



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


Header 1

List View 

[General Information](#)
[Contact](#)
[Default Values](#)
[Discount](#)
[Document Information](#)
[Clarification Request](#)

Procurement Folder: 863385


Procurement Type: Central Contract - Fixed Amt

Vendor ID: 000000202390 

Legal Name: SUTTLE & STALNAKER PLLC

Alias/DBA:

Total Bid: \$105,500.00

Response Date: 04/21/2021 

Response Time: 12:46

Responded By User ID: Dflint14 

First Name: Diane

Last Name: Flint

Email: dflint@suttlecpas.com

Phone: 304-343-4126

SO Doc Code: CRFQ

SO Dept: 0708


SO Doc ID: ABC2100000011

Published Date: 4/15/21

Close Date: 4/22/21

Close Time: 13:30

Status: Closed

Solicitation Description: Annual External Audits of the WVABCA 

Total of Header Attachments: 1

Total of All Attachments: 1



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

State of West Virginia
Solicitation Response

Proc Folder: 863385		
Solicitation Description: Annual External Audits of the WVABCA		
Proc Type: Central Contract - Fixed Amt		
Solicitation Closes	Solicitation Response	Version
2021-04-22 13:30	SR 0708 ESR04212100000007202	1

VENDOR
000000202390 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0708 ABC2100000011

Total Bid: 105500 **Response Date:** 2021-04-21 **Response Time:** 12:46:35

Comments:

FOR INFORMATION CONTACT THE BUYER Joseph E Hager III (304) 558-2306 joseph.e.hageriii@wv.gov		
Vendor Signature X	FEIN#	DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	All Inclusive Auditing Services per Contract Specifications				105500.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Vendor total bid amount from Exhibit A pricing page should be entered into commodity line of wvOasis. Vendor should upload or include a copy of the the Exhibit A pricing page filled out as requested per specifications with their bid submission detailing annual pricing.

COMMITMENT TO SERVE

**WEST VIRGINIA ALCOHOL BEVERAGE
CONTROL ADMINISTRATION**

Request for Quotations 0708 ABC2100000011



**Suttle &
Stalnaker**

Certified
Public
Accountants

A Professional Limited Liability Company


WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION

Auditing Services

Response to Request for Quotation 0708 ABC2100000011

Suttle & Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street East
Charleston, West Virginia 25301
(304) 343-4126

Contact Person:



Kelly Shafer, CPA, Member

April 22, 2021

TABLE OF CONTENTS

I.	TRANSMITTAL LETTER	4
II.	QUALIFICATIONS	6
III.	MANDATORY REQUIREMENTS	21
IV.	PRICING PAGE	32
V.	REQUEST FOR QUOTATION	33

April 22, 2021

West Virginia Alcohol Beverage Control Administration
900 Pennsylvania Avenue, 4th Floor
Charleston, West Virginia 25302

We are pleased to submit our proposal to audit the financial statements of the West Virginia Alcohol Beverage Control Administration (the WVABCA). We demonstrate in the attached proposal that we exceed your mandatory qualifications, understand your Request for Quotation and service needs, and commit to meeting all of your requirements within the specified time periods.

Suttle & Stalnaker, PLLC, has served on the single audit team for the State of West Virginia since 1986, and is extremely knowledgeable of State government operations. Suttle & Stalnaker, PLLC is excited about assisting the WVABCA, and will manage all services from our Charleston office.

The team which we have assembled to serve the WVABCA has a long-standing history of serving government agencies in the State of West Virginia. Our primary team members are located in Charleston, West Virginia, providing the WVABCA with local access to their professional accounting firm and team members when management advisory services are needed. These primary team members have extensive technical knowledge of and experience with governmental accounting, and will be available at your request.

Our client service team's professional knowledge and understanding of West Virginia State government, along with the cost effective total client service plan we have developed distinguishes us from the competition.

Selecting the Suttle & Stalnaker, PLLC team to serve the WVABCA provides you with a number of important advantages:

- **Experienced engagement team leadership.** As a demonstration of our commitment to the WVABCA, Kelly Shafer will lead your team as coordinating member. Kelly is a "hands-on" member/partner, who has served various agencies in the State of West Virginia for over sixteen years. Throughout her career, Kelly has specialized in and devoted significant time to government and not-for-profit clients.
- **Training.** Our commitment to training our staff to effectively serve the governmental market is demonstrated by the fact that virtually all of our audit staff are trained in governmental auditing and accounting.

The Virginia Center
1411 Virginia Street, East | Suite 100
Charleston, WV 25301

MAIN (304) 343-4126
FAX (304) 343-8008

The Rivers Office Park
200 Star Avenue | Suite 220
PO Box 149
Parkersburg, WV 26102

MAIN (304) 485-6584
FAX (304) 485-0971

The Wharf District
68 Clay Street | Suite C
Morgantown, WV 26501

MAIN (304) 554-3371
FAX (304) 554-3410

suttlecpas.com
cpa@suttlecpas.com

- **Membership in Allinial Global (Allinial).** Allinial Global includes over 200 member firms in the United States, Canada, Mexico, and throughout the world. Allinial offers a network of experience and expertise covering a wide range of industries and client services on a regional, national and international basis. Allinial is considered the premier professional association for independent CPA firms.
- **Membership in AICPA Audit Quality Centers.** The Firm belongs to the Governmental Audit Quality Center, the Center for Audit Quality, and the Employee Benefit Plans Audit Quality Center, all established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel.
- **Technology.** Our Firm uses extensive automated techniques in our client service plans and will work with the WVABCA to provide electronic copies of needed files in the format designated by the WVABCA.
- **Continuous communication** about new ideas, opportunities, vulnerabilities, and management issues with key management personnel to invigorate thinking and action, and giving you access to the professional and regulatory information and intelligence you need year-round.
- **Competitive fees.** Our record is one of providing high quality services for a fair fee. Our audit approach, our use of technology, and our people all work together for this goal.
- **Unmatched commitment to the State of West Virginia.** We demonstrate our commitment to the State of West Virginia as an engaged member of the State's business community for over 47 years.

We will serve the WVABCA in a dedicated manner and you will be a high priority client of our Firm. We would appreciate the opportunity to meet personally to further discuss this written proposal. We possess all of the technical and professional qualifications to serve the WVABCA in the most effective manner. Please feel free to contact Kelly Shafer at (304) 720-3113 or kshafer@suttlecpas.com in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,



Suttle & Stalnaker, PLLC

QUALIFICATIONS

- 3.1 The Vendor must have at least seven (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 five (5) of these professionals must all be in the same location and cannot be spread amongst other firm locations. The Vendor shall certify that it has read and understand the statutory provisions governing the operation of the WVABCA in West Virginia and shall be conversant concerning those statutes while engaged in the audit. If the successful Vendor substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualification levels must be of a similar quality to the level of those initially proposed. The WVABCA reserves the right to request staff changes throughout the term of the contract.**

Vendor Response:

FIRM QUALIFICATIONS AND EXPERIENCE

Suttle & Stalnaker, PLLC (S&S), Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301; 68 Clay Street, Wharf District, Morgantown, West Virginia 26501; and at The Rivers Office Park 200 Star Avenue, Suite 220, PO Box 149, Parkersburg, West Virginia 26102. **The Firm currently consists of the following personnel: members/partners - 16, managers, seniors and staff accountants - 50, support staff - 15. We have 41 accounting professionals on staff that hold a CPA certificate in West Virginia and 1 CFE - Certified Fraud Examiner.** Of the CPAs on staff 19 are dedicated members of the audit staff. Currently there are approximately 20 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office, where 12 member/partners are located and 33 professional staff. We anticipate 3 to 4 full-time personnel assigned to the engagement. Various members and employees of the Firm are members of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, Government Finance Officers' Association, and other professional organizations. **Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 47 years.**

We are experienced in and perform a full range of services. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them.

We have read and understand the statutory provisions governing the operation of the WVABCA in West Virginia and possess the required knowledge to be conversant concerning those statutes while engaged in the audit.

- 3.2 Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request, through knowledge or documentation of the Vendor's past projects, or some other method that the State determines to be acceptable. Vendor should provide a current resume which includes information regarding the number of years of qualification, experience and training, and relevant professional education for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with this experience requirement are preferred with the bid submission, but may be requested after bid opening and prior to contract award.**

The successful Vendor shall have access to private and confidential data maintained by WVABCA to the extent required to carry out the duties and responsibilities defined in this RFQ. The successful Vendor agrees to maintain confidentiality and security of the data made available.

An affirmative statement must be included with the bid indicating that the firm and all assigned key professional staff are properly licensed to practice in West Virginia.

Vendor Response:

REFERENCES:

CONTACT	ENTITY	PHONE NUMBER
Ed Magee	Higher Education Policy Commission	304-558-0281
Jane Shinn	WORKFORCE West Virginia	304-926-1900
Christa Kwiatkowski	Fairmont State University	304-367-4796

RESUMES:

The following individuals will have responsibility to ensure that our services to the WVABCA meet your requirements. Their resumes are included on the following pages.



Kelly Shafer, CPA
Member

Kelly will serve as the Engagement Member. She will be responsible for the engagement, including ensuring that all professional standards are met as well as performing the detailed Member review. Kelly has over 16 years of experience. She has served on numerous State of West Virginia engagements, including seven public colleges and universities, Workforce West Virginia, the West Virginia Parkways Authority, West Virginia Educational Broadcasting Authority, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit.



