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*Your Success is our Focus.*

**CRFP 0803 DOT2300000001**

# Technical Proposal to Provide Professional Services



02/28/23 14:59:20  
WV Purchasing Division

**Robert E. Adams, CPA, CGMA**  
Partner  
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March 1, 2023



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**RFP Cross-Reference**

**4.1 Project Goals and Mandatory Requirements (pages 11-12)**

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**4.2 Mandatory Project Requirements**

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**4.6.4-4.6.8 (page 13)**

March 1, 2023

Bid Clerk  
Department of Administration  
Purchasing Agencies  
2019 Washington St. E  
Charleston, WV 25305

We are pleased to present our qualifications to provide professional services to the West Virginia Department of Transportation, Agencies of Highways, and the State Rail Authority ("Agencies"), for the year ended June 30, 2023. As a client of our firm, you can be sure of our total commitment to providing timely, responsive, and quality service. As a client of our firm, you can be sure of our total commitment to providing timely, responsive, and quality service. Brown, Edwards & Company ("Brown Edwards") is a leader in providing services to governmental and municipal clients in West Virginia, Virginia, and Tennessee.

At Brown Edwards, we strive to deliver an exceptional experience for our clients and we have found that experience is shaped by client expectations. While the Agencies have provided detailed needs and expectations, we also know that in order to create a positive experience and maintain an enhanced client relationship with you, we need to focus on Client-Centered Expectations. Our goals for delivering an exceptional experience include adherence to our guiding principles:

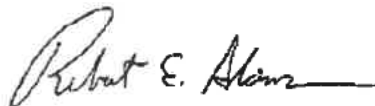
- Frequent and proactive communication
- Local partners/directors/senior managers
- Client involvement in decision-making
- High standards for deliverables
- Effective management of changes
- Ongoing performance feedback from our team

We are in a unique position as a firm with two locations in West Virginia to offer hands-on local service and consistency while providing industry and service-specific teams of experts, including an active state, local governments, and municipal authorities segment.

We know that many of the proposals you will review during this process will look similar. You will find that any reputable firm can provide you with quality services. We know those services are not what distinguishes us from our competition. Where we shine is in the relationships we build with our clients, our outstanding client service, **and our commitment to no surprises - ever!** Not in the delivery of service, not in our final reports, and not in our fees. As the Agencies tackle their opportunities and challenges, you can rest assured that Brown Edwards will continue to be there to offer dependable, superior quality service.

We are eager to provide excellent service to the Agencies. Please do not hesitate to contact me directly with questions or to arrange a meeting.

**Brown Edwards & Company, L.L.P**



Robert "Rob" E. Adams  
Partner



### Our Governmental Experience

- One of the leading firms in West Virginia serving governmental and municipal entities with approximately **\$6.3 million in gross fees annually, firm-wide.**
- **Spend approximately 50,500 hours annually** providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*.
- **More than 25 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate. In many cases, we have assisted governments in obtaining their first Certificate of Excellence.

### Our Engagement Staff Consistency and Growth

- In order to maintain staff consistency, each Brown Edwards partner, director, and senior manager is responsible for significantly fewer staff and engagement hours than partners in national or regional firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff attrition on our clients.

### Our Annual Government Conference

- Each year we conduct a conference specifically geared to governmental entities. In recent years, topics such as GASB updates, internal controls, budgeting, and capital markets have been presented. **We are proud of our program which is offered in person or virtually** and have received outstanding evaluations for the speakers and topics presented. We are committed to providing this value added benefit to our clients.

### Clear Communication

- We value the candid exchange of ideas and opinions with our clients, and we strive to maintain an open door with management and the Agencies. From our initial planning meeting to our final exit conference, communication is perhaps the most important tool for maximizing efficiency and effectiveness. Our key team members will meet with management frequently during the engagement to keep you apprised of our progress, to discuss any issues that may arise, and to solicit feedback regarding our performance. We also encourage contact throughout the year, and your client service team will be ready to consult with you any time you have a question.

## History of the Firm

Formed in **1967** through the merger of Fred P. Edwards Company and C. A. Brown & Company

**25** years of experience for partners and directors

**10** years of experience for senior managers and managers

## QUICK FACTS ABOUT BROWN EDWARDS

Inside Public Accounting's Top 100 Public Accounting Firms by net revenue



Top Accounting Firm headquartered in Virginia based on number of CPAs by Virginia Business Magazine



Recognized as one of America's Best Tax Firms for 2022 by Forbes Magazine



- Accounting Today's Top 100 Firms by net revenue
- Listed as a Top 100 Firm Pacesetter in Growth by Accounting Today



Member of Inc. 5000 2021 list of the fastest-growing private companies in the U.S.



Pass opinion on our peer review for over 25 years, and inspected by the PCAOB since its inception



More than 500 professionals serving the southeastern U.S.



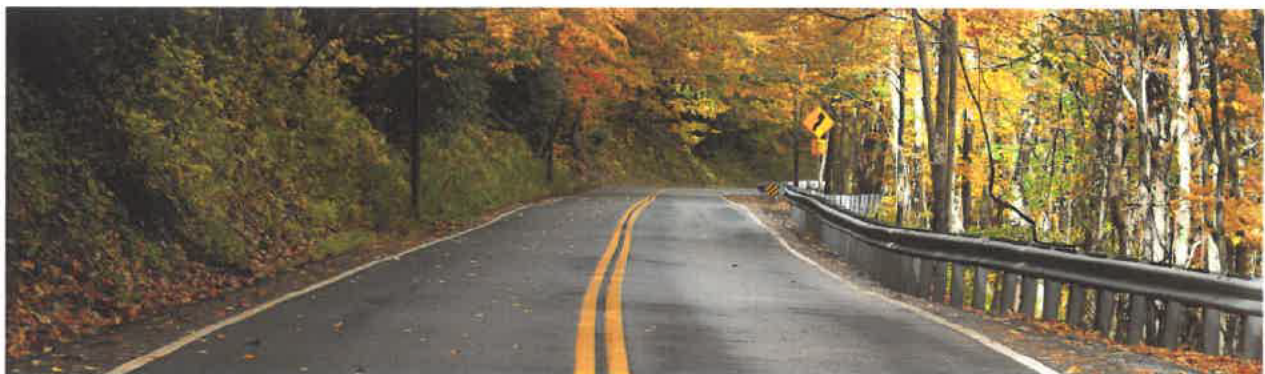
Top 50 Construction Accounting Firm as compiled by Construction Executive magazine

## Local, State, and National Organizations

<p>As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP and other Alliance members.</p>			<p>Requires peer review every 3 years. Our most recent peer review was for the year ended September 2021. We received a "Pass" rating, the highest rating. Further, Brown Edwards has a practice niche which provides peer review services for other firms.</p>
<p>Many of our professionals are Certified Fraud Examiners ("CFE"). CFEs are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance..</p>			<p>We adhere to specific requirements covering the governmental audits we perform, comply with the continuing education for all of our personnel working on these audits, and have access to tools that focus around quality improvement.</p>
<p>We have more than 25 years of experience with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate.</p>			<p>Pass opinion on our peer review, and inspected by the PCAOB since its inception.</p>

Brown Edwards performs peer reviews for six to eight firms each year, and our peer review clients include seven of the top 100 firms in the country in terms of annual revenue. Participation as peer reviewers gives Brown Edwards exposure to the work of other quality firms and is an excellent exercise to ensure we are up to date on the most recent professional standards.

