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Header @ 1

List View

General Information | Contact | Default Values | Discount | Document Information

Procurement Folder: 328218

Procurement Type: Central Contract - Fixed Amt

Vendor ID:

Legal Name: SUTTLE & STALNAKER PLLC

Alias/DBA:

Total Bid: \$24,500.00

Response Date:

Response Time:

SO Doc Code: CRFQ

SO Dept: 0708

SO Doc ID: ABC1700000002

Published Date: 5/3/17

Close Date: 5/23/17

Close Time: 13:30

Status: Closed

Solicitation Description:

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 328218
Solicitation Description : Annual External Audits of the WVABCA
Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2017-05-23 13:30:00	SR 0708 ESR05221700000005725	1

VENDOR
000000202390 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0708 ABC1700000002

Total Bid : \$24,500.00 **Response Date:** 2017-05-22 **Response Time:** 16:40:03

Comments:

FOR INFORMATION CONTACT THE BUYER
 Michelle L Childers
 (304) 558-2063
 michelle.l.childers@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	All Inclusive Auditing Services per Contract Specifications				\$24,500.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : Soliciting bids to provide all inclusive auditing services as per specifications.

Comments: See page 19 of response file for additional years prices

COMMITMENT TO SERVE

**THE ALCOHOL BEVERAGE
CONTROL ADMINISTRATION**

Request for Quotations 0708 ABC1700000002

THE ALCOHOL BEVERAGE CONTROL ADMINISTRATION

Auditing Services

Response to Request for Quotation 0708 ABC1700000002

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

Contact Person:



Chris Lambert, CPA, CGMA, Member

May 22, 2017

TABLE OF CONTENTS

I.	TRANSMITTAL LETTER	4
II.	QUALIFICATIONS	6
III.	MANDATORY REQUIREMENTS	14
IV.	PRICING PAGE	19
V.	REQUEST FOR QUOTATION	20

May 22, 2017

West Virginia Alcohol Beverage Control Administration
900 Pennsylvania Avenue
Charleston, West Virginia 25302

We are pleased to submit our proposal to audit the financial statements of the West Virginia Alcohol Beverage Control Administration (the WVABCA). 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 WVABCA, and will manage all services from our Charleston office.

The team which we have assembled to serve the WVABCA has a long-standing history of serving government agencies in the State of West Virginia. Our primary team members are located in Charleston, West Virginia, providing the WVABCA with **local access** to their professional accounting firm and team members when management advisory services are needed. These primary team members have extensive technical knowledge of and experience with governmental accounting, 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 the WVABCA provides you with a number of important advantages:

- **Experienced engagement team leadership.** As a demonstration of our commitment to the WVABCA, Chris Lambert will lead your team as coordinating member. Chris is a "hands-on" member/partner, who has served the various agencies in the State of West Virginia for over twenty years. Throughout his career, Chris has specialized in and devoted significant time to government and not-for-profit clients.
- **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 the WVABCA to provide electronic copies of needed files in the format designated by the WVABCA.
- **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 the WVABCA 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 the WVABCA in the most effective manner. Please feel free to contact Chris Lambert 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

3.1 Vendor must have a minimum of six (6) Certified Public Accountants in the firm

Vendor Response:

FIRM QUALIFICATIONS AND EXPERIENCE

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 - 14, managers, seniors and staff accountants - 50, support staff - 15. We have 36 accounting professionals on staff that hold a CPA certificate in West Virginia and 1 CFE - Certified Fraud Examiner.** Currently there are approximately 20 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office. We anticipate 2 to 3 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 43 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.

3.2 References, Resumes, License to Practice, and Experience

Vendor Response:

REFERENCES:

CONTACT	ENTITY	PHONE NUMBER
Tia Robertson	City of Charleston, WV	304-348-8028
Greg Barr	West Virginia Parkways Authority	304-926-1900
Roger Townsend	West Virginia Regional Jail Authority	304-558-2110
Joe Moore	West Virginia Racing Commission	304-558-2150

RESUMES:

The following individuals will have responsibility to ensure that our services to the ABCA meet your requirements. Their resumes are included on the following pages. Continuing education records will be made available if awarded this contract.

**Chris Lambert, CPA, CGMA****Member**Engagement Responsibilities

Chris will be the coordinating and engagement member responsible for audit services. He will have overall responsibility for engagement activities and deliverables. Chris will work closely with management to coordinate and execute the engagement.

Experience

Chris has over 25 years of public accounting experience.

Chris has extensive consulting and audit experience. His client service experience includes pension, wholesale, not-for-profit and governmental entities. He has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews.

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. He has also achieved the designation of Chartered Global Management Accountant.