Chris Lambert, CPA, CGMA, CCIFP
Member

Chris Lambert will serve as Independent Review Member. Chris has over 30 years of experience in auditing governmental entities and nonprofit organizations. Chris has served on numerous State of West Virginia engagements, including the West Virginia Division of Highways, the West Virginia Lottery, the West Virginia Racing Commission, and the West Virginia Division of Corrections and Rehabilitation, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit.



Sarah Crouse, CPA
Manager

Sarah Crouse is a Manager who works in the audit area of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervising other audit team members, and communication with clients during the course of the fieldwork. Sarah has over 9 years of experience in auditing governmental and nonprofit entities and programs. She has served on numerous State of West Virginia engagements, including the West Virginia Educational Broadcasting Authority, the West Virginia Council for Community & Technical College Education, various colleges and universities, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit.

Other Staff

Other staff will be assigned and will meet or exceed the mandatory requirements of the contract. No subcontractors are anticipated to be used in this contract.

ABILITY TO MAINTAIN QUALITY OF STAFF

Suttle & Stalnaker, PLLC realizes that our number one resource in effectively and efficiently serving our clients begins with our staff. As such, every effort will be taken to provide for staff continuity on your engagement team. In preparing and planning for the future success of Suttle & Stalnaker, PLLC and in an effort to provide our clients with the highest quality professional services, Suttle & Stalnaker, PLLC has established human resources policies that allow each individual the flexibility to establish personal work commitments, continuing education goals, and career goals while ensuring that our commitments to our clients are met. This flexibility in today's work environment has been an instant success in helping to attract dynamic, career-oriented personnel dedicated to achieving success for our clients. The direct results of this program for Suttle & Stalnaker, PLLC have been a significantly lower turnover than other firms in public accounting. This results in an increased ability to assign a core group of the same individuals to recurring engagements, thus improving client service and audit effectiveness. However, over the course of the engagement, there may be a need to change staff assigned to the engagement. We believe our hiring, promotion, and personnel assignment policies and practices will ensure the quality of staff assigned to the engagement.

If any key staff or specialists need to be changed during the engagement, we will provide WVABCA with a resume similar to the ones included in this proposal, to ensure that WVABCA agrees that the new person is suitable for the engagement based on their qualifications, experience, and performance. We will also maintain the same mix of credentials throughout the audit engagement. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients. We are committed to this effort in order to provide our clients with the high quality service they deserve.

KELLY SHAFER, CPA
Member

Engagement Responsibilities

Kelly Shafer is a Member in the audit area of the Firm. As Engagement Member on this engagement, she will be responsible for the direct supervision of the engagement, including ensuring that all professional standards are met. Kelly will coordinate the audit strategy, communicate with management during the course of the engagement, and be responsible for completion and delivery of final audit reports.

Experience

Kelly has over 16 years of experience in public accounting. She has served as an auditor for the following clients:

- Fairmont State University
- Pierpont Community and Technical College
- West Virginia School of Osteopathic Medicine
- Glenville State College
- Mountwest Community and Technical College
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- Bluefield State College
- Concord University
- West Virginia Council for Community and Technical College Education
- Workforce West Virginia
- West Virginia Lottery
- West Virginia Parkways Authority
- State of West Virginia Single Audit
- Tyler County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- Gilmer County Board of Education - Single Audit
- Cabell County Commission – Single Audit
- Concord University Research and Development Corporation
- Bluefield State College Research and Development Corporation
- The Greater Kanawha Valley Foundation, Inc.
- JCCF, Inc. (Jackson County Community Foundation)
- MCCF, Inc. (Mason County Community Foundation)
- Glenville State College Foundation, Inc.
- WVU at Parkersburg Foundation, Inc.

Education

Kelly graduated summa cum laude from West Virginia University with a Bachelor of Science degree in Business Administration with a concentration in Accounting and a Master's degree in Professional Accountancy. She is a certified public accountant in the State of West Virginia, receiving certificate number 4745. Kelly has obtained the Advanced Single Audit certification from the AICPA.

KELLY SHAFER (Continued)Professional Activities

Kelly is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA, and she serves on the Banking, Industry, and Government Services and the Awards Committees of the WVSCPA. She also serves on several nonprofit boards and is involved with various civic organizations as a member or volunteer.

Kelly was the recipient of the WVSCPA's 2015 Young CPA of the Year Award and the WVSCPA's 2017 Women to Watch Emerging Leader Award.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2018			
Suttle & Stalnaker, PLLC	01/18/2018	Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas	2.5
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/09/2018	Growth Culture	1.5
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	02/27/2018	Ask the Regulators - Practical Examples of How Small Less Complex Community Banks Can Implement CELL	2.5
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	1
Suttle & Stalnaker, PLLC	05/18/2018	Census Data Testing	1
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
Community Bankers of West Virginia	06/08-10/2018	23rd Annual Convention	3
Suttle & Stalnaker, PLLC	06/26/2018	Lessons Learned from Public Company Adoption of ASC 606	1.5
State of West Virginia - Dept. of Administration - FARS	06/14/2018	FARS Closing Book Training	2
Suttle & Stalnaker, PLLC	07/17/2018	Auditing Accounting Estimates - SEC and AS Standards	2
Suttle & Stalnaker, PLLC	07/10/2018	Advanced Topics in a Single Audit	6.5
Allinial Global	07/26-27/2018	Financial Institutions Fly-In: Nashville TN	8.5
Allinial Global	07/26-27/2018	Financial Institutions Fly-In: Nashville TN	1.5
Allinial Global	07/26-27/2018	Financial Institutions Fly-In: Nashville TN	2
West Virginia Bankers Association	07/29-31/2018	WVBA Annual Convention 2018	4
Suttle & Stalnaker, PLLC	08/29/2018	FASB's New Revenue Recognition Rules	4
The Greater Kanawha Valley Foundation	11/05/2018	Legacies State Here: Nonprofit Accounting Update and Tax Cuts and Jobs Act	1
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
			64.5
2019			
CPAsNet	5/6-11/18/2019	2019 Rainmaker Development Program	8
WV Society of CPAs	01/18/2019	Cabinet Meeting	4
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	1
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
State of WV - WVHEPC	05/30-31/2019	CFO/CPO Conference	6
State of WV - FARS	06/13/2019	FARS Closing Books Training for Audited Agencies	1
Suttle & Stalnaker, PLLC	06/28/2019	Revenue Recognition Practical Application including Nonprofit Application	3.5
Allinial Global	07/24-26/2019	Financial Institutions Fly-In: Portland, ME	7.5
West Virginia Bankers Association	07/28-30/2019	WV Bankers Annual Convention 2019	4
Allinial Global	07/24-26/2019	Financial Institutions Fly-In: Portland, ME	2
Allinial Global	07/24-26/2019	Financial Institutions Fly-In: Portland, ME	1.5
Suttle & Stalnaker, PLLC	08/09/2019	Uniform Guidance Training Session	4
CAMICO	08/05/2019	Ethical Dilemmas and War Stories: What Would You Do?	2
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	4
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Charleston Chapter of WVSCPA	12/3/2019	WV Society President's Update	1
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6
			62

KELLY SHAFER (Continued)**2020**

WV Society of CPAs	01/17/2020	Cabinet Meeting	4
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	7
Suttle & Stalnaker, PLLC	04/01/2020	Preparing the Bank for Economic Downturn	2
Suttle & Stalnaker, PLLC	05/01/2020	CARES Act for Small Businesses	1
Suttle & Stalnaker, PLLC	05/01/2020	Accounting and Financial Reporting Considerations Related to COVID-19	2
Suttle & Stalnaker, PLLC	05/08/2020	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)	8
Suttle & Stalnaker, PLLC	05/01/2020	Working at Home Without Going Stir Crazy	1
Suttle & Stalnaker, PLLC	05/01/2020	5 Strategies for Successful Remote Work	1
Wolf & Company, PC	06/30/2020	Automated Clearing House Training	2
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
WV Higher Education Policy Commission	06/04/2020	Spring 2020 Higher Education CFO Conference	3
EY	07/30/2020	Getting Started - Audit Toolkit - Americas 2019	1.2
EY	07/30/2020	Introduction to EY Canvas	0
EY	07/29/2020	Introduction to EY GAM and EY Atlas - Americas 2019	0.5
EY	08/19/2020	GAS and Uniform Guidance: The EY Way (2020)	2.8
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
Suttle & Stalnaker, PLLC	12/15/2020	Financial Institution Internal Audit Update & COVID 19 related considerations	3

63.5**Grand Total 190**

CHRIS LAMBERT, CPA, CGMA, CCIFP
Member

Engagement Responsibilities

Chris Lambert is a Member and is responsible for helping develop and carry out the engagement plans for specific clients. These responsibilities include, but are not limited to, the development of the audit plan and audit program, communication with client during the course of the fieldwork, direct supervision of the audit staff, and completion of the final audit report. Chris will serve as the Independent Review Member for this engagement.

