



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

Header 1

General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 717923

SO Doc Code: CRFQ

Procurement Type: Central Master Agreement

SO Dept: 0439

Vendor ID: 000000173172

SO Doc ID: EBA200000025

Legal Name: BHM CPA GROUP INC

Published Date: 5/12/20

Alias/DBA:

Close Date: 5/19/20

Total Bid: \$72,000.00

Close Time: 13:30

Response Date: 05/19/2020

Status: Closed

Response Time: 12:43

Solicitation Description: Addendum 1 AUDIT SERVICES

Total of Header Attachments: 1

Total of All Attachments: 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	YEAR END AUDITS - ENTER TOTAL BID AMOUNT FROM EXHIBIT A	1.00000	EA	\$72,000.000000	\$72,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

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.



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: 717923

Doc Description: EBAr68667 AUDIT SERVICES

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-05-01	2020-05-19 13:30:00	CRFQ 0439 EBA2000000025	1

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

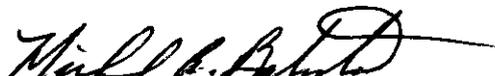
Vendor Name, Address and Telephone Number:

BHM CPA Group, Inc.
 PO Box 325
 Huntington, WV 25708

FOR INFORMATION CONTACT THE BUYER

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

Signature X



FEIN #

31-1413363

DATE

5/19/2020

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

ADDITIONAL INFORMATION:

THE STATE OF WEST VIRGINIA PURCHASING DIVISION FOR THE AGENCY, EDUCATIONAL BROADCASTING AUTHORITY, IS SOLICITING BIDS FOR 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.

INVOICE TO		SHIP TO	
CHIEF FINANCIAL OFFICER EDUCATIONAL BROADCASTING 124 INDUSTRIAL PARK RD		SITE MANAGER EDUCATIONAL BROADCASTING WSWP-TV 124 INDUSTRIAL PARK RD	
BEAVER	WV25813	BEAVER	WV 25813
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	YEAR END AUDITS - ENTER TOTAL BID AMOUNT FROM EXHIBIT A	1.00000	EA		\$72,000

Comm Code	Manufacturer	Specification	Model #
84111601			

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	QUESTIONS DEADLINE 10AM	2020-05-08
2	BID OPENING 1:30 PM	2020-05-15

EBA2000000025	Document Phase Final	Document Description EBAr68667 AUDIT SERVICES	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

Exhibit A Pricing Page

	Description	Price
Year 1	Provide Audit Services per Exhibit B, Deliveries Schedule	\$ 18,000.00
Year 2	Provide Audit Services per Exhibit B, Deliveries Schedule (optional renewal)	\$ 18,000.00
Year 3	Provide Audit Services per Exhibit B, Deliveries Schedule (optional renewal)	\$ 18,000.00
Year 4	Provide Audit Services per Exhibit B, Deliveries Schedule (optional renewal)	\$ 18,000.00

TOTAL BID AMOUNT

\$ 72,000.00

EDUCATIONAL BROADCASTING AUDIT SERVICES

EXHIBIT B

AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND SUBSEQUENT YEARS

DELIVERABLES	REQUIRED DATE
Entrance conference	Before June 15
Interim work Completed and Detailed Audit Plan Prepared	By July 15
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 31
Draft submitted to the Financial Accounting and Reporting Section (FARS) with copies to Educational Broadcasting	September 15
Final signed report submitted to the agency and FARS	October 15
Foundation Audit and Audit for CPB due to Educational Broadcasting	October 31
Foundation 990 submitted to IRS and a copy to Educational Broadcasting	November 10
Review and Certify AFR Reports in CPB automated system	November 20



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

State of West Virginia
 Request for Quotation
 14 – Financial

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Doc Description: Addendum 1 AUDIT SERVICES

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-05-12	2020-05-19 13:30:00	CRFQ 0439 EBA2000000025	2

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

Vendor Name, Address and Telephone Number:

BHM CPA Group, Inc.
 PO Box 325
 Huntington, WV 25708

FOR INFORMATION CONTACT THE BUYER

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

Signature X  FEIN # 31-1413363 DATE 5/19/2020

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ADDITIONAL INFORMATION:

ADDENDUM 1 IS ISSUED FOR THE FOLLOWING REASONS:

1. TO GIVE RESPONSES TO QUESTIONS

Bid opening and time will remain the same.

