



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

Header 2

List View

General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 358303

SO Doc Code: CRFQ

Procurement Type: Central Master Agreement

SO Dept: 0705

Vendor ID: VS0000013378

SO Doc ID: LOT1800000002

Legal Name: ERIC J AYERSMAN CPA AC

Published Date: 8/31/17

Alias/DBA:

Close Date: 9/12/17

Total Bid: \$81,243.50

Close Time: 13:30

Response Date: 09/12/2017

Status: Closed

Response Time: 10:07

Solicitation Description: ADDENDUM 3 - FINANCIAL REVIEW ANALYSIS

Total of Header Attachments: 2

Total of All Attachments: 2



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 358303

Solicitation Description : ADDENDUM 3 - FINANCIAL REVIEW ANALYSIS

Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation Response	Version
	2017-09-12 13:30:00	SR 0705 ESR09121700000000976	1

VENDOR
VS0000013378 ERIC J AYERSMAN CPA AC

Solicitation Number: CRFQ 0705 LOT1800000002

Total Bid : \$81,243.50 **Response Date:** 2017-09-12 **Response Time:** 10:07:49

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	FINANCIAL ACCOUNTING REVIEW ANALYSIS	650.00000	HOUR	\$124.990000	\$81,243.50

Comm Code	Manufacturer	Specification	Model #
84111502			

Extended Description : FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS PER ATTACHED SPECIFICATIONS FOR THE PERIOD 1/15/2018 TO 1/14/2019

Exhibit A - Pricing Page
Financial Review Analysis

Item#	Year:	Description	Hours:	Unit Price:	Extended Price:
1	1	Financial Review Analysis Services	650	\$ 124.99	81243.5
Total Bid Amount					₹ 81243.5

Note: Quantities (hours) listed above are estimates and are for evaluation purposes only. Actual usage may be more or less.

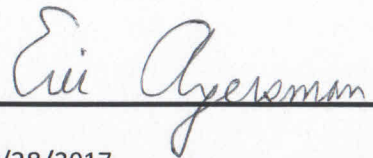
Vendor Name: Eric J. Ayersman CPA AC

Address: 339 3rd Ave.
South Charleston, WV 25303

Email: eayersmancpa@suddenlink.net

Fax#: 1-888-296-1868

Phone#: 304-744-8888

Signature: 

Date: 8/28/2017



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: 358303

Doc Description: ADDENDUM 3 - FINANCIAL REVIEW ANALYSIS

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-31	2017-09-12 13:30:00	CRFQ 0705 LOT1800000002	4

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:
Eric J. Ayersman, CPA, AC
339 3rd. Ave.
South Charleston, WV 25303
304-744-8888

FOR INFORMATION CONTACT THE BUYER

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

Signature X *Eric Ayersman* FEIN # *26-0878411* DATE *9/12/17*

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

ADDITIONAL INFORMATION:

Addendum

Addendum 3 issued to publish and distribute the attached information to the vendor community.

Request for Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Lottery to establish a contract for financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits under the Racetrack Video Lottery Act [W.Va. Code 29-22a-1 et seq.], The Limited Video Lottery Act [W.Va. Code 29-22b-1 et seq.], The Racetrack Table Games Act [W.Va. Code 29-22c-1 et seq.], The Limited Gaming Facility Act [W.Va. Code 29-25-1] and/or other acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The State Lottery Commission requires a consultant accounting vendor that is able to provide calculations and analysis, and to give the commission candid and unbiased advice, concerning the initial licensing and continuing re-licensing of governed entities, as well as, specialized ad hoc intermediate and advanced financial work requiring the prior approval and direction of the commission. The accounting vendor will provide management consulting services and will perform special reviews and/or work involving the administration of the lottery's responsibilities under WV Code 29-22-29.

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE LOTTERY PO BOX 2067		PURCHASING LOTTERY 900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	FINANCIAL ACCOUNTING REVIEW ANALYSIS	650.00000	HOUR	\$124.99	\$81,243.50

Comm Code	Manufacturer	Specification	Model #
84111502			

Extended Description :

FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS PER ATTACHED SPECIFICATIONS FOR THE PERIOD 1/15/2018 TO 1/14/2019

LOT180000002	Document Phase Final	Document Description FINANCIAL REVIEW ANALYSIS	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

ADDENDUM ACKNOWLEDGEMENT FORM

SOLICITATION NO.: CRFQ LOT 1800000002

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

Eric J. Ayersman CPA AC
Company

Eric Ayersman
Authorized Signature

9/12/17
Date

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

REQUEST FOR QUOTATION
FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL
MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE
GAMES SUPPLIER MANUFACTURERS

10. VENDOR DEFAULT:

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

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

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

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

10.1.4. Failure to remedy deficient performance upon request.

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

10.2.1. Immediate cancellation of the Contract.

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

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

11.1. **Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

Contract Manager: Eric J. Ayersman CPA, MBA, CFP®
Telephone Number: 304-744-8888
Fax Number: 888-296-1868
Email Address: eayersmancpa@suddenlink.net

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: Eric J. Ayersman CPA AC Signed: Eric Ayersman
Date: 8/28/17 Title: President

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: Eric J. Ayersman CPA AC

Authorized Signature: Eric Ayersman Date: 8/14/17

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 14 day of Aug, 2017

My Commission expires Dec 31, 2020

AFFIX SEAL HERE



NOTARY PUBLIC Melissa Mansour

Purchasing Affidavit (Revised 08/01/2015)

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.