Experience

Chris has over 30 years of experience in public accounting. His client service experience includes wholesale, pension, nonprofit, and governmental entities. He also has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. He has served as an auditor for the following clients:

- West Virginia Division of Highways
- West Virginia Parkways Authority
- West Virginia Regional Jail Authority
- West Virginia Division of Corrections and Rehabilitation
- West Virginia Lottery
- West Virginia Racing Commission
- West Virginia Regional Technology Park
- State of West Virginia, Single Audit
- West Virginia Public Defender Corporations – 17 Judicial Circuits
- Cabell County Commission – Single Audit
- Kanawha County Commission – Single Audit
- City of Charleston – Single Audit
- BCKP Regional Intergovernmental Council – Single Audit
- 15 Employee Benefit and Pension Plans

Education

Chris graduated with a Bachelor's degree with a major in Accounting from Marshall University. He is a certified public accountant having received certificate number 3212 from the State of West Virginia. Chris is a Chartered Global Management Accountant and achieved the designation of Certified Construction Industry Financial Professional.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), the Charleston Chapter of the WVSCPA, the Charleston Chapter of the Association of Government Accountants (AGA). Chris has served on the board of the Susan G. Komen Foundation WV Affiliate, Big Green Scholarship Foundation, Charleston Quarterback Club, West Virginia Soccer Club and was a member of Leadership WV's class of 2012.

CHRIS LAMBERT (Continued)Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2018			
AICPA	01/12/2018	Multiple Employer Plan Audits	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/09/2018	Growth Culture	1.5
Suttle & Stalnaker, PLLC	01/18/2018	Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas	2.5
Suttle & Stalnaker, PLLC	04/24/2018	2018 Mandatory EBPAQC Designated Partner Audit Planning Webinar by AICPA	2
Suttle & Stalnaker, PLLC	05/07/2018	Multiemployer Plan Payroll Audits	1
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	1
State of West Virginia - Dept. of Administration - FARS	06/14/2018	FARS Closing Book Training	2
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
Suttle & Stalnaker, PLLC	07/10/2018	Advanced Topics in a Single Audit	6.5
WV Society of CPAs	08/29-31/2018	2018 WV Chamber of Commerce Annual Meeting & Business Summit	8
Suttle & Stalnaker, PLLC	10/16/2018	The New Section 199A Deduction	3
Suttle & Stalnaker, PLLC	11/08-09/2018	2018 Tax Update	16
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
WVSCPA's Charleston Chapter	12/05/2018	President WVSCPA's	1
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
			65.5
2019			
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	2.5
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	1
Suttle & Stalnaker, PLLC	04/26/2019	Managers and Supervisors Audit Planning - EBPAQC	2
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
Suttle & Stalnaker, PLLC	06/28/2019	Revenue Recognition Practical Application including Nonprofit Application	3.5
Suttle & Stalnaker, PLLC	06/25/2019	The Ultimate Guide to Referral Source Development	1
AICPA	06/20/2019	Business Management and Organization	2
State of WV - FARS	06/13/2019	FARS Closing Books Training for Audited Agencies	1
AICPA	06/06/2019	Mandatory EBPAQC Designated Partners 2019 Audit Planning	2
Surgent CPE	07/25/2019	Revenue Recognition for Long-Term Construction and Similar Contracts: Topic 606 Implementation Challenges	4
Suttle & Stalnaker, PLLC	08/09/2019	Uniform Guidance Training Session	4
CAMICO	8/05/2019	Ethical Dilemmas and War Stories: What Would You Do?	2
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	4
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Suttle & Stalnaker, PLLC	12/02/2019	2019 Federal Tax Update: Navigating the 2017 TCJA Two Years Later - Part 1	8
Suttle & Stalnaker, PLLC	12/03/2019	2019 Tax Update - Day 2	8
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
			65.5

CHRIS LAMBERT (Continued)Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2020			
Surgent CPE	02/25/2020	Construction Contractors: Accounting and Financial Reporting Issues	4
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
AICPA	04/20/2020	2020 Mandatory EBPAQC Designated Audit Quality Partner Audit Planning	2
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	8
Suttle & Stalnaker, PLLC	05/04-05/2020	AICPA Employee Benefit Plans Accounting, Auditing, and Tax Update Online Conference	2
Suttle & Stalnaker, PLLC	05/04-05/2020	AICPA Employee Benefit Plans Accounting, Auditing, and Tax Update Online Conference	4
Suttle & Stalnaker, PLLC	05/08/2020	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)	8
Suttle & Stalnaker, PLLC	05/04-05/2020	AICPA Employee Benefit Plans Accounting, Auditing, and Tax Update Online Conference	1
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
Suttle & Stalnaker, PLLC	07/29/2020	Effects of PPP Loan Forgiveness on A&E Overhead Rates	1
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
Huntington National Bank	08/25/2020	Planning Strategies for a New Decade	2
Suttle & Stalnaker, PLLC	08/6/2020	Seed Session - Pursue Opportunities to Refer Others	2
Suttle & Stalnaker, PLLC	11/9-11/2020	Employee Benefit Plans Conference 2020	12
Suttle & Stalnaker, PLLC	12/10/2020	S&S 2020 Tax Update Day #1	8
Phoenix Beach	12/11/2020	Federal Tax Update - Individual & Business Current Developments	8
Suttle & Stalnaker, PLLC	12/7-9/2020	AICPA Construction & Real Estate Conference Webinar	19.5
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
			106.5
			Grand Total 237.5

SARAH CROUSE, CPA
Manager

Engagement Responsibilities

Sarah Crouse is a Manager in the audit area of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervision of audit team members, communication with clients during the course of the fieldwork, and completion of final reports.

Experience

Sarah has over 9 years of experience in public accounting, during which time she has worked on several audit and consulting engagements, with a focus on governmental and nonprofit entities. She has served as an auditor for the following clients:

- Fairmont State University
- Pierpont Community and Technical College
- West Virginia School of Osteopathic Medicine
- Glenville State College
- Mountwest Community and Technical College
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- Bluefield State College
- Concord University
- West Virginia Council for Community and Technical College Education
- Concord University Research and Development Corporation
- Bluefield State College Research and Development Corporation
- West Virginia Offices of the Insurance Commissioner
- West Virginia Economic Development Authority
- State of West Virginia, Single Audit

Education

Sarah graduated summa cum laude from West Virginia University with a Bachelor of Science degree in Business Administration with a concentration in Accounting and a Master's degree in Professional Accountancy. She is a certified public accountant in the State of West Virginia, receiving certificate number 5368. Sarah has obtained the Advanced Single Audit certification from the AICPA.

Professional Activities

Sarah is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA, and she serves on the Recruiting and Career Opportunity Committee and Accounting and Auditing Committee of the WVSCPA. She also serves as the Treasurer for the YWCA Charleston and the Membership Chair for the Charleston Chapter of WELD – Women for Economic and Leadership Development.

SARAH CROUSE (Continued)**Continuing Professional Education**

SPONSOR	DATE	DESCRIPTION	HOURS
2018			
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	2
Suttle & Stalnaker, PLLC	01/18/2018	Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas	2.5
Suttle & Stalnaker, PLLC	01/09/2018	Growth Culture	1.5
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	1
WV Higher Education Policy Commission	06/07/2018	GAAP Closing Process Training	4.5
Suttle & Stalnaker, PLLC	06/26/2018	Lessons Learned from Public Company Adoption of ASC 606	1.5
Suttle & Stalnaker, PLLC	06/19/2018	Level 1 Incremental Training	3
Suttle & Stalnaker, PLLC	06/12/2018	S&S Incremental Audit Training - Level 2	7
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
State of West Virginia - Dept. of Administration - FARS	06/14/2018	FARS Closing Book Training	2
Suttle & Stalnaker, PLLC	07/10/2018	Advanced Topics in a Single Audit	6.5
Suttle & Stalnaker, PLLC	07/18/2018	How to Ask Powerful Questions As An Advisor	1
Suttle & Stalnaker, PLLC	07/17/2018	Auditing Accounting Estimates - SEC and AS Standards	2
Suttle & Stalnaker, PLLC	08/29/2018	FASB's New Revenue Recognition Rules	4
AGA Charleston Chapter	11/08/2018	Fall Conference	1.5
AGA Charleston Chapter	11/08/2018	Fall Conference	6.5
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
			65.5
2019			
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	2.5
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
State of WV - WVHEPC	05/30-31/2019	CFO/CPO Conference	6
WV Society of CPAs	05/03/2019	Committee Day	3
Suttle & Stalnaker, PLLC	06/28/2019	Revenue Recognition Practical Application including Nonprofit Application	3.5
State of WV - FARS	06/13/2019	FARS Closing Books Training for Audited Agencies	1
Suttle & Stalnaker, PLLC	06/25/2019	The Ultimate Guide to Referral Source Development	1
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	4
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6
Charleston Chapter of WVSCPA's	12/3/2019	WV Society President's Update	1
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
			42.5
2020			
Suttle & Stalnaker, PLLC	01/15/2020	Seed Session - Understand the Importance of Business Development	2
Suttle & Stalnaker, PLLC	02/14/2020	Seed Session - Pursue Shadowing Opportunities	2
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	8
Suttle & Stalnaker, PLLC	04/17/2020	Construction Contractors: Accounting & Financial Reporting Issues	4
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
Suttle & Stalnaker, PLLC	05/01/2020	5 Strategies for Successful Remote Work	1
Suttle & Stalnaker, PLLC	05/01/2020	Working at Home Without Going Stir Crazy	1
Suttle & Stalnaker, PLLC	05/01/2020	Accounting and Financial Reporting Considerations Related to COVID-19	2
Suttle & Stalnaker, PLLC	05/08/2020	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)	8
Suttle & Stalnaker, PLLC	05/01/2020	CARES Act for Small Businesses	1
Suttle & Stalnaker, PLLC	06/11/2020	Seed Session - Developing Helping Skills	2

