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Header 1



General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 358303

Procurement Type: Central Master Agreement

Vendor ID:

Legal Name: SMITH COCHRAN & HICKS PLLC

Alias/DBA:

Total Bid: \$80,600.00

Response Date: Response Time:

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT1800000002

Published Date: 8/31/17

Close Date: 9/12/17

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 : 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 ESR09121700000000979	1

VENDOR
000000206913 SMITH COCHRAN & HICKS PLLC

Solicitation Number: CRFQ 0705 LOT1800000002

Total Bid : \$80,600.00 **Response Date:** 2017-09-12 **Response Time:** 11:33:42

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	\$124.000000	\$80,600.00

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

Proposal to Provide
Financial Review Analysis:
to the
West Virginia Lottery

September 12, 2017

CRFQ# LOT1800000002



Smith, Cochran, & Hicks, PLLC
3510 MacCorkle Avenue, SE
Charleston, WV 25304
(304) 345-1151

Submitted by:

A handwritten signature in black ink, appearing to read 'Patrick Smith'.

Mr. Patrick Smith, Managing Member

Inquiries concerning this proposal may be directed to Mr. Smith

TABLE OF CONTENTS

VENDOR CONTACT INFORMATION 3

FIRM OVERVIEW 4

QUALIFICATIONS..... 6

 Responsibilities..... 6

 Affirmative Responses to Minimum Qualifications 6

 Mandatory Requirements 7

 Key Personnel 9

 Patrick C. Smith, CPA , CVA..... 9

 Chuck Smith, CPA 10

 J. Michael Dempsey, CVA..... 10

 Brian A. Messer, CPA, CFE 11

 Newton Nichols, AFI..... 12

 Tyler Shamblin, CPA..... 12

APPENDIX A – COST QUOTATION..... 14

APPENDIX B – CERTIFICATION AND SIGNATURE PAGE 16

APPENDIX C – RESUMES 18

APPENDIX D – REFERENCES 27

APPENDIX E – VENDOR PREFERENCE CERTIFICATE 28

APPENDIX F – PURCHASING AFFIDAVIT..... 30

APPENDIX G – ADDENDUM ACKNOWLEDGEMENTS 32

VENDOR CONTACT INFORMATION

Smith, Cochran, and Hicks, PLLC

3510 MacCorkle Avenue, SE

Charleston, WV 25304

(304) 345-1151 Telephone

(304) 346-6731 Fax

<http://www.schcpa.com>

Primary Contact/Contract Manager:

Patrick Smith, CPA, CVA

Managing Member

(304) 345-1151 Telephone

(304) 346-6731 Fax

psmith@schcpa.com

Alternate Contact:

Charles "Chuck" Smith, CPA

Founding Member

(304) 345-1151 Telephone

(304) 346-6731 Fax

chucksmith@schcpa.com

FIRM OVERVIEW

Smith, Cochran & Hicks, PLLC (SCH), and its predecessor firms have been providing quality services to clients throughout West Virginia since 1979. We primarily serve the Kanawha Valley with offices in Charleston and Montgomery. As one of the most diverse public accounting firms in West Virginia, we are dedicated to providing outstanding service to our clients and offering specialized services not found in traditional accounting practices. SCH offers tax and accounting services, and specialized support in areas such as financing assistance, unclaimed property consulting, class-action settlement administration, and public utilities.

SCH provides a vast array of services to non-governmental, governmental, and non-profit entities. Through the years, our clients have achieved a broad range of objectives with the quality guidance, audit, accounting, and consultative services offered by SCH which include, but are not limited to, comprehensive settlement administration services, income tax preparation, compilations, reviews, agreed-upon procedures and other attest engagements, cost allocation and management plans, internal control assessments and implementation, business plans and financing packages, debt coverage certifications, assistance in budgeting and planning, and other consulting and management advisory services. Our familiarity with the rules and regulations surrounding each of the aforementioned areas enable us to deliver effective, cost-efficient, professional services.

SCH successfully completed its most recent peer review in 2015 sponsored by the American Institute of Certified Public Accountants (AICPA). The review, administered every three years in this State by the West Virginia Society of Certified Public Accountants, meets the objectives of quality control standards established by the AICPA. The AICPA standards require that our system of quality control be adequately documented, communicated to our

professional personnel, and complied with to provide reasonable assurance of conforming to professional and firm standards.

