

April 30, 2024

The West Virginia Consolidated Public Retirement Board
601 57th Street, SE, Suite 5
Charleston, West Virginia 25304

RE: CPRB - Assurance/Audit Services & ACFR Technical Assistance

Req#: CRFP CPR2400000002
Date: May 1, 2024
Time: 1:30 p.m.

Name of Firm - Suttle & Stalnaker, PLLC

As indicated on page 7 of the Request For Proposal For Assurance/Audit Services & ACFR Technical Assistance our cost proposal using the Exhibit A Pricing page follows.

I, Chris Deweese, certify that I am entitled to represent Suttle & Stalnaker, PLLC, empowered to submit this bid and authorized to sign a contract with the West Virginia Consolidated Public Retirement Board.


Chris Deweese, CPA, CGMA
Member

April 30, 2024
Date

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
Parkersburg, WV 26101

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

Suncrest Towne Centre
453 Suncrest Towne Centre Drive
Suite 201
Morgantown, WV 26505

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

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The Somerville Building
501 5th Avenue
Suite 1
Huntington, WV 25701

MAIN (304) 525-0301
FAX (304) 522-1569

CRFP 0203 CPR2400000002
Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the
West Virginia Consolidated Public Retirement Board

EXHIBIT A: PRICING PAGE

CRFP 0203 CPR2400000002
Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the
West Virginia Consolidated Public Retirement Board

Exhibit A: Pricing Page

Note: Pricing assumes that CPRB management has prepared all internal schedules and related financial statements, including management's discussion and analysis, financial statements, required disclosures and required supplementary information.

EXHIBIT A**RFP - Assurance Services and Technical Assistance****Pricing Page**

Description	Quantity		Extended Cost
1st Year Assurance Services & Technical Assistance	1	\$314,000.00	\$314,000.00
2nd Year Assurance Services & Technical Assistance (1st Optional Renewal)	1	\$334,000.00	\$334,000.00
3rd Year Assurance Services & Technical Assistance (2nd Optional Renewal)	1	\$349,000.00	\$349,000.00
4th Year Assurance Services & Technical Assistance (3rd Optional Renewal)	1	\$359,000.00	\$359,000.00
TOTAL BID AMOUNT			\$1,356,000.00

Vendor Information

Name:	Suttle & Stalnaker, PLLC
Address:	1411 Virginia Street East, Suite 100, Charleston, WV 25301
Phone:	304-343-4126
Email:	Cdeweese@suttlecpas.com

CRFP 0203 CPR2400000002
Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the
West Virginia Consolidated Public Retirement Board

EXHIBIT B:
REQUEST FOR PROPOSAL 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
Service - Prof

Proc Folder: 1401785			Reason for Modification:
Doc Description: Assurance/Audit Services & ACFR Technical Assistance			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2024-04-11	2024-05-01 13:30	CRFP 0203 CPR2400000002	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 202390
Vendor Name : Suttle & Stalnaker, PLLC
Address :
Street : 1411 Virginia Street East, Suite 100
City : Charleston
State : WV **Country :** USA **Zip :** 25301
Principal Contact : Chris Deweese, CPA, CGMA, Member
Vendor Contact Phone: 304-343-4126 **Extension:**

FOR INFORMATION CONTACT THE BUYER

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

Vendor
Signature X 

FEIN# 55-0538163

DATE April 30, 2024

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

ADDITIONAL INFORMATION**REQUEST FOR PROPOSALS**

The West Virginia Department of Administration, Purchasing Division (hereinafter referred to as the "Purchasing Division") is issuing this solicitation as a request for proposal ("RFP"), as authorized by W. Va. Code 5A-3-10b, for the WV Consolidated Public Retirement Board (CPRB) (hereinafter referred to as the "Agency") to provide Assurance Services and Technical Assistance for our nine (9) Defined Benefit, one (1) Defined Contribution plans and the CPRB Expense Fund, for fiscal year ended June 30, 2024 per the specifications and terms and conditions as attached hereto.