INVOICE TO		SHIP TO	
CHIEF FINANCIAL OFFICER EDUCATIONAL BROADCASTING 124 INDUSTRIAL PARK RD		SITE MANAGER EDUCATIONAL BROADCASTING WSWP-TV 124 INDUSTRIAL PARK RD	
BEAVER	WV25813	BEAVER	WV 25813
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	YEAR END AUDITS - ENTER TOTAL BID AMOUNT FROM EXHIBIT A	1.00000	EA		\$72,000

Comm Code	Manufacturer	Specification	Model #
84111601			

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	QUESTIONS DEADLINE 10AM	2020-05-08
2	corrected	2020-05-15
3	Bid opening due by 1:30pm	2020-05-19



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 2019 Washington Street East
 Post Office Box 50130
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Date Issued	Solicitation Closes	Solicitation No	Version
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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

FOR INFORMATION CONTACT THE BUYER

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

Signature X  FEIN # 31-1413363 DATE 5-19-2020

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ADDITIONAL INFORMATION:

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1. TO GIVE RESPONSES TO QUESTIONS

Bid opening and time will remain the same.

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BEAVER	WV25813	BEAVER	WV 25813
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	YEAR END AUDITS - ENTER TOTAL BID AMOUNT FROM EXHIBIT A	1.00000	EA		\$72,000

Comm Code	Manufacturer	Specification	Model #
84111601			

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	QUESTIONS DEADLINE 10AM	2020-05-08
2	corrected	2020-05-15
3	Bid opening due by 1:30pm	2020-05-19

SOLICITATION NUMBER: EBA2000000025

Addendum Number: 1

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:

ADDENDUM 1 IS ISSUED FOR THE FOLLOWING REASONS:

1. TO GIVE RESPONSES TO QUESTIONS

Bid opening and time will remain 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

Question 1

Describe the financial statement and footnote preparation process, does the EBA prepare an initial draft or is the responsibility for such preparation services expected of the successful audit firm?

Response 1

The EBA will provide the auditors with our end of year trial balance. The audit firm will prepare the financial statements and footnotes.

Question 2

Can you provide any copies of the prior year management letters or matters discussing internal control or other deficiencies that were not reported in the audit report?

Response 2

We did not receive a management letter in the previous year and there were no internal control deficiencies reported.

Question 3

Are progress payments permitted to the successful vendor during the life of the contract; please describe how the EBA permits those?

Response 3

Yes. We permit a percentage on completion of each deliverable. Please see section 7, Payment, of the RFQ.

Question 4

What were the contract fees for these audit services for the most recent year? Were there any change orders issued for the most recent audit year related to scope changes or additional services?

Response 4

\$15,000 No

Question 5

What were the approximate amount of "on site hours/days", offsite hours and the number of professionals used by the previous CPA firm?

Response 5

There were 4 to 5 auditors here for one week for the last couple of years. There was probably another 40 to 60 hours of work offsite by various folks the put the report together and complete the FARS forms, review the CPB reports, and prepare the 990.

Question 6

It appears the records are kept in Beaver, WV for the most part, does EBA embrace remote auditing and have you used remote auditing with your previous vendor?

Response 6

We have always had auditors on site for field work, however, we are not opposed to remote auditing.

Question 7

Have all prior year audit findings been resolved by the EBA as of June 30, 2020?

Response 7

There were no prior year audit findings.

Question 8

Were there any recorded or unrecorded audit adjustments as a result of the most recent audit? Please provide a listing by each EBA reporting entity.

Response 8

There were no audit adjustments made in the most recent audit.

Question 9

Are there any other factors that you anticipate that will change the makeup or scope of the reporting entity over the life of this contract and if so when will those become effective?

Response 9

No

Question 10

Will you require any GASB implementation assistance or anticipated out of "audit" scope services during the life of this contract?

Response 10

Yes.

Question 11

Is your previous auditor also invited to bid on this current audit opportunity?

Response 11

Yes

Question 12

Does the WV EBA use an accounting software package outside of the WV OASIS system for financial reporting?