QUALIFICATIONS

RESPONSIBILITIES

The intention of SCH is to provide the West Virginia State Lottery Commission (Commission), an agency of the West Virginia Department of Revenue (Lottery), with 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 as specified by the subsequent codes set forth by the West Virginia Legislature: 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 by the Lottery.

SCH is adequately staffed with experienced professionals who are fully capable and prepared to provide the Lottery with calculations and analysis, and give 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. Additionally, SCH will provide management consulting services and perform special reviews and/or work involving the administration of the Lottery's responsibilities defined under West Virginia Code §29-22-29.

AFFIRMATIVE RESPONSES TO MINIMUM QUALIFICATIONS

SCH affirms that it has no knowledge of any current conflict of interest that would prevent our team from engaging in accounting services for the Lottery, additionally, SCH will monitor for any future conflicts of interest. SCH affirms that it meets the following minimum qualifications:

- SCH will be able to respond to or meet with the Lottery within one hour.
- One or more members assigned to this contract are properly licensed to practice accountancy in the State of West Virginia and are certified public accountants who have met all continuing professional education requirements within the preceding two years.
- One or more members assigned to this contract are experienced in the preparation and analysis of a variety of regulatory financial forms required by the United States Securities and Exchange Commission ("SEC").
- None of the members of SCH have been convicted of any violation of security laws or of gambling laws.
- SCH agrees, by submission of its quotation, that the West Virginia Lottery reserves the right to engage other providers for this type service during the term of this contract at the direction of the Commission should specialized knowledge be required.
- SCH has no un-appealed delinquencies with the State Tax Department, or Unemployment Compensation and has adequate workers' compensation insurance.

MANDATORY REQUIREMENTS

SCH guarantees it can meet or exceed the following mandatory requirements:

- SCH will assist the Director of the West Virginia Lottery and the Commissioners to review the financial condition of businesses licensed, permitted, or applying for licenses or permits as video lottery terminal manufacturers, licensed

racetracks, limited video lottery licenses operators and table games supply manufacturers under the table games supplier manufacturers 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 [Casino] 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 by the Lottery. SCH will provide management consulting services and will perform special reviews and/or work of the administration of the Lottery's responsibilities under WV Code §29-22-29 as directed by the Commission.

- SCH agrees to maintain strict confidentiality to the all applicants while providing services including, but not limited to:
 - Review of year-end financial statements (both audited and unaudited) of applicants.
 - Review of applicants interim financial statements, business plan, financial projections, proposed and final loan documents, federal and state tax returns as well as, when applicable, their filings with the SEC.
 - Review of personal financial statements of certain shareholders, officers and members of their board of directors (or other group depending upon the business structure of the applicant) as well as a review of personal federal and state income tax returns.

- SCH agrees to attend all meetings as requested by the Commission and further agrees to present analysis at public meetings as required. It is also understood that SCH will engage in special review or administrative work as it is assigned

and needed to advise the Commission or accomplish administrative duties of the Lottery.

KEY PERSONNEL

Patrick C. Smith will be the member in charge and will serve as the primary contract manager. Member Chuck Smith will be available to assist on an as needed basis. Additional staff that could also be assigned to this engagement includes Michael Dempsey, Brian Messer, Newton Nichols, and Tyler Shamblin.

Patrick C. Smith, CPA , CVA

Managing Member

Patrick Smith joined the firm in 1997 and has extensive experience in all areas of public accounting. Patrick was elected managing member in June 2010 and currently oversees all aspects of the firm's operations.

In addition to his duties as managing member, Patrick is in charge of the firm's tax and small business practice areas and is responsible for the coordination and supervision of all the firm's tax and small business accounting engagements. He provides tax planning and consulting and represents clients before the Internal Revenue Service, as well as state and local taxing authorities. Since entering the profession in the tax field, he has helped many individuals and businesses with tax preparation, consulting and estate planning.

Patrick is a licensed Certified Public Accountant (CPA) and a member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants. He also holds the designation of a Certified Valuation Analyst. He obtained a Bachelor of Science degree in business administration with a concentration in accounting from the University of Kentucky.