Eric Ayersman, President
(Name, Title)
Eric Ayersman, President
(Printed Name and Title)
339 3rd Ave., So. Chas., WV 25303
(Address)
304-744-8888 p 1-888-296-1868 f
(Phone Number) / (Fax Number)
eayersmancpa@suddenlink.net
(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.

Eric J. Ayersman CPA AC
(Company)
Eric Ayersman, Pres.
(Authorized Signature) (Representative Name, Title)
Eric Ayersman
(Printed Name and Title of Authorized Representative)
8/28/17
(Date)
304-744-8888 p 1-888-296-1868 f
(Phone Number) (Fax Number)

Eric J. Ayersman, CPA, MBA, CFP®

2 Parkview Drive
South Charleston, WV 25309
(304) 395-3934

EMPLOYMENT

President and CEO 10/01 to Present
Eric J. Ayersman, CPA, AC

Owner and Managing Partner of Eric J. Ayersman, CPA, AC, a boutique tax and accounting firm that specializes in providing tax savings and wealth preservation techniques to high net worth individuals through innovative tax savings strategies which include preparing individual tax returns, partnership returns, S Corp Returns, C Corp returns, creating and administering 401K Plans, SEP IRA's, SIMPLE IRA's, ROTH IRA's, 529 accounts, Traditional IRA's, 401K Rollovers, Variable Annuities, and whole life insurance policies.

Internal Auditor 5/02 to 5/15
WV Division of Tourism South Charleston, WV

Duties included audits of grantee agencies/companies in WV to ensure compliance with contracts that had been approved, as well as ensuring that all applicable federal and state laws were abided by, and to ensure that appropriate internal controls were in place and reviewing audits from external CPA's. Auditees included all casinos in WV, ski resorts, hotels, white water rafting companies, antique shops, Convention and Visitor's Bureaus, etc. Responsible for working with Director of Administration in hiring, supervising, and training audit clerks, as well as developing policies and procedures for the grant program. Provided training sessions, both in house, and for industry members when rules changed which governed the grant program. Worked with Audit Committee, Legal Counsel, County Prosecutors, and other state agencies to ensure that corrective actions were taken when findings were discovered in audits.

Cash Accountant II 3/01 to 05/02
Charleston Area Medical Center, Inc. Charleston, WV

Duties included accounting for all of CAMC's cash receipts and disbursements on bank accounts and general ledger, coordinating with cash clerks the reconciliations of all of CAMC's bank accounts, preparing daily cash report, providing month end cash activity to management, preparing cash forecasts,

preparing electronic transfer of payroll taxes and other wired payments, and preparing audit work papers and tax forms. Responsible for investment portfolio held by hospital, as well as overseeing malpractice trust fund, funded depreciation accounts, and escrow funds. Responsible for ensuring that adequate cash was available to make bond payments, payroll, etc.

Budget Analyst 2/99 to 3/01
Charleston Area Medical Center, Inc. Charleston, WV

Duties included working with Budget Coordinator and Director of Budgeting on preparation of budgets for parent company and three subsidiaries, performed profitability and variance analysis for various programs and procedures offered by the hospital, monthly close of parent company and two subsidiaries, as well as maintained job codes and current pay scales. Prepared and distributed to management as well as external entities monthly statistical reports on admissions, discharges and outpatient visits. Executed budget transfers and job code transfers on accounting software from various departments as needed.

Fiscal Officer/Deputy Director 6/94 to 1/99
WVSC Metro Area Agency on Aging, Inc. Institute, WV

Duties included providing technical assistance and training to grantee agencies, maintaining fiscal records and information on all projects, ensuring maintenance of required cash and in-kind records for Area Agency and individual projects, reviewing and approving budgets, budget revisions, final close-outs, cash requests, and financial reports for projects, ensuring agency's compliance, as well as grantee's compliance with all federal and state regulations required by the appropriate OMB Circulars and the Federal Register. Prepared and maintained budget for Area Agency. Supervised two bookkeepers and one work-study student; in charge of agency in Director's absence. Coordinated annual audit for Area Agency, and reviewed annual audits from projects.

Accountant 8/93 to 4/94
Cyprus Amax Coal Company Powellton, WV

Duties included assisting in monthly close-out and preparation of financial statements for corporate headquarters, handling payroll related remittances, fixed asset-general ledger reconciliations, and other general accounting related activities.

Assistant Manager
Hanson's Grocery

8/86 to 7/93
Hugheston, WV

Duties included supervising cashiers, ordering and pricing merchandise, customer service, preparing quarterly and yearly financial reports, taking inventory, and preparing quarterly taxes.

EDUCATION

Graduate Degree

Marshall University Graduate College

12/98

South Charleston, WV

Masters in Business Administration

Bachelor of Science Degrees

WVU Institute of Technology

5/93

Montgomery, WV

Majors: Accounting and Business Management, with an emphasis in Health Care Administration.

Minor: Economics

Professional License

Passed Certified Public Accounting Exam in May 2001.

Passed Series 7 License May 2014.

Passed Certified Financial Planner Certification May 2016.

SKILLS

Proficient in use of Excel, Quickbooks Pro, GEAC, and Word. Experience with TSI, Power Point, OASIS and Access. Several years experience with income tax returns for individuals, sole proprietorships, corporations, and partnerships.