SARAH CROUSE (Continued)

WV Society of CPAs	06/17/2020	Annual Membership Meeting	1
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
WV Higher Education Policy Commission	06/04/2020	Spring 2020 Higher Education CFO Conference	3
Suttle & Stalnaker, PLLC	07/9/2020	Seed Session - Commit to Networking	2
Suttle & Stalnaker, PLLC	08/6/2020	Seed Session - Pursue Opportunities to Refer Others	2
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
EY	08/14/2020	Introduction to EY GAM and EY Atlas - Americas 2019	0.5
EY	08/14/2020	Getting Started - Audit Toolkit - Americas 2019	1.2
EY	08/14/2020	GAS and Uniform Guidance: The EY Way (2020)	2.8
Allinial Global	08/11/2020	AG Webinar: Importance of Business Development during Social Distancing	1
Suttle & Stalnaker, PLLC	10/22/2020	Seed Session - Prepare Properly for Meetings	2
Suttle & Stalnaker, PLLC	11/12/2020	Seed Session - Develop a Personal Business Development Plan	2
Suttle & Stalnaker, PLLC	12/7-9/2020	AICPA Construction & Real Estate Conference Webinar	3.5
WV Society of CPAs	12/7/2020	Managing Your Mental Health During These Tumultuous Times	1.5
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
Suttle & Stalnaker, PLLC	12/17/2020	Seed Session - Avoiding the Common Business Development Mistakes	2
			80.5
			Grand Total 188.5

LICENSE TO PRACTICE IN WEST VIRGINIA

Suttle & Stalnaker, PLLC and all assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in West Virginia. All assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in the State of West Virginia. We are in good standing with Encova Insurance and the Unemployment Compensation Division of the Workforce West Virginia as required by law.

In addition, all assigned personnel have received adequate continuing professional education within the preceding two years to comply with AICPA and Government Auditing Standards (GAS). Suttle & Stalnaker, PLLC is a member in good standing with the American Institute of Certified Public Accountants (AICPA), the AICPA's Private Companies Practice Section, and the West Virginia Society of Certified Public Accountants (CPAS).

Suttle & Stalnaker, PLLC meets all requirements imposed by the State of West Virginia and other local laws, rules and regulations, and are registered resident vendors authorized to transact business with the State of West Virginia.



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
July 1, 2020 through June 30, 2021

F0090A
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Ruben M. Baylous
Board President

Christopher S. Lambert
Executive Director



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued an
**Authorization to Perform
Attest and/or Compilation Services**
for the period beginning
July 1, 2020 through June 30, 2021

F0090A
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Ruben M. Baylous
Board President

Christopher S. Lambert
Executive Director

CPA Licenses



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The person indicated below is
licensed as a
Certified Public Accountant
for the period beginning
July 1, 2020 through June 30, 2021

WV004745
KELLY LYN SHAFER
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Ruben M. Baylous
Board President

Christopher S. Lambert
Executive Director



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The person indicated below is
licensed as a
Certified Public Accountant
for the period beginning
July 1, 2020 through June 30, 2021

WV003212
CHRISTOPHER S LAMBERT
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Ruben M. Baylous
Board President

Christopher S. Lambert
Executive Director



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The person indicated below is
licensed as a
Certified Public Accountant
for the period beginning
July 1, 2020 through June 30, 2021

WV005368
SARAH ELIZABETH CROUSE
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Ruben M. Baylous
Board President

Christopher S. Lambert
Executive Director

OUR GOVERNMENT AND NONPROFIT PRACTICE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 47 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 15,000 hours per year on audits of governmental and nonprofit entities and programs. Virtually all of the governmental audits are for financial statements prepared in accordance with accounting standards promulgated by the Governmental Accounting Standards Board (GASB). Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Uniform Guidance (formerly Circular A-133). In addition, Suttle & Stalnaker, PLLC personnel provided assistance with the State's GAAP conversion project and initial Comprehensive Annual Financial Report. Our Firm has served numerous other governmentally and nonprofit funded clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

GFOA CERTIFICATE OF EXCELLENCE EXPERIENCE

Only a few entities in West Virginia have applied for and obtained a GFOA Certificate of Excellence in Financial Reporting. We have worked with the City of Charleston, West Virginia Parkways Authority, West Virginia Division of Highways, the West Virginia Consolidated Retirement Board, the West Virginia Public Employee's Insurance Agency, and the West Virginia Lottery, all of whom successfully obtained the GFOA Certificate of Excellence. In addition, the State of West Virginia, our client through joint ventures with Ernst & Young, LLP and Deloitte & Touche, LLP, obtained the GFOA Certificate of Excellence. Also, Chris Deweese of our firm has served as a GFOA reviewer in the GFOA Certificate of Excellence program. As stated in the Suttle & Stalnaker, PLLC mission statement, we are continually striving to "provide world class professional services to quality clients by utilizing a team of dynamic individuals and advanced technology to achieve success for our clients and ourselves." If WVABCA wishes to pursue a GFOA Certificate of Excellence in Financial Reporting, we will be pleased to assist.

CLIENTS SERVED

The following list illustrates Suttle & Stalnaker, PLLC's experience and diversity in serving governmental clients and similar entities:

- WORKFORCE West Virginia
- West Virginia State Rail Authority
- West Virginia Consolidated Public Retirement Board
- West Virginia Offices of the Insurance Commissioner
- West Virginia Division of Highways
- West Virginia Division of Correction and Rehabilitation
- West Virginia Parkways Authority
- West Virginia Racing Commission
- West Virginia Educational Broadcasting Authority
- West Virginia Regional Technology Park Corporation
- Single Audit of State of West Virginia, including the following:
 - Bureau of Employment Programs
 - Unemployment Insurance Programs
 - Employment Services
 - JTPA Programs
 - WIA Programs
 - West Virginia Development Office
 - Community Development Block Grant Program
 - Department of Health and Human Resources
 - Temporary Assistance for Needy Families

- Social Services Block Grant
- Low Income Housing and Emergency Assistance
- Women's, Infant's and Children's
- Foster Care - Title IV
- Child Care Development Fund
- Substance Abuse
- Child Support Enforcement
- Medicaid
- Children's Health Insurance Program
- Supplemental Nutrition Assistance Program
- Department of Education
 - Child Nutrition Cluster
 - Office of Special Education
 - Vocational Education
 - Title I - Grants to Local Education Agencies
- Division of Environmental Protection
 - Office of Abandoned Mine Lands
 - Office of Surface Mining
 - Capitalization Grants for State Revolving Loan Funds
- West Virginia Lottery - Drawing Auditors
- West Virginia Lottery - Consultant regarding review of Video Lottery Licensees
- West Virginia Lottery - Financial Statements Audit
- West Virginia Public Defender Corporations – total of 17 separate audits
- West Virginia Water Pollution Control Revolving Fund
- West Virginia Economic Development Authority
- Twelve County Boards of Education - Single Audits
- Three Regional Education Service Agencies - Single Audits
- Systems and Controls Consulting for West Virginia Treasurer's Office
- West Virginia Council for Community & Technical Collect Education
- Southern West Virginia Community and Technical College
- Bluefield State College
- New River Community and Technical College
- Concord University
- West Virginia School of Osteopathic Medicine
- West Virginia University
- Marshall University
- West Virginia State University
- Bridge Valley Community and Technical College
- Fairmont State University
- Pierpont Community and Technical College

MANDATORY REQUIREMENTS

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

Mandatory Requirements:

The WVABCA seeks a qualified certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2021, with the option to audit for each of the three (3) subsequent fiscal years. Additionally, the successful Vendor is to provide services for subsequent events testing for FARS. The WVABCA will seek advice from the successful Vendor on accounting matters of WVABCA operations and changes in accounting standards. The WVABCA expects the successful Vendor to be proactive in advising the WVABCA on these issues. The successful Vendor must be available to WVABCA on short notice.

The firm must be independent and licensed to practice in West Virginia.

All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least five (5) years audit experience with governmental entities. All manager level employees on this engagement must be CPA's with three (3) years of experience on governmental engagements. The WVABCA retains the right to approve or reject replacements based upon their qualifications, experience or performance.

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

The firm shall submit a statement that they have not failed there two (2) most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review with their proposal.

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 (2) times or more.

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.

The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

The firm must provide any, and all peer reviews performed within the last six (6) years. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable. No vendor should bid on the request with knowledge of a pending peer review that will likely be classified as failed.

Vendor Response:

We understand that the WVABCA is seeking a certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2021, with an optional 3 year extension of the contract. We also understand that the WVABCA will require our assistance with subsequent events testing as required by FARS.

Our Firm is well versed in accounting matters impacting the State of West Virginia and its component units. Our staff receives annual training on new GASB standards and is experienced in assisting our clients with the implementation of new standards. Additionally, we will be available to the WVABCA management at all times as routine accounting questions come up during the year. We prefer to keep an open line of communication with our clients throughout the year as questions or issues arise to address them head on. We find that this proactive approach limits problems that may come up at year end and streamlines the overall audit process.

Suttle & Stalnaker, PLLC is independent of the WVABCA, the State of West Virginia, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Accounting Office.

Suttle & Stalnaker, PLLC is properly licensed by the West Virginia Board of Accountancy to practice in West Virginia and to perform attest and/or compilation services in West Virginia. All assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in the State of West Virginia.

