been adopted by the CPRB is the year prior to the financial statement date.

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

- 1.3 The following is a list of the plans under the administration of the Consolidated Public Retirement Board and basic information regarding each.
- 1.3.1 The Teachers Retirement System (TRS) - This plan is a multi-employer, cost sharing defined benefit plan. This plan currently has approximately 68 participating employers. There are multiple tiers within this system and two primary plans. This plan has a special funding situation as defined by the Governmental Accounting Standards Board (GASB) statement 68.
 - 1.3.2 The Public Employees Retirement System (PERS) - This plan is a multi-employer, cost sharing defined benefit plan. The plan currently has approximately 650 non-state participating employers and 175 participating state employers.
 - 1.3.3 The State Police Death, Disability Retirement System (SPDDRS) – This plan is a single employer defined benefit plan.
 - 1.3.4 The State Police Retirement System (SPRS) – This plan is a single employer defined benefit plan.
 - 1.3.5 The Judges Retirement System (JRS) – This plan is a single employer defined benefit plan.
 - 1.3.6 The Deputy Sheriff's Retirement System (DSRS) – This plan is a multi-employer, cost sharing, defined benefit plan. There are approximately 55 participating employers.
 - 1.3.7 The Teacher's Defined Contribution Plan – This is defined contribution plan with about 3.5k actively participating members. This plan is administered by Empower (formerly Great-West).
 - 1.3.8 The Emergency Services Retirement System (EMSRS) – This plan is multi-employer, cost sharing defined benefit plan. There are approximately 47 participating employers.
 - 1.3.9 The Municipal Police and Firefighters Retirement System – This plan is a multi-employer, cost sharing defined benefit plan. There are approximately 50 participating employers.

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

1.4 Comprehensive Annual Financial Report (CAFR)

1.4.1 The compilation and publication of this report will need to be in accordance with the requirements established by the Government Finance Officers Association's (GFOA) Excellence in Financial Reporting Certificate Program.

1.4.2 This service will require the auditor to provide substantial consulting service including word processing and publishing of the document in multiple formats.

1.4.3 Previously issued CAFR documents can be found at www.wvretirement.com

1.5 Reporting Requirements for Department of Health and Human Services (DHHS).

1.5.1 The State of WV entered into a settlement agreement with the DHHS to fund the PERS pension trust in the amount of 180M over a 9 year period as a result of previous legal matters. This report is required each year to confirm that the CPRB is in receipt of such payments.

1.6 Additional Information:

1.6.1 The CPRB is currently undergoing replacement of their legacy software system. The system being implemented is the Deloitte Pension Administration System. The name the CPRB has assigned to the new solution is COMPASS. The first phase of the system (payment file production) went live in February 2016. The second phase, and substantially larger phase, which is the membership component is scheduled to go live March 31, 2017.

1.6.2 The CPRB has internal actuarial staff and also contracts with Buck Consulting for actuarial services. Buck Consulting produces all the reports on the large multi-employer plans. The smaller plans are handled internally with Buck Consultants advising. All reports must be signed off on by our internal actuary and the Consulting firm.

2. DEFINITIONS: The terms listed below shall have the meanings assigned to them below.

2.1 Attestation" means all auditing procedures conducted by the vendor

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

- 2.2 “Contract Services”** means all services offered by the vendor, reduced to writing and approved by the purchasing division of the State of West Virginia.
- 2.3 “CPE”** means Continuing Professional Education.
- 2.4 “Pricing Page”** means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.
- 2.5 “GASB”** means the Governmental Accounting Standards Board.
- 2.6 “GASB Statement 67”** means statement number 67 (Financial Reporting for Pension Plans) issued by the GASB effective with financial statements issued as of June 30, 2014.
- 2.7 “GASB Statement 68”** means statement number 68 (Accounting and Financial Reporting for Pensions) issued by the GASB effective with financial statements issued as of June 30, 2015.
- 2.8 “GFOA”** means the Government Finance Officers Association.
- 2.9 “Solicitation”** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

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

- 3.1.** Firm must provide 3 references for work they have performed in the last 5 years conducting Government Pension System audits. Reference information should be submitted with the bid but must be submitted prior to award.
- 3.2.** Firm shall provide a minimum of four (4) resumes, one for each team member recommended for these Audit Services. Resumes shall, at a minimum, include years of experience (with a minimum of two years’ experience in government pension attestation services), types of services the experience is in, and current professional credentials. This information should be submitted with the bid but must be submitted prior to award.
- 3.3.** Firm must have experience in entity technical support, consultation and report compilation submitting a five (5) section CAFR for a pension system to the GFOA Certificate Program successfully within the past three (3) years, as

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

evidenced by receipt of the “Excellence in Financial Reporting” award by the entity. (Firm shall provide a copy of the most recent award issued by the GFOA in which they technically advised and compiled the report and received the aforementioned award). This information should be submitted with the bid but must be submitted prior to award.

