



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 1

[List View](#)**General Information** [Contact](#) [Default Values](#) [Discount](#) [Document Information](#)

Procurement Folder: 499464

Procurement Type: Central Master Agreement

Vendor ID: 

Legal Name: BROWN EDWARDS & COMPANY LLP

Alias/DBA:

Total Bid: \$88,000.00

Response Date: Response Time:

SO Doc Code: CRFQ

SO Dept: 0209

SO Doc ID: FAR1900000001

Published Date: 3/14/19

Close Date: 3/22/19

Close Time: 13:30

Status: Closed

Solicitation Description: 

Total of Header Attachments: 1

Total of All Attachments: 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Partner/Member	100.00000	HOUR	\$370.000000	\$37,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description : Estimated Number of hours. Actual quantity may vary.
 Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

Comments: Hourly rate Partner

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Professional Accounting Staff	100.00000	HOUR	\$210.000000	\$21,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description : Estimated Number of Hours. Actual Quantities may vary.
 Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

Comments: Hourly rate Professional

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Support Staff	100.00000	HOUR	\$100.000000	\$10,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description : Estimated Number of Hours. Actual quantity may vary.
 Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

Comments: Hourly rate Support Staff

Your Success is Our Focus



***WEST VIRGINIA FINANCE DIVISION of the
WEST VIRGINIA DEPARTMENT of
ADMINISTRATION and the STATE OF
WEST VIRGINIA***

***Proposal to Provide Professional Audit
Preparation Assistance Services***

**For the Years Ending
June 30, 2019 through 2021**

Firm's Contact Person:

**Robert Adams, Partner
readams@BEcpas.com
(304) 343-4188**

**Brown, Edwards & Company, L.L.P.
300 Chase Tower
707 Virginia Street, East
Charleston, West Virginia 25301
FIN: 54-0504608**



Table of Contents

- LETTER OF TRANSMITTAL** **1**
- History of the Firm **4**
- Our Commitment to Excellence..... **4**
- Membership Organizations **5**
- The Benefits of a Regional Firm **6**
- Service Team **7**
- Continuing Professional Education **8**
- Commitment to Provide Continuity of Staff **8**
- Practice Niche **9**
- Expertise in Technology **10**
- Service Philosophy **11**
- Our Understanding of Your Requirements **11**
- Affirmative Statements **13**

- APPENDICES**
- A. Resumes..... **14**
- B. Peer Review Report..... **20**
- C. Firm Experience..... **21**
- D. All Required Forms

March 8, 2019

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington St E
Charleston, West Virginia 25305

We are very pleased to present our qualifications to provide professional services to the Finance Division of the West Virginia Department of Administration and the State of West Virginia, hereafter referred to as the (“State”) for the fiscal years ending June 30, 2019 through June 30, 2021. Brown, Edwards & Company, L.L.P. (“Brown Edwards”) has a large governmental and municipal practice and is a leader in providing services to governmental and municipal clients in West Virginia and throughout the region. ***We believe the State would be an important part of our governmental practice and our firm.***

The Right Firm

As the State continues to face new challenges, you will need an exceptional relationship with, and commitment from, professionals who can support your efforts. Brown Edwards provides expertise not only in accounting, auditing and tax, but also offers the specific knowledge of dedicated specialists with an unparalleled depth of financial advisory, information technology, and consulting expertise. Our long-standing presence and commitment to our region’s business communities have resulted in assembling an impressive portfolio of clients not only in the governmental arena but in other industries as well. As you review our proposal, keep in mind the reasons Brown Edwards should be your choice:

- **West Virginia State Agency / Component Unit Experience** – Brown Edwards has extensive experience with auditing state agencies and component units. Through our merger with Gibbons & Kawash, A.C. on January 1, 2018, we have extended our overall experience with state agencies to levels that are unmatched by other local or regional firms. Our team is equipped with much more than a surface level understanding of GASB statements – they have a deep understanding of the accounting principles and concepts which underlie those standards. This helps our team tackle unusual or complex matters efficiently and effectively, and gives our clients confidence that we are addressing such matters appropriately.

As Gibbons & Kawash, we served the State of West Virginia for over 25 years, and are pleased to present our qualifications to continue to serve the State of West Virginia as Brown Edwards in a new capacity for the years ending June 30, 2019 through 2021. Our track record of providing quality and timely service, reliable advice, and clear communication is well known. In addition to quality service, you need a firm that can be responsive to your needs, serve you as a priority client, and provide a high degree of personalized service. We believe our experience with the State of West Virginia allows us to present the highest qualifications and value for the services requested.

- We are uniquely positioned to serve you. Our understanding of the Financial Accounting and Reporting Sections (FARS) of the West Virginia Department of Administration will ensure that your engagement is conducted with uncompromising quality. Our engagement teams have included and will continue to include members with a strong institutional knowledge of the Financial Accounting and Reporting Section (FARS) of the West Virginia State Department of Administration.