Brown Edwards is also registered with the Public Company Accounting Oversight Board (PCAOB); this Board monitors quality in firms that audit public companies, which subjects Brown Edwards to be most stringent of inspections to be conducted by the PCAOB.



## The Benefits of a Regional Firm

As a regional firm, we offer the best of both worlds. With a total staff of over 500 and growing, we are large enough to provide services to a broad range of clients in the functional areas of accounting, auditing, tax, and management advisory services while providing you with direct access to our partners and directors.

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

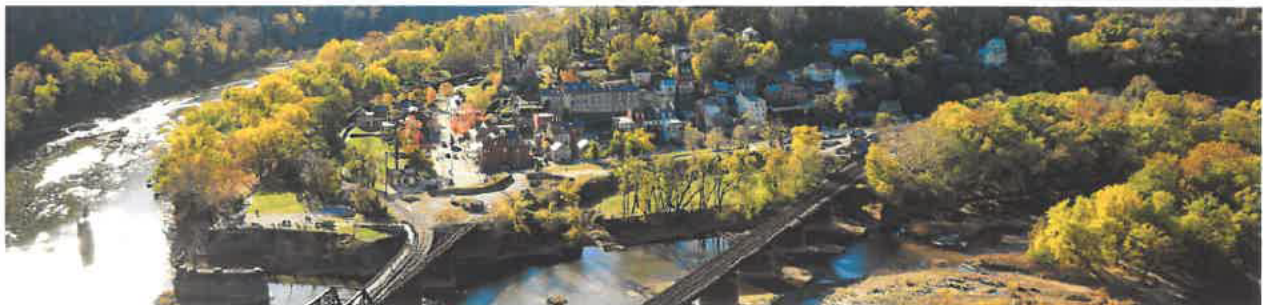
*“In a constantly changing governmental environment full of industry standard updates and changes, Brown Edwards is always there to help guide the implementation to make the transition smooth. They are a top notch quality firm that gets the job done right.”*

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

## Independence

*RFP Reference: 4.2.2*

The credibility of the audit results is critical for oversight by the Agencies and in meeting public expectations. Brown Edwards carefully evaluates all services provided to clients to ensure that the very detailed requirements for independence of *Government Auditing Standards* applicable to individual auditors and audit firms are satisfied. We believe the safeguards in place allow us to be independent with respect to the Agencies and the state of West Virginia, and will carefully guard and maintain our independence during the course of any audit services provided to the Agencies.





## Commitment to Provide Continuity of Staff

*RFP Reference: 4.2.6, 4.5*

Our staffing and scheduling policies have historically been very successful in maximizing team continuity from year to year. Effective staff recruiting and retention is a top priority for our firm because we realize that our most valuable investment is our people. We recruit only those who have achieved a high academic standing and have demonstrated commitment, ambition, and leadership skills, and offer them a proactive approach to staff development that includes a mentoring program, comprehensive training at every level, and performance evaluations after every significant engagement.

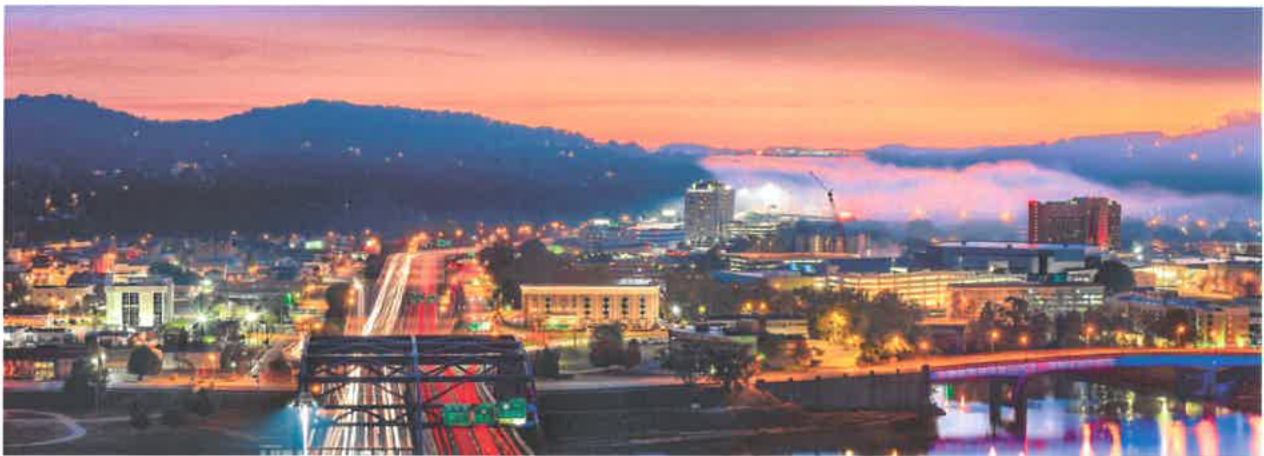
We view continuity of engagement teams to be in the best interest of the Firm and our clients. Staff repetition enhances audit effectiveness and efficiency, and is our guiding principle in scheduling. When personnel changes are unavoidable, the depth of our pool of experienced professionals gives us the ability to select a replacement with similar qualifications and levels of experience for your team. We understand that the Agencies reserves the right to request staff changes throughout the term of the contract.

*RFP Reference: 4.2.6*

Brown Edwards' Charleston office has

**5 partners, 3 directors,** and over  
**15 professionals** who perform accounting/audit services.

While we do meet the requirements of having 10 dedicated professionals in one office out of our Charleston location, we plan to leverage the talents firm wide of industry specialists who spend the entirety of their professional schedule working on government and not for profit clients, with significant training in GASB related topics and ACFR preparation.