Chuck Smith, CPA*Founding Member*

Chuck Smith leads the firm's finance team and provides general and financial consulting services to our clients. He also has extensive experience in formulating community economic development plans and has been instrumental in their funding and implementation. Chuck has served as Mayor of the City of Montgomery, West Virginia, Secretary of the West Virginia Parkways Economic Development and Tourism Authority, Chairman of the West Virginia Democrat Executive Committee, Deputy Secretary of State for the State of West Virginia, and Member of the Board of Directors of the West Virginia University Institute of Technology Foundation.

Chuck is a licensed Certified Public Accountant (CPA) and member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants. He holds a Bachelor of Science degree in business administration with a concentration in accounting from West Virginia University Institute of Technology.

J. Michael Dempsey, CVA*Staff*

Michael graduated in 1998 from West Virginia University Institute of Technology with a Bachelor of Science degree in Accounting. Since graduation he has worked in a wide variety of industries and brings diverse experience to the firm.

His experience in public accounting includes serving as an independent auditor for government and not-for-profit clients and as a consultant working in the areas of business valuation, litigation support, Medicaid cost reports, claims administration, and other special projects. He also has experience as an internal auditor and seven years as the Director of Finance for a Third-Party Administrator (TPA).

Michael currently holds the designation of Certified Valuation Analyst (CVA) and is pursuing the Certified Public Accountant (CPA) designations. He is a member of the National Association of Certified Valuators and Analysts (NACVA).

Brian A. Messer, CPA, CFE

Staff

Brian began his career serving in the United States Army as a Platoon Sergeant Unit Trainer and Nuclear, Biological, and Chemical Specialist. In his time serving he was awarded two Army Commendation Medals, four Army Achievement Medals, two Army Good Conduct Medals, and various campaign and operation service awards.

In 2000, he concluded his military career to pursue his college education. Brian obtained his Bachelor of Science in Business Administration from West Virginia State University in 2004, and furthered his education by earning his Master of Public Administration in 2009.

His professional career began with the West Virginia State Treasurer's Office which he served diligently for nearly three years in the Cash Management – Electronic Funds Division. He then took a position as the Director of Finance for the West Virginia Center for Professional Development where he was charged with the responsibility of planning, organizing, and directing the fiscal operations as well as implementing internal controls. In 2009, Brian became the Chief Financial Officer for the Office of the West Virginia Secretary of State. He supervised all financial aspects of the Agency, advised the Secretary of State on fiscal matters, and successfully implemented and monitored internal controls. Brian held this position until 2013, when he began his career with SCH. He is a senior associate and is responsible for the preparation of tax returns and advising clients on tax, accounting, and other business matters.

Brian is a member of the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, and the West Virginia Society of Certified Public Accountants.

Newton Nichols, AFI

Staff

Newton attended West Virginia Wesleyan College; as a dual major he earned his Bachelor of Science in both Accounting and Computer Information Science.

Upon graduating Newton joined SCH working primarily on audit engagements for clients of various sizes and financial complexity. He has played a major role in the firm in the planning, supervision, and execution of unclaimed property examinations. He currently serves as Manager of the Accounting and Payroll department.

Newton earned his Accredited Fraud Investigator (AFI) designation in 2008 from the University of Charleston and is also a QuickBooks Certified Pro-Advisor.

Tyler Shamblin, CPA

Staff

Tyler graduated from West Virginia State University earning a Bachelor of Science degree in Business Administration with a concentration in Accounting in 2011. Upon graduation he began working as an internal accountant for an organization positioned within the oil and gas industry.

He started his public accounting career with SCH in 2013, providing services to clients in tax, accounting, and other business matters. In 2016, Tyler joined the firm of Gray, Griffith and Mays, a.c., working as an auditor for not-for-profit, healthcare, construction, and other public

entities. He held this position until returning to SCH in May of 2017, as a Senior Associate providing tax, accounting, and litigation support services.

Tyler is a licensed Certified Public Accountant (CPA).