The Right Firm (Continued)

- In addition, we have access to the resources of one of the nation's largest accounting and advisory firms, BDO USA, and hundreds of other CPA and specialty consulting firms, through our membership in the BDO Alliance USA. Other firms would be hard pressed to demonstrate our depth and breadth of experience.
- **Governmental and Municipal Experience** – We are one of the leading firms in West Virginia, Virginia, and Tennessee in serving governmental and municipal entities. We spend approximately 40,000 hours annually providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*. We have over **twenty-five years of experience with the GFOA Certificate of Excellence in Financial Reporting Program**, and all of our clients who have chosen to participate receive the certificate.
- **Commitment to Compliance** – We are committed to ensuring compliance with all federal, state, regulatory, and industry auditing and accounting standards including those issued by the Governmental Accounting Standards Board, the Government Accountability Office, and the Financial Accounting and Reporting Section (FARS) of the West Virginia State Department of Administration.
- **Timeliness of Service** – We are proud to say that the only non-timely filings experienced have been client-imposed and agreed-upon. We have a proven track-record in coordinating our component unit engagements with FARS and the State of West Virginia's group auditor.
- **License to Practice in West Virginia** – Brown Edwards, as well as key staff assigned to the engagement, are licensed as Certified Public Accountants in West Virginia and meet all specific qualification requirements imposed by state laws.
- **Engagement staff consistency** – Staff turnover is unavoidable in any organization, particularly in CPA firms. Although our turnover rate is generally below average for CPA firms, it does occur. In order to minimize the effects on our clients of turnover, each Brown Edwards partner, director, and senior manager are responsible for significantly fewer staff and engagement hours than partners in other firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff turnover on our clients.
- **Client Satisfaction** – In our efforts to provide excellent service to our clients, we periodically ask for feedback in the form of a client survey. The questions include topics on overall satisfaction, interaction with our team members, promptness of communication, and proactivity in offering valuable solutions. We sent our most recent survey to over 60 local government clients and we feel the results speak for themselves – over 80% of those responding indicated they were either very satisfied or extremely satisfied with their relationship with Brown Edwards. When asked specifically if they would likely to recommend Brown Edwards to others, 93% indicated they would be either likely or extremely likely to do so.
- **Annual Government Conference** – Each year we conduct a one-day conference in central Virginia specifically geared to governmental entities. In recent years, topics such as GASB updates, pension standards, utility rate setting, internal controls, budgeting, and capital markets have been presented. This seminar, which celebrated its 22nd year in January 2019, has consistently received outstanding evaluations.

An Exceptional and Unique Commitment

Every firm proposing to serve you will present their credentials in great detail; we are no exception. There is more, however, to a successful professional relationship, including how information gathered during the process is used and intangible factors such as commitment and service. We have structured this proposal to communicate Brown Edward's experience and qualifications to effectively and efficiently respond to the requirements and expectations of the State, and have made every effort to completely respond to all matters identified in your request for quotation. I can assure you that the opportunity to serve the State is of the highest importance to us. If you have any questions about our qualifications, or need more information, I would be pleased to provide it. Please do not hesitate to contact me.

Respectfully submitted,

BROWN, EDWARDS & COMPANY, L.L.P.



Robert E. Adams, CPA
Partner



HISTORY OF THE FIRM

Brown Edwards is a regional accounting firm formed in 1967 through the merger of Fred P. Edwards Company and C. A. Brown & Company, whose histories date back to the 1920s. The firm has enjoyed significant growth since its formation, thanks to an unwavering commitment to our clients to provide the highest quality professional services in the industry and the attention and responsiveness they deserve and have come to expect.

With an average of 25 years of experience for partners and directors and 10 years for senior managers and managers, team members at Brown Edwards bring significant experience and knowledge to every client engagement. Each service area offers specialists in accounting, assurance, tax, and management advisory services to our clients. In addition, we have developed industry teams, such as our not-for-profit, higher education, health care, financial institutions, and governmental practice units, which are comprised of team members with in-depth experience and specialized training who spend substantially all of their professional life providing services exclusively to clients in those specific industries.

QUICK FACTS ABOUT BROWN EDWARDS

Inside Public Accounting's Top 100 Public Accounting Firms by gross revenue (7/18)

43 Partners and more than 350 professionals serving the southeastern United States

Listed among the Top 10 fastest growing firms in the United States in Accounting Today (2017)

Accounting Today's 2018 Regional Leaders in the Capital Region (DE, MD, VA, DC, and WV)

Offices in Blacksburg, Bristol, Lynchburg, Harrisonburg, Newport News, Roanoke and Wytheville, VA; Kingsport, TN; and Bluefield and Charleston, WV

Pass opinion on our peer review for over 25 years and our PCAOB inspections have been 100% successful with no findings

OUR COMMITMENT TO EXCELLENCE



All aspects of our service quality are monitored against our **5 Star Service Quality Standards**. The 5 Star include standards for responsiveness, product quality and delivery, ease of access to decision makers and professional attitudes of all members of our team. While these standards are part of our culture, we also monitor how well we are doing by annual face-to-face client surveys in which members of the firm, not associated with an engagement, conduct interviews of selected clients to obtain feedback related to service quality. The results of these surveys assist us in realignment of priorities and, on an ongoing basis, support our goal of continuous improvement of service quality.



