



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 3

General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 702505

Procurement Type: Central Master Agreement

Vendor ID: 000000173172

Legal Name: BHM CPA GROUP INC

Alias/DBA:

Total Bid: \$0.00

Response Date: 05/07/2020

Response Time: 11:39

SO Doc Code: CRFQ

SO Dept: 0323

SO Doc ID: WWW2000000016

Published Date: 4/30/20

Close Date: 5/7/20

Close Time: 13:30

Status: Closed

Solicitation Description: ADDENDUM 2 Auditing Services

Total of Header Attachments: 3

Total of All Attachments: 3

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Auditing Services	0.00000	EA	\$0.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description : Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

Comments: See Exhibit A for Pricing



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

State of West Virginia
 Request for Quotation
 14 – Financial

Proc Folder: 702505

Doc Description: Auditing Services

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-15	2020-04-30 13:30:00	CRFQ 0323 WWV2000000016	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:
 BHM CPA Group, Inc.
 PO Box 325
 Huntington, WV 25708
 304-521-2648

FOR INFORMATION CONTACT THE BUYER

Dusty J Smith
 (304) 558-2063
 dusty.j.smith@wv.gov

Signature X



FEIN # 31-1413363

DATE May 7, 2020

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

ADDITIONAL INFORMATION:**OPEN END**

THE STATE OF WEST VIRGINIA PURCHASING DIVISION FOR THE AGENCY, WORKFORCE West Virginia, IS SOLICITING BIDS FOR THE OPEN-END CONTRACT OF AUDITING SERVICES) PER THE ATTACHED DOCUMENTS.

QUESTIONS REGARDING THE SOLICITATION MUST BE SUBMITTED IN WRITING TO DUSTY.J.SMITH@WV.GOV PRIOR TO THE QUESTION PERIOD DEADLINE CONTAINED IN THE INSTRUCTIONS TO VENDORS SUBMITTING BIDS.

****PLEASE NOTE THAT PAGES THAT NEED SIGNED AND RETURNED SUCH AS 22, 23, 30, 33, 34 OF THE SOLICITATION SHOULD BE SIGNED AND SUBMITTED WITH THE BID.****

** Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.**

INVOICE TO		SHIP TO	
FISCAL AND ADMINISTRATIVE MANAGEMENT - 5301 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV25305 US		OFFICE OF ADMIN SUPPORT - 5302 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Auditing Services	0.00000	EA		See Exhibit A

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description :

Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

SCHEDULE OF EVENTS

Line	Event	Event Date
1	TECHNICAL QUESTIONS DUE AT 10AM	2020-04-23

INSTRUCTIONS TO VENDORS SUBMITTING BIDS

1. REVIEW DOCUMENTS THOROUGHLY: The attached documents contain a solicitation for bids. Please read these instructions and all documents attached in their entirety. These instructions provide critical information about requirements that if overlooked could lead to disqualification of a Vendor's bid. All bids must be submitted in accordance with the provisions contained in these instructions and the Solicitation. Failure to do so may result in disqualification of Vendor's bid.

2. MANDATORY TERMS: The Solicitation may contain mandatory provisions identified by the use of the words "must," "will," and "shall." Failure to comply with a mandatory term in the Solicitation will result in bid disqualification.

3. PREBID MEETING: The item identified below shall apply to this Solicitation.

A pre-bid meeting will not be held prior to bid opening

A **MANDATORY PRE-BID** meeting will be held at the following place and time:

All Vendors submitting a bid must attend the mandatory pre-bid meeting. Failure to attend the mandatory pre-bid meeting shall result in disqualification of the Vendor's bid. No one individual is permitted to represent more than one vendor at the pre-bid meeting. Any individual that does attempt to represent two or more vendors will be required to select one vendor to which the individual's attendance will be attributed. The vendors not selected will be deemed to have not attended the pre-bid meeting unless another individual attended on their behalf.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. Any person attending the pre-bid meeting on behalf of a Vendor must list on the attendance sheet his or her name and the name of the Vendor he or she is representing.

Additionally, the person attending the pre-bid meeting should include the Vendor's E-Mail address, phone number, and Fax number on the attendance sheet. It is the Vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of Vendor's bid.

All Vendors should arrive prior to the starting time for the pre-bid. Vendors who arrive after the starting time but prior to the end of the pre-bid will be permitted to sign in but are charged with knowing all matters discussed at the pre-bid.

Questions submitted at least five business days prior to a scheduled pre-bid will be discussed at the pre-bid meeting if possible. Any discussions or answers to questions at the pre-bid meeting
Revised 01/09/2020

are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the Solicitation prior to bid opening.

4. VENDOR QUESTION DEADLINE: Vendors may submit questions relating to this Solicitation to the Purchasing Division. Questions must be submitted in writing. All questions must be submitted on or before the date listed below and to the address listed below in order to be considered. A written response will be published in a Solicitation addendum if a response is possible and appropriate. Non-written discussions, conversations, or questions and answers regarding this Solicitation are preliminary in nature and are nonbinding.

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

Question Submission Deadline: APRIL 23RD, 2020 10AM

Submit Questions to: DUSTY SMITH
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: DUSTY.J.SMITH@WV.GOV

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

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

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

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

SEALED BID: AUDITING SERVICES
BUYER: DUSTY SMITH
SOLICITATION NO.: WWW2000000016
BID OPENING DATE: APRIL 30,2020
BID OPENING TIME: 1:30PM
FAX NUMBER: 304-558-3970

Revised 01/09/2020

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

For Request For Proposal ("RFP") Responses Only: In the event that Vendor is responding to a request for proposal, the Vendor shall submit one original technical and one original cost proposal plus N/A convenience copies of each to the Purchasing Division at the address shown above. Additionally, the Vendor should identify the bid type as either a technical or cost proposal on the face of each bid envelope submitted in response to a request for proposal as follows:

BID TYPE: (This only applies to CRFP)

Technical

Cost

7. BID OPENING: Bids submitted in response to this Solicitation will be opened at the location identified below on the date and time listed below. Delivery of a bid after the bid opening date and time will result in bid disqualification. For purposes of this Solicitation, a bid is considered delivered when confirmation of delivery is provided by wvOASIS (in the case of electronic submission) or when the bid is time stamped by the official Purchasing Division time clock (in the case of hand delivery).

Bid Opening Date and Time: APRIL 30, 2020 1:30PM

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

8. ADDENDUM ACKNOWLEDGEMENT: Changes or revisions to this Solicitation will be made by an official written addendum issued by the Purchasing Division. Vendor should acknowledge receipt of all addenda issued with this Solicitation by completing an Addendum Acknowledgment Form, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

9. BID FORMATTING: Vendor should type or electronically enter the information onto its bid to prevent errors in the evaluation. Failure to type or electronically enter the information may result in bid disqualification.

10. ALTERNATE MODEL OR BRAND: Unless the box below is checked, any model, brand, or specification listed in this Solicitation establishes the acceptable level of quality only and is not intended to reflect a preference for, or in any way favor, a particular brand or vendor. Vendors may bid alternates to a listed model or brand provided that the alternate is at least equal to the model or brand and complies with the required specifications. The equality of any alternate being bid shall be determined by the State at its sole discretion. Any Vendor bidding an alternate model or brand should clearly identify the alternate items in its bid and should include manufacturer's specifications, industry literature, and/or any other relevant documentation demonstrating the

equality of the alternate items. Failure to provide information for alternate items may be grounds for rejection of a Vendor's bid.

This Solicitation is based upon a standardized commodity established under W. Va. Code § 5A-3-61. Vendors are expected to bid the standardized commodity identified. Failure to bid the standardized commodity will result in your firm's bid being rejected.

11. EXCEPTIONS AND CLARIFICATIONS: The Solicitation contains the specifications that shall form the basis of a contractual agreement. Vendor shall clearly mark any exceptions, clarifications, or other proposed modifications in its bid. Exceptions to, clarifications of, or modifications of a requirement or term and condition of the Solicitation may result in bid disqualification.

12. COMMUNICATION LIMITATIONS: In accordance with West Virginia Code of State Rules §148-1-6.6, communication with the State of West Virginia or any of its employees regarding this Solicitation during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited without prior Purchasing Division approval. Purchasing Division approval for such communication is implied for all agency delegated and exempt purchases.

13. REGISTRATION: Prior to Contract award, the apparent successful Vendor must be properly registered with the West Virginia Purchasing Division and must have paid the \$125 fee, if applicable.