Response 12

Yes, we use Beyond Accounting Software to consolidate State, Friends, and Foundation accounts and transactions

Question 13

What non attest services are contemplated as part of this RFP?

Response 13

Preparation of the 990 for the WV Public Broadcasting Foundation, Inc. Review and attest to the reports that we prepare for Corporation for Public Broadcasting. Preparation of forms required by FARS.

Question 14

Can you describe the experience level and credentials of the accounting staff/management of the EBA and their ability to assume responsibility for any non-attest services required by the engagement?

Response 14

The CFO has been a Certified Public Accountant since 1994 and has worked in WV State Government for 29 years. She worked as an auditor for 7 years and has worked her way up through the business office of the EBA over the last 22 years. The staff accountant has been with the EBA for 9 years. He is a 2007 graduate of Marshall University with a BS in Accounting and a minor in economics.

Question 15

Have any previous auditor's suffered liquidated damage penalties and has the WV EBA ever filed a late financial statement draft or final outside of the deadlines set?

Response 15

No

Question 16

What hours are WV EBA employees available to assist in the audit effort and how late are the successful auditors permitted to stay past regular working hours during the conduct of the audit.

Response 16

Our normal hours are 8 to 4:30. We have someone in our facility in Beaver, WV until 7pm. The auditors would be allowed to remain in the building until 7pm.

Question 17

Has the WV EBA had any professional disagreements with the previous auditor?

Response 17

No

Question 18

I read in the Cover Page of the solicitation 2 different bid closing dates...5/19/20 and 5/15/20; which is correct?

Response 18

The Correct date is 5/19/20.

Question 19

Item 2.1 under Specifications defines "Contract Services" to include "a review of the Audited Financial Report (AFR) for television and radio required by the Corporation for Public Broadcasting." Please clarify the type of engagement required on the CPB reports included as Exhibits C and D in the solicitation packet. Did the independent accountant issue a "review" report or an "agreed-upon-procedures" report on Exhibits C and D in 2019? If possible, could you provide a copy of the accountant's report that was issued in connection with Exhibits C and D for 2019?

Response 19

The auditor does not have to issue a report but does have to log into the CPB reporting site and review what EBA has entered. They are then required to click on the certify button within the CPB system.

Question 20

In reviewing Exhibits E and F, we noticed that the audited financial statements in Exhibit E presented comparative information for both 2018 and 2019, while the audited financial statements in Exhibit F only presented single-year information for 2019. Is the single-year presentation in Exhibit F common practice for the audited financial statements submitted to FARS, or was there a specific reason that single-year statements, rather than comparative, were presented for 2019? Do you anticipate that the June 30, 2020 or future year financial statements provided to FARS will require single-year or comparative presentation?

Response 20

I believe the single year presentation for FY19 was due to the early implementation of a new GASB. For all future years there should be comparative statements.

Question 21

As it relates to Exhibit G, the West Virginia Public Broadcasting Foundation, Inc.'s audited financial statements, was FASB ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* implemented by the Foundation as required for nonprofit organizations for fiscal years beginning after December 15, 2017? Certain disclosures required under FASB ASU 2016-14 do not appear to be included in the Foundation's audited financial statements for the year ended June 30, 2019.

Response 21

This is something we are not familiar with and previous auditors have never mentioned it.

Question 22

How many audit adjustments were made last year and to what did they relate?

Response 22

There were no adjustments last year.

Question 23

Can you disclose the previous year's audit fee?

Response 23

See question 4.

Question 24

How long (and how many) were the auditors in your offices last year (as best you can remember)?

Response 24

See question 5.

Question 25

Is the scope of services requested in this RFP consistent with the services now being provided by your current audit firm?

Response 25

Yes

Question 26

Were there any problems or disagreements with the prior auditors?

Response 26

See question 17.

Question 27

Have there been any significant operational changes since the prior year's audit?

Response 27

No

Question 28

Has there been any material fraud noted over the past 5 years?

Response 28

No

Question 29

Are there any contingencies or legal issues that could have an impact on future financials?