MEMBERSHIP ORGANIZATIONS

Brown Edwards is a member of the American Institute of Certified Public Accountants' Center for Audit Quality. This membership requires a peer review every three years. **Our most recent peer review was performed in September 2018. We received a "Pass" rating, the highest rating achievable, for our 2018 review.** Further, Brown Edwards has a practice niche which provides peer review services for other firms. Our peer review clients include several top 100 firms in the country, and two in the top 20. Participation as peer reviewers exposes us to the work of other excellent firms, and requires that our team members are always current as to new or emerging professional standards, audit approaches, and technology. A copy of our most recent peer review is attached as **Appendix B** for your convenience.



Brown Edwards is also registered with the Public Company Accounting Oversight Board (PCAOB). This Board monitors quality in firms that audit public companies, which subjects our firm to stringent inspection and requires that we meet the highest level of technical quality in the profession today. The benefit to you is that our quality control systems and educational requirements are subject to the same standards and inspections as are those of the largest firms. **We are very proud of the results of our PCAOB inspections, the most recent being in 2016. In each of our five inspections, we received an unqualified report with no findings, a distinction that few firms have achieved.** PCAOB inspection reports are public documents and receipt of a report with no findings places us in an enviable position when compared with peer firms, including those that are significantly larger than our firm.

As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP, the fifth largest accounting services firm in the nation, and other Alliance members. The firm serves clients through 63 offices and more than 450 independent Alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 1,300 offices in over 150 countries.



Brown Edwards is also a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center (GAQC). The GAQC is designed to help CPAs meet the challenges of performing quality governmental audits. The GAQC's primary purpose is to promote the importance of **quality governmental audits and the value of such audits to purchasers of governmental audit services.** As a member of the GAQC, we adhere to specific membership requirements covering the governmental audits we perform, comply with the specific continuing education requirements for all of our personnel working on these audits, and have access to tools that focus around quality improvement. We believe our participation in the GAQC enhances our audit services to all clients.

Key members of our engagement team are members of the Government Finance Officers Association. All of our local government team partners, directors, and senior associates have extensive experience with the GFOA certificate program. In addition, certain members of our staff have served as qualified reviewers for the GFOA certificate program.





MEMBERSHIP ORGANIZATIONS (CONTINUED)

We receive comprehensive resources and up-to-date information on a variety of technical, legislative, and regulatory subjects to assist us in performing employee benefit plan audits and ensure clients are in compliance with the appropriate standards and changes in regulations. These resources help us respond quickly to new standards and requirements to ensure the efficiency of your audit engagement.



Brown Edwards also employs several Certified Fraud Examiners (“CFE”). CFE’s are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance. This designation, and the skills associated with this certification, provide an added benefit to complex municipal engagements.

Brown Edwards performs peer reviews for six to eight firms each year, and our peer review clients include seven top 100 firms in the country in terms of annual revenue. Four key members, including Chris Banta, of our governmental team participate significantly in this practice area. Participation as peer reviewers gives Brown Edwards exposure to the work of other quality firms and is an excellent exercise to ensure we are up-to-date on the most recent professional standards.

THE BENEFITS OF A REGIONAL FIRM

As a regional firm, we offer the best of both worlds. With a total staff of over 350, we are large enough to provide services to a broad range of clients in the functional areas of accounting, auditing, tax, and management advisory services while providing you with **direct access to our partners and directors**.

Although we are considered a large firm on a national basis, Brown Edwards is **owned, operated, and managed locally** and as a result we can **respond to your needs quickly and effectively**. Our offices are located in West Virginia, Virginia, and Tennessee, and we have quick and easy access to all of the southeastern United States. **Because we live and work very close to all the markets we serve, our partners and directors are always accessible to you.** Having **unparalleled access to our firm’s decision makers** helps to create the meaningful relationship between our firm and our clients that you should expect from your auditors. Our goal with the State is not merely to provide the desired services but to proactively work with the State Council and management to identify opportunities and use our resources to support your strategic mission – **Your Success is Our Focus**.

“In a constantly changing governmental environment full of industry standard updates and changes, Brown Edwards is always there to help guide the implementation to make the transition smooth. They are a top notch quality firm that gets the job done right.”

**-Matthew R. Hornby, Assistant
Director of Finance
Town of Blacksburg, Virginia**



SERVICE TEAM

We have assembled a dedicated team of local professionals to serve the needs of the State. These individuals bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with other governmental entities. Our service team is exceptionally well suited to meet your needs because:

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the State's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the State.
- Our people are active members in various governmental organizations and associations, and maintain a strong professional relationship with FARS, the GFOA, and GASB.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make the difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and commitment. A short introduction to your service team is listed below with full biographies listed in **Appendix A**.

Engagement Partner – Robert E. Adams, CPA, CGMA, is a partner with Brown Edwards who has extensive experience in serving governmental and not-for-profit clients and will serve as the lead partner on your engagement. In this role, Rob will assume primary responsibility for the successful completion of the engagement and will maintain contact with senior management of the State throughout the engagement to ensure that services and resources are provided to the State in a timely manner. Rob will also provide technical expertise to the team and perform review and supervision procedures.