Kelly Shafer will serve as the Engagement Member and has over 16 years of experience in auditing governmental entities and programs. She is a certified public accountant in the State of West Virginia, receiving certificate number 4745. Chris Lambert will serve as Independent Review Member and has over 30 years of experience in public accounting. He is a certified public accountant having received certificate number 3212 from the State of West Virginia. Sarah Crouse is a Manager with over nine years of experience in auditing governmental entities and programs. She is a certified public accountant in the State of West Virginia, receiving certificate number 5368. We understand that WVABCA retains the right to approve or reject replacements based upon their qualifications, experience, or performance.

Our Firm has audit/consulting experience with numerous West Virginia State Agencies over the past five (5) years. Please see clients served listing in 3.2 above.

Suttle & Stalnaker, PLLC has not had an audit reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or another West Virginia state agency.

Suttle & Stalnaker, PLLC currently consists of the following personnel: members/partners - 16, managers, seniors and staff accountants - 50, support staff - 15. We have 41 accounting professionals on staff that hold a CPA certificate in West Virginia. Of the CPAs on staff 19 are dedicated members of the audit staff.

The Firm is a member in good standing of the AICPA's Governmental Audit Quality Center.

EXTERNAL REVIEWS OF FIRM WORK

Our Firm's most recent peer review of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants was completed in 2020, and **we received a pass rating with no deficiencies identified**. Our firm also **received a pass rating with no deficiencies identified** in 2017. In accordance with peer review standards, the peer review included a review of selected specific governmental engagements. Copies of those reports are included in this proposal.

DESK AND FIELD REVIEWS

Engagements performed by Suttle & Stalnaker, PLLC have been subjected to several federal desk and field reviews over the past three years. No significant issues were raised as a result of any of these reviews. In addition there has been no disciplinary action taken against the firm.



**Kelley Galloway
Smith Goolsby, 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.kgsgcpa.com Member of **AIInet** GLOBAL.

Report on the Firm's System of Quality Control

To the Members of Suttle & Stalnaker, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

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

As part of our 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 Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, 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*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
December 14, 2020

Pikeville, KY

Cincinnati, OH



**Kelley Galloway
Smith Goolsby, 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.kgsgcpa.com Member of AICPA GLOBAL

Report on the Firm's System of Quality Control

To the Members of Suttle & Stalnaker, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection 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 *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As part of our 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 Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection 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*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
December 6, 2017

Pikeville, KY

Cold Spring, KY

Cincinnati, OH

4.2 Scope of Work:

The WVABCA requires the successful Vendor to express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the Governmental Accounting Standard Board (GASB) of the American Institute of Certified Public Accountants (AICPA). Additionally, the successful Vendor will be required to prepare all supporting schedules required by the Department of Administration for the preparation of the state's (CAFR) and must file these with the state of West Virginia Department of Administration's Financial Accounting and Reporting section by September 15, 2021, and each potential renewal or extension year.

The successful Vendor shall also be responsible for assisting in the implementation of required supplementary information required by GASB as mandated by the AICPA and utilize GAAS. This assistance requires personal interrelationship with WVABCA staff.

Vendor Response:

Suttle & Stalnaker, PLLC will express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the Governmental Accounting Standard Board (GASB) of the American Institute of Certified Public Accountants (AICPA). Suttle & Stalnaker, PLLC will assist in preparing all supporting schedules required by the Department of Administration for the preparation of the state's (CAFR) that must be filed with the state of West Virginia Department of Administration's Financial Accounting and Reporting section by September 15, 2021, and each potential renewal or extension year.

Suttle & Stalnaker, PLLC will also assist in the implementation of required supplementary information required by GASB as mandated by the AICPA and utilized by GAAS. Suttle & Stalnaker, PLLC will work with WVABCA staff to meet all deadlines.

4.2.1 Independence:

The WVABCA requires an independent and objective auditing firm. The firm must provide an affirmative statement that it is independent of the WVABCA as defined by GAAS and the U.S. General Accounting Office's Government Auditing Standards (1988). The firm also must provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity, as defined by those same standards.

Vendor Response:

All of our Firm's professional personnel must be familiar with and adhere to the independence rules, regulations, interpretations, and rulings of the AICPA, the State of West Virginia Board of Accountancy, the West Virginia Society of CPAs, the United States General Accounting Office, State statutes, and regulatory agencies under which we practice. In this regard, any transaction, event, or circumstance that would impair the Firm's independence on compilation, review, audit, forecast, projection, or attestation engagements is prohibited.

Suttle & Stalnaker, PLLC is independent of the WVABCA, the State of West Virginia, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Accounting Office. In addition, we will provide the WVABCA written notice of any professional relationship entered into during this engagement.

The two overarching principles of the independence standards of the *Government Auditing Standards* issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, the WVABCA agrees to the following:

The WVABCA will be accountable and responsible for overseeing the financial statement preparation and will approve all proposed adjustments.

The WVABCA will establish and monitor the performance of the preparation of financial statements and approval of the adjustments to ensure that they meet management's objectives.

The WVABCA will make any decisions that involve management functions related to the preparation of the financial statements and approval of the adjustments and accepts full responsibility for such decisions.

The WVABCA will evaluate the adequacy of services performed and any findings that result.

4.2.2 Auditing Standards:

To meet the requirements of this request for quotation, the audit shall be performed in accordance with GAAS as set forth by the AICPA. The audit shall be audited in accordance with the Government Auditing Standards. The successful vendor shall be knowledgeable and well versed in the Retirement, OPEB and lease Governmental Accounting Standards Board (GASB) statements.

Vendor Response:

We understand that the WVABCA requires an audit of its financial statements including supplemental schedules required by the West Virginia Department of Administration, Financial and Reporting Section (FARS) and the Government Accounting Standards Board (GASB), if applicable.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting, or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

The WVABCA's financial report will include the following:

- Statements of Net Position
- Statements of Revenues, Expenses, and Changes in Fund Net Position
- Statements of Cash Flows
- Notes to the Financial Statements
- Required Supplementary Information
- Other Supplementary Information

In addition to our report on the WVABCA's financial statements and the in-relation-to report on the other supplementary schedules, we will also issue the following reports or types of reports:

Report on internal control related to the financial statements. This report will describe the scope of testing of internal control and the result of our tests of internal control.

Report on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements.

Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing. We are knowledgeable and well versed in the Governmental Accounting Standards Board (GASB) statements on pensions, other postemployment benefits and leases. We are currently working with several clients to prepare for implementation of the new lease standard and would be available to assist you as well, should you so choose.

4.2.3 Reports:

4.2.3.1 Financial Statement Report:

Following the completion of the audit of the fiscal year's financial statements, the Vendor shall issue a report on the fair presentation of the financial statements in conformity with U.S. GAAP and in format to comply with GASB standards established by the AICPA.

In addition, the Vendor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

The Vendor shall communicate in a letter to WVABCA's authorized representative any reportable conditions found during the audit. A "reportable condition" shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

4.2.3.2 Irregularities and Illegal Acts:

The Vendor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:

- a) WVABCA Commissioner;*
- b) WVABCA General Counsel*

4.2.3.3 Reporting to WVABCA:

The Vendor shall report to the WVABCA each of the following within sixty (60) days of the issuance of the audit:

- a) The Vendor responsibility under GAAS;*
- b) Significant accounting policies;*

- c) Management judgments and accounting estimates;*
- d) Significant audit adjustments;*
- e) Other information in documents containing audited financial statements;*
- f) Disagreements with management;*
- g) Management consultation with other accountants;*
- h) Major issues discussed with management prior to retention; and*
- i) Difficulties encountered in performing the audit.*

Vendor Response:

Following the completion of the audit of the fiscal year's financial statements, we will issue our report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. In addition, we will provide an "in-relation-to" report on the supplemental schedules including the combining statements of net position and revenues, expenses, and changes in net position, along with the schedules to be submitted to the West Virginia Department of Administration, Financial and Reporting Section based on the auditing procedures applied during the audit of the general purpose financial statements.

We will also immediately provide a written report of irregularities and illegal acts of which we become aware to the WVABCA Commissioner, and the WVABCA General Counsel, if any.

We will communicate in a letter to management any reportable conditions, irregularities, and illegal acts found during the audit. Reportable conditions involve matters coming to our attention that involve significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

We will report at a minimum, to WVABCA the following:

1. The auditor's responsibility under auditing standards generally accepted in the United States of America
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

We will be available to meet in person with the WVABCA to present and discuss the results of our audit.

4.2.4 Special Considerations:

The financial statements of the WVABCA are to be included as a component unit of the financial statements of the State of West Virginia. The Vendor shall be required to provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting Reporting Section.

Vendor Response:

We understand that the financial statements of the WVABCA are to be included as a component unit of the financial statements of the State of West Virginia. We will also provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting and Reporting Section. Our Firm has a long history of working with various State agencies whose financial statements roll up into the State of West Virginia CAFR. We are aware of the deadlines established by the State of West Virginia and have the staffing and expertise to meet those deadlines.

4.2.5 Working Paper Retention and Access to Working Papers:

All working papers and reports must be retained, at the Vendor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the WVABCA of the need to extend the retention period. The Vendor will be required to make working papers available, upon request, to the WVABCA.

In addition, the successful Vendor shall respond to the reasonable inquiries by the WVABCA or its successor auditors and allow its successor auditors to review working papers relating to the matters of continuing account significance.