Response 29

No

EBA2000000025	Document Phase Final	Document Description Addendum 1 AUDIT SERVICES	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: EBA2000000025

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 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

5-19-2020

Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document p
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: 717923

Doc Description: Addendum 1 AUDIT SERVICES

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-05-12	2020-05-19 13:30:00	CRFQ 0439 EBA2000000025	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

FOR INFORMATION CONTACT THE BUYER

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

Signature X  FEIN # 31-1413363 DATE 5-19-2020

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ADDITIONAL INFORMATION:

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Extended Description :

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SCHEDULE OF EVENTS

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EBA2000000025	Document Phase Draft	Document Description EBAr68667 AUDIT SERVICES	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

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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: Friday, May 8, 2020, 10:00 a.m.

Submit Questions to: Dusty Smity
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: AUDIT SERVICES
BUYER: Dusty Smith
SOLICITATION NO.: CRFQ EBA2000000025
BID OPENING DATE: Friday, May 15, 2020
BID OPENING TIME: 1:30 p.m.
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 of 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: Friday May 15, 2020, 1:30 p.m.

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: **Initial Contract Term:** This Contract becomes effective on June 1, 2020 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.

All licenses / certifications / permits as outlined in section 3 of the specifications, Qualifications.

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: \$1,000,000.00 per occurrence.

Automobile Liability Insurance in at least an amount of: _____ per occurrence.

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

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:

_____ for _____

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

(Printed Name and Title)

PO Box 325, Huntington, WV 25708

(Address)

304-521-2648

(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

(Printed Name and Title of Authorized Representative)

5/19/2020

(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:

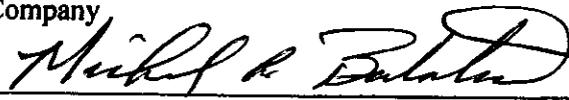
(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input 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

5/19/2020

Date

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

REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of the Educational Broadcasting Authority (WVEBA) to establish a contract for Audit Services for the year ended June 30, 2020, with the opportunity for three renewals of three succeeding fiscal years.

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 Services”** means to perform the audits of the West Virginia Educational Broadcasting Authority and Affiliates (the West Virginia Public Broadcasting Foundation, Inc. and the Friends of West Virginia Public Broadcasting, Inc.) and a separate audit of the West Virginia Public Broadcasting Foundation, Inc. and also perform a review of the Audited Financial Report (AFR) for television and radio required by the Corporation for Public Broadcasting. The auditor must certify the AFR.

 - 2.2 **FARS:** the Financial Accounting and Reporting Section of the WV Department of Administration Finance Division.

 - 2.3 **“Pricing Page”** means the pages upon which Vendor should list its proposed price for the Contract Services. The pricing page is included hereto as Exhibit A.

 - 2.4 **“Three renewals for three succeeding years”** means fiscal years 2021, 2022, and 2023, under the same terms and conditions, as well as same price.

3. **QUALIFICATIONS:** Vendor, or Vendor’s staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:
 - 3.1. The firm must be independent and licensed to practice in West Virginia.

 - 3.2. All Directors, Principals or Partner equivalents on the engagement must be licensed CPA’s (Certified Public Accountants) 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.

**REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES**

- 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.
- 3.4.** The firm shall submit a statement that they have not failed their 2 most recent AICPA (American Institute of CPA's) Peer Reviews of their audit/accounting practice and submit the most recent review with their proposal.
- 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 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.
- 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 West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.
- 3.7.** The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

4. MANDATORY REQUIREMENTS:

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

4.1.1 Audit Services

4.1.1.1 The contract services of this project are to perform the audits of the financial statements for the fiscal year ending June 30, 2020 of the West Virginia Educational Broadcasting Authority and Affiliates, the West Virginia Public Broadcasting Foundation, Inc., and the Friends of West Virginia Public Broadcasting, Inc. in accordance with generally accepted auditing standards and GASB (Governmental Accounting Standards Board). The audits are to be performed by a firm of certified public accountants in accordance with the requirements of the Public Telecommunications Audit Guide and Requirements, Corporation for Public Broadcasting, as well as Principles of Accounting and Financial Reporting for Public

**REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES**

Telecommunications Entities, Corporations for Public Broadcasting (CPB) and Generally Accepted Auditing Standards as established by the American Institute of Certified Public Accountants and other applicable laws and regulations. Tentative draft of consolidated financial statements of WVEBA and affiliates to comply with FARS (Financial and Reporting Section) reporting requirements **MUST** be completed by September 15, 2020. A final draft must be submitted to FARS by October 15, 2020, or earlier if deadline is changed by FARS.