APPENDIX A – COST QUOTATION

Pricing Page
Financial Review Analysis

Item#	Year:	Description	Hours:	Unit Price:	Extended Price:
1	1	Financial Review Analysis Services	650	\$ 124.00	\$ 80,600.00
Total Bid Amount					\$ 80,600.00

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


Vendor Name: Smith, Cochran & Hicks, PLLC

Address: 3510 MacCorkle Ave SE
Charleston, WV 25304

Email: psmith@schcpa.com

Fax#: 304-346-6731


Phone#: 304-345-1151

Signature: 

Date: 9/12/2017

APPENDIX B – CERTIFICATION AND SIGNATURE PAGE

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.



(Name, Title)
Patrick Smith, Managing Member

(Printed Name and Title)
3510 MacCorkle Ave, SE Charleston, WV 25304

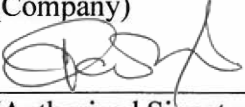
(Address)
304-345-1151/304-346-6731

(Phone Number) / (Fax Number)
psmith@schcpa.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.

Smith, Cochran & Hicks, PLLC

(Company)


(Authorized Signature) (Representative Name, Title)

Patrick Smith, Managing Member

(Printed Name and Title of Authorized Representative)

9/12/17

(Date)

304-345-1151/304-346-6731

(Phone Number) (Fax Number)

APPENDIX C – RESUMES

PATRICK C. SMITH, CPA

EXPERIENCE

1997-2000

2003-Present **Smith, Cochran & Hicks, PLLC**

Member

Managing Member

- Member-in-Charge of the Firm's Accounting and Assurance Division. Responsible for all compilation, review and other attestation engagements, including examinations and agreed-upon procedure engagements, conducted by the Firm.
- Oversees the Firm's Abandoned Property Division. The Firm serves as the preferred examination vendor for the West Virginia State Treasurer's Office, Division of Unclaimed Property ("STO"). Since 2003, the Firm has conducted approximately seventy-five (75) unclaimed property examinations and hundreds of "desk audits" on behalf of the STO.
- Responsible for designing and maintaining the firm's Quality Control (QC) System to ensure compliance with the AICPA Code of Professional Conduct.
- Management of personnel, including organization of work schedules and delegation of tasks.
- Define staffing guidelines and perform recruitment and training of new employees.
- Evaluate employee performance, financial standing of the organization, and the overall activity of the firm to assess productivity and goal achievement.
- Develop budgets and allocate work flow to ensure optimal productivity and to generate growth.

2000-2003 **Brantley, Boucher & Farr, LLC**

Senior Accountant

- In-charge auditor on local government and private sector audit engagements. Responsible for the planning and development of audit programs and procedures, the performance of tests of controls and substantive tests of transactions, the performance of analytical procedures, and upon completion of audit fieldwork, the drafting of the final audit report and related financial statements.
- Significant interaction with a diverse client base involving matters ranging from personal income tax and retirement planning for individual tax clients to budgeting, tax projections and assisting with the design of employee benefit and qualified plans for business clients.
- Preparation and review of individual, corporate, partnership, and estate and trust income tax returns; preparation of annual returns of employee benefit plans (Federal Form 5500); preparation of returns of organizations exempt from income taxes (Federal Form 990); preparation and review of interim and annual financial statements; preparation and review of monthly, quarterly and annual payroll tax returns; preparation and review of monthly and annual sales and use tax returns.

EDUCATION

- Bachelor of Science Business Administration, Major in Accounting, University of Kentucky, Lexington, Kentucky
- Certified Public Accountant (CPA), State of West Virginia
- Certified Valuation Analyst (CVA), State of West Virginia

MEMBERSHIPS

- American Institute of Certified Public Accountants
- West Virginia Society of Certified Public Accountants

CHARLES S. SMITH, CPA

EXPERIENCE

1982-Present **Smith, Cochran and Hicks, PLLC**

Managing Member 1990-2010

Managing Partner 1982-1990

- Responsible for overall management and administration of the firm.
- Coordination of the delivery of services between the various divisions of SCH
- Directs strategic planning and practice development.
- Oversight of firm marketing, recruiting and management.
- Provide services to primarily to consulting and auditing groups.

1979-1982 **Penix & Smith**

Partner

- Specialized in auditing, consulting, implementation of accounting systems, creation of policies and procedures manuals, and compliance auditing primarily for state and local governments and governmental agencies.
- Responsible for tax planning and consulting, and the preparation of financing and packages.