14. UNIT PRICE: Unit prices shall prevail in cases of a discrepancy in the Vendor's bid.

15. PREFERENCE: Vendor Preference may be requested in purchases of motor vehicles or construction and maintenance equipment and machinery used in highway and other infrastructure projects. Any request for preference must be submitted in writing with the bid, must specifically identify the preference requested with reference to the applicable subsection of West Virginia Code § 5A-3-37, and must include with the bid any information necessary to evaluate and confirm the applicability of the requested preference. A request form to help facilitate the request can be found at:

<http://www.state.wv.us/admin/purchase/vrc/Venpref.pdf>.

15A. RECIPROCAL PREFERENCE: The State of West Virginia applies a reciprocal preference to all solicitations for commodities and printing in accordance with W. Va. Code § 5A-3-37(b). In effect, non-resident vendors receiving a preference in their home states, will see that same preference granted to West Virginia resident vendors bidding against them in West Virginia. Any request for reciprocal preference must include with the bid any information necessary to evaluate and confirm the applicability of the preference. A request form to help facilitate the request can be found at: <http://www.state.wv.us/admin/purchase/vrc/Venpref.pdf>.

16. SMALL, WOMEN-OWNED, OR MINORITY-OWNED BUSINESSES: For any solicitations publicly advertised for bid, in accordance with West Virginia Code §5A-3-37(a)(7) and W. Va. CSR § 148-22-9, any non-resident vendor certified as a small, women-owned, or minority-owned business under W. Va. CSR § 148-22-9 shall be provided the same preference made available to any resident vendor. Any non-resident small, women-owned, or

minority-owned business must identify itself as such in writing, must submit that writing to the Purchasing Division with its bid, and must be properly certified under W. Va. CSR § 148-22-9 prior to contract award to receive the preferences made available to resident vendors. Preference for a non-resident small, women-owned, or minority owned business shall be applied in accordance with W. Va. CSR § 148-22-9.

17. WAIVER OF MINOR IRREGULARITIES: The Director reserves the right to waive minor irregularities in bids or specifications in accordance with West Virginia Code of State Rules § 148-1-4.6.

18. ELECTRONIC FILE ACCESS RESTRICTIONS: Vendor must ensure that its submission in wvOASIS can be accessed and viewed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately accessed and viewed at the time of the bid opening (such as, encrypted files, password protected files, or incompatible files) to be blank or incomplete as context requires, and are therefore unacceptable. A vendor will not be permitted to unencrypt files, remove password protections, or resubmit documents after bid opening to make a file viewable if those documents are required with the bid. A Vendor may be required to provide document passwords or remove access restrictions to allow the Purchasing Division to print or electronically save documents provided that those documents are viewable by the Purchasing Division prior to obtaining the password or removing the access restriction.

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

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

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

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

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

22. INTERESTED PARTY DISCLOSURE: West Virginia Code § 6D-1-2 requires that the vendor submit to the Purchasing Division a disclosure of interested parties to the contract for all contracts with an actual or estimated value of at least \$1 Million. That disclosure must occur on the form prescribed and approved by the WV Ethics Commission prior to contract award. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

23. WITH THE BID REQUIREMENTS: In instances where these specifications require documentation or other information with the bid, and a vendor fails to provide it with the bid, the Director of the Purchasing Division reserves the right to request those items after bid opening and prior to contract award pursuant to the authority to waive minor irregularities in bids or specifications under W. Va. CSR § 148-1-4.6. This authority does not apply to instances where state law mandates receipt with the bid.

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of a Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

2. DEFINITIONS: As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.

2.1. "Agency" or "Agencies" means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.

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

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

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

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

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

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

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

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

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

Term Contract

Initial Contract Term: This Contract becomes effective on upon award and extends for a period of one (1) year(s).

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be delivered to the Agency and then submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Unless otherwise specified below, renewal of this Contract is limited to THREE (3) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed the total number of months available in all renewal years combined. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

Alternate Renewal Term – This contract may be renewed for _____ successive _____ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

Delivery Order Limitations: In the event that this contract permits delivery orders, a delivery order may only be issued during the time this Contract is in effect. Any delivery order issued within one year of the expiration of this Contract shall be effective for one year from the date the delivery order is issued. No delivery order may be extended beyond one year after this Contract has expired.

Fixed Period Contract: This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within _____ days.

Fixed Period Contract with Renewals: This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within _____ days. Upon completion of the work covered by the preceding sentence, the vendor agrees that maintenance, monitoring, or warranty services will be provided for _____ year(s) thereafter.

One Time Purchase: The term of this Contract shall run from the issuance of the Award Document until all of the goods contracted for have been delivered, but in no event will this Contract extend for more than one fiscal year.

Other: See attached.

4. NOTICE TO PROCEED: Vendor shall begin performance of this Contract immediately upon receiving notice to proceed unless otherwise instructed by the Agency. Unless otherwise specified, the fully executed Award Document will be considered notice to proceed.

5. QUANTITIES: The quantities required under this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below.

Open End Contract: Quantities listed in this Solicitation are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.

Service: The scope of the service to be provided will be more clearly defined in the specifications included herewith.

Combined Service and Goods: The scope of the service and deliverable goods to be provided will be more clearly defined in the specifications included herewith.

One Time Purchase: This Contract is for the purchase of a set quantity of goods that are identified in the specifications included herewith. Once those items have been delivered, no additional goods may be procured under this Contract without an appropriate change order approved by the Vendor, Agency, Purchasing Division, and Attorney General's office.

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

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

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

PERFORMANCE BOND: The apparent successful Vendor shall provide a performance bond in the amount of 100% of the contract. The performance bond must be received by the Purchasing Division prior to Contract award.

LABOR/MATERIAL PAYMENT BOND: The apparent successful Vendor shall provide a labor/material payment bond in the amount of 100% of the Contract value. The labor/material payment bond must be delivered to the Purchasing Division prior to Contract award.

In lieu of the Bid Bond, Performance Bond, and Labor/Material Payment Bond, the Vendor may provide certified checks, cashier's checks, or irrevocable letters of credit. Any certified check, cashier's check, or irrevocable letter of credit provided in lieu of a bond must be of the same amount and delivered on the same schedule as the bond it replaces. A letter of credit submitted in lieu of a performance and labor/material payment bond will only be allowed for projects under \$100,000. Personal or business checks are not acceptable. Notwithstanding the foregoing, West Virginia Code § 5-22-1 (d) mandates that a vendor provide a performance and labor/material payment bond for construction projects. Accordingly, substitutions for the performance and labor/material payment bonds for construction projects is not permitted.

MAINTENANCE BOND: The apparent successful Vendor shall provide a two (2) year maintenance bond covering the roofing system. The maintenance bond must be issued and delivered to the Purchasing Division prior to Contract award.

LICENSE(S) / CERTIFICATIONS / PERMITS: In addition to anything required under the Section of the General Terms and Conditions entitled Licensing, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits upon request and in a form acceptable to the State. The request may be prior to or after contract award at the State's sole discretion.

Please see Section 3.2.1 and 3.2.2 of the specifications within this solicitation

The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications regardless of whether or not that requirement is listed above.

8. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below and must include the State as an additional insured on each policy prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether or not that insurance requirement is listed in this section.

Vendor must maintain:

- Commercial General Liability Insurance** in at least an amount of: \$1,000,00.00 per occurrence.
- Automobile Liability Insurance** in at least an amount of: \$1,000,00000 per occurrence.
- Professional/Malpractice/Errors and Omission Insurance** in at least an amount of: _____ per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.
- Commercial Crime and Third Party Fidelity Insurance** in an amount of: _____ per occurrence.
- Cyber Liability Insurance** in an amount of: _____ per occurrence.
- Builders Risk Insurance** in an amount equal to 100% of the amount of the Contract.
- Pollution Insurance** in an amount of: _____ per occurrence.
- Aircraft Liability** in an amount of: _____ per occurrence.
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Notwithstanding anything contained in this section to the contrary, the Director of the Purchasing Division reserves the right to waive the requirement that the State be named as an additional insured on one or more of the Vendor's insurance policies if the Director finds that doing so is in the State's best interest.

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

10. [Reserved]

11. LIQUIDATED DAMAGES: This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy. Vendor shall pay liquidated damages in the amount specified below or as described in the specifications:

\$200.00 per day for each time-line that is not met as shown in Exhibit B

Liquidated Damages Contained in the Specifications

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

13. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification. Notwithstanding the foregoing, Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

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

15. PAYMENT METHODS: Vendor must accept payment by electronic funds transfer and P-Card. (The State of West Virginia's Purchasing Card program, administered under contract by a banking institution, processes payment for goods and services through state designated credit cards.)

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

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

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

19. CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-5.2.b.

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

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

22. COMPLIANCE WITH LAWS: Vendor shall comply with all applicable federal, state, and local laws, regulations and ordinances. By submitting a bid, Vendor acknowledges that it has reviewed, understands, and will comply with all applicable laws, regulations, and ordinances.