Concurring Partner – Chris Banta, CPA, CFE, is a partner with Brown Edwards who has extensive governmental and nonprofit entity experience and will serve as concurring partner for the engagement. The role of the concurring partner is an essential element of Brown Edwards' quality processed services. Chris will be available to consult with the team on accounting and reporting matters and provide technical expertise.

Senior Manager – Anthony Carpenter, CPA, is a senior manager at Brown Edwards with many years of specialized experience with governmental entities and nonprofit organizations. Anthony will be responsible for developing our approach, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters.



SERVICE TEAM (CONTINUED)

Senior Manager – Faye McQuinn, CPA, is a senior manager at Brown Edwards with many years of specialized experience with governmental entities and nonprofit organizations. Faye will also be responsible for developing the approach, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters.

Manager – Staunton Gorrell, CPA, is a manager in Brown Edwards with multiple years of specialized experience with governmental entities and nonprofit organizations. Staunton will be focused on supervising our engagement and assisting all personnel assigned on a daily basis.

Information Technology Director – Cindy Gross, CPA, CISA, C|EH, is an information technology director with extensive experience with governmental entities and nonprofit organizations. Cindy will serve as a consultant to the engagement. In this role, she will be available to provide technical expertise throughout the engagement.

CONTINUING PROFESSIONAL EDUCATION

One of the best measures of a firm’s commitment to its audit practice is the depth of specialized training provided to its professionals. Brown Edwards provides internal and external training on governmental accounting, auditing, reporting, and operations in excess of the GAO requirements. In addition, our membership in the AICPA’s Governmental Audit Quality Center requires additional levels of continuing professional education to maintain our membership. We continually monitor the issuance of technical auditing and accounting pronouncements and provide our personnel with specialized training in these areas. Professionals at all levels receive specialized training in seminars and courses presented by nationally recognized experts in governmental and nonprofit accounting, auditing and financial reporting. Brown Edwards’ professional staff has met all continuing professional education requirements.

COMMITMENT TO PROVIDE CONTINUITY OF STAFF

Brown Edwards has been fortunate in that we have experienced minimal turnover in recent years. As a result, we are able to provide consistent staffing on our engagements. Our approach is focused on delivering the quality of our engagement, but also providing value-added aspects to the engagement. Many larger firms may rotate staff completing the engagement, resulting in clients “educating” new staff members. Brown Edwards pledges to maintain a consistent leadership team that will not require this yearly “education.”



PRACTICE NICHE

The Charleston office of Brown Edwards including the former firm of Gibbons & Kawash has a long tradition of providing the highest quality professional services to governmental clients. The Brown Edwards' Charleston office includes recent public sector experience to the following entities:

- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Kanawha County Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Regional Development Authority
- Region III Planning and Development Council
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority of West Virginia
- West Virginia Affordable Housing Trust Fund
- West Virginia Alcohol Beverage Control Administration
- West Virginia Bar Foundation
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation, Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pension Oversight Board
- West Virginia Parkways Authority
- West Virginia Prepaid College and Tuitions Savings Plan
- West Virginia Public Service Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund



EXPERTISE IN TECHNOLOGY

Brown Edwards is committed to providing our professionals access to sound and advance technology in order to ensure optimum levels of efficiency in our engagements. We use “paperless” audit techniques which enable our professionals to spend more time on judgment matters and in-depth research and analysis, rather than on “number crunching” and other mechanical aspects of client service, which enhances efficiency by allowing for the quick update of key documentation from year-to-year.

With an internet connection, our personnel can work from anywhere and have complete access to the firm’s network as well as access to multiple high quality research sites for research of accounting and auditing, and reporting issues. Our electronic software allows efficient integration of client prepared Word, PDF, and Excel files into our workpaper files. All data on Brown Edwards computers, including our workpapers in our computerized audit documentation management system, is encrypted using advanced algorithm technology. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Brown Edwards personnel.

We use the following software solutions to perform the aforementioned tasks:



ProSystem Fx Engagement – A workpaper preparation program that produces financial statements, trial balances, journal entries, fluctuation and ratio analysis.



Checkpoint - Online access to an expansive library of tax, accounting, auditing, and corporate finance content, including primary source materials and expert analysis.



IDEA - A powerful data extraction and analysis program that provides us with access to large amounts of data from which we can quickly import, join, analyze, sample and extract data from almost any source. Through data extraction and analysis programs, a significant amount of information can be evaluated for unusual relationships, which may be the result of erroneous data. **In most cases, use of IDEA reduces the audit preparation time for the client and reduces the duration of fieldwork testing.**



ShareFile - A secure cloud-based collaboration, file-sharing and workflow solution that supports all the document-centric needs of businesses. Auditors and clients can safely share large files, e-sign and get secure remote access to servers and PCs from any device, any time.

Information and Cybersecurity Consulting

Brown Edwards also offers specialized Information and cybersecurity consulting ranging from Security assessments and consulting to penetration and vulnerability testing to help identify threats to system security. Recent studies indicate less than 50% of companies and organizations are prepared for a cyber threat and 46% do not have any type of formal program.