Professional Activities

Member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA. His community service includes serving on the executive committee of the Big Green Scholarship Foundation and formerly serving as President of the Marshall University Quarterback Club, President of the WV Susan G. Komen Foundation, and Treasurer of the West Virginia Soccer Club.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnaker, PLLC	02/21/2014	EBPAQC Designated Partner 2014 Audit Planning	2
Suttle & Stalnaker, PLLC	02/12/2014	Group Audits: One Year Ago A Look Back & Lessons Learned	2
Suttle & Stalnaker, PLLC	03/28/2014	Performing Efficient Audits of Employee Benefits	8
Suttle & Stalnaker, PLLC	04/29/2014	GAQC 2014 Annual Update	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnaker, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
Audit Watch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnaker, PLLC	05/21/2014	Director - Mentor II Role	4
Charleston Chapter of the WVSCPAs	05/05/2014	Kanawha County's Budget: Where Do My Taxes Go?	1
Suttle & Stalnaker, PLLC	07/18/2014	2014 Accounting Update	2
Suttle & Stalnaker, PLLC	08/14/2014	Single Audit and Governmental Update	8
Charleston Chapter of the WVSCPAs	10/03/2014	Legislative Update	1
Suttle & Stalnaker, PLLC	11/04/2014	Client Expansion	4
Suttle & Stalnaker, PLLC	11/18/2014	Repair Regulations	1
PKF North America	11/9-12/2014	2014 PKF North America Summit	18.5
PKF North America	11/9-12/2014	2014 PKF North America Summit	1.5
Suttle & Stalnaker, PLLC	12/09/2014	2014 Tax Update	8
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnaker, PLLC	12/05/2014	Suttle & Stalnaker Writing Workshop	1.5
Suttle & Stalnaker, PLLC	12/10/2014	Annual Tax Update	8
			95.5

Chris Lambert (Continued)

2015

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	01/21/2015	EBPAQC Designated Partner 2015 Audit Planning	2
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
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
Charleston Chapter of the WVSCPA's	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	17.5
Allinial Global	11/15-18/2015	2015 PKF North America Summit	1.5
Suttle & Stalnakner, 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 & Stalnakner, PLLC	12/10/2015	S&S Tax Update Day 1	8
Suttle & Stalnakner, PLLC	12/11/2015	S&S Tax Update Day 2	8
Suttle & Stalnakner, PLLC	12/21/2015	SSARS No. 21 Implementation Strategies	2

66

2016

WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
Suttle & Stalnakner, PLLC	02/09/2016	Growth Culture Essentials	3
Suttle & Stalnakner, PLLC	02/02/2016	ProSystem fx Scans Fundamentals	2
Suttle & Stalnakner, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
AICPA	03/08/2016	Understanding the New Leases Standard	1
Suttle & Stalnakner, PLLC	04/19/2016	GAQC Update presented by the AICPA	2
Suttle & Stalnakner, PLLC	04/25/2016	EBPAQC 2016 Managers & Supervisors Audit Planning	2
AICPA	04/20/2016	EBP Audit Quality and Firm Best Practices	2
AICPA	05/05/2016	Designated Partner Planning Webinar 2016	2
Suttle & Stalnakner, PLLC	05/03/2016	Business Combinations Refresher by Mind the GAAP, LLC	1
Suttle & Stalnakner, PLLC	05/23/2016	Ethics - Lunch and Learn	2
Suttle & Stalnakner, PLLC	06/02/2016	Introduction to Fiduciary Taxation	2.5
Suttle & Stalnakner, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Fraud and the Contractor	0.5
AICPA	08/30/2016	Construction Contracts Advanced Issues: Nature and Significance of the Construction Industry; and Strategic Planning for the Construction Contractor	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Internal Controls for the Contractor	1
Suttle & Stalnakner, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
JPMorgan Chase & Co.	11/10/2016	Payments Fraud - From Paper to Electronic: Fraudsters Follow the Money	1
AICPA	12/8-9/2016	Construction and Real Estate Conference	5.5
AICPA	12/8-9/2016	Construction and Real Estate Conference	10.5
AICPA	12/8-9/2016	Construction and Real Estate Conference	1
AICPA	12/8-9/2016	Construction and Real Estate Conference	1
Suttle & Stalnakner, PLLC	12/19/2016	2016 S&S Tax Update	7
Suttle & Stalnakner, PLLC	12/27/2016	Avoiding Common Deficiencies in Single Audit and The New Data Collection Form	4.5
Suttle & Stalnakner, PLLC	12/28/2016	Internal Control, COSO, Green Book, and more	2

70

Grand Total

231.5



CHRIS DEWEESE, CPA, CGMA

Member

Firm Responsibilities

Chris is a member, and is responsible for helping develop and carryout the engagement plans for specific clients. These responsibilities include, but are not limited to, the development of the audit plan and audit program, communication with client during the course of the fieldwork, direct supervision of the audit staff and completion of the final audit report.