- 4.1.1.2** Tax services will also be required for the completion of this project. Preparation of Federal Forms 990 for the West Virginia Public Broadcasting Foundation, Inc. for the period to be audited: July 2019 to June 30, 2020. Completed Federal forms 990, and all subsidiary schedules common to Not-for-profit and exempt organizations **MUST** be filed no later than November 15, 2020, or earlier if deadline is revised by Internal Revenue Service.
- 4.1.1.3** The WV Education Broadcasting Authority will require the auditing firm to express an opinion on the fair presentation of financial statements in conformity with generally accepted accounting principles.
- 4.1.1.4** Additionally, the auditor will be required to prepare all supporting schedules required by the Department of Administration (FARS) for the preparation of the state's Comprehensive Annual Financial Report (CAFR)
- 4.1.1.5** The auditor shall be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.
- 4.1.1.6** The firm will be required to review and attest to the accuracy of the Corporation for Public Broadcasting Annual Financial Reports (CPB AFR), to review and attest to the information on the CPB AFR, and to provide the Independent Accountant's Report and the Audited Financial Statements to CPB in the required format. CPB

**REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES**

AFR and Audited Financial Statements **MUST** be completed no later than November 30, 2020 for review by the agency and **MUST** be submitted by the auditor to CPB no later than November 30, 2020, or earlier if deadline is revised by CPB. A supplemental schedule of the Statement of Financial Activity must be provided in the AFS with the breakdown of TV and Radio, per CPB Financial Reporting Guidelines (Part 1, Section D, page 5). The supplemental schedule will tie to the revenue and expenses reported in the TV and Radio AFRs. The Independent Accountant will be required to perform necessary procedures to provide opinion that the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

4.2 Reports to be issued:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue a report on the fair representation of the financial statements in conformity with generally accepted accounting principles. A separate report shall be issued for the EBA and Affiliates, as well as the West Virginia Public Broadcasting Foundation, Inc.

4.3 Irregularities and illegal acts:

Auditors shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware to the WVEBA CFO at 124 Industrial Park Road, Beaver, WV, 25813.

4.4 Assurances:

Auditors shall assure themselves that the WV Educational Broadcasting Authority's Chief Financial Officer is informed of each of the following:

1. The Auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgements and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Difficulties encountered in performing the audit

4.5 Working paper retention and access:

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Educational Broadcasting Director of Finance of the need to expand the retention period. The auditor will be required to make working papers available, upon request, to the WV Educational Broadcasting Authority.

REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES

5. CONTRACT AWARD:

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

5.2 Pricing Page: Vendor should complete the Pricing Page by filling in their bid price in the space provided for the item(s) requested and the line marked TOTAL. Vendor representative shall sign and date the form on the line provided. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

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

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

Liquidated Damages for failure to perform:

Vendor shall pay liquidated damages as follows:

\$250.00 per day for failure to meet any deadline as described in these specifications

\$1,000.00 per occurrence for any final audit that must be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency

- 7. PAYMENT:** Agency shall pay flat fee, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Agency shall permit invoicing and payment for a percentage of the contract cost at the completion of each deliverable as outlined in Exhibit B, Delivery Schedule. The last row, "Acceptance of all submitted documents, without error, by appropriate entities", means the Agency will not pay the final 20% of the contract cost until all documents / reports / audits prepared by the Vendor and submitted to other entities have been accepted by these entities and verified to be error free. If any liquidated damages are assessed during this contract they will be deducted from this final 20%.

**REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES**

Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.

- 8. TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.

- 9. FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
 - 9.1.** Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.

 - 9.2.** Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.

 - 9.3.** Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.

 - 9.4.** Anyone performing under this Contract will be subject to Agency's security protocol and procedures.

 - 9.5.** Vendor shall inform all staff of Agency's security protocol and procedures.