****ONLINE SUBMISSIONS ARE PROHIBITED FOR REQUEST FOR PROPOSALS****

INVOICE TO	SHIP TO
CONSOLIDATED PUBLIC RETIREMENT 601 57th Street, SE Suite 5 CHARLESTON WV 25304 US	CONSOLIDATED PUBLIC RETIREMENT 601 57th Street, SE Suite 5 CHARLESTON WV 25304 US

Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Government Auditing Services				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description:
Auditing Services & Technical Assistance

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Vendor Question Deadline @ 3:00 PM	2024-04-16

	Document Phase	Document Description	Page 3
CPR2400000002	Final	Assurance/Audit Services & ACFR Technical Assistance	

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 Proposals
Service - Prof

Proc Folder: 1401785

Doc Description: Assurance/Audit Services & ACFR Technical Assistance

Reason for Modification:

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
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BID CLERK
DEPARTMENT OF ADMINISTRATION
PURCHASING DIVISION
2019 WASHINGTON ST E
CHARLESTON WV 25305
US

VENDOR

Vendor Customer Code: 202390

Vendor Name : Suttle & Stalnaker, PLLC

Address :

Street : 1411 Virginia Street East, Suite 100

City : Charleston

State : WV

Country : USA

Zip : 25301

Principal Contact : Chris Deweese, CPA, CGMA, Member

Vendor Contact Phone: 304-343-4126

Extension:

FOR INFORMATION CONTACT THE BUYER

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

**Vendor
Signature X**

FEIN# 55-0538163

DATE April 30, 2024

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

ADDITIONAL INFORMATION**REQUEST FOR PROPOSALS**

The West Virginia Department of Administration, Purchasing Division (hereinafter referred to as the "Purchasing Division") is issuing this solicitation as a request for proposal ("RFP"), as authorized by W. Va. Code 5A-3-10b, for the WV Consolidated Public Retirement Board (CPRB) (hereinafter referred to as the "Agency") to provide Assurance Services and Technical Assistance for our nine (9) Defined Benefit, one (1) Defined Contribution plans and the CPRB Expense Fund, for fiscal year ended June 30, 2024 per the specifications and terms and conditions as attached hereto.

****ONLINE SUBMISSIONS ARE PROHIBITED FOR REQUEST FOR PROPOSALS****

INVOICE TO	SHIP TO
CONSOLIDATED PUBLIC RETIREMENT 601 57th Street, SE Suite 5 CHARLESTON WV 25304 US	CONSOLIDATED PUBLIC RETIREMENT 601 57th Street, SE Suite 5 CHARLESTON WV 25304 US

Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Government Auditing Services				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description:

Auditing Services & Technical Assistance

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Vendor Question Deadline @ 3:00 PM	2024-04-16

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

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SECTION 1: GENERAL INFORMATION

1.1. Introduction:

The West Virginia Department of Administration, Purchasing Division (hereinafter referred to as the “Purchasing Division”) is issuing this solicitation as a request for proposal (“RFP”), as authorized by W. Va. Code §5A-3-10b, for the WV Consolidated Public Retirement Board (CPRB) (hereinafter referred to as the “Agency”) to provide Assurance Services and Technical Assistance for our nine (9) Defined Benefit, one (1) Defined Contribution plans and the CPRB Expense Fund, for fiscal year ended June 30, 2024 and three (3) optional one year renewals

The RFP is a procurement method in which vendors submit proposals in response to the request for proposal published by the Purchasing Division. It requires an award to the highest scoring vendor, rather than the lowest cost vendor, based upon a technical evaluation of the vendor’s technical proposal and a cost evaluation. This is referred to as a best value procurement. Through their proposals, vendors offer a solution to the objectives, problem, or need specified in the RFP, and define how they intend to meet (or exceed) the RFP requirements.

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

SECTION 2: INSTRUCTIONS TO VENDORS SUBMITTING BIDS

Instructions begin on next page.

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 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 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 emails should have the solicitation number in the subject line.