Experience

Chris has over 20 years of experience in public accounting. He has served as an auditor for the following clients:

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 (WVSCPA), and is the Past-President of the Board of Directors of the Charleston Chapter and co-chair of the Accounting and Audit subcommittee of the of the WVSCPA. Chris also serves on several not-for-profit boards in the area. Chris was the 2004 recipient of the WVSCPA Young CPA of the Year Award.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
WV Society of CPAs	01/17/2014	Cabinet Meeting	5
Suttle & Stalnakar, PLLC	01/02/2014	Five Year Plans	1
Suttle & Stalnakar, PLLC	01/10/2014	Public Company Training	3
Suttle & Stalnakar, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakar, PLLC	05/21/2014	Director - Mentor II Role	4
Audit Watch	05/29/2014	Audit Watch Best Practices Refresher	4
Suttle & Stalnakar, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	4
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 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 Dept. of Education	07/8-10/2014	Much Ado About Accounting Conference	10.5
Suttle & Stalnakar, PLLC	08/14/2014	Single Audit and Governmental Update	6
Suttle & Stalnakar, PLLC	11/18/2014	Repair Regulations	1
Charleston Chapter of WVSCPAs	11/05/2014	Ethics: A Risk Management Perspective	2
Suttle & Stalnakar, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnakar, PLLC	12/05/2014	Suttle & Stalnakar Writing Workshop	1.5
			71
2015			
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
WV Society of CPAs	05/01/2015	Committee Day	3
State of WV, WVHEPC, Division of Finance	06/10/2015	GAAP Closing Process Training	4
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
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	6.5

Chris Deweese (Continued)

WV Society of CPAs	09/02-03/2015	2015 WV Chamber of Commerce Annual Meeting & Business Summit	3.5
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
WV Dept. of Education	12/02/2015	WV Education Information System Winter Conference	3.5
			49
2016			
WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
WV Society of CPAs	01/15/2016	Cabinet Meeting	2
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
WV Society of CPAs	05/06/2016	Committee Day	3
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	5.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
WV Higher Education Policy Commission - Division of Finance	06/07/2016	GAAP Closing Process Training	3.5
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
WV Dept. of Education, Office of School Finance	07/12-14/2016	A Tale of Two Budgets Conference	6
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
WV Society of CPAs	08/31-09/02/2016	2016 WV Chamber of Commerce Annual Meeting	4.5
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	3
AICPA	08/12/2016	2016 GAQC Annual Update Webcast	2
WVU Bureau of Business & Economic Research	10/4/2016	WV Economic Outlook Conference	4
Charleston Chapter of the WVSCPAs	12/06/2016	WVSCPA Update	1
WV Dept. of Education	12/1-2-2016	WVEIS Winter Conference	5
Suttle & Stalnaker, PLLC	12/5-7/2016	AICPA National Conference on Current SEC & PCAOB Developments	15
			81
			Grand Total 201



Kristin Moody, CPA, CFE **Manager**

Firm Responsibilities

Kristin will be the Manager on the engagement. Her responsibilities will include the overall coordination of audit strategies, managing and reviewing the engagement, communication with management during the course of the engagement, and completion and delivery of final audit reports.

Experience

Kristin has 9 years of experience in public accounting. Her client service experience includes for-profit, governmental and nonprofit entities. She has managed several engagements similar to the client being proposed on.

Education

Kristin has a Bachelor's degree with a major in accounting from West Virginia University and is a Certified Public Accountant having received certificate number 4800 from the State of West Virginia. She is also a Certified Fraud Examiner

Professional Activities

Kristin is a member of the AICPA, the WVSCPA, and the Charleston Chapter of the WVSCPA.

Kristin Moody (Continued)Other

Additional staff will be assigned as necessary. Any professional staff will have at least a college degree from an accredited four-year college and be a true employee. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients. We are committed to this effort in order to provide our clients with the high quality service they deserve.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
Suttle & Stalnaker, PLLC	01/15/2014	Testing & Documenting Internal Control Over Compliance in a Single Audit	3
Suttle & Stalnaker, PLLC	01/02/2014	Five Year Plans	1
Suttle & Stalnaker, PLLC	02/12/2014	Group Audits: One Year Ago A Look Back & Lessons Learned	3
Suttle & Stalnaker, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
WV Society of CPAs	05/09/2014	Committee Day	3
Audit Watch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnaker, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	8
Suttle & Stalnaker, PLLC	05/22/2014	Supervisor - Coach Role	4
Suttle & Stalnaker, PLLC	07/29/2014	Single Audit Super Circular	1
WV State Auditor's Office	07/14-15/2014	Governmental Accounting and Auditing	16
Suttle & Stalnaker, PLLC	08/14/2014	Single Audit and Governmental Update	8
Suttle & Stalnaker, PLLC	11/18/2014	Repair Regulations	1
Suttle & Stalnaker, PLLC	11/11/2014	Client Service	4
Suttle & Stalnaker, PLLC	12/05/2014	Suttle & Stalnaker Writing Workshop	1.5
			63.5
2015			
WV Society of CPAs	05/01/2015	Committee Day	3
Institute of Internal Auditors	05/19/2015	Fraud and Corruption Awareness Seminar	6
State of WV, WVHEPC, Division of Finance	06/10/2015	GAAP Closing Process Training	4
WV State Auditor's Office	07/27-28/2015	Governmental Accounting and Auditing	16
ACFE	11/13/2015	CFE Exam Prep Course	17
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	12/21/2015	Financial Statement Preparation and Customized Audit Programs	3
			51
2016			
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition	1
Suttle & Stalnaker, PLLC	02/04/2016	Audit Quality Toolkit by the AICPA	1
Suttle & Stalnaker, PLLC	04/19/2016	GAQC Update presented by the AICPA	2
Suttle & Stalnaker, PLLC	05/03/2016	Business Combinations Refresher by Mind the GAAP, LLC	1
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
WV Higher Education Policy Commission - Division of Finance	06/07/2016	GAAP Closing Process Training	3.5
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
AGA Charleston Chapter	08/17/2016	Forensic Accounting	1
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	3
CPAwebengage, Inc.	10/19/2016	Functional Analysis: What Non-Profits Need to Know About New Reporting Standards	1.5
2016 AICPA Healthcare Industry Conference	11/16-18/2016	2016 AICPA Healthcare Industry Conference	10.5
JPMorgan Chase & Co.	11/10/2016	Payments Fraud - From Paper to Electronic: Fraudsters Follow the Money	1
2016 AICPA Healthcare Industry Conference	11/16-18/2016	2016 AICPA Healthcare Industry Conference	7
			36.5
			Grand Total 151