1973-1982 **Fayette Credit and Adjustment Bureau**

Owner and President

1977-1978 **State of West Virginia**

Deputy Secretary of State

- Played a major role in reorganizing the office of Secretary of State.
- Supervised all departments under the Secretary on a daily basis.
- Responsible for all phases of office finance including budgetary items, payrolls, and approval of all expenditures.
- Acted as advisor to the Secretary of State in regards to all technical matters concerning the office.
- Responsible for promulgations of rules and regulations, and drafting proposed legislation from the office.

EDUCATION

- Bachelor of Science, Major in Accounting, West Virginia Institute of Technology, Montgomery, West Virginia

MEMBERSHIPS

- American Institute of Certified Public Accountants
- West Virginia Society of Certified Public Accountants
- Charleston Chapter of WVSCP
- WVSCPA Legislative Committee for Good Government

J. MICHAEL DEMPSEY, CVA

EXPERIENCE

2014–Present **Smith, Cochran & Hicks, PLLC**
Manager, Claims Administration & Litigation Support
Senior Associate

- Oversee class action claims administration projects.
- Preparation of year-end financial statements.
- Preparation of annual write-up work.
- Preparation of annual compilations of financial statements.
- Preparation of Medicaid Cost Reports.
- Business valuations.

2008-2014 **Arnett Carbis Toothman LLP (formerly Arnett Foster Toothman PLLC)**
Supervisor

- Business valuations.
- Litigation support.
- Preparation of Medicaid Cost Reports.
- Forensic services.

2001-2008 **The Employee Benefit Service Center**
Director of Finance

- Preparation and distribution of monthly client billing.
- Maintain incoming check log.
- Collect and account for payments received from clients.
- Responsible for monthly disbursement of client payments to vendors.
- Preparation of monthly bank reconciliations.
- Preparation of daily bank deposits.
- File for, collect, and reconcile payments from stop-loss carriers for clients.

2000-2001 **West Virginia Housing Development Fund**
Internal Audit Specialist for Section 8

- Preparation of narratives of the procedures used in each department.
- Performed quarterly and year-end audits of various departments within the Section 8 program.
- Worked closely with independent auditor during their annual financial statement audit.

1998-2000 **Smith, Cochran & Hicks, PLLC**
Staff Accountant

- Performed annual financial statement audits.

EDUCATION

- Bachelor of Science in Accounting, West Virginia University Institute of Technology
- Certified Valuation Analyst (CVA), State of West Virginia

MEMBERSHIPS

- West Virginia Society of Certified Public Accountants (non-CPA member)
- National Association of Certified Valuators and Analysts (NACVA)

BRIAN A. MESSER, CPA, CFE

EXPERIENCE

2013-Present **Smith, Cochran & Hicks, PLLC**

Senior Associate

- Prepare individual and business tax returns.
- Advise clients on tax, accounting, and business matters.
- Represent taxpayers in resolving matters with the IRS and State Tax Departments.
- Perform research on regulations and best practices.
- Conduct financial education presentations to various organizations.
- Meet with potential clients to highlight the services and benefits of the firm.

2009-2013 **Office of the West Virginia Secretary of State**

Chief Financial Officer

- Plan, organize, and direct State Agency fiscal operations for 10 funds.
- Advise the Secretary of State on fiscal matters.
- Forecast agency revenues, prepare and operate within budget.
- Prepare appropriation requests, budget narratives, and expenditure schedules.
- Conduct research on issues of fiscal importance; issue fiscal notes.
- Monitor and implement internal control measures as needed.
- Organize records for financial, compliance, and performance audits.
- Serve on statewide ERP Change Leadership Team.
- Compile data for agency portion of the State CAFR.
- Generate periodic and ad-hoc reports; adjust fiscal operations as needed.
- Brief Government Officials, Legislative Bodies, and other stakeholders.
- Coordinate with various stakeholders to achieve common goals.
- Supervise: AP/AR, Purchasing, Budget, HR/Payroll, Contracts, Accounting, Grants Management, and any other financial-related fields.

2009-2013 **Brian A. Messer, CPA**

Owner/Operator

- Prepare individual and business tax returns.
- Advise clients on tax and accounting matters.
- Complete monthly/quarterly bookkeeping and reporting.
- Plan, conduct, and report on attestation engagements.
- Conduct financial education presentations to various organizations.
- Perform all administrative functions of the practice.