Question Submission Deadline: Tuesday, April 16, 2024 @ 3:00 PM

Submit Questions to: Melissa Pettrey, Senior Buyer
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-3970
Email: melissa.k.pettrey@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 on or before the date and time of the bid opening listed in section 7 below. Vendors can submit bids electronically through wvOASIS, in paper form delivered to the Purchasing Division at the address listed below either in person or by courier, or in facsimile form by faxing to the Purchasing Division at the number listed below. Notwithstanding the foregoing, 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. The Purchasing Division will not accept bids, modification of bids, or addendum acknowledgment forms via email. Bids submitted in paper or facsimile form must contain a signature. Bids submitted in wvOASIS are deemed to be electronically signed.

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.

For Request for Proposal ("RFP") Responses Only: Submission of a response to a Request for Proposal is not permitted in wvOASIS. In the event that Vendor is responding to a request for proposal, the Vendor shall submit one original technical and one original cost proposal prior to the bid opening date and time identified in Section 7 below, plus FIVE (5) convenience copies of each to the Purchasing Division at the address shown below. Additionally, the Vendor should clearly identify and segregate the cost proposal from the technical proposal in a separately sealed envelope.

Bid Delivery Address and Fax Number:

Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130
Fax: 304-558-3970

A bid submitted in paper or facsimile form should contain the information listed below on the face of the submission envelope or fax cover sheet. Otherwise, the bid may be rejected by the Purchasing Division.

VENDOR NAME:

BUYER: Melissa Pettrey, Senior Buyer

SOLICITATION NO.: CRFP CPR2400000002

BID OPENING DATE: Wednesday, 05/01/2024

BID OPENING TIME: 1:30 PM

FAX NUMBER: 304-558-3970

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: Wednesday, 05/01/2024 @ 1:30 PM

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: 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: 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 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. 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.

23. EMAIL 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.

24. ISRAEL BOYCOTT CERTIFICATION: Vendor's act of submitting a bid in response to this solicitation shall be deemed a certification from bidder to the State that bidder is not currently engaged in, and will not for the duration of the contract, engage in a boycott of Israel. This certification is required by W. Va. Code § 5A-3-63.

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

SECTION 3: GENERAL TERMS AND CONDITIONS

Terms and conditions begin on next page.

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of an Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance by the State of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid, or on the Contract if the Contract is not the result of a bid solicitation, 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: The Initial Contract Term will be for a period of ONE (1) year. The Initial Contract Term becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and the Initial Contract Term ends on the effective end date also shown on the first page of this Contract.

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:

☐ the contract will continue for _____ years;

☐ the 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).

☐ **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.

☐ **Construction/Project Oversight:** This Contract becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and continues until the project for which the vendor is providing oversight is complete.

☐ **Other:** Contract Term specified in _____

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/Award Document 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.

☐ **Construction:** This Contract is for construction activity more fully defined in the specifications.

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 of 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 in this section must be provided to the Purchasing Division by the Vendor as specified:

☐ **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 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 that insurance requirement is listed in this section.

Vendor must maintain:

☒ **Commercial General Liability Insurance** in at least an amount of: 1,000,000 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 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: 1,000,000 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.

☐

☐

☐

☐

9. WORKERS' COMPENSATION INSURANCE: 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. VENUE: All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.

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.

☒ Liquidated Damages Are Not Included in this Contract.

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: Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software maintenance, licenses, or subscriptions may be paid annually in advance.

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, included in the Contract, 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. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.

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 regarding 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 www.state.wv.us/admin/purchase/privacy.

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 NON-CONFLICT: Neither Vendor nor its representatives are permitted to have any interest, nor shall they 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.

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. NO DEBT CERTIFICATION: 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. By submitting a bid, or entering into a contract with the State, Vendor is affirming 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, neither the Vendor nor any related party owe a debt as defined above, and neither the Vendor nor any related party are in employer default as defined in the statute cited above unless the debt or employer default is permitted under the statute.

38. 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.

39. 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.division@wv.gov.

40. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, 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. Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

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

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open hearth, basic oxygen, electric furnace, Bessemer or other steel making process.
- c. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
 1. 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
 2. 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.

42. 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.

43. 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 disclosure of interested parties prior to beginning work under this Contract. Additionally, the Vendor must submit a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-work 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.

44. 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.