LICENSE TO PRACTICE IN WEST VIRGINIA

Suttle & Stalnaker, PLLC and all assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in West Virginia. All assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in the State of West Virginia. We are in good standing with BrickStreet Insurance and the Unemployment Compensation Division of the Workforce West Virginia as required by law.

Suttle & Stalnaker, PLLC meets all requirements imposed by the State of West Virginia and other local laws, rules and regulations, and are registered resident vendors authorized to transact business with the State of West Virginia.

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 Uniform Guidance (formerly 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 Insurance Commission
- West Virginia Division of Highways
- West Virginia Regional Jail Authority
- West Virginia Parkways Authority
- West Virginia Racing Commission
- West Virginia Regional Technology Park Corporation
- 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 and Technical College
- Bluefield State College
- New River Community and Technical College
- Concord University
- West Virginia School of Osteopathic Medicine
- West Virginia University
- Marshall University
- West Virginia State College
- Bridge Valley Community and Technical College
- Fairmont State University
- Pierpont Community and Technical College

MANDATORY REQUIREMENTS

4.1 All vendors shall provide any and all peer reviews performed within the last six (6) years with their bid.

EXTERNAL REVIEWS OF FIRM WORK

Our Firm'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**. Our firm also received a **pass rating with no deficiencies identified** in 2011. In accordance with peer review standards, the peer review included a review of selected specific governmental engagements. Copies of those reports are included in this proposal.

DESK AND FIELD REVIEWS

Engagements performed by Suttle & Stalnaker, PLLC have been subjected to several federal desk and field reviews over the past three years. No significant issues were raised as a result of any of these reviews. In addition there has been no disciplinary action taken against the firm.



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 deficiencies*, or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
November 14, 2014



Kelley,
Galloway &
Company, PSC

CERTIFIED PUBLIC ACCOUNTANTS

• 1200 CORPORATE COURT • P.O. BOX 990 • ASHLAND, KENTUCKY 40005-0990 •
• Phone: (606) 329-1801 • Fax: (606) 329-8750 • E-mail: contact@kelleygalloway.com • Website: www.kelleygalloway.com •

Member of the Center for Public Company Audit Firm, the Public Company Practice Section of the American Institute of Certified Public Accountants (AICPA) and the CPA Network.

SYSTEM REVIEW REPORT

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

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

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

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

Kelley, Galloway & Company, PSC

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

4.2 Scope of work

4.2.1 Independence

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

Suttle & Stalnaker, PLLC is independent of the ABCA, the State of West Virginia, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Accounting Office. In addition, we will provide the ABCA written notice of any professional relationship entered into during this engagement.

The two overarching principles of the independence standards of the *Government Auditing Standards* issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, the ABCA agrees to the following:

The ABCA will be accountable and responsible for overseeing the financial statement preparation and will approve all proposed adjustments.

The ABCA will establish and monitor the performance of the preparation of financial statements and approval of the adjustments to ensure that they meet management's objectives.

The ABCA will make any decisions that involve management functions related to the preparation of the financial statements and approval of the adjustments and accepts full responsibility for such decisions.

The ABCA will evaluate the adequacy of services performed and any findings that result.

4.2.2 Auditing Standards

We understand that the ABCA requires an audit of its financial statements including supplemental schedules required by the West Virginia Department of Administration, Financial and Reporting Section (FARS) and the Government Accounting Standards Board (GASB), if applicable.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting, or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

The ABCA's financial report will include the following:

- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Fund Net Position
- Statement of Cash Flows
- Notes to the Financial Statements
- Required Supplementary Schedules
- Other Supplementary Schedules

In addition to our report on the ABCA's financial statements, we will also issue the following reports or types of reports:

Report on internal control related to the financial statements. This report will describe the scope of testing of internal control and the result of our tests of internal control.

Report on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements.

4.2.3 Reports

Following the completion of the audit of the fiscal year's financial statements, we will issue our report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. In addition, we will provide an "in-relation-to" report on the supplemental schedules to be submitted to the West Virginia Department of Administration, Financial and Reporting Section based on the auditing procedures applied during the audit of the general purpose financial statements.

We will also immediately provide a written report of irregularities and illegal acts of which we become aware to the WVABCA Commissioner, and the WVABCA General Counsel.