2007-2009 **West Virginia Center for Professional Development**

Director of Finance

- Plan, organize, and direct State Agency fiscal operations.
- Forecast budgetary needs, prepare and operate within budget.
- Track and record expenditures, recognize revenues totaling nearly \$7 million.
- Prepare grant and appropriation requests; award grants.
- Monitor and implement internal control measures as needed.
- Organize records for financial, compliance, and performance audits.
- Generate periodic and ad-hoc reports, advise CEO on fiscal matters.
- Lobby Congress and State Legislature for funding and program implementation.
- Brief Boards of Directors, Government Officials, and Legislative Bodies.
- Coordinate with government organizations, non-profits and businesses to achieve common goals.

Supervise: AP/AR, Purchasing, Budget, HR/Payroll, Contracts, Accounting, Grants Management, and any other financial-related fields.

2004-2007 West Virginia State Treasurer's Office

Cash Management – Electronic Funds Division

- Accounted for over \$9 billion of annual electronic disbursements and receipts.
- Approved and posted deposits and disbursements for over 30 state agencies in the State's Financial Management System.
- Prepared daily and periodic electronic funds activity reports.
- Confirmed daily account balances and performed periodic bank reconciliations.
- Provided customer service to public, private, and individual state customers.
- Analyzed discrepancies and conducted research to satisfy situation.
- Introduced and implemented processes to improve overall office efficiency.

2002-2004 Independent Insurance Sales

Self-Employed Insurance Agent

- Set sales goals and developed strategies for sales growth.
- Marketed and sold life and health insurance to individuals and groups.
- Advised customers on the best plans to meet their needs.
- Provided customer service to ensure satisfaction.

1993-2000 United States Army

Platoon Sergeant

Unit Trainer

Nuclear, Biological, and Chemical Specialist

- Prepared and operated within budget constraints for 150 person unit.
- Conducted and received performance and compliance audits.
- Advised and briefed superiors and subordinates on goals and accomplishments.
- Developed and wrote extensive operational procedures and readiness exercises.
- Facilitated training sessions for both U.S. soldiers and multi-national forces.
- Submitted equipment modification proposals to improve quality and function.
- Served as a liaison with other U.S. military units, as well as foreign and host-country military forces and dignitaries in efforts to coordinate goals.

EDUCATION

- Bachelor of Science Business Administration, with Honors, Major in Finance, West Virginia State University, Institute, West Virginia
- Master of Public Administration, West Virginia University, Morgantown, West Virginia
- Certified Public Accountant (CPA), State of West Virginia
- Certified Fraud Examiner (CFE)

MEMBERSHIPS

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- West Virginia Society of Certified Public Accountants

NEWTON NICHOLS, AFI

EXPERIENCE

2000–Present **Smith, Cochran & Hicks, PLLC**

Manager, 2016 to present

Supervising Senior Accountant, 2005-2015

Senior Accountant, 2002-2004

Staff Accountant, 2000-2002

- Responsible for planning, execution and supervision of unclaimed property examinations.
- Responsible for planning, supervision and review of audit engagements for clients of various sizes and financial complexity, including state and local governments, and not-for-profit organizations.
- Preparation of interim and year-end financial statements, evaluation and testing of internal control structures, and implementation of fraud detection procedures.
- Control and compliance testing on the Single Audit of the State of West Virginia, including work with the State Auditor's Office, Department of Tax & Revenue, Purchasing Division, Adjutant General's Office, and various Higher Education institutions.
- Extensive work on Single Audits in accordance with OMB Circular A-133.

EDUCATION

- Bachelor of Science in Accounting and Computer Information Science West Virginia Wesleyan College, Buckhannon, West Virginia
- Accredited Fraud Investigator (AFI), University of Charleston, 2008
- Certified QuickBooks Pro-Advisor

TYLER M. SHAMBLIN, CPA

EXPERIENCE

2017 – Present

2013 – 2016 **Smith, Cochran & Hicks, PLLC**

Senior Associate, 2017-Present

Associate, 2013-2016

- Personal, corporate & partnership tax return preparation.
- Write-up work for businesses
- Financial statement preparation
- Unclaimed Property audits
- Payroll processing for clients
- Preparation of quarterly payroll returns
- Accounting software set-up for clients