- 3.4. Firm must have a complete understanding of GASB statement 67 and 68 that were effective June 30, 2014 and June 30, 2015, respectively, and any subsequently modifying statements. (Evidence of knowledge may be confirmed by CPE certificates referencing these titles within the past 2 years. (Firm should provide the most recent CPE certificates for team members on this subject matter). This information should be submitted with the bid but must be submitted prior to award.
- 3.5. Firm and all associated contracted firms must have in place an internal quality control system to provide reasonable assurance that an adequate quality standard will be maintained during the engagement. The auditors should provide a copy of their most recent peer review results at time of bid, no older than 3 years. This information will be required before award.

4. MANDATORY REQUIREMENTS:

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

- 4.1.1 The Auditor shall issue an opinion on the fair representation in conformity with GAAP (Generally Accepted Accounting Principles) of its general purpose financial statements that will include all CPRB plans and funds. The audit must be conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. The auditor should express an opinion on the fair presentation of its financial statements and schedules in conformity with GAAP.
- 4.1.2 The Auditor shall also be responsible for performing certain procedures involving RSI (Required Supplementary Information) as required by the GASB (Governmental Accounting Standards Board) and mandated by GAAS (Generally Accepted Auditing Standards)
- 4.1.3 The auditor shall work closely with the CPRB providing technical assistance during compilation and publishing of the annual CAFR (Comprehensive

REQUEST FOR QUOTATION:

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Annual Financial Report) in accordance with GFOA certificate program standards for the submission for the Excellence in Financial Reporting Award. Additionally, the firm will compile, produce and provide printed copies and electronic copies of said CAFR.

- 4.1.4** The auditor will perform additional required procedures necessary to issue an opinion on the actuarial allocation of the pension plans unfunded liability among the plans participating employers in accordance with standards issued by the Governmental Accounting Standards Board Statement 68 and the American Institute of Certified Public Accountants (AICPA). All costs associated with these audited procedures must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines for the fixed fee of Government Auditing Services.
- 4.1.5** The successful vendor will cooperate with the financial accounting and reporting section (FARS) and perform procedures related to the state's net pension obligation. The additional work will be billed separately as it is part of the required reporting for the state's audit and is not a part of the CPRB audit. **However, the cost of this work must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines for the fixed fee of FARS Related Procedures.**
- 4.1.6** The auditor shall also provide to the agency, for the submission to the US Department of Health and Human Services by October 30th of the following fiscal year, an annual report prepared by them as the Independent Auditor, documenting the total annual contribution to PERS required under this agreement in the format therein described, as well as all annual employer contributions otherwise required to be made to PERS under state law.
- 4.1.7** The auditor will be available to provide additional accounting and auditing consulting services at the hourly rates represented in the all-inclusive cost quotation. These additional costs must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines of Government Auditing Services.
- 4.1.8** The auditor will acknowledge by signing Attachment B, that it has been made aware that the WV CPRB is currently implementing a LOB (line of business) new computer system solution agency-wide and this implementation could impact the level of audit procedures that need to be performed and any cost associated with these potential additional procedures as a result of this implementation will be processed as a change

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

order and rates are based on the hourly rate included in the Exhibit A Pricing Page and/or commodity lines of wvOASIS. This implementation has begun and the first phase has gone live. The second phase is expected to go live March 31, 2017.

- 4.1.9** The successful vendor shall be required to give to the director of FARS (Financial Accounting and Reporting Section) of the Department of Administration, 2102 Washington Street East, Building 17, 3rd Floor, Charleston WV 25305, under the authority of Section 5A-2-23 of the State Code an immediate written report of all irregularities and illegal acts the firm becomes aware of. Additionally, a copy of all said reports shall be given to the Executive Director of CPRB, the CFO of CPRB and to the accounting manager of CPRB. The firm must inform the Executive Director, the CFO and Accounting Manager in writing of each of the following:
1. The auditors responsibility under GAAP
 2. Significant accounting policies
 3. Management judgments, accounting estimates and projections.
 4. Significant audit adjustments of past and current estimates and projections.
 5. Other information and documents containing audited financial statements and /or estimates and projections.
 6. Disagreements with management.
 7. Consultation with other accountants and actuaries.
 8. Major issues discussed with management prior to retention.
 9. Difficulties in performing the audit.
- 4.1.10** All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years unless the firm is notified in writing by CPRB of the need to extend the retention period. The firm will be required to make working papers available upon request to the following parties or their designees:
1. Executive Director of CPRB.
 2. Chief Financial Officer of CPRB
 3. Accounting Manager of CPRB
 4. Director of Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