We will also communicate in a letter to management any reportable conditions, irregularities, and illegal acts found during the audit. Reportable conditions involve matters coming to our attention that involve significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

We will report at a minimum, to the ABCA Finance Committee the following:

1. The auditor's responsibility under auditing standards generally accepted in the United States of America
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

We will be available to meet in person with the ABCA Finance Committee as well as the full Commission to present and discuss the results of our audit.

4.2.4 Special Considerations

We understand that the financial statements of the ABCA are to be included as a component unit of the financial statements of the State of West Virginia. We will also help prepare the reconciliation forms required by the West Virginia Department of Administration, Financial and Reporting Section.

4.2.5 Working Paper Retention and Access to Working Papers

All working papers and reports will be retained, for a minimum of five (5) years, unless the firm is notified in writing by the ABCA of the need to extend the retention period. We will make working papers available, upon reasonable request, to the ABCA, or Department of Administration, including the Financial Accounting and Reporting Section under the supervision of Suttle & Stalnaker, PLLC personnel.

4.2.6 and 4.2.7 Contact and Dates (Timeline)

We will coordinate all assistance needed with the Comptroller and arrange agreeable timing estimated as follows:

Deliverables/Event	<u>Time Period</u>
Detailed Audit Plan - We will provide the ABCA with both a detailed audit plan and a list of all schedules to be prepared by the ABCA.	Within two weeks of being notified of our award of this contract or July 31 st
Entrance conference with all key finance department personnel. The purpose of this meeting will be to discuss audit problems and any interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.	Within two weeks of award
Entrance conference with ABCA’s Finance Committee. The purpose of this meeting is to allow for the review and approval of the audit plan.	Optional at Finance Committee’s request - at first available committee meeting after award. Subsequent years - by 4 th week of May.
Progress conferences	Semi-monthly
Exit conference	2 nd week of September.
Draft Reports - We will provide drafts of the audit report(s) and recommendations to management for review by ABCA and we will be available to meet with ABCA personnel to discuss any questions/issues resulting from the draft report prior to issuance of the final report.	September 6 th
Exit conference with ABCA’s Finance Committee.	Optional at Finance Committee’s request
Final reports issued.	October 15 th
Upon issuance of our reports we will deliver 10 bound copies of the financial statement report and 10 bound copies of the Management Letter. We will also coordinate with management testing of subsequent events from the date our report is issued through the issuance of the State of West Virginia’s Comprehensive Annual Financial Report.	

4.2.8 Assistance to be provided to the Vendor and Report Preparation

We will work with the accounting/procurement department and management staff for successful execution of the audit, and understand that we will be provided with adequate working space on site. We will also prepare report drafts and make all administrative changes as needed, and print and bind the final reports.

**EXHIBIT A : PRICING PAGE
AUDIT SERVICES
FLAT FEE PRICING**

Description		Extended Cost
Total all-inclusive maximum price for audit services as described in this solicitation.	2017	\$ 24,500
Total all-inclusive maximum price for audit services as described in this solicitation.	2018	24,500
Total all-inclusive maximum price for audit services as described in this solicitation.	2019	24,750
Total all-inclusive maximum price for audit services as described in this solicitation.	2020	24,950
	TOTAL BID AMOUNT	\$ 98,700



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

State of West Virginia
 Request for Quotation
 10 - Consulting

Proc Folder: 328218

Doc Description: Annual External Audits of the WVABCA

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2017-05-03	2017-05-23 13:30:00	CRFQ 0708 ABC1700000002	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:

Suttle & Stalnaker, PLLC
 1411 Virginia Street, East, Suite 100
 Charleston, WV 25301
 304-343-4126

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X *Chris Lambert*

FEIN # 55-0538163

DATE 05/22/2017

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

ADDITIONAL INFORMATION:

Request for Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of West Virginia Alcohol Beverage Control Administration (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2017.

INVOICE TO	SHIP TO
ACCOUNTING DEPARTMENT ALCOHOL BEVERAGE CONTROL COMMISSION 4TH FLOOR 900 PENNSYLVANIA AVE CHARLESTON WV25302 US	ALCOHOL BEVERAGE CONTROL COMMISSION 4TH FLOOR 900 PENNSYLVANIA AVE CHARLESTON WV 25302 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	All Inclusive Auditing Services per Contract Specifications				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :

Soliciting bids to provide all inclusive auditing services as per specifications.

ABC170000002	Document Phase Final	Document Description Annual External Audits of the WVABCA	Page 3 of 3
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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: May 10, 2017 at 4:00 PM EST.

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

5. VERBAL COMMUNICATION: Any verbal communication between the Vendor and any State personnel is not binding, including verbal communication at the mandatory pre-bid conference. Only information issued in writing and added to the Solicitation by an official written addendum by the Purchasing Division is binding.

6. BID SUBMISSION: All bids must be submitted electronically through wvOASIS or signed and delivered by the Vendor to the Purchasing Division at the address listed below on or before the date and time of the bid opening. Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason. The Purchasing Division will not accept bids, modification of bids, or addendum acknowledgment forms via e-mail. Acceptable delivery methods include electronic submission via wvOASIS, hand delivery, delivery by courier, or facsimile.