45. VOID CONTRACT CLAUSES: This Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law.

46. ISRAEL BOYCOTT: Bidder understands and agrees that, pursuant to W. Va. Code § 5A-3-63, it is prohibited from engaging in a boycott of Israel during the term of 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.

(Printed Name and Title) Chris Deweese, CPA, CGMA, Member

(Address) 1411 Virginia Street East, Suite 100, Charleston, WV 25301

(Phone Number) / (Fax Number) 304-343-4126 / 304-343-8008

(email address) CDeweese@suttlecpas.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.

Suttle & Stalnaker, PLLC

(Company)

(Signature of Authorized Representative)

Chris Deweese, CPA, CGMA, Member April 30, 2024

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

304-343-4126 / 304-343-8008

(Phone Number) (Fax Number)

CDeweese@suttlecpas.com

(Email Address)

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

SECTION 4: PROJECT SPECIFICATIONS

4.1. Background and Current Operating Environment: The Agency offices are located at 601 57th Street, SE, Suite 5, Charleston, WV 25304. CPRB administers ten (10) of the State of West Virginia's retirement systems. Those Systems are:

Defined Benefit:

PERS – W.V. Public Employees Retirement System
TRS – W.V. Teachers Retirement System
SPDDRS – W.V. State Police Death, Disability, and Retirement System
SPRS – W.V. State Police Retirement System
DSRS – W.V. Deputy Sheriffs Retirement System
JRS – Judges' Retirement System
EMSRS – Emergency Medical Services Retirement System
MPFRS – Municipal Police; Firefighters Retirement System
DNRRS – W.V. Division of Natural Resources Police Officer Retirement System

Defined Contribution:

TDCRS – W.V. Teachers Defined Contribution Retirement System

In addition to the retirement systems, the CPRB also has an administrative fund. Vendor will audit CPRB Financial Statements, audit the Annual GASB Statement No. 68 Allocation schedules and provide technical assistance in ACFR preparation.

4.2. Project Goals and Mandatory Requirements: Vendor will audit CPRB Financial Statements, audit the Annual GASB Statement No. 68 Allocation schedules and provide technical assistance in ACFR preparation. Vendor should describe its approach and methodology to providing the service or solving the problem described by meet the goals/objectives identified below. Vendor's response should include any information about how the proposed approach is superior or inferior to other possible approaches.

4.2.1. Goals and Objectives –

- 4.2.1.1 Financial Statement Auditing Services – Audit of the June 30 Financial Statements of the CPRB
- 4.2.1.2 Audit Services – Annual GASB Statement No. 68 Allocation Schedules (for participating employers financial reporting)
- 4.2.1.3 Technical assistance in the preparation and submission of the Annual Comprehensive Financial Report (ACFR.)
- 4.2.1.4 Publication of the final bound audited financial statements and ACFR, Annually.

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

4.2.1.5 Additional Information:

4.2.1.5.1 The CPRB has an internal actuarial staff and has a contract with Buck Global, LLC (Buck) for actuarial services. Buck prepares the annual actuarial valuations for PERS, TRS, SPDDRS, SPRS, & JRS. CPRB's internal actuarial staff prepare the annual actuarial valuations for DSRS, EMSRS, MPFRS, and DNRRS.

4.2.1.5.2 Previously issued ACFRs and GASB 68 Allocations Schedules are located on the Agency's website at <http://www.wvretirement.com> under the "Publications" tab.

4.2.1.5.3 All records are maintained at 601 57th Street, SE, Charleston, West Virginia 25304.

4.2.1.5.4 NOTE: ALL FINANCIAL STATEMENTS, REPORTS AND/OR SCHEDULES ARE AND WILL BE PREPARED BY MANAGEMENT OF THE CPRB.

4.2.2. Mandatory Project Requirements – The following mandatory requirements relate to the goals and objectives and must be met by the Vendor as a part of its submitted proposal. Vendor should describe how it will comply with the mandatory requirements and include any areas where its proposed solution exceeds the mandatory requirement. Failure to comply with mandatory requirements will lead to disqualification, but the approach/methodology that the vendor uses to comply, and areas where the mandatory requirements are exceeded, will be included in technical scores where appropriate. The mandatory project requirements are listed below.