Vendor Response:

All working papers and reports will be retained, for a minimum of three (3) years, unless the Firm is notified in writing by the WVABCA of the need to extend the retention period. We will make working papers available, upon reasonable request, to the WVABCA, or Department of Administration, including the Financial Accounting and Reporting Section under the supervision of Suttle & Stalnaker, PLLC personnel. In addition, the Firm will allow WVABCA or its successor auditors to review working papers relating to the matters of continuing account significance.

4.2.6 Contact Person/Organizational Chart:

The Vendor's principal contact will be the Comptroller, who will coordinate the assistance to be provided by the WVABCA to the successful Vendor.

Vendor Response:

If our Firm is awarded the contract, we will coordinate all assistance needed with the Comptroller.

4.2.7 Date Audit May Commence:

The WVABCA will have records ready for audit and management personnel available to meet with the firm's personnel after its June 30, 2021 year-end.

The successful Vendor shall have drafts of the audit report(s) and recommendations to management available for review by the Comptroller and WVABCA Commissioner by September 06, 2021 immediately following the fiscal year-end being audited.

The Comptroller will complete a review of the draft report as expeditiously as possible. During that period, the successful Vendor must be available for any meetings that may be necessary to discuss the audit reports.

The successful Vendor shall prepare the final financial statements, notes, management letter and all required supplementary schedules and statistical data by October 15, 2021 immediately following the fiscal year-end being audited.

The following reports must be delivered to the Comptroller:

- a) Audit Results – Management Letter, ten (10) copies; and*
- b) Financial Statements, ten (10) copies.*

The successful Vendor must be present at such times as necessary to provide assistance to WVABCA staff in filing the subsequent events testing.

Vendor Response:

We will coordinate all assistance needed with the Comptroller and arrange an estimated schedule to complete the work as follows:

<u>Deliverable/Event</u>	<u>Time Period</u>
Detailed Audit Plan - We will provide the WVABCA with both a detailed audit plan and a list of all schedules to be prepared by the WVABCA.	Within two weeks of being notified of our award of this contract
Entrance conference with all key finance department personnel. The purpose of this meeting will be to discuss any interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.	Within two weeks of being notified of our award of this contract
Entrance conference with WVABCA's Comptroller. The purpose of this meeting is to allow for the review and approval of the audit plan.	Optional at Comptroller's request - at first available committee meeting after award. Subsequent years - by 4 th week of May.
Progress conferences	Semi-monthly
Exit conference	2 nd week of September.

Draft Reports - We will provide drafts of the audit report(s) and recommendations to management for review by WVABCA and we will be available to meet with WVABCA personnel to discuss any questions resulting from the drafts report prior to issuance of the final report. September 6th

Exit conference with WVABCA's Comptroller. Optional at Comptroller's request

Final reports issued. October 15th

Upon issuance of our reports we will deliver 10 bound copies of the financial statement report and 10 bound copies of the Management Letter. We will also coordinate with management testing of subsequent events from the date our report is issued through the issuance of the State of West Virginia's Comprehensive Annual Financial Report.

4.2.8 Assistance to Be Provided to the Vendor and Report Preparation:

4.2.8.1 Accounting/Procurement Department and Clerical Assistance:

The accounting/procurement department and management staff will be available during the audit to assist the successful Vendor by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the successful Vendor.

4.2.8.2 Comptroller and accounting Staff Assistance:

The Comptroller and the accounting staff will be available as needed.

4.2.8.3 Work Area, Telephone, Photocopying and Fax Machines:

The WVABCA will provide the Vendor with reasonable workspace, desks and chairs. The Vendor will also be provided with access to telephone lines, photocopying and fax machines as appropriate.

4.2.8.4 Report Preparation:

Report preparation, editing and printing shall be the responsibility of the successful Vendor.

Vendor Response:

We will work with the accounting/procurement department and management staff for successful execution of the audit, and understand that we will be provided with adequate working space on site. We will also prepare report drafts and make all administrative changes as needed, and print and bind the final reports.

EXHIBIT A : PRICING PAGE
AUDIT SERVICES
FLAT FEE PRICING

Description		Extended Cost
Total all-inclusive maximum price for audit services as described in this solicitation.	2021	26000.00
Total all-inclusive maximum price for audit services as described in this solicitation.	2022	26250.00
Total all-inclusive maximum price for audit services as described in this solicitation.	2023	26500.00
Total all-inclusive maximum price for audit services as described in this solicitation.	2024	26750.00
	TOTAL BID AMOUNT	\$ 105,500.00



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

State of West Virginia
Centralized Request for Quote
Service - Prof

Proc Folder: 863385

Doc Description: Annual External Audits of the WVABCA

Reason for Modification:

Addendum #1 issued to publish agency responses to all vendor submitted questions.

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2021-04-15	2021-04-22 13:30	CRFQ 0708 ABC2100000011	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 000000202390

Vendor Name : Suttle & Stalnaker, PLLC

Address : 1411 Virginia Street East, Suite 100

Street :

City : Charleston

State : WV

Country : USA

Zip : 25301

Principal Contact : Kelly Shafer, CPA

Vendor Contact Phone: 304-343-4126

Extension: 3113

FOR INFORMATION CONTACT THE BUYER

Joseph E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

Vendor
Signature X

FEIN# 55-0538163

DATE 04/22/2021

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

ADDITIONAL INFORMATION

Addendum

Addendum # issued to distribute the attached documentation to the vendor community

The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2021 per the attached specifications and terms and conditions.

INVOICE TO

ALCOHOL BEVERAGE
CONTROL COMMISSION
4TH FLOOR
900 PENNSYLVANIA AVE
CHARLESTON WV
US

SHIP TO

ALCOHOL BEVERAGE
CONTROL COMMISSION
4TH FLOOR
900 PENNSYLVANIA AVE
CHARLESTON WV
US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	All Inclusive Auditing Services per Contract Specifications				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Vendor total bid amount from Exhibit A pricing page should be entered into commodity line of wvOasis. Vendor should upload or include a copy of the the Exhibit A pricing page filled out as requested per specifications with their bid submission detailing annual pricing.

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
-------------	--------------	-------------------

	Document Phase	Document Description	Page 3
ABC2100000011	Final	Annual External Audits of the WVABCA	

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



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

State of West Virginia
Centralized Request for Quote
Service - Prof

Proc Folder: 863385			Reason for Modification:
Doc Description: Annual External Audits of the WVABCA			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2021-04-06	2021-04-22 13:30	CRFQ 0708 ABC2100000011	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code:

Vendor Name :

Address :

Street :

City :

State : **Country :** **Zip :**

Principal Contact :

Vendor Contact Phone: **Extension:**

FOR INFORMATION CONTACT THE BUYER

Joseph E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

Vendor Signature X	FEIN#	DATE
---------------------------	--------------	-------------

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

ADDITIONAL INFORMATION

The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2021 per the attached specifications and terms and conditions.

INVOICE TO	SHIP TO
ALCOHOL BEVERAGE CONTROL COMMISSION 4TH FLOOR 900 PENNSYLVANIA AVE CHARLESTON WV 25302 US	ALCOHOL BEVERAGE CONTROL COMMISSION 4TH FLOOR 900 PENNSYLVANIA AVE CHARLESTON WV 25302 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	All Inclusive Auditing Services per Contract Specifications				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Vendor total bid amount from Exhibit A pricing page should be entered into commodity line of wvOasis. Vendor should upload or include a copy of the the Exhibit A pricing page filled out as requested per specifications with their bid submission detailing annual pricing.

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
-------------	--------------	-------------------

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 03/15/2021

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: 4/14/2021 @ 4:00 PM ET

Submit Questions to: Josh Hager
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: Joseph.E.HagerIII@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: Annual External Audits fo the WVABCA
BUYER: Josh Hager (please note Josh Hager and Joseph Hager is the same person)
SOLICITATION NO.: CRFQ 0708 ABC2100000011
BID OPENING DATE: See next page
BID OPENING TIME: See next page
FAX NUMBER: 304-558-3970

Revised 03/15/2021

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 a 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 NA 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: 4/22/2021 @ 1:30 PM ET

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.

24. E-MAIL NOTIFICATION OF AWARD: The Purchasing Division will attempt to provide bidders with e-mail notification of contract award when a solicitation that the bidder participated in has been awarded. For notification purposes, bidders must provide the Purchasing Division with a valid email address in the bid response. Bidders may also monitor wvOASIS or the Purchasing Division's website to determine when a contract has been awarded.

GENERAL TERMS AND CONDITIONS:

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

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

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

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

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

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

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

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

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

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

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

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

☒ **Term Contract**

Initial Contract Term: This Contract becomes effective on 6/15/2021 and the initial contract term extends until one (1) year.

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. AUTHORITY TO PROCEED: Vendor is authorized to begin performance of this contract on the date of encumbrance listed on the front page of the Award Document unless either the box for “Fixed Period Contract” or “Fixed Period Contract with Renewals” has been checked in Section 3 above. If either “Fixed Period Contract” or “Fixed Period Contract with Renewals” has been checked, Vendor must not begin work until it receives a separate notice to proceed from the State. The notice to proceed will then be incorporated into the contract via change order to memorialize the official date that work commenced.

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.

☐

☐

☐

☐

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: _____ 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 03/15/2021

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 of such operations, from steel made by the open hearth, 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.