The bid delivery address is:
 Department of Administration, Purchasing Division
 2019 Washington Street East
 Charleston, WV 25305-0130

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

SEALED BID:
 BUYER:
 SOLICITATION NO.:
 BID OPENING DATE:
 BID OPENING TIME:
 FAX NUMBER:

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: **May 23, 2017 at 1:30 PM EST.**

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 and viewed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately accessed and 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 to make a file viewable if those documents are required with the bid. A Vendor may be required to provide document passwords or remove access restrictions to allow the Purchasing Division to print or electronically save documents provided that those documents are viewable by the Purchasing Division prior to obtaining the password or removing the access restriction.

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.

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. Notwithstanding the foregoing, West Virginia Code § 5-22-1 (d) mandates that a vendor provide a performance and labor/material payment bond for construction projects. Accordingly, substitutions for the performance and labor/material payment bonds for construction projects is not permitted.

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.

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. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below prior to Contract award. Subsequent to contract award, and prior to the insurance expiration date, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies mandated herein, including but not limited to, policy cancelation, policy reduction, or change in insurers. The insurance coverages identified below must be maintained throughout the life of this contract. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether or not that insurance requirement is listed in this section.

Vendor must maintain:

Commercial General Liability Insurance in at least an amount of:

Automobile Liability Insurance in at least an amount of: _____

Professional/Malpractice/Errors and Omission Insurance in at least an amount of:
\$1,000,000.00

Commercial Crime and Third Party Fidelity Insurance in an amount of:

Cyber Liability Insurance in an amount of: _____

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

9. WORKERS' COMPENSATION INSURANCE: The apparent successful Vendor shall comply with laws relating to workers compensation, shall maintain workers' compensation insurance when required, and shall furnish proof of workers' compensation insurance upon request.

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

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

_____ for _____.

This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy.

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

13. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification.

14. PAYMENT: Payment in advance is prohibited under this Contract. Payment may only be made after the delivery and acceptance of goods or services. The Vendor shall submit invoices, in arrears.

15. 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.

16. TAXES: The Vendor shall pay any applicable sales, use, personal property or any other taxes arising out of this Contract and the transactions contemplated thereby. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.

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

18. FUNDING: This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available.

19. CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-6.1.e.

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

21. APPLICABLE LAW: This Contract is governed by and interpreted under West Virginia law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution, West Virginia Code or West Virginia Code of State Rules is void and of no effect.

22. COMPLIANCE: 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.

23. ARBITRATION: Any references made to arbitration contained in this Contract, Vendor's bid, or in any American Institute of Architects documents pertaining to this Contract are hereby deleted, void, and of no effect.

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

25. WAIVER: The failure of either party to insist upon a strict performance of any of the terms or provision of this Contract, or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue in full force and effect. Any waiver must be expressly stated in writing and signed by the waiving party.

26. SUBSEQUENT FORMS: The terms and conditions contained in this Contract shall supersede any and all subsequent terms and conditions which may appear on any form documents submitted by Vendor to the Agency or Purchasing Division such as price lists, order forms, invoices, sales agreements, or maintenance agreements, and includes internet websites or other electronic documents. Acceptance or use of Vendor's forms does not constitute acceptance of the terms and conditions contained thereon.

27. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments. Notwithstanding the foregoing, Purchasing Division approval may or may not be required on certain agency delegated or exempt purchases.

28. WARRANTY: The Vendor expressly warrants that the goods and/or services covered by this Contract will: (a) conform to the specifications, drawings, samples, or other description furnished or specified by the Agency; (b) be merchantable and fit for the purpose intended; and (c) be free from defect in material and workmanship.

29. STATE EMPLOYEES: State employees are not permitted to utilize this Contract for personal use and the Vendor is prohibited from permitting or facilitating the same.

30. 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.

31. 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>.

32. 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.

33. 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.

34. 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.

35. 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.

36. 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.

37. 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.

38. 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.

39. 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.

40. 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.

41. 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.

42. 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.

43. 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.

44. 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.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

SPECIFICATIONS

1. PURPOSE AND SCOPE:

1.1 Generally: The West Virginia Purchasing Division is soliciting bids on behalf of West Virginia Alcohol Beverage Control Administration (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2017. This solicitation serves as notice, pursuant to West Virginia Code §5A-3-10b, of the commodity or service being sought and is to be considered the opportunity for Vendors

1.2 Location: The WVABCA headquarters is located at 900 Pennsylvania Ave., 4th Floor, Charleston, West Virginia. The WVABCA has a bailment warehouse to house the liquor inventory.

1.3 Background: A copy of the WVABCA's most recent audited financial statements is available on the WV Legislature website at: http://www.legis.state.wv.us/Reports/Agency_Reports/agencylist_all.cfm. The "Notes to Financial Statements" provides an overview of the organization. All interested vendors should thoroughly review the WVABCA's audited financial statements in order to understand the reporting entity. It is mandatory that the successful Vendor will be intricately involved in providing assistance to the WVABCA in preparation of the financial statements and provide personal guidance and assistance to WVABCA staff on short notice. The state's most recent Comprehensive Annual Financial Report (CAFR) can be viewed at <http://www.finance.wv.gov/FARS/CAFR/Pages/default.aspx>.