## Overall Brown Edwards' Governmental Experience

RFP Reference: 4.5.4

Brown Edwards has a long tradition of providing the highest quality professional services to governmental clients. The Brown Edwards' office includes public sector experience with the following entities:

### **Financial Statement and Compliance Audits**

Albemarle County Service Authority  
 Amherst County School Activity Fund  
 Amherst County Service Authority  
 Amherst, County of Virginia  
 Appomattox County Public Schools  
 Bedford County  
 Bedford County Public Schools Activity Funds  
 Bedford Regional Water Authority  
 Bloomingdale Utility District  
 Blountville Utility District  
 Blue Ridge Behavioral Healthcare  
 Blue Ridge Regional Jail Authority  
 Bridging Communities Regional Career & Tech School  
 Bristol Tennessee Emergency Communications District  
 Business Development Centre Inc.  
 Cardinal Criminal Justice Academy  
**Central Shenandoah Planning District Commission\***  
 Central Virginia Waste Management Authority  
 Charlottesville Economic Development Authority  
 Charlottesville-Albemarle Joint Health Center Building Fund  
**Chesapeake Airport Authority^**  
 City of Charlottesville Virginia  
 City of Colonial Heights Virginia  
 City of Danville Virginia  
 City of Falls Church Virginia  
**City of Harrisonburg\***  
 City of Harrisonburg Schools  
 City of Kingsport, Tennessee  
 City of Kingsport, Tennessee School Activity Funds  
 City of Lynchburg, Virginia  
 City of Morristown, Tennessee  
 City of Poquoson, Virginia  
**City of Portsmouth, Virginia^**  
 City of Roanoke, Virginia  
 City of Salem, Virginia  
 City of Salem Public Schools School Activity Funds  
 City of Staunton, Virginia  
 Commission on Virginia Alcohol Safety Action Program  
**City of Winchester, Virginia\*^**  
 County of Accomack, Virginia  
 County of James City, Virginia  
 County of Montgomery Economic Development Authority  
 County of Montgomery, Virginia  
 County of Montgomery Virginia Public Service Authority  
 County of Montgomery Virginia Regional Tourism  
 County of New Kent, Virginia  
 County of Powhatan, Virginia

Court Community Corrections Program  
 Danville City and Schools Schools  
 Danville City and Schools Schools Activity Fund  
 Danville Employees' Retirement System  
 Danville-Pittsylvania Regional Industrial Facility Authority  
**Dinwiddie Airport and Industrial Authority^**  
 Dinwiddie County Water Authority  
 Economic Development Authority of Henrico County  
 Economic Development Authority of the City of Richmond  
 Falls Church School Activity Funds  
 Frederick County Public Schools  
 Frederick County Sanitation Authority  
 Goochland County Public Schools  
**Greater Lynchburg Transit Company**  
**Greater Richmond Transit Company^**  
**Greater Roanoke Transit Company**  
**Hampton Roads Transit**  
 Harrisonburg Electric Commission  
 Harrisonburg-Rockingham Community Services Board  
 Harrisonburg-Rockingham Emergency Communication Center  
 Horizon Behavioral Health  
 Industrial Development Authority of Danville  
 James City County Economic Development Authority  
 James City County Service Authority  
 Jefferson-Madison Regional Library Board  
 Kanawha County Commission  
 Kanawha County Parks & Rec Commission  
**Kanawha Valley Regional Transportation Authority\***  
 Kanawha County Regional Development Authority  
 Lynchburg City Schools Activity Funds  
 MBC Development Corporation  
 Middle Peninsula Juvenile Detention Commission  
 Montgomery County School Activity Funds  
 Mount Rogers Community Services Board  
 Mountain Empire Services of the Southwest Inc.  
 Networks - Sullivan Partnership  
 New Kent County School Activity Funds  
 New River Valley Emergency Communications  
 New River Valley Community Services  
 New River Valley Emergency Communications  
 Northern Virginia Criminal Justice Training Academy  
 Northwestern Regional Juvenile Detention Center  
 Petworks Kingsport Animal Services Center, Inc.

\*Include transportation services

^Includes ACFR Prep

## Overall Brown Edwards' Governmental Experience, Continued

RFP Reference: 4.5.4

### **Financial Statement and Compliance Audits, Continued**

Poquoson Public Schools  
 Poquoson Schools Activity Fund  
 Powhatan School Activity Fund  
 Public Service Commission of West Virginia  
 Region III Planning Development Council  
 Region Ten Community Services Board  
 Region VII Planning Development Council  
 Richmond Behavioral Health Authority  
 Riverside Regional Jail Authority  
 Roanoke City Public Schools  
 Roanoke County  
 Roanoke County Public Schools Activity Funds  
 Salem Rescue Squad  
 South Carolina Tuition Prepayment Plan  
 Spotsylvania County Public Schools  
 Staunton School Activity Funds  
 Sullivan County Emergency Communications District  
 Tobacco Settlement Finance Authority  
 Town of Abingdon, Virginia  
 Town of Appomattox, Virginia  
 Town of Bedford  
 Town of Blacksburg  
 Town of Farmville Virginia  
 Town of Herndon, Virginia  
 Town of Leesburg, Virginia  
 Town of Dayton, Virginia  
 Town of Purcellville Virginia  
 Town of Vinton, Virginia  
 Town of Wakefield, Virginia  
 Town of Warrenton, Virginia  
 Town of Waverly, Virginia  
**Transportation District Commission of Hampton Roads\*\***  
 Virginia Resources Authority  
 Virginia Commercial Space Flight Authority  
 Virginia General Assembly and Legislative Agencies

Virginia Peninsula Regional Jail Authority  
 Virginia Tech/Montgomery Regional Airport Authority  
 Town of Purcellville Virginia  
 West Virginia Alcohol Beverage Control Administration  
 West Virginia Board of Treasury Investments  
 West Virginia College Prepaid Tuition and Savings Program  
 West Virginia Drinking Water Revolving Treatment Revolving Fund  
**West Virginia Division of Highways**  
**West Virginia Department of Transportation**  
**Division of Motor Vehicles**  
**Division of Public Transit**  
**Aeronautics Commission**  
**Public Port Authority**  
 West Virginia Economic Development Authority  
 West Virginia Housing Development Fund  
 West Virginia Infrastructure and Jobs Development Council  
 West Virginia Jobs Investment Trust  
 West Virginia Lottery  
 West Virginia Municipal Pensions Oversight Board  
 West Virginia Solid Waste Management Board  
 West Virginia State Bar  
**West Virginia State Rail Authority**  
 West Virginia Water Pollution Control Revolving Fund  
 West Virginia Water Development Authority  
 Williamsburg - James City County Community Action Agency  
 Williamsburg - James City County Public Schools  
 Williamsburg-James City School Activity Funds  
**Williamsburg Area Transit Authority**  
 Winchester School Activity Funds  
 WV Board of Treasury Investments  
 WV Water Pollution Control Fund

### **Consulting and Agreed-Upon Procedures**

Bedford County Volunteer Fire & Rescue  
 City and Schools of Portsmouth, Virginia  
**City of Richmond, Virginia^**  
 Economic Development Authority of the City of Newport News  
 Lynchburg Economic Development Authority  
 Pulaski County, Virginia  
 Roanoke County Volunteer Fire & Rescue  
 Roanoke Valley Broadband Authority  
 Town of Edinburg  
 Town of Farmville Virginia  
 Craig-New Castle PSA

Craig County, Virginia  
 Frederick County  
 Kanawha County Sheriff's Department  
 Lee County PSA  
 Town of Fincastle, Virginia  
 Town of Wytheville/New River Regional Water Authority  
**Virginia Biotechnology Research Partnership Authority^**  
**Virginia Board of Accountancy^**  
**Virginia Lottery^**  
 Williamsburg - James City County Circuit Court Clerk's Office  
 Wythe/Bland Joint Public Service Authority  
 Central West Virginia Regional Airport Authority