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to comply with all applicable laws, regulations, and ordinances. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

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

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

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

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

27. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments.

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

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

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

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

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

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

32. LICENSING: In accordance with West Virginia Code of State Rules § 148-1-6.1.e, Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Upon request, the Vendor must provide all necessary releases to obtain information to enable the Purchasing Division Director or the Agency to verify that the Vendor is licensed and in good standing with the above entities.

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up-to-date on all state and local obligations as described in this section. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

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

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

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

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

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

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

37. PURCHASING AFFIDAVIT: In accordance with West Virginia Code §§ 5A-3-10a and 5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State, Vendors are required to sign, notarize, and submit the Purchasing Affidavit to the Purchasing Division affirming under oath that it is not in default on any monetary obligation owed to the state or a political subdivision of the state.

38. ADDITIONAL AGENCY AND LOCAL GOVERNMENT USE: This Contract may be utilized by other agencies, spending units, and political subdivisions of the State of West Virginia; county, municipal, and other local government bodies; and school districts (“Other Government Entities”), provided that both the Other Government Entity and the Vendor agree. Any extension of this Contract to the aforementioned Other Government Entities must be on the same prices, terms, and conditions as those offered and agreed to in this Contract, provided that such extension is in compliance with the applicable laws, rules, and ordinances of the Other Government Entity. A refusal to extend this Contract to the Other Government Entities shall not impact or influence the award of this Contract in any manner.

39. CONFLICT OF INTEREST: Vendor, its officers or members or employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Vendor shall periodically inquire of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Agency.

40. REPORTS: Vendor shall provide the Agency and/or the Purchasing Division with the following reports identified by a checked box below:

Such reports as the Agency and/or the Purchasing Division may request. Requested reports may include, but are not limited to, quantities purchased, agencies utilizing the contract, total contract expenditures by agency, etc.

Quarterly reports detailing the total quantity of purchases in units and dollars, along with a listing of purchases by agency. Quarterly reports should be delivered to the Purchasing Division via email at purchasing.requisitions@wv.gov.

41. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the Director of the Division of Protective Services shall require any service provider whose employees are regularly employed on the grounds or in the buildings of the Capitol complex or who have access to sensitive or critical information to submit to a fingerprint-based state and federal background inquiry through the state repository. The service provider is responsible for any costs associated with the fingerprint-based state and federal background inquiry.

After the contract for such services has been approved, but before any such employees are permitted to be on the grounds or in the buildings of the Capitol complex or have access to sensitive or critical information, the service provider shall submit a list of all persons who will be physically present and working at the Capitol complex to the Director of the Division of Protective Services for purposes of verifying compliance with this provision. The State reserves the right to prohibit a service provider’s employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check.

Revised 01/09/2020

Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

42. PREFERENCE FOR USE OF DOMESTIC STEEL PRODUCTS: Except when authorized by the Director of the Purchasing Division pursuant to W. Va. Code § 5A-3-56, no contractor may use or supply steel products for a State Contract Project other than those steel products made in the United States. A contractor who uses steel products in violation of this section may be subject to civil penalties pursuant to W. Va. Code § 5A-3-56. As used in this section:

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open heath, basic oxygen, electric furnace, Bessemer or other steel making process. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
 - c. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater. For the purposes of this section, the cost is the value of the steel product as delivered to the project; or
 - d. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

43. PREFERENCE FOR USE OF DOMESTIC ALUMINUM, GLASS, AND STEEL: In Accordance with W. Va. Code § 5-19-1 et seq., and W. Va. CSR § 148-10-1 et seq., for every contract or subcontract, subject to the limitations contained herein, for the construction, reconstruction, alteration, repair, improvement or maintenance of public works or for the purchase of any item of machinery or equipment to be used at sites of public works, only domestic aluminum, glass or steel products shall be supplied unless the spending officer determines, in writing, after the receipt of offers or bids, (1) that the cost of domestic aluminum, glass or steel products is unreasonable or inconsistent with the public interest of the State of West Virginia, (2) that domestic aluminum, glass or steel products are not produced in sufficient quantities to meet the contract requirements, or (3) the available domestic aluminum, glass, or steel do not meet the contract specifications. This provision only applies to public works contracts awarded in an amount more than fifty thousand dollars (\$50,000) or public works contracts that require more than ten thousand pounds of steel products.

The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a

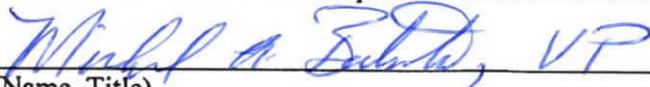
“substantial labor surplus area”, as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products. This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

All bids and offers including domestic aluminum, glass or steel products that exceed bid or offer prices including foreign aluminum, glass or steel products after application of the preferences provided in this provision may be reduced to a price equal to or lower than the lowest bid or offer price for foreign aluminum, glass or steel products plus the applicable preference. If the reduced bid or offer prices are made in writing and supersede the prior bid or offer prices, all bids or offers, including the reduced bid or offer prices, will be reevaluated in accordance with this rule.

44. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE: W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$1 million, the vendor must submit to the Agency a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-award interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

45. PROHIBITION AGAINST USED OR REFURBISHED: Unless expressly permitted in the solicitation published by the State, Vendor must provide new, unused commodities, and is prohibited from supplying used or refurbished commodities, in fulfilling its responsibilities under this Contract.

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)
Michael A. Balestra, VP/Director

(Printed Name and Title)
PO Box 325, Huntington, WV 25708

(Address)
(304-521-2648) (888-900-1264)

(Phone Number) / (Fax Number)
mike.balestra@bhmcgroup.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.

BHM CPA Group, Inc.

(Company)


(Authorized Signature) (Representative Name, Title)
Michael A. Balestra, VP/Director

(Printed Name and Title of Authorized Representative)
May 7, 2020

(Date)
(304-521-2648) (888-900-1264)

(Phone Number) (Fax Number)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

BHM CPA Group, Inc.

Company



Authorized Signature

May 7, 2020

Date

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

REQUEST FOR QUOTATION
Financial Auditing Services

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of Workforce West Virginia to establish an open-end contract for financial auditing services of the agency's financial statements for the fiscal year ending June 30, 2020 and subsequent years allowed under this contract. Last year's audit is included as Exhibit C.

- 1.1 **Current Environment:** The accounting staff of WorkForce West Virginia, as well as management, will be available during the audit to assist the auditing firm by providing information, documentation and explanations. The preparation of conformations will be the responsibility of the auditor. An appropriate number of hours of clerical support will be made available to the auditing firm for preparation of routine conformation and/or informational letters and memoranda. The agency will provide the auditing firm with workspace, desks, and chairs. The auditing firm will also be provided with access to telephone lines, internet access, photocopying facilities, and fax machines. The firm will provide WorkForce with an estimate of the number of personnel to be assigned to the audit in the detail audit plan. Final report preparation, editing, and printing shall be the responsibility of the auditing firm. No internal audit support is available.

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

- 2.1 **"Contract Item" or "Contract Items"** means the audit of the agency's financial statements for fiscal year ending June 30, 2020 and subsequent years allowed under this contract.

- 2.2 **"FAM"** means the Fiscal and Administrative Management Division of Workforce West Virginia.

- 2.3 **"FARS"** means Financial Accounting and Reporting Section of the West Virginia Department of Administration.

- 2.4 **"GASB"** means Government Accounting Standards Board.

- 2.5 **"Pricing Pages"** means the schedule of prices contained in wvOASIS or attached hereto as Exhibit A and are used to evaluate the Solicitation responses.

- 2.6 **"SAS"** means Statements on Auditing Standards.

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

REQUEST FOR QUOTATION
Financial Auditing Services

3. GENERAL REQUIREMENTS:

3.1 Contract Items and Mandatory Requirements: Vendor shall provide Agency with the Contract Items listed below on an open-end and continuing basis. Contract Items must meet or exceed the mandatory requirements as shown below.

3.1.1 Delivery Time: Vendor shall deliver contract deliverables within the timeframes set forth in the Delivery Schedule (Exhibit B) **MAB**

3.2 Items must be delivered to WorkForce West Virginia, Suite 300, 1900 Kanawha Blvd East, Charleston, WV, 25305, or their current location. **MAB**

3.3 Mandatory Requirements: -Bid proposal must contain this information or will be disqualified:

3.3.1 The firm must be independent and licensed to practice in West Virginia. This must be attested to in the proposal. **MAB**

3.3.2 All Directors, Principals or Partner equivalents on the engagement must be licensed CPA's with at least 5 years of audit experience with governmental entities. All manager level employees on this engagement must be CPA's with 3 years of experience on governmental engagements. The state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance. Within the proposal, all manager level and above must be mentioned by name and must give experience to meet this requirement. **MAB**

3.3.3 The firm must have experience auditing/consulting with 3 different state (does not have to be West Virginia) government entities (agencies) over the past 5 years. The firm must submit a list of those state audits/consulting engagements with the proposal. **MAB**

3.3.4 The firm shall submit a statement with the proposal that they have not failed their 2 most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review as an attachment. **Our firm has not failed it's 2most recent Peer Reviews.**
MAB

3.3.5 The firm must have at least 7 licensed CPA's on staff within the audit firm that are strictly audit and not tax professionals. This insures we

REQUEST FOR QUOTATION
Financial Auditing Services

have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least 5 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations. This needs to be delineated on the proposal.