1.3.1 Accounting/Procurement Department:

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

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

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

Purchasing Assistant

1

1.3.2 Computer Systems:

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

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

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

1.3.3 Internal Audit Function:

No internal audit support will be available.

2. DEFINITIONS: The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

2.1 "AICPA" means American Institute of Certified Public Accountants.

2.2 "CAFR" means Comprehensive Annual Financial Report.

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

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

- 2.4 “GAAS” means Generally Accepted Audited Standards, which are sets of standards against which the quality of audits are performed and may be judged.
- 2.5 “GASB” means Governmental Accounting Standards Board.
- 2.6 “GFOA” means Government Finance Officers Association.
- 2.7 “Pricing Page” means the pages upon which Vendor should list its proposed price for the Contract Services. The Pricing Page is attached hereto as Attachment A.
- 2.8 “Solicitation” means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.
- 2.9 “FARS” means the Financial Accounting and Reporting Section of the WV Department of Administration Finance Division.
- 2.10 “OPEB” means Other Post-Employment Benefits.
3. **QUALIFICATIONS:** Vendor shall have the following minimum qualifications:
- 3.1. The Vendor must have a minimum of six (6) CPA’s in the firm. The Vendor shall certify that it has read and understand the statutory provisions governing the operation of the WVABCA in West Virginia and shall be conversant concerning those statutes while engaged in the audit. If the successful Vendor substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualification levels must be of a similar quality to the level of those initially proposed. The WVABCA reserves the right to request staff changes throughout the term of the contract.

**REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES**

- 3.2.** Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request, through knowledge or documentation of the Vendor's past projects, or some other method that the State determines to be acceptable. Vendor should provide a current resume which includes information regarding the number of years of qualification, experience and training, and relevant professional education for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with this experience requirement are preferred with the bid submission, but may be requested after bid opening and prior to contract award.

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

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

4. MANDATORY REQUIREMENTS:

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

Mandatory Requirements:

The WVABCA seeks a qualified certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2017, with the option to audit for each of the three (3) subsequent fiscal years. Additionally, the successful Vendor is to provide services for subsequent events testing for the Financial Accounting and Reporting Section (FARS) of the WV Department of Administration Finance Division. The WVABCA will seek advice from the successful Vendor on accounting matters of WVABCA operations and changes in accounting standards. The WVABCA expects the successful Vendor to be proactive in advising the WVABCA on these issues. The successful Vendor must be available to WVABCA on short notice.

All vendors shall provide any and all peer reviews performed within the last six (6) years with their bid. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

No vendor should bid on the request with knowledge of a pending peer review that will likely be classified as failed.

4.2 Scope of Work:

The WVABCA requires the successful Vendor to express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the Governmental Accounting Standard Board (GASB) of the American Institute of Certified Public Accountants (AICPA). Additionally, the successful Vendor will be required to prepare all supporting schedules required by the Department of Administration for the preparation of the state's (CAFR) and must file these with the state of West Virginia Department of Administration's Financial Accounting and Reporting section by September 15, 2016, and each potential renewal or extension year.

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

4.2.1 Independence:

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

4.2.2 Auditing Standards:

To meet the requirements of this request for quotation, the audit shall be performed in accordance with GAAS as set forth by the AICPA. The audit shall be audited in accordance with the Government Auditing Standards. The successful vendor shall be knowledgeable and well versed in the Retirement and Other Post-Employment Benefits (OPEB) Governmental Accounting Standards Board (GASB) statements.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

4.2.3 Reports:

4.2.3.1 Financial Statement Report:

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

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

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

4.2.3.2 Irregularities and Illegal Acts:

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

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

4.2.3.3 Reporting to WVABCA:

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

- a) The Vendor responsibility under GAAS;
- b) Significant accounting policies;
- b) Management judgments and accounting estimates;

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

- c) Significant audit adjustments;
- d) Other information in documents containing audited financial statements;
- e) Disagreements with management;
- f) Management consultation with other accountants;
- g) Major issues discussed with management prior to retention; and
- h) Difficulties encountered in performing the audit.

4.2.4 Special Considerations:

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

4.2.5 Working Paper Retention and Access to Working Papers:

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

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

4.2.6 Contact Person/Organizational Chart:

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

4.2.7 Date Audit May Commence:

The WVABCA will have records ready for audit and management personnel available to meet with the firm's personnel after its June 30, 2017 year-end.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

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

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

The successful Vendor shall prepare the final financial statements, notes, management letter and all required supplementary schedules and statistical data by October 31st immediately following the fiscal year-end being audited.

The following reports must be delivered to the Comptroller:

- a) Audit Results – Management Letter, ten (10) copies; and
- b) Financial Statements, ten (10) copies.