10. VENDOR DEFAULT:

- 10.1.** The following shall be considered a vendor default under this Contract.
 - 10.1.1.** Failure to perform Contract Services in accordance with the requirements contained herein.

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

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

**REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES**

10.1.4. Failure to remedy deficient performance upon request.

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

10.2.1. Immediate cancellation of the Contract.

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

10.2.3. Any other remedies available in law or equity.

11. OPERATING ENVIRONMENT

12.1 WVEBA administration consists of: Executive Director – Chuck Roberts, 600 Capitol Street, Charleston, WV 25301; WV Public Television Director of Broadcast Technology – Dave McClanahan, 600 Capitol Street, Charleston WV 25301; CFO – Tammy Treadway, 124 Industrial Park Drive, Beaver, WV 25813; WV Public Radio General Manager – Chuck Roberts, 600 Capitol Street, Charleston, WV 25301.

The business office for the West Virginia Educational Broadcasting Authority, the WV Public Broadcasting Foundation, Inc. and the Friends of WV Public Broadcasting, Inc. is located at 124 Industrial Park Drive, Beaver, WV 25813. CFO for WVEBA is Tammy Treadway, 124 Industrial Park Road, Beaver, WV 25813.

12. EXHIBITS

- A. Pricing Page
- B. Deliveries Schedule
- C. Example: CPB Report for TV
- D. Example: CPB Report for Radio
- E. Example: WV Educational Broadcasting Authority Comprehensive Audit with Supplemental Schedules
- F. Example: WV Educational Broadcasting Authority Year-End Audit to be Supplied to the State of WV FARS
- G. Example: WV Public Broadcasting Foundation, Inc. Regular Audit

REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES

H. Example: WV Public Broadcasting Foundation, Inc. 990 reports

13. INVOICE

Submit invoice to:

West Virginia Educational Broadcasting Authority
Attention Tammy Treadway
124 Industrial Park Road
Beaver, WV 25313

14. INFORMATIONAL

14.1. Nature of organization and principles of combination: The West Virginia Educational Broadcasting Authority (EBA), a component unit of the State of West Virginia, is a public corporation which was created by the State of West Virginia and is responsible for extending educational, cultural and informational experiences to all citizens of West Virginia through the construction and operation of noncommercial, educational TV and radio stations and related facilities statewide. EBA supervises and operates three public TV stations and sixteen public radio stations plus a statewide two-way microwave network that links the stations and provides special telecommunication services for other state and public service agencies for non-broadcasted activities such as teleconferencing, in-service training, and data delivery.

The following radio and television stations are operated by the EBA:

WVPN (FM) Charleston	WWHA (FM) Webster Springs
WVWV (FM) Huntington	W207AA (FM) Clarksburg
WVPB (FM) Beckley	W203AE (FM) Elkins
WVPW (FM) Buckhannon	W220BK (FM) Logan
WVNP (FM) Wheeling	W219BM (FM) Matewan
WVPM (FM) Morgantown	W218AT (FM) Union
WVPG (FM) Parkersburg	WNPB (TV) Morgantown
WVEP (FM) Martinsburg	WPBY (TV) Huntington
WAUA (FM) Petersburg	WSWP (TV) Beckley
WVDM (FM) Bluefield	

The combined financial statements include the assets, liabilities, financial activities, and cash flows of the West Virginia Educational Broadcasting Authority, each of the above stations and their interrelated affiliated organizations as follows:

**REQUEST FOR QUOTATION
EBAR68667 AUDIT SERVICES**

West Virginia Public Broadcasting Foundation, Inc. and the Friends of West Virginia Public Broadcasting, Inc.

The West Virginia Public Broadcasting Foundation, Inc. (the Foundation) was formed in 1992 as a non-profit corporation. The Foundation was organized exclusively for charitable and educational purposes to receive, hold, disperse, and invest monies or property given or donated to EBA for educational and eleemosynary purposes related to the preservation, maintenance, promotion, development and growth of educational and public broadcasting in the State of West Virginia. EBA has sole discretion as to the use of the money and property.

The affiliated Friends organization solicit funds for the benefit of the television and radio stations and public broadcasting. Funds are expended by the friends for the benefit of the stations in amounts determined by their Board of Directors.