MAB

3.3.6 The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by FARS or other West Virginia state agency two times or more.

MAB

3.3.7 The firm must provide a statement with the proposal that they are a member in good standing of the AICPA's Governmental Audit Quality Center. **Our firm is a member in good**

with the AICPA's Governmental Audit Quality Center. MAB

3.4 Vendor must provide a written statement in conformity with Generally Accepted Accounting Principles, on the presentation of the general purpose financial statements that will include all of WorkForce West Virginia funds to the Director of FAM.

MAB

3.5 The audit must be audited in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

MAB

3.6 Vendor must audit the additional financial information schedules required by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration.

MAB

3.7 Vendor is responsible for performing certain limited procedures involving required supplementary information required by Governmental Accounting Standards as mandated by Generally Accepted Auditing Standards.

MAB

3.8 Vendor must provide all work under the direction of the Executive Director of Workforce West Virginia or his/her designee.

MAB

3.9 Vendor must provide to the Director of the Financial Accounting and Reporting Section (FARS) of the Department of Administration, 2101 Washington Street East, Building 17, 3rd floor, Charleston, WV 25305, under the authority of Section 5-A of the State Code, a written report within twenty-four (24) hours of all irregularities and illegal acts of which the firm becomes aware.

MAB

3.10 A copy of all such reports must be given to the Executive Director of WorkForce West Virginia and the Director of Financial Administrative & Management (FAM) in writing of each of the firm's responsibility under general accepted

REQUEST FOR QUOTATION
Financial Auditing Services

auditing standards, accounting policies, management judgements, accounting estimates and projections, audit adjustments and revisions of past and current estimates and projections, disagreements with management, consultation with other accountants and actuaries, major issues discussed with management prior to retention, and difficulties encountered in performing the audit. MAB

- 3.11** The firm must immediately communicate to the Executive Director of Workforce West Virginia and the Director of FAM any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact. A written summary of these issues must be provided within twenty-four (24) hours to the Executive Director of Workforce West Virginia and the Director of FAM. MAB
- 3.12** Vendor must submit all written reports initially in draft form in order that any necessary changes may be discussed and agreed upon before final acceptance. MAB
- 3.13** Vendor must discuss any public statements with the Executive Director or designee prior to the statements being released or made. MAB
- 3.14** Vendor, if requested, must provide special assistance to the WorkForce West Virginia's auditors, the State's auditors and the Financial Accounting and FARS since the agency's financial statements are to be included in the financial statement of the State of West Virginia. MAB
- 3.15** Vendor must give the agency written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in W. Va. State Code 29.22.23 (<http://wwlegis.state.wvcode/code.cfin>) the vendor shall also notify the agency in writing if any other matters come to its attention during the course of this contract which may impair its independence. MAB
- 3.16** No subcontracting is allowed on this proposal. MAB
- 3.17** All working papers and reports must be retained at the vendor's expense in a secure storage area for a minimum of five (5) years, unless the vendor is notified by the agency of the need to extend the retention period. The vendor will be required to make working papers available upon request to the Executive Director of WorkForce West Virginia, the Director of FAM, and FARS. In addition, the firm must respond to the inquiries of grantors and successor auditors and allow them to review working papers. The agency must be provided access keys to the storage area upon request. MAB
- 3.18** Vendor must deliver five (5) copies of the bound final report to the Director of FAM, Building 3, Suite 300, 1900 Kanawha Blvd East, Charleston, WV 25305, or current location, by October 15, 2020 and subsequent years allowed

REQUEST FOR QUOTATION
Financial Auditing Services

under this contract. An electronic copy of the report must be provided in a PDF or similar format for public review on the agency's website.

MAB

4. CONTRACT AWARD:

- 4.1 Contract Award:** The Contract is intended to provide Agencies with a purchase price on all Contract Items. The Contract shall be awarded to the Vendor that provides the Contract Items meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.
- 4.2 Pricing Pages:** Vendor should complete the Pricing Pages by providing an hourly rate for each line based on the estimated hours (for bidding purposes only) as well as all deliverables and shown on Exhibit A to reach a grand total. Vendor should complete the Pricing Pages in their entirety as failure to do so may result in Vendor's bids being disqualified.

The Pricing Pages contain a list of the Contract Items and estimated purchase volume. The estimated purchase volume for each item represents the approximate volume of anticipated purchases only. No future use of the Contract or any individual item is guaranteed or implied.

5. ORDERING AND PAYMENT:

- 5.1 Ordering:** Vendor shall accept orders through wvOASIS, regular mail, facsimile, e-mail, or any other written form of communication. Vendor may, but is not required to, accept on-line orders through a secure internet ordering portal/website. If Vendor has the ability to accept on-line orders, it should include in its response a brief description of how Agencies may utilize the on-line ordering system. Vendor shall ensure that its on-line ordering system is properly secured prior to processing Agency orders on-line.
- 5.2 Payment:** Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.

6. DELIVERY AND RETURN:

- 6.1 Delivery Time:** Vendor shall deliver standard orders within dates defined within Schedule B. Vendor shall deliver all orders in accordance with the above schedule and shall not hold orders until a minimum delivery quantity is met.

REQUEST FOR QUOTATION
Financial Auditing Services

- 6.2 Late Delivery:** The Agency placing the order under this Contract must be notified in writing if orders will be delayed for any reason. Any delay in delivery that could cause harm to an Agency will be grounds for cancellation of the delayed order, and/or obtaining the items ordered from a third party.

Any Agency seeking to obtain items from a third party under this provision must first obtain approval of the Purchasing Division.

- 6.3 Delivery Payment/Risk of Loss:** Standard order delivery shall be F.O.B. destination to the Agency's location. Vendor shall include the cost of standard order delivery charges in its bid pricing/discount and is not permitted to charge the Agency separately for such delivery. The Agency will pay delivery charges on all emergency orders provided that Vendor invoices those delivery costs as a separate charge with the original freight bill attached to the invoice.
- 6.4 Return of Unacceptable Items:** If the Agency deems the Contract Items to be unacceptable, the Contract Items shall be returned to Vendor at Vendor's expense and with no restocking charge. Vendor shall either make arrangements for the return within five (5) days of being notified that items are unacceptable, or permit the Agency to arrange for the return and reimburse Agency for delivery expenses. If the original packaging cannot be utilized for the return, Vendor will supply the Agency with appropriate return packaging upon request. All returns of unacceptable items shall be F.O.B. the Agency's location. The returned product shall either be replaced, or the Agency shall receive a full credit or refund for the purchase price, at the Agency's discretion.
- 6.5 Return Due to Agency Error:** Items ordered in error by the Agency will be returned for credit within 30 days of receipt, F.O.B. Vendor's location. Vendor shall not charge a restocking fee if returned products are in a resalable condition. Items shall be deemed to be in a resalable condition if they are unused and in the original packaging. Any restocking fee for items not in a resalable condition shall be the lower of the Vendor's customary restocking fee or 5% of the total invoiced value of the returned items.

7. VENDOR DEFAULT:

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

- 7.1.1** Failure to provide Contract Items in accordance with the requirements contained herein.
- 7.1.2** Failure to comply with other specifications and requirements contained herein.

REQUEST FOR QUOTATION
Financial Auditing Services

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

7.1.4 Failure to remedy deficient performance upon request.

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

7.2.1 Immediate cancellation of the Contract.

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

7.2.3 Any other remedies available in law or equity.

8. MISCELLANEOUS:

8.1 No Substitutions: Vendor shall supply only Contract Items submitted in response to the Solicitation unless a contract modification is approved in accordance with the provisions contained in this Contract.

8.2 Vendor Supply: Vendor must carry sufficient inventory of the Contract Items being offered to fulfill its obligations under this Contract. By signing its bid, Vendor certifies that it can supply the Contract Items contained in its bid response.

8.3 Reports: Vendor shall provide quarterly reports and annual summaries to the Agency showing the Agency's items purchased, quantities of items purchased, and total dollar value of the items purchased. Vendor shall also provide reports, upon request, showing the items purchased during the term of this Contract, the quantity purchased for each of those items, and the total value of purchases for each of those items. Failure to supply such reports may be grounds for cancellation of this Contract.