4.2.2.1 Financial Statement Auditing Services – Audit of the June 30 Financial Statements of the CPRB (including all retirement systems administered by CPRB [Pension Trust Funds] and the CPRB Expense Fund [Internal Service Fund], in accordance with:

4.2.2.1.1 Auditing standards generally accepted in the United States of America (GAAS) and,

4.2.2.1.2 Government Auditing Standards issued by the Comptroller General of the United States (GAGAS).

4.2.2.1.3 Government Auditing Standards issued by the Comptroller General of the United States (GAGAS).

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

4.2.2.1.4 Final audited financial statements **MUST** be issued by October 15th of each year. The anticipated timeline will be:

Interim Fieldwork May and/or June
Cash Basis Trial Balance Approximately July 15th
Accrual Basis Trial Balance Approximately August 20th
Records Ready for Audit Approximately August 20th
Draft financial statements Approximately September 10th
Final audited financial statements issued October 15th

4.2.2.2 Audit Services - GASB Statement No. 68 Allocation Schedules (for participating employers financial reporting)

4.2.2.2.1 Annual audits of the Schedules of Employer Allocations and Pension Amounts for the 5 multi employer defined benefit retirement systems, in accordance with GAAS. Those systems are: PERS, TRS, DSRS, EMSRS, & MPFRS.

4.2.2.2.2 Annual audits of the Schedules of Pension Amounts for the 4 single-employer retirement systems, in accordance with GAAS. Those systems are: SPDDRS, SPRS, JRS, and DNRRS.

4.2.2.2.3 The allocations schedules are prepared by management and are expected to be available for audit each year by January 31st. The audited schedules must be released by March 31st of each year.

4.2.2.3 Technical assistance in the preparation and submission of the Annual Comprehensive Financial Report (ACFR).

4.2.2.3.1 This technical assistance is expected to include a review of the draft ACFR, prepared by management, for compliance with the requirements for the Certificate of Excellence in Financial Reporting award program administered by the Government Finance Officers Association (GFOA) and the issuance of an updated Independent Auditors Report for the ACFR's financial Section.

4.2.2.3.2 It is expected that the ACFR will be ready for this technical assistance by November 15th of each year. The ACFR must be issued and submitted to the GFOA no later than December 31st of each year.

4.2.2.4 Printing and Publication of 25 bound copies of the audited financial statements and 25 bound copies of the ACFR, annually

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

4.2.2.5 All working papers and reports must be retained at the auditors' expense for a minimum of five (5) years unless the firm is notified in writing by the CPRB of the need to extend the retention period. The firm will be required to make working papers available, upon request at no additional cost, to the following parties or their designees:

1. Executive Director of CPRB
2. Chief Financial Officer of CPRB
3. Chairman of the Board of CPRB
4. Director of the Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia.
5. A Successor Auditor (in the event of a change in auditor)

4.3. Qualifications and Experience: Vendor should provide information and documentation regarding its qualifications and experience in providing services or solving problems similar to those requested in this RFP. Information and documentation should include, but is not limited to, copies of any staff certifications or degrees applicable to this project, proposed staffing plans, descriptions of past projects completed (descriptions should include the location of the project, project manager name and contact information, type of project, and what the project goals and objectives were and how they were met.), references for prior projects, and any other information that vendor deems relevant to the items identified as desirable or mandatory below.

4.3.1. Qualification and Experience Information: Vendor should describe in its proposal how it meets the desirable qualification and experience requirements listed below.

4.3.1.1. The proposing firm must be independent of the CPRB and the State of West Virginia. The proposing firm must be licensed to practice in West Virginia before commencement of work under the resulting contract.

4.3.1.2. All directors, principals or partner equivalents on the engagement must be licensed CPAs with at least five (5) years of audit experience with governmental entities and multi-employer defined benefit retirement plans/systems. All manager level employees on this engagement must be CPAs with three (3) years of experience on governmental engagements and multi-employer defined benefit retirement plans/systems. The firm must provide, in its proposal, resumes for each proposed engagement team member. The CPRB retains the right to approve or reject replacements based upon their qualifications, experience or performance.