\*Include transportation services

^Includes ACFR Prep

## Recent Engagements with the State of West Virginia

RFP Reference: 4.5, 4.5.5

<b>Client Information</b>	<b>Contact Information</b>	<b>Scope of Work</b>	<b>Years Served</b>
<b>West Virginia Municipal Pension Oversight Board</b>	Blair Taylor 304-356-2419	GAS	2019-2022
<b>West Virginia Lottery Commission</b>	Paul Barnette 304-558-0500	GAS	2017-2022
<b>Tobacco Settlement Finance Authority of WV</b>	Stephanie Bailes 304-558-4083	GAS	2017-2022
<b>West Virginia Infrastructure and Jobs Development Council</b>	Marie Prezioso 304-414-6500	GAS	2017-2022
<b>West Virginia Water Development Authority</b>	Marie Prezioso 304-414-6500	GAS	2017-2022
<b>West Virginia Drinking Water Treatment Revolving Loan Fund</b>	Marie Prezioso 304-414-6500	GAS/UG	2017-2022
<b>West Virginia Jobs Investment Trust</b>	Andy Zulauf 304-345-6200	GAS	2017-2022
<b>West Virginia Economic Development Authority and affiliated entities</b>	Jackie Browning 304-558-3650	GAS	2017-2020
<b>West Virginia Water Pollution Control Fund</b>	Katheryn Emery-Fultineer 304-926-0499	GAS/UG	2017-2022
<b>West Virginia Alcohol Beverage Control Administration</b>	Julia Jones 304-356-5500	GAS	2017-2022
<b>West Virginia Solid Waste Management Board</b>	Scott Norman 304-414-1120	GAS/AUP	2017-2022
<b>West Virginia Prepaid College Tuition and Savings Plan</b>	Greg Curry 304-340-2702	GAS	2017-2022
<b>West Virginia Board of Treasury Investments</b>	Kara Hughes 304-340-1564	GAS/AUP	2017-2021
<b>West Virginia Housing Development Fund</b>	Chad Leport 304-391-8644	GAS/UG	2017-2022

## Understanding of Services to be Provided

*RFP Reference: 4.1, 4.1.1-4.1.6, 4.3, 4.3.1-4.3.7*

Brown Edwards will assist in the preparation of the required documents for the Agencies to submit for the creation of the State's ACFR. We will be prepared to provide the essential personnel in the amount of time required to complete this job. We understand the contract will be established as an open-end contract so we can provide professional services on an ongoing and continuous need. We also understand that the work hours will vary, however the greatest demand for services will occur between July through October.

Brown Edwards understands that the services required during this time period include, but are not limited to the following:

- Preparation of Financial Statements, including Notes to Financial Statements and Required Supplementary Information.
- Assistance with the Management's Discussion and Analysis portion of the Financial Statements.
- Providing guidance on requirements for Government Accounting Standard Board Statements effective in the current year Financial Statements and assist with related journal entries and other complex journal entries, as requested.
- Reviewing and assisting with audit support and workpapers requested by the firm doing the audits of the Agencies, including the Single Audit.
- Assisting and providing guidance on journal entries due to system integrations from legacy system of REMIS to current system of OASIS.
- Providing additional accounting consulting services as needed throughout the life of the contract.

Brown Edwards understands that the work will commence after the contract award on a date to be mutually agreed upon between us and the Agencies. Preliminary interim work before fiscal year-end will be necessary.

As soon as it is practical to begin, our work will begin to balance a month prior to year end (June 30). Financial Statements and related footnotes that can practically be completed at an interim date will be completed. This will allow us to be comfortable with the data and assess what needs review.

Once data is available for year-end, our work will commence immediately on preparing schedules and financial statements and all supporting schedules will be final and complete **by October 15** of the current year.

We understand that all work under the proposed contract will be under the direction of the Agencies. Written reports will be submitted initially in draft form in order that any necessary changes may be discussed and agreed upon before final acceptance.

Brown Edwards will hold entrance conferences with all key financial accounting personnel to discuss interim work to be performed and any anticipated problems.

During fieldwork, we will meet at two-week intervals with designated financial personnel in order to report the progress of our work and identify any problems, issues, and significant findings.

## Understanding of Services to be Provided, Continued

*RFP Reference: 4.1, 4.1.1-4.1.6, 4.3, 4.3.1-4.3.7*

Engagement partners, managers, other supervisory staff, and specialists may need to be changed if such personnel leave Brown Edwards, are promoted or are assigned to another office. Personnel may also be changed for these or other reasons with the express prior written permission of the Agencies. However, in either case, we will inform the Agencies in writing of these changes and understand that you retain the right to approve or reject replacements based on their qualifications, experience, or performance. Other personnel may be changed at the discretion of Brown Edwards, provided that replacements have substantially the same or better qualifications or experience.

*RFP Reference: 4.4, 4.4.1-4.4.1.5*

We understand that the performance of Contract Services may require access cards and/or keys to gain entrance to the Agencies' facilities. In the event that access cards and/or keys are required:

- Brown Edwards will identify principal service personnel who will be issued access cards and/or keys to perform service.
- We will be responsible for controlling cards and keys and will pay a replacement fee, if the cards or keys become lost or stolen.
- We will notify the Agencies immediately of any lost, stolen or missing access cards or keys.
- Brown Edwards understands that anyone performing services under the contract will be subject to the Agency's security protocol and procedures.
- We will inform all staff of the Agency's security protocol and procedures.



## Work Plan

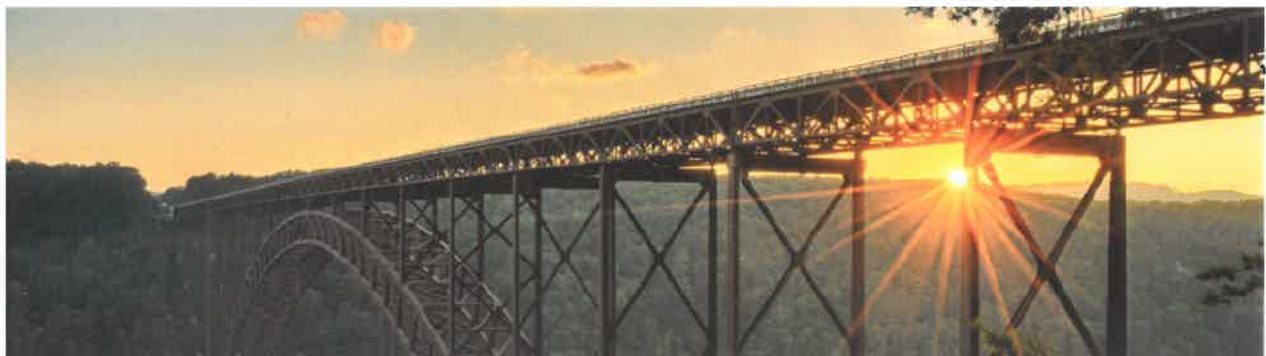
*RFP Reference: 4.6.4-4.6.8*

Each of the following shall be completed as indicated.