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

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

4.2.8.1 Accounting/Procurement Department and Clerical Assistance:

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

4.2.8.2 Comptroller and accounting Staff Assistance:

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

4.2.8.3 Work Area, Telephone, Photocopying and Fax Machines:

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

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

4.2.8.4 Report Preparation:

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

5. CONTRACT AWARD:

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

Solicitation will be evaluated on Total Bid Amount. Award will be for the first year's (FY 2017) services only. Any services for subsequent years will be added by Change Order, initiated by at the WVABCA's option with the approval of the Vendor and approved by the West Virginia Purchasing Division.

- 5.2 Pricing Page:** Vendor should complete the Pricing Page (see Attachment A) by providing a total, all-inclusive price incorporating professional fees and expenses for all services described in this solicitation, including but not limited to the annual financial audit and preparation of schedules to comply with the WVABCA filings required to support the State audit of the WVABCA's financials. Vendor should provide a separate price to provide these services for each of FY 2017, FY 2018, FY 2019 and FY 2020, as well as a Total Bid Amount that is the sum of all four prices. Vendor should complete the Pricing Page in full, because failure to complete the Pricing Page in its entirety may result in the Vendor's bid being disqualified.

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

- 6. PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

7. **PAYMENT:** Agency shall pay hourly rates, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
8. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor bid, but such costs will not be paid by the Agency separately.
9. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
 - 9.1 Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
 - 9.2 Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
 - 9.3 Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.
 - 9.4 Anyone performing under this Contract will be subject to Agency's security protocol and procedures.
 - 9.5 Vendor shall inform all staff of Agency's security protocol and procedures.
10. **VENDOR DEFAULT:**
 - 10.1 The following shall be considered a Vendor default under this Contract.
 - 10.1.1 Failure to perform Contract Services in accordance with the requirements contained herein.
 - 10.1.2 Failure to comply with other specifications and requirements contained herein.
 - 10.1.3 Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
 - 10.1.4 Failure to remedy deficient performance upon request.
 - 10.2 The following remedies shall be available to Agency upon default.
 - 10.2.1 Cancellation of the Contract.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

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 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 Lambert, CPA, CGMA

Telephone Number: 304-343-4126

Fax Number: 304-343-8008

Email Address: CSLambert@suttlecpas.com

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

- 12.1** That the Vendor understands the WVABCA's need to obtain highly skilled audit and accomplished accounting services and advice needed to ensure accomplishment of the reliance placed on these by State of West Virginia Legislature & Governors' Office, the public.
- 12.2** That the Vendor has certified public accountants assigned to the WVABCA work who understand the code related to the sale of alcoholic liquors. The Vendor is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for WVABCA. The WVABCA requires that all partners, audit managers, and senior accountants assigned to the WVABCA work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience, and five (5) years governmental auditing of state level agencies.
- 12.3** That the Vendor will make itself available to the WVABCA on short notice to give advice to the WVABCA on changes in accounting practices, changes in the law, and

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

engage in general accounting discussions on the appropriate treatment of transactions which may present themselves and which may affect their presentation in the WVABCA's financial statements or in the course of internal operating functions.

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

**EXHIBIT A : PRICING PAGE
AUDIT SERVICES
FLAT FEE PRICING**

Description		Extended Cost
Total all-inclusive maximum price for audit services as described in this solicitation.	2017	\$ 24,500
Total all-inclusive maximum price for audit services as described in this solicitation.	2018	24,500
Total all-inclusive maximum price for audit services as described in this solicitation.	2019	24,750
Total all-inclusive maximum price for audit services as described in this solicitation.	2020	24,950
	TOTAL BID AMOUNT	\$ 98,700

WV-10
Approved / Revised
12/16/15

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;
 Bidder is a resident vendor partnership, association, or corporation with at least eighty percent of ownership interest of bidder held by another entity that meets the applicable four year residency requirement; **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 that employs a minimum of one hundred state residents, or a nonresident vendor which has an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia and employs a minimum of one hundred state residents, and for purposes of producing or distributing the commodities or completing the project which is the subject of the bidder's bid and continuously over the entire term of the project, on average at least seventy-five percent of the bidder's employees or the bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years and the vendor's 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) rescind the contract or purchase order; 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.

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 Lambert

Date: 05/22/2017


Title: Member

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

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 Lambert, 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)
CSLambert@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 Lambert, CPA, CGMA, Member
 (Authorized Signature) (Representative Name, Title)
Chris Lambert, CPA, CGMA, Member
 (Printed Name and Title of Authorized Representative)
05/22/2017
 (Date)
304-343-4126 / fax 304-343-8008
 (Phone Number) (Fax Number)

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

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

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

DEFINITIONS:

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

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

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

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

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Suttle & Stalnaker, PLLC

Authorized Signature: Chris Lambert Date: 05/22/2017

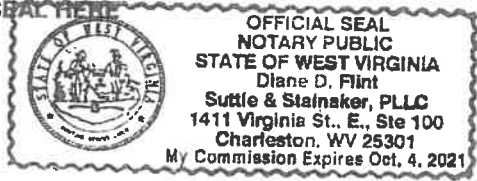
State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 22 day of May, 2017

My Commission expires Oct. 4, 2021.

AFFIX SEAL HERE



NOTARY PUBLIC

Diane D. Flint

Purchasing Affidavit (Revised 08/01/2015)