8.4 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: Michael A. Balestra 
Telephone Number: 304-521-2648
Fax Number: 888-900-1264
Email Address: mike.balestra@bhmcgroup.com

West Virginia Ethics Commission



Disclosure of Interested Parties to Contracts

Pursuant to *W. Va. Code* § 6D-1-2, a state agency may not enter into a contract, or a series of related contracts, that has/have an actual or estimated value of \$1 million or more until the business entity submits to the contracting state agency a Disclosure of Interested Parties to the applicable contract. In addition, the business entity awarded a contract is obligated to submit a supplemental Disclosure of Interested Parties reflecting any new or differing interested parties to the contract within 30 days following the completion or termination of the applicable contract.

For purposes of complying with these requirements, the following definitions apply:

"Business entity" means any entity recognized by law through which business is conducted, including a sole proprietorship, partnership or corporation, but does not include publicly traded companies listed on a national or international stock exchange.

"Interested party" or *"Interested parties"* means:

- (1) A business entity performing work or service pursuant to, or in furtherance of, the applicable contract, including specifically sub-contractors;
- (2) the person(s) who have an ownership interest equal to or greater than 25% in the business entity performing work or service pursuant to, or in furtherance of, the applicable contract. (This subdivision does not apply to a publicly traded company); and
- (3) the person or business entity, if any, that served as a compensated broker or intermediary to actively facilitate the applicable contract or negotiated the terms of the applicable contract with the state agency. (This subdivision does not apply to persons or business entities performing legal services related to the negotiation or drafting of the applicable contract.)

"State agency" means a board, commission, office, department or other agency in the executive, judicial or legislative branch of state government, including publicly funded institutions of higher education: Provided, that for purposes of *W. Va. Code* § 6D-1-2, the West Virginia Investment Management Board shall not be deemed a state agency nor subject to the requirements of that provision.

The contracting business entity must complete this form and submit it to the contracting state agency prior to contract award and to complete another form within 30 days of contract completion or termination.

This form was created by the State of West Virginia Ethics Commission, 210 Brooks Street, Suite 300, Charleston, WV 25301-1804. Telephone: (304)558-0664; fax: (304)558-2169; e-mail: ethics@wv.gov; website: www.ethics.wv.gov.

West Virginia Ethics Commission
Disclosure of Interested Parties to Contracts

(Required by W. Va. Code § 6D-1-2)

Name of Contracting Business Entity: BHM CPA Group, Inc. Address: PO Box 325
Huntington, WV 25708

Name of Authorized Agent: Michael A. Balestra Address: PO Box 325, Huntington, WV 25708

Contract Number: 0323 WWV2000000016 Contract Description: Auditing Service

Governmental agency awarding contract: Workforce West Virginia

Check here if this is a Supplemental Disclosure

List the Names of Interested Parties to the contract which are known or reasonably anticipated by the contracting business entity for each category below (attach additional pages if necessary):

1. Subcontractors or other entities performing work or service under the Contract

Check here if none, otherwise list entity/individual names below.

2. Any person or entity who owns 25% or more of contracting entity (not applicable to publicly traded entities)

Check here if none, otherwise list entity/individual names below.

Jeffrey A. Harr 40%
Michael A. Balestra 40%

3. Any person or entity that facilitated, or negotiated the terms of, the applicable contract (excluding legal services related to the negotiation or drafting of the applicable contract)

Check here if none, otherwise list entity/individual names below.

Signature: 

Date Signed: May 5, 2020

Notary Verification

State of Ohio, County of Pike:

I, Michael A. Balestra, the authorized agent of the contracting business entity listed above, being duly sworn, acknowledge that the Disclosure herein is being made under oath and under the penalty of perjury.

Taken, sworn to and subscribed before me this 5th day of May, 2020.


Notary Public's Signature

To be completed by State Agency:
Date Received by State Agency: _____
Date submitted to Ethics Commission: _____
Governmental agency submitting Disclosure: _____

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: BHM CPA Group, Inc.

Authorized Signature:  Date: May 5, 2020

State of Ohio

County of Pike to-wit:

Taken, subscribed, and sworn to before me this 5th day of MAY, 2020

My Commission expires 12-24, 2020

AFFIX SEAL HERE

NOTARY PUBLIC 

WORKFORCE WEST VIRGINIA

Exhibit A - Pricing Page

DELIVERABLES	Estimated Hours	Hourly Rates Year One	Extended cost	Hourly Rates Year Two	Extended Cost Year Two	Hourly Rates Year Three	Extended Cost Year Three	Hourly Rates Year Four	Extended Cost Year Four	
PHASE I										
Entrance Conference	20	\$ 45.00	\$ 900.00	\$ 45.00	\$ 900.00	\$ 45.00	\$ 900.00	\$ 45.00	\$ 900.00	
Detailed Audit Plan	50	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	
Draft of WORKFORCE West Virginia Reports and Financial Statements for Review	225	\$ 45.00	\$ 10,125.00	\$ 45.00	\$ 10,125.00	\$ 45.00	\$ 10,125.00	\$ 45.00	\$ 10,125.00	
TOTAL PHASE I			\$ 13,275.00	TOTAL PHASE I YEAR TWO	\$ 13,275.00	TOTAL PHASE I YEAR THREE	\$ 13,275.00	TOTAL PHASE I YEAR FOUR	\$ 13,275.00	
PHASE II										
Revised draft with all requests changed and modification of WORKFORCE West Virginia reports and financial statements for review	50	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	
Draft submitted to the Financial Accounting and Reporting Section (FARS) of the WV Department of Administration with copies to Executive Director of WORKFORCE West Virginia and Director of FAM	30	\$ 45.00	\$ 1,350.00	\$ 45.00	\$ 1,350.00	\$ 45.00	\$ 1,350.00	\$ 45.00	\$ 1,350.00	
TOTAL PHASE II			\$ 3,600.00	TOTAL PHASE II YEAR TWO	\$ 3,600.00	TOTAL PHASE II YEAR THREE	\$ 3,600.00		\$ 3,600.00	
PHASE III										
Unsigned Final Draft with all modifications to WORKFORCE West Virginia management for final review	40	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	
Final signed report submitted to WORKFORCE West Virginia and FARS	40	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	
TOTAL PHASE III			\$ 3,600.00	TOTAL PHASE III YEAR TWO	\$ 3,600.00	TOTAL PHASE III YEAR THREE	\$ 3,600.00	TOTAL PHASE III YEAR FOUR	\$ 3,600.00	
Phase Total = PHASE 1 + PHASE II + PHASE III										
Hourly Services	**Rate per Hour for Accounting, Auditing, and Consulting Services	20	\$ 76.25	\$ 1,525.00	\$ 76.25	\$ 1,525.00	\$ 76.25	\$ 1,525.00	\$ 76.25	\$ 1,525.00
Grand Total YEAR ONE (Total Hourly Services + Total Phases)			\$ 22,000.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 2	\$ 22,000.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 3	\$ 22,000.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 4	\$ 22,000.00	
HOURS SHOWN ARE AN ESTIMATION AND IS FOR AWARD PURPOSES ONLY										
AWARD WILL BE BASED ON GRAND TOTAL , HOWEVER THE COST OF THE HOURS WILL BE ACTUAL PAYMENT AND THOSE HOURS ARE NOT GUARANTEED.										
Vendor may request payment pursuant to the following schedule :										
* First Payment and can be submitted upon completion of Phase I , identified in the above table										
* Second Payment can submitted upon completion of Phase II , identified in the above table										
* Third payment can be submitted upon completion of Phase III , identified in the table										
**WORKFORCE West Virginia requires that the accounting first be available to assist with accounting Issues and new reporting reirqments as they arise on an as-needed basis. The bid must include firm fixed fee for the services shown as well as an hourly rate for accounting and auditing consulting services. The total cost submitted for bid must include all travel and out-of -the -pocket expenses.										

WORKFORCE WV AUDIT SERVICES

EXHIBIT B

AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND SUBSEQUENT YEARS

DELIVERABLES	REQUIRED DATE
Entrance conference	Before May 30
Interim work Completed and Detailed Audit Plan Prepared	By June 30
Draft of Agency's reports and financial statement of review	August 21
Revised draft with all requests changed and modifications of agency's reports and financial statements for review	August 28
Draft submitted to the Financial Accounting and Reporting Section (FARS) with copies to Executive Director or WorkForce West Virginia and the Director of FAM	September 5
Unsigned final draft with all modifications to the agency's management for final review.	October 13
Final signed report submitted to the agency and FARS	October 15

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ WWV2000000016

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 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.

BHM CPA Group, Inc.