Kelly Shafer, CPA, Member

(Name, Title)

Kelly Shafer, CPA, Member

(Printed Name and Title)

1411 Virginia Street East, Suite 100, Charleston, WV 25301

(Address)

304-343-4126 / 304-343-8008

(Phone Number) / (Fax Number)

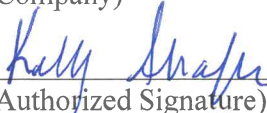
KShafer@suttlecpas.com

(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.

Suttle & Stalnaker, PLLC

(Company)



Kelly Shafer, CPA, Member

(Authorized Signature) (Representative Name, Title)

Kelly Shafer, CPA, Member

(Printed Name and Title of Authorized Representative)

04/22/2021

(Date)

304-343-4126 / 304-343-8008

(Phone Number) (Fax Number)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: 0708 ABC2100000011

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)

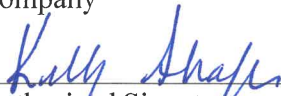
- ☒ Addendum No. 1
- ☐ Addendum No. 2
- ☐ Addendum No. 3
- ☐ Addendum No. 4
- ☐ Addendum No. 5

- ☐ Addendum No. 6
- ☐ Addendum No. 7
- ☐ Addendum No. 8
- ☐ Addendum No. 9
- ☐ 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.

Suttle & Stalnaker, PLLC

Company


Authorized Signature

04/22/2021

Date

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

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

SPECIFICATIONS

1. PURPOSE AND SCOPE:

- 1.1 Generally:** The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2021. This solicitation serves as notice, pursuant to West Virginia Code §5A-3-10b, of the commodity or service being sought and is to be considered the opportunity for Vendors
- 1.2 Location:** The WVABCA headquarters is located at 900 Pennsylvania Ave., 4th Floor, Charleston, West Virginia. The WVABCA has a bailment warehouse to house the liquor inventory.
- 1.3 Background:** A copy of the WVABCA's most recent audited financial statements is available on the WV Legislature website at http://www.legis.state.wv.us/Reports/Agency_Reports/agencylist_all.cfm. The "Notes to Financial Statements" provides an overview of the organization. All interested vendors should thoroughly review the WVABCA's audited financial statements in order to understand the reporting entity. It is mandatory that the successful Vendor will be intricately involved in providing assistance to the WVABCA in preparation of the financial statements and provide personal guidance and assistance to WVABCA staff on short notice. The state's most recent Comprehensive Annual Financial Report (CAFR) can be viewed at <http://www.finance.wv.gov/FARS/CAFR/Pages/default.aspx>.

1.3.1 Accounting/Procurement Department:

The Accounting/Procurement Department is managed by the comptroller. The principal functions performed and the number of employees assigned to each are as follows:

<u>Functional Title</u>	<u>Number of Employees</u>
Accounting Technician 3	1
Accountant/Auditor II	1
Procurement Specialist	1

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

Procurement Associate

1

1.3.2 Computer Systems:

Electronic fund transfer files are produced on a daily basis of all sales to retail stores. These files are processed by the State Treasurer's Office to transfer funds from the retailer bank accounts to the WVABCA's bank account.

Personal computers are used throughout WVABCA to summarize daily and weekly reports of sales and licensing activity. Personal computers are also used to accumulate, classify and summarize personal services and other administrative expenses accrued by WVABCA for use in producing the annual journal entries for the financial statements and other related reports. QuickBooks software is used to produce the annual financial statements.

The WVABCA uses the State's ERP system wvOASIS for accounting, purchasing and payroll. WVABCA uses QuickBooks for general ledger entries and accruals. WVABCA also use GL Solutions for Licensing and an in-house system (Bailment Control System—BCS) for order entry, sales, bailment inventory, etc. that interfaces with QuickBooks. The Accounting staff reconcile wvOASIS to QuickBooks monthly.

1.3.3 Internal Audit Function:

No internal audit support will be available.

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

2.1 "AICPA" means American Institute of Certified Public Accountants.

2.2 "CAFR" means Comprehensive Annual Financial Report.

2.3 "Contract Services" means technical accounting services, accounting reporting assistance and financial auditing services in accordance with generally accepted accounting practices (GAAP), generally accepted auditing standards (GAAS), Statement of Auditing Standards No. 99 (SAS 99) and any other that may apply, as well as the requirements of the (W. Va. Code §29-22-1 *et seq.*), and other applicable laws and regulations.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

- 2.4 “GAAS” means Generally Accepted Audited Standards, which are sets of standards against which the quality of audits are performed and may be judged.
- 2.5 “GASB” means Governmental Accounting Standards Board.
- 2.6 “GFOA” means Government Finance Officers Association.
- 2.7 “Pricing Page” means the pages upon which Vendor should list its proposed price for the Contract Services. The Pricing Page is attached hereto as Attachment A.
- 2.8 “Solicitation” means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

3. **QUALIFICATIONS:** Vendor shall have the following minimum qualifications:

- 3.1. The Vendor must have at least seven (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 five (5) of these professionals must all be in the same location and cannot be spread amongst other firm locations. The Vendor shall certify that it has read and understand the statutory provisions governing the operation of the WVABCA in West Virginia and shall be conversant concerning those statutes while engaged in the audit. If the successful Vendor substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualification levels must be of a similar quality to the level of those initially proposed. The WVABCA reserves the right to request staff changes throughout the term of the contract.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

- 3.2. Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request, through knowledge or documentation of the Vendor's past projects, or some other method that the State determines to be acceptable. Vendor should provide a current resume which includes information regarding the number of years of qualification, experience and training, and relevant professional education for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with this experience requirement are preferred with the bid submission, but may be requested after bid opening and prior to contract award.

The successful Vendor shall have access to private and confidential data maintained by WVABCA to the extent required to carry out the duties and responsibilities defined in this RFQ. The successful Vendor agrees to maintain confidentiality and security of the data made available.

An affirmative statement must be included with the bid indicating that the firm and all assigned key professional staff are properly licensed to practice in West Virginia.

4. MANDATORY REQUIREMENTS:

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

Mandatory Requirements:

The WVABCA seeks a qualified certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2021, with the option to audit for each of the three (3) subsequent fiscal years. Additionally, the successful Vendor is to provide services for subsequent events testing for FARS. The WVABCA will seek advice from the successful Vendor on accounting matters of WVABCA operations and changes in accounting standards. The WVABCA expects the successful Vendor to be proactive in advising the WVABCA on these issues. The successful Vendor must be available to WVABCA on short notice.

The firm must be independent and licensed to practice in West Virginia.

All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least five (5) years audit experience with governmental entities. All

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

manager level employees on this engagement must be CPA's with three (3) years of experience on governmental engagements. The WVABCA retains the right to approve or reject replacements based upon their qualifications, experience or performance.

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

The firm shall submit a statement that they have not failed there two (2) most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review with their proposal.

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 (2) times or more.

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 an cannot be spread amongst other firm locations.

The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

The firm must provide any, and all peer reviews performed within the last six (6) years. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable. No vendor should bid on the request with knowledge of a pending peer review that will likely be classified as failed.

4.2 Scope of Work:

The WVABCA requires the successful Vendor to express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the Governmental Accounting Standard Board (GASB) of the American Institute of Certified Public Accountants (AICPA). Additionally, the successful Vendor will be required to prepare all supporting schedules required by the Department of Administration for the preparation of the state's (CAFR) and must file these with the

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

state of West Virginia Department of Administration's Financial Accounting and Reporting section by September 15, 2021, and each potential renewal or extension year.

The successful Vendor shall also be responsible for assisting in the implementation of required supplementary information required by GASB as mandated by the AICPA and utilize GAAS. This assistance requires personal interrelationship with WVABCA staff.

4.2.1 Independence:

The WVABCA requires an independent and objective auditing firm. The firm must provide an affirmative statement that it is independent of the WVABCA as defined by GAAS and the U.S. General Accounting Office's Government Auditing Standards (1988). The firm also must provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity, as defined by those same standards.

4.2.2 Auditing Standards:

To meet the requirements of this request for quotation, the audit shall be performed in accordance with GAAS as set forth by the AICPA. The audit shall be audited in accordance with the Government Auditing Standards. The successful vendor shall be knowledgeable and well versed in the Retirement, OPEB and lease Governmental Accounting Standards Board (GASB) statements.

4.2.3 Reports:

4.2.3.1 Financial Statement Report:

Following the completion of the audit of the fiscal year's financial statements, the Vendor shall issue a report on the fair presentation of the financial statements in conformity with U.S. GAAP and in format to comply with GASB standards established by the AICPA.

In addition, the Vendor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

The Vendor shall communicate in a letter to WVABCA's authorized representative any reportable conditions found during the audit. A "reportable condition" shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

4.2.3.2 Irregularities and Illegal Acts:

The Vendor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:

- a) WVABCA Commissioner;
- b) WVABCA General Counsel

4.2.3.3 Reporting to WVABCA:

The Vendor shall report to the WVABCA each of the following within sixty (60) days of the issuance of the audit:

- a) The Vendor responsibility under GAAS;
- b) Significant accounting policies;
- b) Management judgments and accounting estimates;
- c) Significant audit adjustments;
- d) Other information in documents containing audited financial statements;
- e) Disagreements with management;
- f) Management consultation with other accountants;
- g) Major issues discussed with management prior to retention; and
- h) Difficulties encountered in performing the audit.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

4.2.4 Special Considerations:

The financial statements of the WVABCA are to be included as a component unit of the financial statements of the State of West Virginia. The Vendor shall be required to provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting Reporting Section.