EXPERTISE IN TECHNOLOGY (CONTINUED)

Information and Cybersecurity Consulting (Continued)

We have the expertise and experience to help our clients design and implement solid, secure programs for both IT compliance and security. Fees associated with these services would be based on the degree of responsibility involved and the skill required.

SERVICE PHILOSOPHY

First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and to make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in the course of conducting professional services your firm should generate information and develop insights that-in the hands of professionals who combine competence with judgment, maturity, and creativity-will result in improvements, efficiencies, and wins. It is this "value-added" philosophy to client service that continues our approach to engagement management and distinguishes us from other firms.

We know our clients operate in a complex financial and compliance focused environment. At times, clients face challenges that only our expertise can assist with. These circumstances have strengthened our relationship with clients through services that are beyond the basic engagement. Brown, Edwards can provide a number of professional services, the following represent real world examples of services provided to actual clients:

- Forensic and fraud services
- Excess overtime analysis
- Information technology services, vulnerability evaluations, and social engineering tests
- Internal controls evaluation and testing
- Payroll tax compliance assistance
- Procurement law compliance analysis
- Payroll and human resources controls and process reviews

OUR UNDERSTANDING OF YOUR REQUIREMENTS

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



OUR UNDERSTANDING OF YOUR REQUIREMENTS (CONTINUED)

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

We understand the State has over 25 component units and enterprise funds which are required to submit GAAP basis audited financial statements to FARS. For funds which are not audited on a stand-alone basis, working papers are prepared from information gathered in the form of "closing books." There are approximately 20 closing forms completed by approximately 60 State agencies. All working papers, including external audits of component units and enterprise funds, are centrally located in the library of FARS. Those working papers consist of closing book information used to prepare the footnote disclosures and other required statements. Detailed budgetary basis activity for the year, as recorded in wvOASIS (the State's central accounting system), is summarized for entry into the CAFR2000, a PC-based reporting tool, which produces the financial statements. Worksheets from CAFR 2000 are printed, which document the adjustments made by FARS.

If successful Brown Edwards will provide services that will assist in the completion of the working papers and other information essential to the completion of the CAFR. We understand the State does not currently have a firm performing these services and the State will be responsible for project management. We also understand the work completed must comply with the requirements of FARS and with principles prescribed by the Governmental Accounting Standards Board.

Brown Edwards will provide essential personnel in the amount required to complete the requested services. The State anticipates the greatest demand for assistance to occur between the periods of October through December annually. This assistance may include, but is not limited to the preparation of supporting schedules and reconciliations, preparation of journal entries and adjustments, preparation of draft financial statements and, the preparation and analysis of governmental financial statements under FARS direction. We also understand that FARS prepares a variety of schedules to support each financial statement and notes in the CAFR, so prior year work papers will be made available to us.

Contract Manager: During its performance of this Contract, Brown Edwards will designate and maintain a primary contract manager responsible for overseeing Brown Edwards responsibilities under this RFQ. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Brown Edwards is listed below:

Contract Manager: Rob Adams, Partner Brown Edwards

Telephone Number: (304) 343-4188

Fax Number: (304) 344-5035

Email Address: readams@becpas.com



AFFIRMATIVE STATEMENTS

Brown Edwards is independent of the State of West Virginia, and any component units of the State of West Virginia, as defined by generally accepted auditing standards and *Government Auditing Standards*. We are free from all objections and interests that might materially conflict with interests of the State.

Brown Edwards and all assigned key professional supervisory staff assigned to this contract are licensed to practice public accounting and perform assurance services in West Virginia, and have met all continuing professional education requirements within the preceding two years.

Brown Edwards is properly registered with the State of West Virginia Purchasing Division and has paid all required fees.

Brown Edwards professional accounting staff will have a bachelor's degree from a regionally accredited four-year college or university with at least 24 hours in accounting and be a licensed CPA.

Brown Edwards professional accounting staff will have one year of full-time paid experience in preparing or auditing GAAP based audited financial statements or maintaining accounting systems which support the preparation of GAAP statements which included substantial experience with applicable PC software. Audits of CAFR's and/or government audit and accounting experience will meet the mandatory requirement that one or more Brown Edwards partners or members assigned to this contract.

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

Brown Edwards has not failed a Peer Review of their audit or accounting practice within the last six years.

Brown Edwards maintains sufficient professional insurance coverage in accordance with the RFQ, and can provide evidence of such upon request.