Company



Authorized Signature

May 7, 2020

Date

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

SOLICITATION NUMBER: CRFQ – WWV2000000016

Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as **CRFQ**

WWV2000000016 (“Solicitation”) to reflect the change(s) identified and described below.

Applicable Addendum Category:

- [X] 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 CHANGE THE BID OPENING DATE FROM 04/30/2020 TO 05/07/2020
THE TIME IS STAYING THE SAME.

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.

ATTACHMENT A



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

State of West Virginia
 Request for Quotation
 14 – Financial

Proc Folder: 702505

Doc Description: ADDENDUM 1

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-30	2020-05-07 13:30:00	CRFQ 0323 WWV2000000016	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:

BHM CPA Group, Inc.
 PO Box 325
 Huntington, WV 25708
 304-521-2648

FOR INFORMATION CONTACT THE BUYER

Dusty J Smith
 (304) 558-2063
 dusty.j.smith@wv.gov

Signature X  FEIN # 31-1413363 DATE May 7, 2020

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

ADDITIONAL INFORMATION:

TO CHANGE THE BID OPENING DATE FROM 04/30/2020 TO 05/07/2020 THE TIME IS STAYING THE SAME.

INVOICE TO		SHIP TO	
FISCAL AND ADMINISTRATIVE MANAGEMENT - 5301 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV25305 US		OFFICE OF ADMIN SUPPORT - 5302 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Auditing Services	0.00000	EA		See Exhibit A

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description :

Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	TECHNICAL QUESTIONS DUE AT 10AM	2020-04-23

WWW200000016	Document Phase Final	Document Description ADDENDUM 1 Auditing Services	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



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

State of West Virginia
 Request for Quotation
 14 – Financial

Proc Folder: 702505

Doc Description: ADDENDUM 2 Auditing Services

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-30	2020-05-07 13:30:00	CRFQ 0323 WWV2000000016	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:

BHM CPA Group , inc.
 PO Box 325
 Huntington, WV 25708
 304-521-2648

FOR INFORMATION CONTACT THE BUYER

Dusty J Smith
 (304) 558-2063
 dusty.j.smith@wv.gov

Signature X  FEIN # 31-1413363

DATE May 7, 2020

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

ADDITIONAL INFORMATION:

TO PROVIDE ANSWERS TO VENDOR QUESTIONS

INVOICE TO		SHIP TO	
FISCAL AND ADMINISTRATIVE MANAGEMENT - 5301		OFFICE OF ADMIN SUPPORT - 5302	
WORKFORCE WEST VIRGINIA		WORKFORCE WEST VIRGINIA	
1900 KANAWHA BLVD, EAST		1900 KANAWHA BLVD, EAST	
BLDG 3, 3RD FLOOR, SUITE 300		BLDG 3, 3RD FLOOR, SUITE 300	
CHARLESTON	WV25305	CHARLESTON	WV 25305
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Auditing Services	0.00000	EA		See Exhibit A

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description :

Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	TECHNICAL QUESTIONS DUE AT 10AM	2020-04-23

SOLICITATION NUMBER: CRFQ WWW200000016

Addendum Number: 2

The purpose of this addendum is to modify the solicitation identified as (“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 provide answers to vendor questions

No other changes

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.

ATTACHMENT A

CRFQ WWV2000000016

Addendum 2

Answers to Vendor Questions

Question

1. Does the state currently have a contract in place for these audit services? If so, could I ask the name of the firm and contract number?

Answer

1. WorkForce has a current contract for auditing services which was set to expire July 14, 2020. Due to new requirements which were set forth by the Department of Administration (DOA) as sit pertains to Auditing Services, the agency could not utilize the last remaining renewal allowed under the current contract and a new RFQ was mandated to be released by DOA.

Question

2. If there is a contract, could I also ask the total spend amount on the contract?

Answer

2. The Purchasing Division makes all disclosable documents related to the public procurement available for inspection during normal business hours (8:15 am -4:15 pm) at their office located at 1900 Washington Street East, Charleston, WV 25301 and through the Freedom of Information requests as well. FOIA requests may be submitted to: Beverly.A.Toler@wv.gov

Question

3. The RFQ notes that the term will be 1 year, plus 3 additional renewal years. Are these services likely to be a continual requirement, and will a new RFP be issued again in the future as the awarded contract expires?

Answer

3. The specifications and the mandatories shown in the original RFQ will be valid through the life of the contract as well as the pricing provided in the vendor's bid response which will consist of the initial award and three optional renewals processed through the approved change order process through West Virginia State Purchasing. At the end of the four-year contract with the successful vendor a new RFQ must be released for competitive bidding.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: WWW2000000016

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

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

BHM CPA Group, Inc.

Company



Authorized Signature

May 7, 2020

Date

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

Revised 6/8/2012



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

State of West Virginia
 Request for Quotation
 14 – Financial

Proc Folder: 702505

Doc Description: ADDENDUM 2 Auditing Services

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-30	2020-05-07 13:30:00	CRFQ 0323 WWV2000000016	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:

BHM CPA Group, Inc.
 PO Box 325
 Huntinton, WV 25708
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FOR INFORMATION CONTACT THE BUYER

Dusty J Smith
 (304) 558-2063
 dusty.j.smith@wv.gov

Signature X  FEIN # 31-1413363 DATE May 7, 2020

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

ADDITIONAL INFORMATION:

TO PROVIDE ANSWERS TO VENDOR QUESTIONS

INVOICE TO		SHIP TO	
FISCAL AND ADMINISTRATIVE MANAGEMENT - 5301 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV25305 US		OFFICE OF ADMIN SUPPORT - 5302 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Auditing Services	0.00000	EA		See Exhibit A

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description :

Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	TECHNICAL QUESTIONS DUE AT 10AM	2020-04-23

WWW2000000016	Document Phase Final	Document Description ADDENDUM 2 Auditing Services	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

PEER REVIEW PROGRAM

April 19, 2018

Jeffrey Harr
BHM CPA Group Inc.
129 Pinckney St
Circleville, OH 43113-1627

Dear Jeffrey Harr:

It is my pleasure to notify you that on April 19, 2018, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

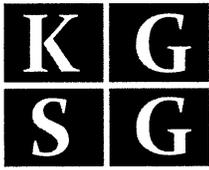


Kathleen M. Hoover, CPA, Chair
OSCPA Peer Review Committee
peerreview@ohiocpa.com 614-764-2727
The Ohio Society of CPAs

CC: Lori Dearfield

Firm Number: 900010081709

Review Number: 540781



Kelley **G**alloway
Smith **G**oolsby, PSC

Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105

• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590

• Web www.ksgcpa.com Member of **Allinial** GLOBAL

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 28, 2017

To the Partners of
BHM CPA Group, Inc.
and the Peer Review Committee of the Ohio Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of BHM CPA Group, Inc. (the firm) in effect for the year ended May 31, 2017. 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 the *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 by 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 BHM CPA Group, Inc. in effect for the year ended May 31, 2017, 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*. BHM CPA Group, Inc. has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Kelley Galloway Smith Goolsby, PSC



Regulatory Office
 QBE Insurance Corporation
 55 Water Street
 Dept: Regulatory
 New York NY 10041
 (212) 422-1212

**Accountants &
 Consultants
 Professional Liability
 Insurance
 Policy Declarations**

(herein referred to as "us", "we" or "our")

THIS IS A CLAIMS MADE AND REPORTED POLICY. PLEASE REVIEW THE POLICY CAREFULLY.

NOTICE: EXCEPT AS MAY BE OTHERWISE PROVIDED HEREIN, THE COVERAGE OF THIS POLICY IS LIMITED TO LIABILITY FOR **COVERED ACTS** COMMITTED SUBSEQUENT TO THE **RETROACTIVE DATE**, IF APPLICABLE, FOR WHICH **CLAIMS** ARE FIRST MADE AGAINST **YOU** WHILE THE POLICY IS IN FORCE AND WHICH ARE REPORTED TO US NO LATER THAN SIXTY (60) DAYS AFTER THE TERMINATION OF THIS POLICY. THE COVERAGE OF THIS POLICY DOES NOT APPLY TO **CLAIMS** FIRST MADE AGAINST **YOU** AFTER THE TERMINATION OF THIS POLICY UNLESS, AND IN SUCH EVENT ONLY TO THE EXTENT, AN **EXTENDED REPORTING PERIOD** OPTION APPLIES.