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

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

4.3.2. Mandatory Qualification/Experience Requirements – The following mandatory qualification/experience requirements must be met by the Vendor as a part of its submitted proposal. Vendor should describe how it meets the mandatory requirements and include any areas where it exceeds the mandatory requirements. Failure to comply with mandatory requirements will lead to disqualification, but areas where the mandatory requirements are exceeded will be included in technical scores where appropriate. The mandatory qualifications/experience requirements are listed below.

- 4.3.2.1.** The proposing firm must be independent of the CPRB and the State of West Virginia. The proposing firm must be licensed to practice in West Virginia before commencement of work under the resulting contract.
- 4.3.2.2** All directors, principals or partner equivalents on the engagement must be licensed CPAs with at least five (5) years of audit experience with governmental entities and multi-employer defined benefit retirement plans/systems. All manager level employees on this engagement must be CPAs with three (3) years of experience on governmental engagements and multi-employer defined benefit retirement plans/systems. The firm must provide, in its proposal, resumes for each proposed engagement team member. The CPRB retains the right to approve or reject replacements based upon their qualifications, experience or performance.
- 4.3.2.3** The proposing firm must have experience auditing/consulting with three (3) different state (does not have to be West Virginia) government entities (agencies) over the past five (5) years. In its proposal, the proposing firm must submit a list of those state audits/consulting engagements.
- 4.3.2.4** The proposing firm shall submit a statement, in its proposal, that they have not failed their two (2) most recent reviews under the American Institute of Certified Public Accountants (AICPA) Peer Review Program over their audit/accounting practice and must furnish their most recent review report with their proposal.
- 4.3.2.5** The proposing firm 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 the breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least five (5) of these audit professionals must all be in the same location and cannot be spread amongst other firm locations. Proof of such must be provided.
- 4.3.2.6** The proposing firm must not have had a final audit report 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.

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4.3.2.7 The proposing firm must be a member in good standing of the AICPA's Governmental Audit Quality Center. The proposing firm must provide an affirmative statement regarding this requirement.

4.4. Oral Presentations (Agency Option): The Agency has the option of requiring oral presentations of all Vendors participating in the RFP process. If this option is exercised, points will be allocated in Section 6.2 below at the time the RFP is issued, or via addendum prior to technical bid opening. During oral presentations, Vendors may not alter or add to their submitted proposal, but only clarify information. A description of the materials and information to be presented is provided below:

Materials and Information Requested at Oral Presentation:

4.4.1. In-person presentation outlining proposal: Vendor should be prepared to give the evaluation committee a presentation and handouts reflecting how they intend to meet the goals, objectives, and mandatory requirements. Presentations should last no more than sixty (60) minutes including the Q & A session between the vendor and the evaluation committee.

4.4.2 Question and answer period: Vendor should be prepared to answer questions from the evaluation committee based on the written proposal and presentation provided to the committee. The Q & A period shall not last more than twenty (20) minutes and is part of the sixty (60) minutes described in 4.4.1.

4.4.3 Specific topics discussed: Oral Presentation should include Financial Statement audit approach. Presentation should also include audit approach for the GASB 68 schedules and the progression testing that is used by the vendor.

SECTION 5: VENDOR PROPOSAL

5.1. Economy of Preparation: Proposals should be prepared simply and economically providing a concise description of the items requested in Section 4. Emphasis should be placed on completeness and clarity of the content.

5.2. Incurring Cost: Neither the State nor any of its employees or officers shall be held liable for any expenses incurred by any Vendor responding to this RFP, including but not limited to preparation, delivery, or travel.

5.3. Proposal Format: Vendors should provide responses in the format listed below:

5.3.1. Two-Part Submission: Vendors must submit proposals in two distinct parts: technical and cost. Technical proposals must not contain any cost information relating to the project.

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Cost proposal must contain all cost information and must be sealed in a separate envelope from the technical proposal to facilitate a secondary cost proposal opening.