2016 – 2017 **Gray, Griffith & Mays, A.C.**

Auditor, 2016-2017

- Performed financial statement audits for the following types of entities:
 - Not-for-profit entities (including Uniform Guidance)
 - Nonpublic entities in a variety of industries
 - Employee Benefit Plans
 - Low-Income Housing
- Personal, corporate, partnership, not-for-profit and employee benefit plan tax return preparation
- Preparation of both compiled and reviewed financial statements
- Agreed-upon procedures engagements

2010 – 2013 **EnerVest Operating, LLC**

Accountant, Treasury Department, 2010 - 2013

Accounting Intern, 2010

- Sole contact to over 4,500 house gas users
- Invoice over 4,500 customers monthly
- Through my demonstrated work ethic and reliability, I was given the approval to setup financial payment plans for users
- Setup applications for company credit requests and W-9's
- All administrative company accounting (i.e. - employee benefits, executive credit cards, etc.)
- Deposit and apply cash
- Bank reconciliations
- Account reconciliations
- General Ledger Maintenance
- Journal entries and account adjustments
- Funding entries
- Joint Interest Billing settlements
- Intercompany entries
- Assisting in payments for damages

2009-2011 **YMCA of Kanawha Valley**

Member Services Employee, Member Services

- Register members for membership & programs
- Process transactions
- Greet customers and help with general information

2008-2009 WVDOT

Engineering Intern, Highways Department

- Use Auto CADD programs to assist engineers in designing roadways
- Surveying
- Use maps to make ensure location placement of safety equipment
- Fill in maps with property rights boundaries
- Multiple field experiences

EDUCATION

- Bachelor of Science in Accounting, West Virginia State University
- Certified Public Accountant (CPA), State of West Virginia

APPENDIX D – REFERENCES

West Virginia State Treasurer’s Office

For the past fifteen (15) years, we have served the West Virginia State Treasurer’s Office (“STO”) under a similar contract to provide unclaimed property audit services. We have conducted approximately seventy-five (75) unclaimed property examinations and one-hundred-sixty (160) desk reviews. We have performed examinations on a wide range of entity types including financial institutions, healthcare providers, automobile dealerships, wholesalers, manufacturers, colleges and universities, food service providers, oil and gas companies, and insurance companies, among others. Our primary contact at the STO is Carolyn Atkinson, the STO’s contact number is (304) 558-5000.

West Virginia Alcohol Beverage Control Administration

We have also provided consulting services for the West Virginia Alcohol Beverage Control Administration (“WVABCA”) in relation to the 2010 liquor license rebid. Under Patrick Smith’s direction, we provided over 850 hours of work in 2009 and 2010. Our primary contact at the WVABCA was Anoop Bhasin, the WVABCA’s contact number is (304) 356-5500.

EnAct, Inc.

SCH has provided financial services to EnAct, Inc. since 2011. Primary responsibilities for the organization include management of multiple grant drawdowns, reporting to agencies and entities including both government and non-government on grant expenditures and activity, tracking and recording expenses, recognizing revenues, financial reporting, preparation of annual 1099’s. SCH also provides assistance in forecasting budgets and expenditure schedules. Our primary contact at EnAct, Inc. is Brent Pauley, EnAct’s contact number is (304) 414-4475.

APPENDIX E – VENDOR PREFERENCE CERTIFICATE

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: Smith, Cochran & Hicks, PLLC

Signed: 

Date: 09/12/17

Title: Managing Member

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

APPENDIX F – PURCHASING AFFIDAVIT

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

CONSTRUCTION CONTRACTS: Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

ALL OTHER CONTRACTS: 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: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, 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: Smith, Cochran & Hicks, PLLC

Authorized Signature: [Signature] Date: 09/12/17

State of West Virginia

County of Marathon, to-wit:

Taken, subscribed, and sworn to before me this 12th day of September, 2017.

My Commission expires April 9, 2022

AFFIX SEAL HERE

NOTARY PUBLIC

[Signature]



APPENDIX G – ADDENDUM ACKNOWLEDGEMENTS

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: LOT1800000002

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.

Smith, Cochran & Hicks, PLLC

Company



Authorized Signature

09/12/17

Date

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