15. MISCELLANEOUS:

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

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

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

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

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

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

DEFINITIONS:

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

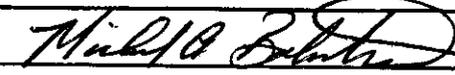
"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers'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

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

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: BHM CPA Group, Inc.

Authorized Signature:  Date: 5-15-2020

State of Ohio

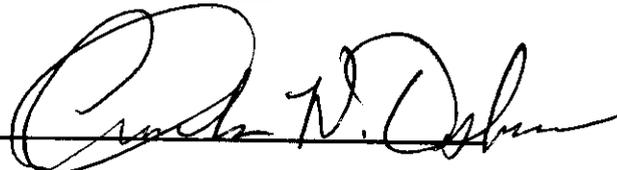
County of Pike, to-wit:

Taken, subscribed, and sworn to before me this 15th day of MAY, 2020.

My Commission expires 12-24, 2020.

AFFIX SEAL HERE

NOTARY PUBLIC



Purchasing Affidavit (Revised 01/19/2018)





bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY

Proposal to Serve as
Independent Auditors
CRFQ 0430 – EBA2000000025



SUBMITTED May 19, 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 West Virginia Educational Broadcasting Authority and Affiliate, the West Virginia Public Broadcasting Foundation, Inc. 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 West Virginia Educational Broadcasting Authority and Affiliate, the West Virginia Public Broadcasting Foundation, Inc. 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. We will perform certain limited procedures involving Required Supplementary Information. We will review and attest to accuracy of the data for the Corporation of Public Broadcasting Annual Financial Reports (CPB AFR). Assist with the preparation of supporting schedules for FARS. Prepare the Form 990 for the West Virginia Public Broadcasting Foundation for the period to be audited.

The financial statements for the West Virginia Educational Broadcasting Authority will be prepared and presented in accordance with standards applicable to government entities. The financial statements for the West Virginia Public Broadcasting Foundation, Inc. will be prepared in accordance with standards applicable to non-profit 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*.

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

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.

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	\$ 18,000.00	GAGAS Audit
Year 2	\$ 18,000.00	GAGAS Audit
Year 3	\$ 18,000.00	GAGAS Audit
Year 4	<u>\$ 18,000.00</u>	GAGAS Audit
Total cost for June 30, 2020 through 2023	<u>\$ 72,000.00</u>	

As noted earlier, our estimated fees are based on our limited knowledge of West Virginia Educational Broadcasting Authority and its' affiliate, the West Virginia Public Broadcasting Foundation, Inc. We are willing to commit to you that our fees will not exceed the amounts noted.

Our firm is independent of West Virginia Educational Broadcasting Authority and its' affiliate, the West Virginia Public Broadcasting Foundation, Inc. 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 WV EBA and Affiliate.

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,

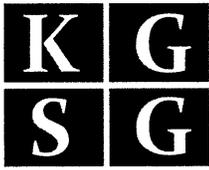


Kathleen M. Hoover, CPA, Chair
OSCPA Peer Review Committee
peerreview@ohiocpa.com 614-764-2727
The Ohio Society of CPAs

CC: Lori Dearfield

Firm Number: 900010081709

Review Number: 540781



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

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: _____



Regulatory Office
 QBE Insurance Corporation
 88 Pine Street
 Dept: Regulatory
 New York NY 10005-1801
 (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.

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POLICY NUMBER: JCG03271-02

Replacing: JCG02519-01
 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 08/01/18 to 08/01/19
 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: \$16,071.00

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.
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 QBE PN CW 02 0815 QBE OFAC CW 05 0815 QBE IN WITNESS 06.15 QBE PN CW 06 0815
 QBEAPOL EXE [09/15] QBEAEN 04 (05/15) QBEAEN 24 (05/15) QBEAEN 30 (06/16)
 QBEAEN 63 (06/16) QBEAEN 130 OH (05/15)

Issued on: September 10, 2018 at Maywood, New Jersey

By Jorgensen & Company Authorized Representative and Managers for
 The Professional Advisers Purchasing Group, Inc.

Countersigned at Maywood, New Jersey
 on: September 10, 2018

by: _____