1. Detailed plan and information needed from the Agency(s) in order to complete the contract:  
Subsequent to the award of the contract, we will meet with Agency(s) (or designee) to discuss our preliminary detailed plans and any concerns of the prior service contract before commencing any work. We plan to utilize approaches familiar to the Agency(s) as previously performed to the extent no redesigns are required.
2. Interim Procedures:  
We will evaluate the information flows and systems related to Agency(s) financial reporting and supporting information along with the review of the detailed plan with the Agency(s).
3. Year-End Procedures:  
We will begin these procedures as soon as the Agency has alerted us to the year-end closing information.
4. Periodic Updates:  
The purpose of these meetings will be to discuss the timetable, the status of information requested, and the closing procedures. These meetings will also be used to establish problem solving conversations and to make arrangements for the path forward and other needs of the engagement.

Our engagement will be designed to satisfy the Agency(s) objectives in producing the deliverables required and supporting the Agency(s) with professional expertise. We are very familiar with the operations of the Agency(s) and possibly members of the management/oversight group charged with our support direction.

Brown Edwards prides itself on delivering quality and timely service. You will simply not find a more dedicated group of professionals with a passion to serve the interests of its clients. We look forward to developing the relationships with the Agency(s) that will lead to success in this endeavor. We pledge to "stay on task" and conform to Agency(s) norms and processes or established templates while remaining aware of opportunities to improve the process through effective enhancements.



## Staffing

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

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the the Agencies' engagement.
- Experience with a wide range of government specific public sector software systems including, but not limited to: New World, Bright (BAI), Munis, HTE, Pentamation, REMIS, and Keystone.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the Agencies.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make a difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and commitment to the Agencies. To view complete bios and experience of your team, see **Appendix A**.

## Continued Professional Education

*RFP Reference: 4.5*

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



## Appendix A - Biographies

RFP Reference: 4.2.1, 4.2.3, 4.2.4, 4.5, 4.5.1, 4.5.2, 4.5.3, 4.6.1, 4.6.2, 4.6.3, 4.6.7



### **Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner**

*readams@becpas.com, p: 304.343.4188, f: 304.344.5035, [REDACTED]*

Rob is a partner with Brown Edwards who has more than 28 years of experience in serving governmental clients and will serve as the lead partner on your engagement. He has substantial experience with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program having assisted numerous entities with multiple successful submissions for the certificate. His extensive experience with State of West Virginia entities will be of substantial benefit to this engagement.

Rob graduated Magna Cum Laude from West Virginia Wesleyan College with a Bachelor of Science degree in business administration with a concentration in accounting and a minor in economics. He is a member of the American Institute of CPAs, the West Virginia Society of CPAs, the Charleston Chapter of the West Virginia Society of CPAs, the Governmental Finance Officers Association, and is a Chartered Global Management Accountant. Rob is also treasurer of WV Kids Count.

Rob is in compliance with all applicable CPE requirements.

#### **Relevant Experience**

Central West Virginia Regional Airport Authority  
Charleston Area Alliance  
Charleston Urban Renewal Authority  
City of Charleston, West Virginia  
Kanawha County, West Virginia  
Kanawha County Parks and Recreation  
Commission

**Kanawha Valley Regional Transportation Authority**  
Metro Emergency Operations Center  
of Kanawha County  
School Building Authority of West Virginia  
South Carolina Tuition Prepayment Plan  
Tobacco Settlement Finance Authority of West Virginia  
West Virginia Affordable Housing Trust Fund  
West Virginia Alcohol Beverage  
Control Administration  
West Virginia Affordable Housing Trust Fund  
West Virginia Alcohol Beverage Control  
Administration  
West Virginia Board of Treasury Investments  
West Virginia College Prepaid Tuition  
and Savings Plan  
West Virginia Consolidated Public Retirement Board

#### **West Virginia Department of Transportation**

West Virginia Water Pollution Control  
Revolving Fund

#### **West Virginia Agencies of Highways**

West Virginia Drinking Water Treatment  
Revolving Fund  
West Virginia Economic Development  
Authority  
West Virginia Educational Broadcasting  
Authority  
West Virginia Housing Development Fund  
West Virginia Independent Colleges  
and Universities  
West Virginia Infrastructure and  
Jobs Development Council  
West Virginia Jobs Investment Trust  
West Virginia Lottery Commission  
West Virginia Municipal Pensions  
Oversight Board  
West Virginia Regional Jail and  
Correctional Facility Authority  
West Virginia Solid Waste Management Fund  
West Virginia State Bar  
West Virginia Water Development Authority  
West Virginia Water Pollution  
Control Revolving Fund

## Appendix A - Biographies, Continued

RFP Reference: 4.2.1, 4.2.3, 4.2.4, 4.5, 4.5.1, 4.5.2, 4.5.3, 4.6.1, 4.6.2, 4.6.3



**Chris Banta, CPA, CFE | Concurring Partner and Government Service Practice Leader**

[cbanta@becpas.com](mailto:cbanta@becpas.com)

Chris serves as the leader of Brown Edwards' State and Local Government Practice group as well as serves as a key Not-for-Profit audit partner serving clients in Virginia, West Virginia, and Tennessee. Chris has been with the firm for over 23 years and is also a certified fraud examiner, providing litigation support, as well as fraud investigations and internal control evaluations. Chris also serves various other industries including beverage and other distributors, national fraternities, electric cooperatives, healthcare facilities, HUD properties, and other not-for-profits. In addition, Chris serves as one of four Team Captains in the firm's peer review practice.

Chris holds a Bachelor of Business Accounting from Virginia Tech. He is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Institute of Management Accountants. In addition, he has been recognized as a "Super CPA" in the nonprofit practice by Virginia Business magazine.

Chris is in compliance with all recent continuing professional education requirements required by the Government Auditing Standards, issued by the Comptroller General of the United States.

Chris is in compliance of all applicable CPE requirements.

**Relevant Experience**

VT/Montgomery Airport Authority  
 Bedford Regional Water Authority  
 Bloomingdale Utility District  
 Blountville Utility District  
 City of Charlottesville, Virginia  
 City of Colonial Heights, Virginia  
 City of Falls Church, Virginia  
 City of Harrisonburg, Virginia  
 City of Lynchburg, Virginia  
 City of Roanoke Public Schools  
 City of Roanoke, Virginia  
 City of Staunton, Virginia  
 City of Danville, Virginia  
 City of Morristown, Tennessee  
 County of Amherst, Virginia  
 County of Bedford, Virginia  
 County of Frederick, Virginia  
 County of Montgomery, Virginia  
 County of New Kent, Virginia  
 County of Powhatan, Virginia  
 County of Roanoke, Virginia  
 Frederick County, Virginia  
 Hampton Roads Transit  
 Town of Bedford, Virginia  
 Town of Culpepper, Virginia  
 Town of Tazewell, Virginia

Town of Vinton, Virginia  
 Virginia Resources Authority  
 Virginia Tobacco Settlement Corp.  
 Town of Leesburg, Virginia  
 Town of Farmville, Virginia  
 Roanoke-Blacksburg Regional Airport

## Appendix A - Biographies, Continued

RFP Reference: 4.2.1, 4.2.3, 4.2.4, 4.5, 4.5.1, 4.5.2, 4.5.3, 4.6.1, 4.6.2, 4.6.3



**Anthony Carpenter, CPA | Director**  
*acarpenter@BEcpas.com*

Anthony is a Director in the Charleston office with over 16 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to state and local governments, nonprofit organizations, employee benefit plans, and closely-held businesses. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments.