- 4.1.11** In addition, the firm must respond to the reasonable inquiries of successor auditors and allow them to review working papers related to matters of continuing significance.
- 4.1.12** The firm must provide final report preparation, editing and printing. The firm must deliver fifty (50) copies of the final bound audit report for CPRB to 4101 MacCorkle Avenue SE, Charleston WV 25304 no later than December 15th or the following business day. If this time frame cannot be made, the CPRB must agree with the justification of any delay of report submission. The firm must also provide a PDF format file of the completed audit report file for use on its website.
- 4.1.13** The successful vendor must agree to the following deadlines:
Client Assistance Package- Prior to field work
Field work to begin- Upon Contract Award for the first year and October 18th (or the following business day) for optional renewals.
Draft of Financial Reports- November 15th (or following business day)
Revised Draft with all requests changed and modification of CPRB reports for review – November 30th (or following business day)
Draft submitted to FARS with copies to CPRB- November 30th (or following business day).
Unsigned final draft with all modifications to CPRB management for final review- December 10th (or following business day)
Final signed report submitted to CPRB and FARS- December 22th (or following business day)
Final presentation to CPRB Board- January Board meeting.

5. CONTRACT AWARD:

- 5.1 Contract Award:** The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages. Contract award will be for the 1st year only of Government Auditing Services and FARS Related Procedures and run through June 30, 2017. **Renewal Term:** Renewal of this Contract is limited to three (3) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed thirty-six (36) months in total. If the option for renewal is used, the renewal date will begin on 7/1 of each year and end on 6/30 of the following year.

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

5.2 Pricing Page: Vendor should complete the Pricing Page by responding to ALL requested information. An Exhibit A Pricing Page is attached to this CRFQ. Failure to complete the Exhibit A Pricing Page (or commodity lines in wvOASIS) in its entirety may result in Vendor's bid being disqualified. Vendor is to provide pricing for all four (4) years (initial one (1) year contract with three (3) possible one (1) year renewals) and the award will be based on the Total Bid Amount for all four (4) Years of Government Auditing Services, all four (4) Years of FARS related procedures plus the estimated quantities and hourly rates. Hourly rates will be used should any change orders be required.

Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document.

6. **PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.
7. **PAYMENT:** Agency shall pay each invoice from the vendor, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
8. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.
9. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
 - 9.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
 - 9.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
 - 9.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

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

9.5. Vendor shall inform all staff of Agency's security protocol and procedures.

10. VENDOR DEFAULT:

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

10.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.

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

10.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

10.2.1. Cancellation of the Contract.

10.2.2. Cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Telephone Number: 304-343-4126

Fax Number: 304-343-8008

Email Address: CDeweese@SuttleCPAs.com

ATTACHMENT B

Acknowledgment Form

Auditor acknowledges that it has been made aware that the WV CPRB is currently implementing a LOB (line of business) new computer system solution agency-wide and this implementation could impact the level of audit procedures that need to be performed and any cost associated with these potential additional procedures as a result of this implementation is included in the all-inclusive cost of the audit. This implementation has begun. The first phase has gone live. The second phase is expected to go live March 31, 2017.

Company

Suttle & Stalnaker, PLLC

Authorized Signature

Chris Devesse

Date

09/28/2016

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

REQUEST FOR QUOTATION:

Annual Financial Statement Audit, CAFR technical assistance and publication; Allocation schedule audit; GASB 68 Compliance; DHHS Required correspondence

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of the WV Consolidated Public Retirement Board to establish a contract for the annual financial statement audit, Five-Part Comprehensive Annual Financial Report (CAFR) compilation and publication, DHHS (US Department of Health and Human Services) Correspondence and all required compliance services for the newly applicable GASB standards 67 and 68 including an independent audit of the actuarial derived allocation of the pension plan unfunded liability among employers as required by GASB 68 effective June 30, 2015. A description of expected services includes:
 - 1.1 Audit of plan financial statements (stand-alone financial statements prepared for State of West Virginia audit)
 - 1.1.1 All plans are to be audited and considered opinion units. This includes TRS, PERS, SPDDRS, SPRS, DSRS, JRS, MPFRS, EMSRS and the internal service fund.
 - 1.1.2 These audits will comply with Generally Accepted Auditing Standards and Government Auditing Standards (yellow book). The plan auditor is expected to publish the financial statements, notes to financial statements, and supplemental information.
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REQUEST FOR QUOTATION:

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REQUEST FOR QUOTATION:

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4. MANDATORY REQUIREMENTS:

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

- 4.1.1 The Auditor shall issue an opinion on the fair representation in conformity with GAAP (Generally Accepted Accounting Principles) of its general purpose financial statements that will include all CPRB plans and funds. The audit must be conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. The auditor should express an opinion on the fair presentation of its financial statements and schedules in conformity with GAAP.
- 4.1.2 The Auditor shall also be responsible for performing certain procedures involving RSI (Required Supplementary Information) as required by the GASB (Governmental Accounting Standards Board) and mandated by GAAS (Generally Accepted Auditing Standards)
- 4.1.3 The auditor shall work closely with the CPRB providing technical assistance during compilation and publishing of the annual CAFR (Comprehensive

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Annual Financial Report) in accordance with GFOA certificate program standards for the submission for the Excellence in Financial Reporting Award. Additionally, the firm will compile, produce and provide printed copies and electronic copies of said CAFR.

- 4.1.4** The auditor will perform additional required procedures necessary to issue an opinion on the actuarial allocation of the pension plans unfunded liability among the plans participating employers in accordance with standards issued by the Governmental Accounting Standards Board Statement 68 and the American Institute of Certified Public Accountants (AICPA). All costs associated with these audited procedures must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines for the fixed fee of Government Auditing Services.
- 4.1.5** The successful vendor will cooperate with the financial accounting and reporting section (FARS) and perform procedures related to the state's net pension obligation. The additional work will be billed separately as it is part of the required reporting for the state's audit and is not a part of the CPRB audit. **However, the cost of this work must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines for the fixed fee of FARS Related Procedures.**
- 4.1.6** The auditor shall also provide to the agency, for the submission to the US Department of Health and Human Services by October 30th of the following fiscal year, an annual report prepared by them as the Independent Auditor, documenting the total annual contribution to PERS required under this agreement in the format therein described, as well as all annual employer contributions otherwise required to be made to PERS under state law.
- 4.1.7** The auditor will be available to provide additional accounting and auditing consulting services at the hourly rates represented in the all-inclusive cost quotation. These additional costs must be included in the Exhibit A Pricing Page and/or wvOASIS commodity lines of Government Auditing Services.
- 4.1.8** The auditor will acknowledge by signing Exhibit B, that it has been made aware that the WV CPRB is currently implementing a LOB (line of business) new computer system solution agency-wide and this implementation could impact the level of audit procedures that need to be performed and any cost associated with these potential additional procedures as a result of this implementation will be processed as a change

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order and rates are based on the hourly rate included in the Exhibit A Pricing Page and/or commodity lines of wvOASIS. This implementation has begun and the first phase has gone live. The second phase is expected to go live March 31, 2017.

- 4.1.9** The successful vendor shall be required to give to the director of FARS (Financial Accounting and Reporting Section) of the Department of Administration, 2102 Washington Street East, Building 17, 3rd Floor, Charleston WV 25305, under the authority of Section 5A-2-23 of the State Code an immediate written report of all irregularities and illegal acts the firm becomes aware of. Additionally, a copy of all said reports shall be given to the Executive Director of CPRB, the CFO of CPRB and to the accounting manager of CPRB. The firm must inform the Executive Director, the CFO and Accounting Manager in writing of each of the following:
1. The auditors responsibility under GAAP
 2. Significant accounting policies
 3. Management judgments, accounting estimates and projections.
 4. Significant audit adjustments of past and current estimates and projections.
 5. Other information and documents containing audited financial statements and /or estimates and projections.
 6. Disagreements with management.
 7. Consultation with other accountants and actuaries.
 8. Major issues discussed with management prior to retention.
 9. Difficulties in performing the audit.
- 4.1.10** All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years unless the firm is notified in writing by CPRB of the need to extend the retention period. The firm will be required to make working papers available upon request to the following parties or their designees:
1. Executive Director of CPRB.
 2. Chief Financial Officer of CPRB
 3. Accounting Manager of CPRB
 4. Director of Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia

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- 4.1.11** In addition, the firm must respond to the reasonable inquiries of successor auditors and allow them to review working papers related to matters of continuing significance.
- 4.1.12** The firm must provide final report preparation, editing and printing. The firm must deliver fifty (50) copies of the final bound audit report for CPRB to 4101 MacCorkle Avenue SE, Charleston WV 25304 no later than December 15th or the following business day. If this time frame cannot be made, the CPRB must agree with the justification of any delay of report submission. The firm must also provide a PDF format file of the completed audit report file for use on its website.
- 4.1.13** The successful vendor must agree to the following deadlines:
Client Assistance Package- Prior to field work
Field work to begin- Upon Contract Award for the first year and October 18th (or the following business day) for optional renewals.
Draft of Financial Reports- November 15th (or following business day)
Revised Draft with all requests changed and modification of CPRB reports for review – November 30th (or following business day)
Draft submitted to FARS with copies to CPRB- November 30th (or following business day).
Unsigned final draft with all modifications to CPRB management for final review- December 10th (or following business day)
Final signed report submitted to CPRB and FARS- December 22th (or following business day)
Final presentation to CPRB Board- January Board meeting.