POLICY NUMBER: JCG03985-03

Replacing: JCG03271-02
 Producer Code: MAMCIAG

1. **Named Insured** and Mailing Address: BHM CPA Group, Inc.
 P.O. Box 875/129 Pickney Street
 Circleville, OH 43113
2. **Policy Period:** from 08/01/19 to 08/01/20
 At 12:01 A.M. Standard Time at the address of the **Named Insured** as stated above.
3. **Limits of Liability:** \$2,000,000.00 each **Claim**, but in no event exceeding \$2,000,000.00 in the aggregate for all **Claims**

Defense Expenses Coverage Option: A

- a. Reduce the available Limits of Liability
- b. Are separate, and do not reduce the Limits of Liability

4. **Deductible:** \$50,000.00 each **Claim**, but in no event exceeding \$50,000.00 in the aggregate for all **Claims**

Deductible Option: A

- a. The Deductible amount specified above applies to both **Damages** and **Defense Expenses**
- b. The Deductible amount specified above applies only to **Damages**

5. **Retroactive Date:** Full Prior Acts

6. Annual Premium: \$25,286.00

7. **Notice to Insurer:** Send New Claim Notices to:
professional.liability.claims@us.qbe.com

Attn: The Claims Manager
 Wall Street Plaza
 88 Pine Street, 18th Floor
 New York, New York 10005
 Phone: (844) 723-2524

8. Forms and endorsements attached at inception of coverage. Refer to schedule of forms.
 QBEAPOL01 CW [11/15] QBE PN OH 04 0815 QBE PC CW 01 0815 QBE FD CW 03 0418
 QBE PN CW 02 0815 QBE OFAC CW 05 0815 QBE IN WITNESS 11.18 QBE PN CW 06 0815
 QBEAPOL EXE [11.18] QBEAEN 04 (05/15) QBEAEN 24 (05/15) QBEAEN 63 (06/16)
 QBEAEN 130 OH (05/15)

Issued on: August 20, 2019 at Maywood, New Jersey
 By Jorgensen & Company Authorized Representative and Managers for
 The Professional Advisers Purchasing Group, Inc.

Countersigned at Maywood, New Jersey
 on: August 20, 2019

by: _____



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

WORKFORCE WEST VIRGINIA

Proposal to Serve as
Independent Auditors
CRFQ 0323 -WWV200000016

MEMBER OF THE:



SUBMITTED May 7, 2020 BY
BHM CPA GROUP, Inc.
MICHAEL A. BALESTRA, SHAREHOLDER/DIRECTOR
mike.balestra@bhmcpagroup.com

One East Campus View Blvd. Suite 300 • Columbus, OH 43235 • (614) 430-0590 • FAX (614) 448-4519
PO Box 875 • 129 Pinckney Street • Circleville, OH 43113 • (740) 474-5210 • FAX (740) 474-7319
PO Box 687 • 528 S. West Street • Piketon, OH 45661 • (740) 289-4131 • FAX (740) 289-3639
PO Box 325 • 1017 6th Avenue • Huntington, WV 25708 • (304) 521-2648 • FAX (888) 900-1264

www.bhmcpagroup.com



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

May 7, 2020

Bid Clerk
Department of Administration
Purchasing Division
2019 Washington ST E
Charleston, WV 25305

We appreciate the opportunity to submit this proposal for consideration to conduct the audit of Workforce West Virginia for the years ending June 30, 2020, 2021, 2022 and 2023. The information you provided was very helpful in determining the scope of the engagement and our fees. We are familiar with organizations similar to Workforce West Virginia and have worked with many governmental entities and nonprofit organizations, for a number of years. As a result, we believe this engagement would fit well with our firm's niche and client base.

In the remainder of this proposal we will attempt to describe our understanding of the scope of the engagement, highlight our firm's general attributes, as well as specific qualifications, estimate our professional fees and provide you with information on some of our clients and professional staff.

Scope of Work

We understand that the work to be performed includes GAGAS audit for the years ending June 30, 2020, 2021, 2022 and 2023. We will perform our audit in accordance with standards generally accepted in the United States of America and generally accepted government auditing standards. We will test material West Virginia Code.

The financial statements for the Workforce West Virginia will be prepared and presented in accordance with standards applicable to government entities. The reports will include a report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America, an in-relation to report on the FARS required financial schedules, certain limited procedures report on required supplementary information and a Report on the Compliance and Internal Controls over Financial Reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.

Our approach to the audit will be a risk-based approach. That is, we allocate more of our time to the areas that we perceive to have the most potential for possible misstatement. We start by carefully planning the engagement. During this process we obtain information concerning the organizational structure, document an understanding of the significant transaction processing systems and establish the scope of our testing. We believe this is the most important step in the audit process and have found that this "up-front" investment of time allows us to direct our resources more efficiently.

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www.bhmcgroup.com

We will document and testing internal control systems, performing confirmation work, etc. We perform substantive tests to verify the final balances. Some of these procedures include verification of year end balances through third parties, analytical procedures and review of supporting documentation. At the conclusion of the audit, we will prepare all of the required reports in draft form, which will be reviewed with management prior to their issuance.

Firm Profile

BHM CPA GROUP, Inc. is a CPA firm licensed in the states of Ohio, Indiana, Kentucky, Michigan and West Virginia. We employ approximately 60 people of which 56 are professional staff, including 18 CPAs. Our firm has 4 office locations in Ohio. The Huntington, WV office will be used for this audit. Our client base includes entities in Ohio, Michigan, Indiana., Kentucky and West Virginia.

Our firm is a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants and Independent Accountants International. We also are members of the AICPA Governmental Audit Quality Center which provides us with industry specific training and resources. Our firm is a member in good standing with the AICPA Governmental Audit Quality Center. As members of these organizations, we subject ourselves to a triennial peer review in an effort to ensure that the quality of our work and our staff's education is maintained at the highest levels of our profession. Independent Accountants International provides us with a national and international network of carefully screened CPAs that enables us to perform work in virtually all parts of the world. It also provides a resource to assist in resolving unique tax and accounting problems.

A peer review consists of a review of our quality control system conducted by specially trained CPAs from other firms. Our most recent peer review was performed in November 2017. We received an unqualified report. A copy of the report has been enclosed. Our firm has not failed it's two (2) most recent peer reviews.

BHM CPA GROUP, Inc. offers a full range of services, including, but not limited to, audits, reviews, compilations, tax planning and return preparation, payroll preparation, employee benefit plans and computer consulting. We audit numerous governmental and nonprofit entities in the five-state area annually. Our audit staff members are located throughout the state of Ohio (including some in your area) to better serve clients in those areas. Audit, tax and consulting services to the above entities represent approximately 80% of our practice. Our goal is to develop and maintain client relationships for the long-term and make the relationship mutually beneficial.

Professional Fees

Our philosophy is to provide the highest quality professional services at a reasonable, competitive fee. Our clients are entitled to and expect us to perform our work in an efficient and effective manner. We provide all of our audit staff with proper training and equipment, including laptop computers and the necessary software to promote efficiency. Our fees are based upon hourly rates, which vary according to each individual's qualifications and experience. We strive to maintain our costs through low overhead so that we can continue our history of infrequent rate increases.

There are certain nonrecurring costs associated with the start-up of a new engagement. These start-up costs include, but are not limited to, obtaining and documenting policies, procedures and operations, developing tailored audit programs and accumulating the necessary historical information. As an expression of our desire to obtain these engagements, we will absorb these costs. It is very difficult to estimate hours and fees for engagements with which we are not intimately familiar. However, we have had a great deal of experience with organizations such as

yours. As a result, we feel comfortable providing the following maximum fees for the respective audits:

Year 1	\$ 22,000.00	GAGAS Audit
Year 2	\$ 22,000.00	GAGAS Audit
Year 3	\$ 22,000.00	GAGAS Audit
Year 4	<u>\$ 22,000.00</u>	GAGAS Audit

Total cost for June 30, 2020 through 2023 \$ 88,000.00

As noted earlier, our estimated fees are based on our limited knowledge of Workforce West Virginia. We are willing to commit to you that our fees will not exceed the amounts noted.

Our firm is independent of Workforce West Virginia and the State of West Virginia. BHM CPA Group, Inc. is licensed to practice in the State of West Virginia.

We encourage our clients to call us any time throughout the year with questions, projects or to just talk about current problems or conditions. We like to pride ourselves on our accessibility and staff continuity and believe that we can both benefit from our relationship.

In closing, I would like to express our appreciation for being considered for meeting your auditing requirements. I hope this letter expresses our sincere interest in working with you. If you need any additional information, please call. We would also welcome the opportunity to meet with anyone else you believe appropriate. We look forward to hearing from you.

Sincerely,



Michael A. Balestra, CPA, CFE, CGFM, CISM, CITP, CFF
BHM CPA GROUP, Inc.

BHM CPA GROUP, Inc.

PROFESSIONAL STAFF

Jeffrey A. Harr, CPA, graduated from The Ohio State University in 1976 with a BBA and a major in accounting. He has been in public accounting for 45 years and for the past twenty-five years as a partner of BHM CPA Group, Inc. an accounting firm with special expertise in auditing. Jeff is a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants and the Association of Government Accountants.