Anthony graduated with a Bachelor of Business Administration with a concentration in accounting from West Virginia State University.

Anthony is a member of the American Institute of CPAs, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs, Leadership Kanawha Valley Class of 2016, and Emerging Leaders Academy Class of 2019.

Anthony is in compliance with all applicable CPE requirements.

### **Relevant Experience**

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

## Appendix A - Biographies, Continued

RFP Reference: 4.2.1, 4.2.3, 4.2.4, 4.5, 4.5.1, 4.5.2, 4.5.3, 4.6.1, 4.6.2, 4.6.3



### **Staunton Gorrell, CPA | Senior Manager**

[sgorrell@becpas.com](mailto:sgorrell@becpas.com)

Staunton is a senior manager in the Charleston office with over 9 years of public accounting experience with a concentration in accounting and assurance services. His clients include foundations, nonprofit organizations, local and state governmental agencies, and closely-held businesses.

Staunton holds a Bachelor of Business Administration in Finance from James Madison University. He is a member of the American Institute of CPAs and the West Virginia Society of CPAs.

Staunton serves as a board member for FestivALL Charleston and is a member of Edgewood Country Club.

Staunton is in compliance with all applicable CPE requirements.

### **Relevant Experience**

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

## Appendix A - Biographies, Continued

*RFP Reference: 4.2.1, 4.2.3, 4.2.4, 4.5, 4.5.1, 4.5.2, 4.5.3, 4.6.1, 4.6.2, 4.6.3*



### **Faye McQuinn, CPA | Senior Manager**

*fmcquinn@becpas.com*

Faye is a senior manager in the Charleston office with over twelve years of experience in public accounting with a concentration in Accounting and Assurance Services. She primarily works for not-for-profit organizations, local and state governmental agencies, closely-held businesses, and retirement plans.

Faye has a Bachelor of Business Administration in Accounting and a Master of Business Administration from Marshall University. She is a member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants.

Faye is in compliance with all applicable CPE requirements.

#### **Relevant Experience**

West Virginia Board of Treasury Investments  
West Virginia Solid Waste Management Board  
West Virginia State Bar  
West Virginia College Prepaid Tuition and Savings Plan  
West Virginia Jobs Investment Trust  
West Virginia Economic Development Authority  
Tobacco Settlement Finance Authority of WV  
South Carolina Prepaid Tuition Plan  
YWCA of Charleston, WV  
Center for Rural Health Development  
WV Primary Care  
Heaven Sent Ministries  
Charleston Catholic High School  
Gazette Charities  
West Virginia Land Trust  
Metro Emergency Operations Center of Kanawha County

## Appendix B - Staff Continuing Education & Licenses

RFP Reference: 4.2.3

### Rob Adams Continuing Education

Date	Course / Activity
12/08/2022	BDO Alliance A&A Update
12/07/2022	The Impact of Inflation and Economic Factors on Contractor Performance
12/07/2022	Construction Law Overview – Changes in Pay if Paid Provisions and other Contractual Matters
12/07/2022	Construction Financial Professionals' Best Practices
12/07/2022	Creating a Culture of Caring - A Focus on Mental Health Awareness and Suicide Prevention in the Construction Industry
12/07/2022	Tax Opportunities for Contractors and their Clients in the Inflation Reduction Act and CHIPS Bills
12/07/2022	Leases - Here We Are! Are you Ready?
12/06/2022	Annual Construction Staff Training
11/02/2022	Diversity in Generations
09/29/2022	Assurance Services Efficiency Review
07/29/2022	Government Training - Fieldwork
07/13/2022	Q2 2022 Quarterly Technical Update
06/09/2022	Nonfinancial Gift in Kind ASU Implementation
06/09/2022	GASB Update
06/08/2022	FARS Closing Books Training
06/08/2022	COACH: Being an Effective Coach and Assisting with Goal Setting
06/07/2022	Audit Quality Lessons Learned
06/07/2022	FASB Update
06/07/2022	Top Five Questions Companies ask about Superfund Tax Implementation & Selected Issues
05/09/2022	Engagement Organizer Introductory Training
04/13/2022	Q1 2022 Quarterly Technical Update
04/12/2022	AICPA Peer Review Must-Select Industry Update Governmental--Government Auditing Standards
04/07/2022	State & Local Government Forum
03/23/2022	CAW Training: What's Happening with International Financial Reporting Standards
02/03/2022	Muni Winter Training
01/31/2022	Pricing on Purpose Part 2 Group B
12/17/2021	Pricing on Purpose Workshop 1
12/15/2021	Annual A&A Update
12/10/2021	The Pricing Workshop
11/19/2021	Being Conscious about Unconscious Bias
11/15/2021	A New Focus on Corporate Culture: How to Assess Culture and Why
11/11/2021	Unconscious Bias - Pre Assessment
11/09/2021	Not-For-Profit Symposium
10/29/2021	Governmental and NFP Accounting and Auditing (Brown)
10/13/2021	WV Economic Outlook Conference
10/06/2021	2021 OMB Compliance Supplement Overview
09/29/2021	Charleston Area Alliance Speaker
09/17/2021	ASC 842 Leases Workshop
07/23/2021	Government Training - Fieldwork
07/13/2021	Wrap-up and Takeaways
07/12/2021	WV State Government Training
07/12/2021	WV State Government Pension and OPEB Template Training
06/03/2021	AICPA Peer Review Must-Select Industry Update: Governmental-Government Auditing Standards
06/01/2021	FARS Closing Books Training
05/06/2021	2021 BDO Alliance USA Conference
04/21/2021	Q1 2021 IFRS Quarterly Update
04/20/2021	Identifying Prospects in the Marketplace
04/16/2021	Q1 2021 Quarterly Technical Update
03/31/2021	CARES Act Follow Up - Preparing For Your Next Single Audit
03/18/2021	AICPA Town Hall Series

## Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.2.3

### Rob Adams Continuing Education, Continued

Date	Course / Activity
03/17/2021	Risk Assessment in the Age of Uncertainty
03/12/2021	GASB Deep Dive
03/04/2021	AICPA Town Hall Series
02/24/2021	Stimulus Funding Compliance Audit Update
02/09/2021	Identifying "B" Clients and Turning Them into "A" Clients
01/26/2021	Navigating Political Uncertainty for Nonprofits
01/26/2021	Super-serving Your "A" Clients
01/13/2021	Building Resilience - Charleston Chapter