5. CONTRACT AWARD:

- 5.1 Contract Award:** The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages. Contract award will be for the 1st year only of Government Auditing Services and FARS Related Procedures and run through June 30, 2017. **Renewal Term:** Renewal of this Contract is limited to three (3) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed thirty-six (36) months in total. If the option for renewal is used, the renewal date will begin on 7/1 of each year and end on 6/30 of the following year.

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5.2 Pricing Page: Vendor should complete the Pricing Page by responding to ALL requested information. An Exhibit A Pricing Page is attached to this CRFQ. Failure to complete the Exhibit A Pricing Page (or commodity lines in wvOASIS) in its entirety may result in Vendor's bid being disqualified. Vendor is to provide pricing for all four (4) years (initial one (1) year contract with three (3) possible one (1) year renewals) and the award will be based on the Total Bid Amount for all four (4) Years of Government Auditing Services, all four (4) Years of FARS related procedures plus the estimated quantities and hourly rates. Hourly rates will be used should any change orders be required.

Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document.

6. **PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.
7. **PAYMENT:** Agency shall pay each invoice from the vendor, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
8. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.
9. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
 - 9.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
 - 9.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
 - 9.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.

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

9.5. Vendor shall inform all staff of Agency's security protocol and procedures.

10. VENDOR DEFAULT:

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

10.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.

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

10.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

10.2.1. Cancellation of the Contract.

10.2.2. Cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Telephone Number: 304-343-4126

Fax Number: 304-343-8008

Email Address: CDeweese@SuttleCPAs.com

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 & Stalnakar, PLLC

Authorized Signature: Chris Demeeuse Date: 09/28/2016

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 28 day of September, 2016

My Commission expires April 10, 2021.

AFFIX SEAL HERE

NOTARY PUBLIC

Kimberly A. Eskew

Purchasing Affidavit (Revised 08/01/2015)



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: Chris DeWeese

Date: 09/28/2016

Title: Member

Exhibit A

Pricing Page

<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Extended Cost</u>
Government Auditing Services (1st Year)	1	\$ 195,000.00	\$ 195,000.00
FARS Related Procedures per Section 4.1.5 (1st Year)	1	\$ 35,000.00	\$ 35,000.00
Government Auditing Services (2nd Year Optional Renewal)	1	\$ 225,000.00	\$ 225,000.00
FARS Related Procedures per Section 4.1.5 (2nd Year Optional Renewal)	1	\$ 37,000.00	\$ 37,000.00
Government Auditing Services (3rd Year Optional Renewal)	1	\$ 250,000.00	\$ 250,000.00
FARS Related Procedures per Section 4.1.5 (3rd Year Optional Renewal)	1	\$ 39,000.00	\$ 39,000.00
Government Auditing Services (4th Year Optional Renewal)	1	\$ 275,000.00	\$ 275,000.00
FARS Related Procedures per Section 4.1.5 (4th Year Optional Renewal)	1	\$ 41,000.00	\$ 41,000.00

Below are the estimated hourly rates for additional work listed in Section 4.1.8 of the specifications. Additional work will need prior approval and the set number of hours needed will be added to the contract via a formal change order through the WV Purchasing Division only.

Management and Business Professional Services (Director hourly rate)	50	\$ 310.00	\$ 15,500.00
Management and Business Professional Services (Manager hourly rate)	50	\$ 215.00	\$ 10,750.00
Management and Business Professional Services (Seniors hourly rate)	75	\$ 170.00	\$ 12,750.00
Management and Business Professional Services (Staff hourly rate)	75	\$ 130.00	\$ 9,750.00
Management and Business Professional Services (Clerical hourly rate)	100	\$ 100.00	\$ 10,000.00
Hourly quantities are estimates only for evaluation purposes			
TOTAL BID AMOUNT			\$ 1,155,750.00

Vendor Information

Name:	Suttle & Stalnaker, PLLC		
Address:	1411 Virginia Street East, Suite 100		
	Charleston, WV 25301		
Phone:	304-343-4126		
Email Address:	Cdeweese@SuttleCPAs.com		