5.3.2. **Title Page:** State the RFP subject, number, Vendor's name, business address, telephone number, fax number, name of contact person, e-mail address, and Vendor signature and date.

5.3.3. **Table of Contents:** Clearly identify the material by section and page number.

5.3.4. **Response Reference:** Vendor's response should clearly reference how the information provided applies to the RFP request. For example, listing the RFP number and restating the RFP request as a header in the proposal would be considered a clear reference.

Proposal Submission: All proposals (both technical and cost) must be submitted to the Purchasing Division **prior** to the date and time listed in Section 2, Instructions to Vendors Submitting Bids as the bid opening date and time.

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SECTION 6: EVALUATION AND AWARD

- 6.1. Evaluation Process:** Proposals will be evaluated in two parts by a committee of three (3) or more individuals. The first evaluation will be of the technical proposal and the second is an evaluation of the cost proposal. The Vendor who demonstrates that it meets all of the mandatory specifications required, attains the minimum acceptable score and attains the highest overall point score of all Vendors shall be awarded the contract.
- 6.2. Evaluation Criteria:** Proposals will be evaluated based on criteria set forth in the solicitation and information contained in the proposals submitted in response to the solicitation. The technical evaluation will be based upon the point allocations designated below for a total of 70 of the 100 points. Cost represents 30 of the 100 total points.

Evaluation Point Allocation:

Project Goals and Proposed Approach (§ 4.2) (30) Points Possible

Approach & Methodology to Goals/Objectives (§ 4.2.1)

Approach & Methodology to Compliance with

Mandatory Project Requirements (§ 4.2.2)

Qualifications and experience (§ 4.3) (30) Points Possible

- Qualifications and Experience Generally (§ 4.3.1)

- Exceeding Mandatory Qualification/Experience Requirements (§ 4.3.2)

(Oral interview, if applicable)-§ 4.4) (10) Points Possible

Total Technical Score:

70 Points Possible

Total Cost Score:

30 Points Possible

Total Proposal Score: 100 Points Possible

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- 6.3. Technical Bid Opening:** At the technical bid opening, the Purchasing Division will open and announce the technical proposals received prior to the bid opening deadline. Once opened, the technical proposals will be provided to the Agency evaluation committee for technical evaluation.
- 6.4. Technical Evaluation:** The Agency evaluation committee will review the technical proposals, assign points where appropriate, and make a final written recommendation to the Purchasing Division.
- 6.5. Proposal Disqualification:**
- 6.5.1. Minimum Acceptable Score (“MAS”):** Vendors must score a minimum of 70% (49 points) of the total technical points possible in order to move past the technical evaluation and have their cost proposal evaluated. All vendor proposals not attaining the MAS will be disqualified.
- 6.5.2. Failure to Meet Mandatory Requirement:** Vendors must meet or exceed all mandatory requirements in order to move past the technical evaluation and have their cost proposals evaluated. Proposals failing to meet one or more mandatory requirements of the RFP will be disqualified.
- 6.6. Cost Bid Opening:** The Purchasing Division will schedule a date and time to publicly open and announce cost proposals after technical evaluation has been completed and the Purchasing Division has approved the technical recommendation of the evaluation committee. All cost bids received will be opened. Cost bids for disqualified proposals will be opened for record keeping purposes only and will not be evaluated or considered. Once opened, the cost proposals will be provided to the Agency evaluation committee for cost evaluation.
- The Purchasing Division reserves the right to disqualify a proposal based upon deficiencies in the technical proposal even after the cost evaluation.
- 6.7. Cost Evaluation:** The Agency evaluation committee will review the cost proposals, assign points in accordance with the cost evaluation formula contained herein and make a final recommendation to the Purchasing Division.

Cost Evaluation Formula: Each cost proposal will have points assigned using the following formula for all Vendors not disqualified during the technical evaluation. The lowest cost of all proposals is divided by the cost of the proposal being evaluated to generate a cost score percentage. That percentage is then multiplied by the points attributable to the cost proposal to determine the number of points allocated to the cost proposal being evaluated.