APPENDIX A – RESUMES



Rob Adams, CPA, CGMA
 Engagement Partner
 304-343-4188
 readams@BEcpas.com

PROFILE

- Partner is our Charleston office with over 25 years of experience in public accounting
- Director of Assurance Services for the Charleston office
- Extensive experience in financial reporting, accounting, internal control, auditing, review, compilation, agreed upon procedures and other professional services for the following entity types:
 - Nonprofit organizations
 - Various state and local governments
 - Closely-held businesses and public sector entities including real estate, hospitality, manufacturing, retail, wholesale, mining, and media
- Active in the AICPA’s Governmental Audit Quality Center and the Charleston Partner assigned to the Center

RELEVANT EXPERIENCE

- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Charleston Urban Renewal Authority
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- Kanawha County Parks and Recreation Commission
- Kanawha Valley Regional Transportation Authority
- Metro Emergency Operations Center of Kanawha County
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority
- West Virginia Affordable Housing Trust Fund
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia College Prepaid Tuition and Savings Plan
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation

EDUCATION

- Bachelor of Business Administration with a concentration in accounting, West Virginia Wesleyan College
- Graduated Magna Cum Laude

MEMBERSHIPS

- Certified Public Accountant in West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants, Charleston Chapter
- Governmental Finance Officers’ Association
- Chartered Global Management Accountant
- West Virginia Kids Count, Board Member
- Multiple local church leadership committees
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Authority
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund
- West Virginia Drinking Water Treatment Revolving Loan Fund



Chris Banta, CPA, CFE
 Concurring Partner
 540-345-0936
 cbanta@BEcpas.com

PROFILE

- Partner and Firm Coordinator of Brown Edwards state and local government practice
- Specializes in municipalities, electric cooperatives, not-for-profit organizations, and HUD properties
- Coordinates the compliance auditing aspect of the annual audits of municipal and nonprofit clients, including APA compliance and transmittal form preparation, single audit compliance, FAA compliance, RUS compliance, and NTD reporting compliance
- Member of Brown Edwards’ peer review services team
- Certified Fraud Examiner, providing internal control reviews, fraud examinations, forensic accounting services, and litigation support services
- Previously named a “Super CPA” in the Government and Nonprofits area of practice in the *Virginia Business* magazine

RELEVANT EXPERIENCE

- West Virginia Board of Treasury Investments
- County of Frederick, Virginia
- County of Bedford, Virginia
- Montgomery County, Virginia
- Riverside Regional Jail Authority
- City of Falls Church, Virginia
- City of Colonial Heights, Virginia
- City of Winchester, Virginia
- City of Lynchburg, Virginia
- City of Harrisonburg, Virginia
- City of Staunton, Virginia
- Roanoke City Public Schools
- Virginia Tech/Montgomery Airport Authority
- Town of Blacksburg, Virginia

EDUCATION

- Bachelor of Science in Accounting from Virginia Tech

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA), the Virginia Society of Certified Public Accountants (VSCPA), the Virginia Government Finance Officers’ Association (VGFOA), the National Society of Accountants for Cooperatives (NSAC), and the Association of Certified Fraud Examiners (ACFE)
- Past Treasurer (also former President) of the Grandin Theatre Foundation
- Current Board Member of the Virginia Museum of Transportation and Boys and Girls Club of Southwest Virginia
- Member of the Kiwanis Club of Roanoke, serving as chair of the Career Technical Education Scholarship Committee
- Virginia Resources Authority
- Virginia Tobacco Settlement Financing Corporation
- Greater Lynchburg Transit Company
- Bedford Regional Water Authority
- Town of Bedford, Virginia
- Town of Culpeper, Virginia
- Town of Vinton, Virginia
- Town of Tazewell, Virginia
- City of Charlottesville, Virginia
- County of King William, Virginia
- County of New Kent, Virginia
- Coordinated Services Management



Anthony Carpenter, CPA
Senior Manager
 304-343-4188
 acarpenter@BEcpas.com

PROFILE

- Senior manager in the Charleston office with over 11 years of experience in public accounting with a concentration in Accounting and Assurance Services
- Primarily works for non-profit organizations, local and state governmental agencies, closely held businesses, and retirement plans

EDUCATION

- Bachelor of Business Administration with a concentration in accounting, West Virginia State University

MEMBERSHIPS

- Certified Public Accountant In West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)
- Leadership Kanawha Valley
- Emerging Leaders Academy

RELEVANT EXPERIENCE

- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- City of Charleston, West Virginia
- EastRidge Health Systems
- Hatfield-McCoy Regional Recreational Authority
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Public Service Commission of West Virginia
- School Building Authority of West Virginia
- Seneca Health Services
- United Methodist Foundation of West Virginia, Inc.
- Valley Healthcare System
- West Virginia Affordable Housing Trust Fund
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
- West Virginia Housing Development Fund
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Parkways Authority
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund
- Young Men’s Christian Association of Kanawha Valley, Inc.



Faye McQuinn, CPA
Senior Manager
304-343-4188
fmcquinn@BEcpas.com

PROFILE

- Senior manager in the Charleston office with over 12 years of experience in public accounting with a concentration in Accounting and Assurance Services
- Primarily works for nonprofit organizations, local and state governmental agencies, closely held businesses, and retirement plans

RELEVANT EXPERIENCE

- West Virginia Board of Treasury Investments
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia College Prepaid Tuition and Savings Plan
- West Virginia Jobs Investment Trust
- West Virginia Economic Development Authority
- Tobacco Settlement Finance Authority of WV
- YWCA of Charleston, WV
- Center for Rural Health Development
- WV Primary Care
- Heaven Sent Ministries
- Charleston Catholic High School
- Gazette Charities
- West Virginia Land Trust
- Kanawha County, Metro 911
- Seneca Health Services
- Alderson Broaddus Endowment Corporation
- Alderson Broaddus University
- Basilica of the Co-Cathedral of the Sacred Heart
- Center for Neighborhood Enterprise
- Concord University Foundation
- University of Charleston
- YMCA of Kanawha Valley, Inc.