4.2.5 Working Paper Retention and Access to Working Papers:

All working papers and reports must be retained, at the Vendor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the WVABCA of the need to extend the retention period. The Vendor will be required to make working papers available, upon request, to the WVABCA.

In addition, the successful Vendor shall respond to the reasonable inquiries by the WVABCA or its successor auditors and allow its successor auditors to review working papers relating to the matters of continuing account significance.

4.2.6 Contact Person/Organizational Chart:

The Vendor's principal contact will be the Comptroller, who will coordinate the assistance to be provided by the WVABCA to the successful Vendor.

4.2.7 Date Audit May Commence:

The WVABCA will have records ready for audit and management personnel available to meet with the firm's personnel after its June 30, 2021 year-end.

The successful Vendor shall have drafts of the audit report(s) and recommendations to management available for review by the Comptroller and WVABCA Commissioner by September 06, 2021 immediately following the fiscal year-end being audited.

The Comptroller will complete a review of the draft report as expeditiously as possible. During that period, the successful Vendor must be available for any meetings that may be necessary to discuss the audit reports.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

The successful Vendor shall prepare the final financial statements, notes, management letter and all required supplementary schedules and statistical data by October 15, 2021 immediately following the fiscal year-end being audited.

The following reports must be delivered to the Comptroller:

- a) Audit Results – Management Letter, ten (10) copies; and
- b) Financial Statements, ten (10) copies.

The successful Vendor must be present at such times as necessary to provide assistance to WVABCA staff in filing the subsequent events testing.

4.2.8 Assistance to Be Provided to the Vendor and Report Preparation:

4.2.8.1 Accounting/Procurement Department and Clerical Assistance:

The accounting/procurement department and management staff will be available during the audit to assist the successful Vendor by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the successful Vendor.

4.2.8.2 Comptroller and accounting Staff Assistance:

The Comptroller and the accounting staff will be available as needed.

4.2.8.3 Work Area, Telephone, Photocopying and Fax Machines:

The WVABCA will provide the Vendor with reasonable workspace, desks and chairs. The Vendor will also be provided with access to telephone lines, photocopying and fax machines as appropriate.

4.2.8.4 Report Preparation:

Report preparation, editing and printing shall be the responsibility of the successful Vendor.

5. CONTRACT AWARD:

- 5.1 Contract Award:** The Contract is intended to provide the WVABCA 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.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

Solicitation will be evaluated on Total Bid Amount. Award will be for the first year's (FY 2021) services only. Any services for subsequent years will be added by Change Order, initiated by and at the WVABCA's option with the approval of the Vendor and approved by the West Virginia Purchasing Division.

- 5.2 Pricing Page:** Vendor should complete the Pricing Page (see Attachment A) by providing a total, all-inclusive price incorporating professional fees and expenses for all services described in this solicitation, including but not limited to the annual financial audit and preparation of schedules to comply with the WVABCA filings required to support the State audit of the WVABCA's financials. Vendor should provide a separate price to provide these services for each of FY 2021, FY 2022, FY 2023 and FY 2024, as well as a Total Bid Amount that is the sum of all four prices. Vendor should complete the Pricing Page in full, because failure to complete the Pricing Page in its entirety may result in the 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.
- 7. PAYMENT:** Agency shall pay hourly rates, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. 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 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.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

- 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.
 - 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 Cancellation of the Contract.
 - 10.2.2 Cancellation of one or more release orders issued under this Contract.
 - 10.2.3 Any other remedies available in law or equity.

11. MISCELLANEOUS:

- 11.1 **Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor 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.

REQUEST FOR QUOTATION
WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION
ANNUAL AUDITING SERVICES

Contract Manager: Kelly Shafer, CPA, Member

Telephone Number: 304-343-4126

Fax Number: 304-343-8008

Email Address: KShafer@suttlecpas.com

12. BY SUBMISSION OF THIS COST BID THE VENDOR CERTIFIES AND AGREES TO THE FOLLOWING:

- 12.1** That the Vendor understands the WVABCA's need to obtain highly skilled audit and accomplished accounting services and advice needed to ensure accomplishment of the reliance placed on these by State of West Virginia Legislature & Governors' Office, the public.
- 12.2** That the Vendor has certified public accountants assigned to the WVABCA work who understand the code related to the sale of alcoholic liquors. The Vendor is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for WVABCA. The WVABCA requires that all partners, audit managers, and senior accountants assigned to the WVABCA work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience, and five (5) years governmental auditing of state level agencies.
- 12.3** That the Vendor will make itself available to the WVABCA on short notice to give advice to the WVABCA on changes in accounting practices, changes in the law, and engage in general accounting discussions on the appropriate treatment of transactions which may present themselves and which may affect their presentation in the WVABCA's financial statements or in the course of internal operating functions.
- 12.4** That the Vendor certifies its compliance with all other required certifications or requirements as listed in the body of the RFQ.

EXHIBIT A : PRICING PAGE
AUDIT SERVICES
FLAT FEE PRICING

Description		Extended Cost
Total all-inclusive maximum price for audit services as described in this solicitation.	2021	
Total all-inclusive maximum price for audit services as described in this solicitation.	2022	
Total all-inclusive maximum price for audit services as described in this solicitation.	2023	
Total all-inclusive maximum price for audit services as described in this solicitation.	2024	
	TOTAL BID AMOUNT	\$ -

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: Suttle & Stalnaker, PLLC

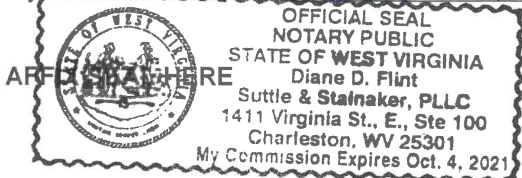
Authorized Signature: Kelly Shaff Date: 04/22/2021

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 22 day of April, 2021.

My Commission expires Oct. 4, 2021.



NOTARY PUBLIC Diane D. Flint



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

State of West Virginia
Centralized Request for Quote
Service - Prof

Proc Folder: 863385			Reason for Modification: Addendum #1 issued to publish agency responses to all vendor submitted questions.
Doc Description: Annual External Audits of the WVABCA			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2021-04-15	2021-04-22 13:30	CRFQ 0708 ABC2100000011	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code:

Vendor Name :

Address :

Street :

City :

State : **Country :** **Zip :**

Principal Contact :

Vendor Contact Phone: **Extension:**

FOR INFORMATION CONTACT THE BUYER

Joseph E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

Vendor Signature X	FEIN#	DATE
---------------------------	--------------	-------------

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

ADDITIONAL INFORMATION

Addendum

Addendum # issued to distribute the attached documentation to the vendor community

The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA ALCOHOL BEVERAGE CONTROL ADMINISTRATION (WVABCA) to establish a fixed term contract to provide the WVABCA with Audit and Management Advisory Services for the fiscal year ending June 30, 2021 per the attached specifications and terms and conditions.

INVOICE TO

ALCOHOL BEVERAGE
CONTROL COMMISSION
4TH FLOOR
900 PENNSYLVANIA AVE
CHARLESTON WV
US

SHIP TO

ALCOHOL BEVERAGE
CONTROL COMMISSION
4TH FLOOR
900 PENNSYLVANIA AVE
CHARLESTON WV
US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	All Inclusive Auditing Services per Contract Specifications				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Vendor total bid amount from Exhibit A pricing page should be entered into commodity line of wvOasis. Vendor should upload or include a copy of the the Exhibit A pricing page filled out as requested per specifications with their bid submission detailing annual pricing.

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
-------------	--------------	-------------------

SOLICITATION NUMBER: CRFQ 0708 ABC21000000011

Addendum Number: No.01

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 is being issued to publish and distribute the items listed below:

1. Agency responses to all vendor submitted questions

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

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ ABC21*11

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:

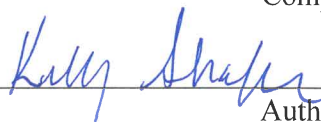
(Check the box next to each addendum received)

<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.

Suttle & Stalnaker, PLLC

Company



Authorized Signature

April 22, 2021

Date

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

RFI: Questions from vendors for CRFQ ABC 21*11 Annual External Audit

Q.1. How many audit adjustments were made last year and to what did they relate?

A. None

Q.2 Is your current auditor being invited to bid?

A. Yes

Q.3. Why are these services being bid?

A. Contract expires June 2021

Q.4. Can you disclose the previous year's audit fee?

A. Refer to CRFQ ABC1700000002 (CCT ABC1800000001).

Q.5. How long (and how many) were the auditors in your offices last year (as best you can remember)?

A. Approximately two weeks and two people

Q.6. Is the scope of services requested in this RFP consistent with the services now being provided by your current audit firm?

A. Yes

Q.7. Were there any problems or disagreements with the prior auditors?

A. No

Q.8. Who drafts the financial statements and notes?

A. The Auditor's with assistance from the Agency staff

Q.9. Have there been any significant operational changes since the prior year's audit?

A. No

Q.10. Has there been any material fraud noted over the past 5 years?

A. No

Q.11. Are there any contingencies or legal issues that could have an impact on future financials?

A. Not applicable at this time

Q.12. With the pandemic, do you prefer to have the CPA firm perform this engagement remotely? If so, what is your capacity in assisting with having the majority of the services performed remotely due to the pandemic (are you able to provide information electronically and provide remote access to accounting software, if needed?)

A. No