Michael A. Balestra, CPA, CFE, CGFM, CISM, CITP, CFF, graduated from The Ohio University in 1981 with a BBA and a major in accounting. Mike is a partner responsible for the firm's Government Sector. He was employed for fifteen years in the audit department with the Auditor of State of Ohio and for the past twenty-five years as a partner of BHM CPA Group, Inc. an accounting firm with special expertise in auditing. Mike is a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants, Government Finance Officer Association, Association of Certified Fraud Examiners and the Association of Government Accountants.

Zach Holbert, CPA, graduated from Shawnee State University with a major in accounting and finance and has been employed with the firm for ten years. He is an auditor specializing in auditing government and nonprofit clients and employee benefit plans. He is a member of the Ohio Society of Certified Public Accountants and the Association of Government Accountants.

Tim Rist, CPA, graduated from Shawnee State University with a major in accounting and has been employed with the firm for fifteen years. He has been involved almost exclusively in nonprofit and governmental audit, agreed-upon procedures and consulting engagements. Tim is a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants and the Association of Government Accountants.

Brenden D. Balestra, CPA, CGAP, CISA, CGEIT, graduated from Liberty University with a major in accounting and has been employed with the firm for twenty years. He has been involved almost exclusively in nonprofit and governmental audit, agreed-upon procedures and consulting engagements. Brenden is a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants and the Association of Government Accountants.

Paul Rennick, CPA, graduated from the Wilmington University in 1979 with a major in accounting and has been employed with the firm for twenty years. He has been involved almost exclusively in nonprofit and employee benefit plan audit, agreed-upon procedures and consulting engagements. Paul is a member of the American Institute of Certified Public Accountants and the Ohio Society of Certified Public Accountants.

Amanda Pridemore, CPA, graduated from the Wittenburg University with a major in accounting and has been employed with the firm for twenty years. She has been involved almost exclusively in nonprofit and employee benefit plan audit, agreed-upon procedures and consulting engagements. Amanda is a member of the American Institute of Certified Public Accountants and the Ohio Society of Certified Public Accountants.

Note: All the staff noted above met the yellow book requirements for continuing professional education in the past three years. All staff members are independent of the Workforce West Virginia.

BHM CPA GROUP, INC.
WV Government Clients
Past Three Years

WV EDUCATIONAL BROADCASTING AUTHORITY
WV PUBLIC BROADCASTING FOUNDATION, INC.
FRIENDS OF WV BROADCASTING, INC
WORKFORCE WEST VIRGINIA
CABELL COUNTY COMMISSION
GREENBRIER COUNTY COMMISSION
JEFFERSON COUNTY COMMISSION
KANAWHA COUNTY COMMISSION
LINCOLN COUNTY COMMISSION
LOGAN COUNTY COMMISSION
MASON COUNTY COMMISSION
McDOWELL COUNTY COMMISSION
RITCHIE COUNTY COMMISSION
TAYLOR COUNTY COMMISSION

**Please note that our firm audits 60 other governmental entities in West Virginia annually.
These references can be made available upon request.**

PEER REVIEW PROGRAM

April 19, 2018

Jeffrey Harr
BHM CPA Group Inc.
129 Pinckney St
Circleville, OH 43113-1627

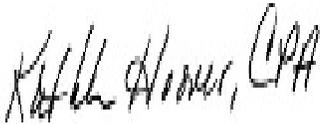
Dear Jeffrey Harr:

It is my pleasure to notify you that on April 19, 2018, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

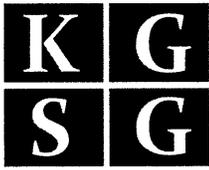


Kathleen M. Hoover, CPA, Chair
OSCPA Peer Review Committee
peerreview@ohiocpa.com 614-764-2727
The Ohio Society of CPAs

CC: Lori Dearfield

Firm Number: 900010081709

Review Number: 540781



Kelley **G**alloway
Smith **G**oolsby, PSC

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REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 28, 2017

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BHM CPA Group, Inc.
and the Peer Review Committee of the Ohio Society of CPA's

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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 the *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 by 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 BHM CPA Group, Inc. in effect for the year ended May 31, 2017, 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*. BHM CPA Group, Inc. has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Kelley Galloway Smith Goolsby, PSC

WORKFORCE WEST VIRGINIA

Exhibit A - Pricing Page

DELIVERABLES	Estimated Hours	Hourly Rates Year One	Extended cost	Hourly Rates Year Two	Extended Cost Year Two	Hourly Rates Year Three	Extended Cost Year Three	Hourly Rates Year Four	Extended Cost Year Four	
PHASE I										
Entrance Conference	20	\$ 45.00	\$ 900.00	\$ 45.00	\$ 900.00	\$ 45.00	\$ 900.00	\$ 45.00	\$ 900.00	
Detailed Audit Plan	50	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	
Draft of WORKFORCE West Virginia Reports and Financial Statements for Review	225	\$ 45.00	\$ 10,125.00	\$ 45.00	\$ 10,125.00	\$ 45.00	\$ 10,125.00	\$ 45.00	\$ 10,125.00	
TOTAL PHASE I			\$ 13,275.00	TOTAL PHASE I YEAR TWO	\$ 13,275.00	TOTAL PHASE I YEAR THREE	\$ 13,275.00	TOTAL PHASE I YEAR FOUR	\$ 13,275.00	
PHASE II										
Revised draft with all requests changed and modification of WORKFORCE West Virginia reports and financial statements for review	50	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	\$ 45.00	\$ 2,250.00	
Draft submitted to the Financial Accounting and Reporting Section (FARS) of the WV Department of Administration with copies to Executive Director of WORKFORCE West Virginia and Director of FAM	30	\$ 45.00	\$ 1,350.00	\$ 45.00	\$ 1,350.00	\$ 45.00	\$ 1,350.00	\$ 45.00	\$ 1,350.00	
TOTAL PHASE II			\$ 3,600.00	TOTAL PHASE II YEAR TWO	\$ 3,600.00	TOTAL PHASE II YEAR THREE	\$ 3,600.00		\$ 3,600.00	
PHASE III										
Unsigned Final Draft with all modifications to WORKFORCE West Virginia management for final review	40	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	
Final signed report submitted to WORKFORCE West Virginia and FARS	40	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	\$ 45.00	\$ 1,800.00	
TOTAL PHASE III			\$ 3,600.00	TOTAL PHASE III YEAR TWO	\$ 3,600.00	TOTAL PHASE III YEAR THREE	\$ 3,600.00	TOTAL PHASE III YEAR FOUR	\$ 3,600.00	
Phase Total = PHASE 1 + PHASE II + PHASE III										
Hourly Services	**Rate per Hour for Accounting, Auditing, and Consulting Services	20	\$ 76.25	\$ 1,525.00	\$ 76.25	\$ 1,525.00	\$ 76.25	\$ 1,525.00	\$ 76.25	\$ 1,525.00
Grand Total YEAR ONE (Total Hourly Services + Total Phases)			\$ 22,000.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 2	\$ 22,000.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 3	\$ 22,000.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 4	\$ 22,000.00	
HOURS SHOWN ARE AN ESTIMATION AND IS FOR AWARD PURPOSES ONLY										
AWARD WILL BE BASED ON GRAND TOTAL , HOWEVER THE COST OF THE HOURS WILL BE ACTUAL PAYMENT AND THOSE HOURS ARE NOT GUARANTEED.										
Vendor may request payment pursuant to the following schedule :										
* First Payment and can be submitted upon completion of Phase I , identified in the above table										
* Second Payment can submitted upon completion of Phase II , identified in the above table										
* Third payment can be submitted upon completion of Phase III , identified in the table										
**WORKFORCE West Virginia requires that the accounting first be available to assist with accounting Issues and new reporting requirements as they arise on an as-needed basis. The bid must include firm fixed fee for the services shown as well as an hourly rate for accounting and auditing consulting services. The total cost submitted for bid must include all travel and out-of-the -pocket expenses.										

WORKFORCE WV AUDIT SERVICES

EXHIBIT B

AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND SUBSEQUENT YEARS

DELIVERABLES	REQUIRED DATE
Entrance conference	Before May 30
Interim work Completed and Detailed Audit Plan Prepared	By June 30
Draft of Agency's reports and financial statement of review	August 21
Revised draft with all requests changed and modifications of agency's reports and financial statements for review	August 28
Draft submitted to the Financial Accounting and Reporting Section (FARS) with copies to Executive Director or WorkForce West Virginia and the Director of FAM	September 5
Unsigned final draft with all modifications to the agency's management for final review.	October 13
Final signed report submitted to the agency and FARS	October 15