EDUCATION

- Bachelor of Business Administration in accounting and a Master of Business Administration, Marshall University

MEMBERSHIPS

- Certified Public Accountant in West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA), Charleston Chapter



Staunton Gorrell, CPA
Manager
304-343-4188
sgorrell@BEcpas.com

PROFILE

- Manager in the Charleston office with over 6 years of experience in public accounting with a concentration in Accounting and Assurance Services
- Primarily works in the Nonprofit and Governmental Niche

RELEVANT EXPERIENCE

- Central West Virginia Regional Airport Authority
- West Virginia Alcohol Beverage Control Administration
- West Virginia Water Pollution Control Revolving Fund
- Region III Planning and Development Council
- West Virginia Housing Development Fund
- West Virginia Independent Colleges and Universities
- West Virginia Lottery Commission
- West Virginia Solid Waste Management Board
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- School Building Authority of West Virginia
- United Methodist Foundation of West Virginia, Inc.
- West Virginia Consolidated Public Retirement Board
- YMCA of Charleston, WV, Inc.
- Heart and Hand
- Center for Neighborhood Enterprise
- Jackson County Development Center
- University of Charleston

EDUCATION

- Bachelor of Business Administration in Finance, James Madison University

MEMBERSHIPS

- Certified Public Accountant in West Virginia
- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)
- Treasurer, Charleston FestiVALL



Cindy Gross, CPA, CISA, C|EH
Information Technology Director
540-434-6736
cgross@BEcpas.com

PROFILE

- Information technology specialist in the Harrisonburg office with over fifteen years of public accounting experience providing IT audits and consulting services to a wide range of entities including financial services, technology, and healthcare entities
- Services include SOX compliance, SSAE 16/18 audits, SOC 2 audits, IT risk assessments, and IT internal audit
- Has over fifteen years of experience in systems development and design
- Experience performing information technology assessments for local government, private industry, financial institutions, and colleges and universities

EDUCATION

- Master of Professional Accountancy from the University of Texas
- Master in Computer Programming and Information Systems from Shepherd University

MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA) and the Virginia Society of Certified Public Accountants (VSCPA)
- Information Systems Audit and Control Association
- Certified Information Systems Auditor
- Certified Information Auditor through ISACA
- Certified Ethical Hacker through EC-Council



APPENDIX B – PEER REVIEW REPORT



8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809
225-922-4600 Phone – 225-922-4611 Fax – pncpa.com

A Professional Accounting Corporation

Report on the Firm’s System of Quality Control

To the Partners of
Brown Edwards & Company L.L.P.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown Edwards & Company L.L.P. (the firm) applicable to engagements not subject to PCAOB inspection in effect for the year ended May 31, 2018. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm’s Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer’s Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated to the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown Edwards & Company L.L.P. applicable to engagements not subject to PCAOB inspection in effect for the year ended May 31, 2018, 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*. Brown Edwards & Company L.L.P. has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
October 17, 2018



APPENDIX C – FIRM EXPERIENCE

The following is a list of engagements with the State of West Virginia from the Charleston office of Gibbons & Kawash, now Brown Edwards, for the past five years. All listed clients were audits performed under *Government Auditing Standards* and/or the UG and require reporting of supplemental information to the West Virginia Financial Accounting and Reporting Section (FARS).

<u>West Virginia Engagements</u>	<u>Principal Contact</u>	<u>Scope of Work</u>	<u>Years Served</u>
Tobacco Settlement Finance Authority of WV	Jane Shinn 304-558-4083	GAS	2013-2018
West Virginia Infrastructure and Jobs Development Council	Sheila Miller 304-414-6500	GAS	2013-2018
West Virginia Water Development Authority	Sheila Miller 304-414-6500	GAS	2013-2018
West Virginia Drinking Water Treatment Revolving Loan Fund	Sheila Miller 304-414-6500	GAS / UG	2013-2018
West Virginia Jobs Investment Trust	Andy Zulauf 304-345-6200	GAS	2013-2018
West Virginia Economic Development Authority and affiliated entities	Jackie Browning 304-558-3650	GAS	2015-2018
West Virginia Water Pollution Control Fund	Katheryn Emery-Fultineer 304-926-0499	GAS / UG	2016-2018
West Virginia Lottery Commission	Dean Patrick 304-558-0500	GAS	2013-2018
West Virginia Alcohol Beverage Control Administration	Julia Jones	GAS	2013-2018
West Virginia Solid Waste Management Board	Scott Norman 304-926-0448	GAS / AUP	2013 and 2015-2018
West Virginia Prepaid College Tuition and Savings Plan	Greg Curry 304-340-2702	GAS	2016-2018
West Virginia Board of Treasury Investments	Kara Hughes 304-340-1564	GAS / AUP	2013-2018
West Virginia Housing Development Fund	Chad Leport 304-391-8644	GAS / UG	2013-2018
West Virginia Consolidated Public Retirement Board	John Galloway 304-558-3570	GAS	2013-2015