### Rob Adams License

#### CPA License Information

Name ROBERT E ADAMS  
 Company Name BROWN EDWARDS & CO LLP  
 Address [REDACTED]  
 City CHARLESTON  
 State WV  
 Zip 25301-2710  
 County KANAWHA  
 License Number [REDACTED]  
 License Type CPA  
 Status Active  
 Effective Date 07/01/2022  
 Expiration Date 6/30/2023  
 Discipline  
 Public Discipline Documents

## Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.2.3

### Chris Banta Continuing Education

Date	Course / Activity
12/15/2022	S123-23 Government Ethics 2022 - Theory & Application
11/2/2022	Diversity in Generations
10/3/2022	Assurance Services Efficiency Review
6/8/2022	COACH: Being an Effective Coach and Assisting with Goal Setting
5/23/2022	Fraud in your practice
5/23/2022	Forensic Accounting
5/20/2022	2022 Fraud Update
5/17/2022	AICPA Peer Review Update Course
5/13/2022	2022 Spring Conference
5/9/2022	Engagement Organizer Introductory Training
5/4/2022	AICPA Peer Review Must- Select Industry Update: Governmental
5/3/2022	2022 Annual Required GAQC Webcast
4/7/2022	State & Local Government Forum
1/19/2022	XCM Training
12/21/2021	S-123/22 Government Ethics: Theory & Application
12/15/2021	Annual A&A Update
9/17/2021	2021 Fall Conference
5/4/2021	2021 Annual Required GAQC Webcast
4/1/2021	AICPA Peer Review Update Course
4/1/2021	Peer Review RAB Update
4/1/2021	AICPA Peer Review Must-Select Industry Update: Governmental-Government Auditing Standards
3/31/2021	CARES Act Follow-Up - Preparing for your Next Single Audit
1/19/2021	Complete Guide to the New Yellow Book
1/19/2021	Annual FASB Update and Review
1/19/2021	Fraud in Not-for-Profit Entities and Governments: Stealing From Everyone
1/19/2021	The Most Critical Challenges in Governmental Accounting Today

### Chris Banta License

#### Name

Name: Christopher Alan Banta

#### Address Information

City, State, ZIP code: MIDLOTHIAN VA 23113-5527  
 County: Chesterfield  
 Country: United States

#### License Information

License #: [REDACTED] Profession: Accountancy Type: Certified Public Accountant  
 Status: Active Issued: 5/18/2007 Expiration: 6/30/2023



## Appendix B - Staff Continuing Education & Licenses, Continued

*RFP Reference: 4.2.3*

### Anthony Carpenter Continuing Education

Date	Course / Activity
12/08/2022	BDO Alliance A&A Update
12/06/2022	Annual Construction Staff Training
11/02/2022	Diversity in Generations
10/26/2022	IGNITEbyBE: Firm Governance and Financial Management & Firm Strategies
09/29/2022	Assurance Services Efficiency Review
09/01/2022	IGNITEbyBE: Factors for Partner Success
07/29/2022	Government Training - Fieldwork
07/12/2022	Inclusive Leadership Training - CHS
06/21/2022	Nonfinancial Gifts-in-Kind ASU Implementation
06/21/2022	Common Errors and Mistakes in NFP Financial Reporting
06/14/2022	Deep Dive into Revenue and Support for NFPs
06/14/2022	Government Audit Quality Center Update
06/09/2022	GASB Update
06/08/2022	FARS Closing Books Training
06/07/2022	Audit Quality - Lessons Learned
06/07/2022	FASB Update
04/07/2022	State & Local Government Forum
02/03/2022	Muni Winter Training
01/21/2022	Pricing on Purpose Part 2 - Group A
12/17/2021	Pricing on Purpose Workshop 1
12/16/2021	Annual A&A Update
11/19/2021	Being Conscious About Unconscious Bias
11/16/2021	Business Impacts of the New Lease Standard - November 2021
10/29/2021	Accounting for Expenses in a NFP (Brown)
10/29/2021	Governmental and NFP Accounting and Auditing (Brown)
10/29/2021	Accounting for Exchange Transactions, Contributions and Gains and Losses (Brown)
10/06/2021	2021 OMB Compliance Supplement Overview
09/29/2021	Charleston Area Alliance Speaker
09/17/2021	ASC 842 Leases Workshop
07/23/2021	Government Training - Fieldwork
07/13/2021	Wrap-up and Takeaways
07/12/2021	WV State Government Training
07/12/2021	WV State Government Pension and OPEB Template Training
06/01/2021	FARS Closing Books Training
05/06/2021	2021 BDO Alliance USA Conference
04/20/2021	Identifying Prospects in the Marketplace
03/31/2021	CARES Act Follow Up - Preparing For Your Next Single Audit
03/12/2021	GASB Deep Dive
03/04/2021	Elevating Executive Presence
02/10/2021	Managing Your Mental Health During Tumultuous Times
02/09/2021	Identifying "B" Clients and Turning Them into "A" Clients
01/26/2021	Super-serving Your "A" Clients

## Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.2.3

### Anthony Carpenter License

#### CPA License Information

---

Name	ANTHONY LEE CARPENTER
Company Name	BROWN EDWARDS & CO LLP
Address	[REDACTED]
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2022
Expiration Date	6/30/2023
Discipline	
Public Discipline Documents	

## Appendix B - Staff Continuing Education & Licenses, Continued

*RFP Reference: 4.2.3*

### Staunton Gorrell Continuing Education

Date	Course / Activity
12/08/2022	BDO Alliance A&A Update
12/06/2022	Charleston Chapter - President's Visit
12/01/2022	The Business of Public Accounting-Managers & Senior Managers
11/02/2022	Diversity in Generations
10/03/2022	Assurance Services Efficiency Review
07/12/2022	Inclusive Leadership Training - CHS
06/07/2022	Higher Ed Session 2: Leadership & In-charge Training
06/06/2022	Coachee Goal Setting and Program Responsibilities
05/18/2022	Higher Ed Session 1: Staff Training
05/17/2022	EBP Audit Team 2022 Annual Training
05/09/2022	Engagement Organizer Introductory Training
05/06/2022	EBP- 2022 Beginning of Season Meeting
01/11/2022	Employee Benefit Plans - 2020 End of Season Meeting
12/29/2021	A New Focus on Corporate Culture: How to Assess Culture and Why
12/16/2021	Annual A&A Update
12/02/2021	2021 BDO Alliance Year-End A&A Update - Day 2
12/01/2021	2021 BDO Alliance Year-End A&A Update - Day 1
11/17/2021	The Business of Public Accounting-Charleston
10/29/2021	Accounting for Expenses in a NFP (Brown)
10/29/2021	Accounting for Exchange Transactions, Contributions and Gains and Losses (Brown)
10/29/2021	Governmental and NFP Accounting and Auditing (Brown)
10/01/2021	ASC 842 Leases Workshop
07/23/2021	Government Training - Fieldwork
07/12/2021	WV State Government Training
06/04/2021	Brown Edwards Annual Private Education and Not-for-Profit Virtual Conference - Session 3
06/03/2021	2021 Higher Education Staff Training
06/01/2021	FARS Closing Books Training
05/20/2021	2021 EBP Annual Staff Training
05/18/2021	EBP-2021 Beginning of Season Meeting
03/31/2021	CARES Act Follow Up - Preparing For Your Next Single Audit

## Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.2.3

### Staunton Gorrell License

#### CPA License Information

---

Name	STAUNTON THOMAS GORRELL
Company Name	BROWN EDWARDS & CO LLP
Address	[REDACTED]
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2022
Expiration Date	6/30/2023
Discipline	
Public Discipline Documents	

## Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.2.3

### Faye McQuinn Continuing Education

Date	Course / Activity
12/13/2022	2022 Professional Ethics Update
12/08/2022	BDO Alliance A&A Update
12/01/2022	The Business of Public Accounting-Managers & Senior Managers
11/02/2022	Diversity in Generations
09/29/2022	Assurance Services Efficiency Review
07/29/2022	Government Training - Fieldwork
07/12/2022	Inclusive Leadership Training - CHS
06/09/2022	Recent Changes in Risk Assessment Methodology
06/09/2022	GASB Update
06/08/2022	FARS Closing Books Training
06/06/2022	Coachee Goal Setting and Program Responsibilities
05/17/2022	EBP Audit Team 2022 Annual Training
05/09/2022	Engagement Organizer Introductory Training
05/06/2022	EBP- 2022 Beginning of Season Meeting
01/11/2022	Employee Benefit Plans - 2020 End of Season Meeting
12/17/2021	Pricing on Purpose Workshop 1
12/16/2021	Annual A&A Update
11/17/2021	The Business of Public Accounting-Charleston
10/29/2021	Accounting for Exchange Transactions, Contributions and Gains and Losses (Brown)
10/29/2021	Governmental and NFP Accounting and Auditing (Brown)
07/23/2021	Government Training - Fieldwork
07/12/2021	WV State Government Training
06/04/2021	Brown Edwards Annual Private Education and Not-for-Profit Virtual Conference - Session 3
06/03/2021	2021 Higher Education Staff Training
06/01/2021	FARS Closing Books Training
05/20/2021	2021 EBP Annual Staff Training
05/18/2021	EBP-2021 Beginning of Season Meeting
05/07/2021	Brown Edwards Annual Private Education and Not-for-Profit Virtual Conference - Session 1
05/06/2021	2021 BDO Alliance USA Conference
04/29/2021	2021 EBP Update Part IV (Hands-On Guidance for SAS 136 Implementation)
04/28/2021	2021 EBP Update Part III (Hands-On Guidance for EBP Risk Assessment)
04/23/2021	2021 EBP Update Part 1 (Audit, Accounting and Regulatory Update)
01/13/2021	Education Stabilization Fund Webinar
01/08/2021	Employee Benefit Plans - 2019 End of Season Meeting

## Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.2.3

### Faye McQuinn License

#### CPA License Information

---

**Name** FAYE ALLISON MCQUINN  
**Company Name** BROWN EDWARDS & CO LLP  
**Address** [REDACTED]  
**City** CHARLESTON  
**State** WV  
**Zip** 25301-2710  
**County** KANAWHA  
**License Number** [REDACTED]  
**License Type** CPA  
**Status** Active  
**Effective Date** 07/01/2022  
**Expiration Date** 6/30/2023  
**Discipline**

Public Discipline Documents

## Appendix C - Peer Review Report

RFP Reference: 4.2.5

Brown Edwards has not failed a Peer Review of our practice **ever**. A copy of our most recent Peer Review Report is below.



8550 United Plaza Blvd., Ste. 1001 - Baton Rouge, LA 70809  
225-922-4600 Phone - 225-922-4611 Fax - [pnccpa.com](http://pnccpa.com)

A Professional Accounting Corporation

### Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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


#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown, Edwards & Company, L.L.P. has received a peer review rating of *pass*.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
September 17, 2021

## Appendix D - Required Forms

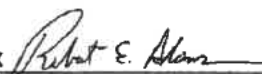
	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Proposals Consulting

<b>Proc Folder:</b> 1168282 <b>Doc Description:</b> Accounting Consulting Professional Services		<b>Reason for Modification:</b>	
<b>Proc Type:</b> Central Master Agreement			
<b>Date Issued</b> 2023-01-31	<b>Solicitation Closes</b> 2023-03-01 13:30	<b>Solicitation No</b> CRFP 0803 DOT2300000001	<b>Version</b> 1

<b>BID RECEIVING LOCATION</b> BID CLERK DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON ST E CHARLESTON WV 25305 US
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<b>VENDOR</b> <b>Vendor Customer Code:</b> <b>Vendor Name :</b> Brown, Edwards & Company, LLP <b>Address :</b> 300 Chase Tower 707 <b>Street :</b> Virginia Street, East <b>City :</b> Charleston <b>State :</b> West Virginia <b>Country :</b> USA <b>Zip :</b> 25301 <b>Principal Contact :</b> Robert Adams, CPA <b>Vendor Contact Phone:</b> 304.343.4188 <b>Extension:</b>
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<b>FOR INFORMATION CONTACT THE BUYER</b> John W Estep 304-558-2566 john.w.estep@wv.gov
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<b>Vendor Signature X</b> 	<b>FEIN#</b> 54-0504608	<b>DATE</b> 3/1/2023
All offers subject to all terms and conditions contained in this solicitation		



## Appendix D - Required Forms

**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.

(Printed Name and Title) Robert Adams, CPA, Partner  
(Address) 300 Chase Tower, 707 Virginia Street, East, Charleston, WV 25301  
(Phone Number) / (Fax Number) Office: 304.343.4188 / Fax: 304.344.5035  
(Email address) readams@becpas.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract 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/Contract 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; 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; 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.

*By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.*

Brown, Edwards & Company, LLP

(Company)

*Robert E. Adams*

(Signature of Authorized Representative)

Robert Adams, CPA, Partner 3/1/2023

(Printed Name and Title of Authorized Representative) (Date)

Office: 304.343.4188 / Fax: 304.344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

## Appendix D - Required Forms

### ADDENDUM ACKNOWLEDGEMENT FORM SOLICITATION NO.:

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

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

**Addendum Numbers Received:**

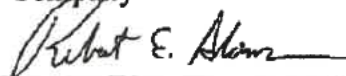
*(Check the box next to each addendum received)*

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

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

Brown, Edwards & Company, LLP

Company



Authorized Signature

3/1/2023

Date

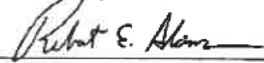
**NOTE:** This addendum acknowledgment should be submitted with the bid to expedite document processing.

## Appendix D - Required Forms

By signing below, I certify that I have reviewed this Request for Proposal in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that, to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

Brown, Edwards & Company, LLP

(Company)



Robert Adams, CPA, Partner

(Representative Name, Title)

Office: 304.343.4188 / Fax: 304.344.5035

(Contact Phone/Fax Number)

3/1/2023

(Date)