APPENDIX D – ALL REQUIRED FORMS



Purchasing Division
 2019 Washington Street East
 Post Office Box 60130
 Charleston, WV 25305-0130

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

Proc Folder: 499484

Doc Description: Addendum No. 2 Conduct Audits of West Virginia's CAFR

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2019-03-14	2019-03-22 13:30:00	CRFQ 0209 FAR1900000001	3

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:

FOR INFORMATION CONTACT THE BUYER

Melissa Pettrey
 (304) 558-0094
 melissa.k.pettrey@wv.gov

Signature X

FEIN #

54-0504608

DATE

3/22/19

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

SOLICITATION NUMBER: FAR1900000001

Addendum Number: 2

The purpose of this addendum is to modify the solicitation identified as FAR1900000001 ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

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

Description of Modification to Solicitation:

1. To publish Vendor questions and Agency responses.
2. Bid opening remains 03/22/2019 @ 1:30 P.M. EST

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

Terms and Conditions:

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



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

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

Proc Folder: 499464

Doc Description: Addendum No. 1 Conduct Audits of West Virginia's CAFR

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2019-03-06	2019-03-22 13.30.00	CRFQ 0209 FAR1900000001	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:

FOR INFORMATION CONTACT THE BUYER

Melissa Pettrey
 (304) 558-0094
 melissa.k.pettrey@wv.gov

Signature X

FEIN #

54-0504608

DATE

3/22/19

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

ADDITIONAL INFORMATION:

Addendum No. 1

Addendum No. 1 is issued to publish and distribute the attached information to the vendor community.

Central Request for Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of the Finance Division (Finance) of the West Virginia Department of Administration and the State of West Virginia and its executive branch agencies to establish a contract with a certified public accounting firm for audit preparation assistance services per the bid requirements, specifications, terms and conditions attached this solicitation.

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Partner/Member	100.00000	HOUR	370.00	37,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description :

Estimated Number of hours. Actual quantity may vary.

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

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Professional Accounting Staff	100.00000	HOUR	210.00	21,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description :

Estimated Number of Hours. Actual Quantities may vary.

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

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Support Staff	100.00000	HOUR	100.00	10,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description :
Estimated Number of Hours. Actual quantity may vary.
Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

SOLICITATION NUMBER: FAR1900000001

Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as Far1900000001 ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

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

Description of Modification to Solicitation:

1. The bid opening has moved from 03/08/2019 to 03/22/2019. The bid opening time remains at 1:30 pm.

NOTEQuestions will be addressed in an upcoming addendum****

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

Terms and Conditions:

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

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: FAR1900000001

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that 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.



Company



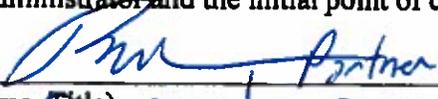
Authorized Signature

3/22/19

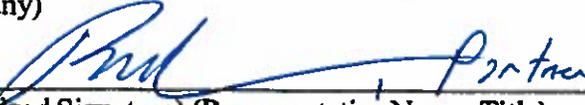
Date

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

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.

 Partner
(Name, Title)
ROB ADAMS, PARTNER
(Printed Name and Title)
300 CHASE TOWER, 407 VIRGINIA ST., E., CHAS, WV 25301
(Address)
(304) 343-4188 (304) 344-5035
(Phone Number) / (Fax Number)
readams@becpas.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.

BROWN, EDWARDS & COMPANY LLP
(Company)
 Partner
(Authorized Signature) (Representative Name, Title)
ROB ADAMS, PARTNER
(Printed Name and Title of Authorized Representative)
MARCH 6, 2019
(Date)
(304) 343-4188 (304) 344-5085
(Phone Number) (Fax Number)

REQUEST FOR QUOTATION
Audit Preparation Assistance Services

12. VENDOR DEFAULT:

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

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

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

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

12.1.4. Failure to remedy deficient performance upon request.

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

12.2.1. Immediate cancellation of the Contract.

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

12.2.3. Any other remedies available in law or equity.

13. MISCELLANEOUS:

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

Contract Manager: Rob Adams
Telephone Number: (304) 343-4188
Fax Number: (304) 344-5835
Email Address: readams@becpas.com

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 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: Brown, Edgess & Company,

Authorized Signature: [Signature] Date: 3/22/19

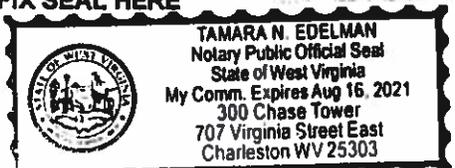
State of WEST VIRGINIA

County of KANAWHA to-wit:

Taken, subscribed, and sworn to before me this 6 day of March, 2019.

My Commission expires August 16, 2021.

AFFIX SEAL HERE



NOTARY PUBLIC [Signature]