Step 1: $\text{Lowest Cost of All Proposals} / \text{Cost of Proposal Being Evaluated} = \text{Cost Score Percentage}$

Step 2: $\text{Cost Score Percentage} \times \text{Points Allocated to Cost Proposal} = \text{Total Cost Score}$

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

Example:

Proposal 1 Cost is \$1,000,000
Proposal 2 Cost is \$1,100,000
Points Allocated to Cost Proposal is 30

Proposal 1: Step 1 – $\$1,000,000 / \$1,000,000 = \text{Cost Score Percentage of 1 (100\%)}$
Step 2 – $1 \times 30 = \text{Total Cost Score of 30}$

Proposal 2: Step 1 – $\$1,000,000 / \$1,100,000 = \text{Cost Score Percentage of 0.909091 (90.9091\%)}$
Step 2 – $0.909091 \times 30 = \text{Total Cost Score of 27.27273}$

6.8. Availability of Information: Proposal submissions become public and are available for review immediately after opening pursuant to West Virginia Code §5A-3-11(h). All other information associated with the RFP, including but not limited to, technical scores and reasons for disqualification, will not be available until after the contract has been awarded pursuant to West Virginia Code of State Rules §148-1-6.3.d.

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.

Suttle & Stalnaker, PLLC
(Company)

Chris Deweese, CPA, CGMA, Member
(Representative Name, Title)

304-343-4126 / 304-343-8008
(Contact Phone/Fax Number)

April 30, 2024
(Date)

REQUEST FOR PROPOSAL

WV Consolidated Public Retirement Board – CRFP# CPR24000000002

Attachment A: Cost Sheet

EXHIBIT A			
RFP - Assurance Services and Technical Assistance			
Pricing Page			
Description	Quantity	Unit Cost	Extended Cost
1st Year Assurance Services & Technical Assistance	1		\$0.00
2nd Year Assurance Services & Technical Assistance (1st Optional Renewal)	1		\$0.00
3rd Year Assurance Services & Technical Assistance (2nd Optional Renewal)	1		\$0.00
4th Year Assurance Services & Technical Assistance (3rd Optional Renewal)	1		\$0.00
TOTAL BID AMOUNT			\$0.00
Vendor Information			
Name:	3		
Address:			
Phone:			
Email:			



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
Service - Prof

Proc Folder: 1401785			Reason for Modification: Addendum No. 1
Doc Description: Assurance/Audit Services & ACFR Technical Assistance			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2024-04-25	2024-05-01 13:30	CRFP 0203 CPR2400000002	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 202390
Vendor Name : Suttle & Stalnaker, PLLC
Address :
Street : 1411 Virginia Street East, Suite 100
City : Charleston
State : WV **Country :** USA **Zip :** 25301
Principal Contact : Chris Deweese, CPA, CGMA, Member
Vendor Contact Phone: 304-343-4126 **Extension:**

FOR INFORMATION CONTACT THE BUYER

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

Vendor
Signature X

FEIN# 55-0538163

DATE April 30, 2024

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

ADDITIONAL INFORMATION

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

REQUEST FOR PROPOSALS

The West Virginia Department of Administration, Purchasing Division (hereinafter referred to as the "Purchasing Division") is issuing this solicitation as a request for proposal ("RFP"), as authorized by W. Va. Code 5A-3-10b, for the WV Consolidated Public Retirement Board (CPRB) (hereinafter referred to as the "Agency") to provide Assurance Services and Technical Assistance for our nine (9) Defined Benefit, one (1) Defined Contribution plans and the CPRB Expense Fund, for fiscal year ended June 30, 2024 per the specifications and terms and conditions as attached hereto.

****ONLINE SUBMISSIONS ARE PROHIBITED FOR REQUEST FOR PROPOSALS****

INVOICE TO	SHIP TO
CONSOLIDATED PUBLIC RETIREMENT 601 57th Street, SE Suite 5 CHARLESTON WV 25304 US	CONSOLIDATED PUBLIC RETIREMENT 601 57th Street, SE Suite 5 CHARLESTON WV 25304 US

Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Government Auditing Services				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description:

Auditing Services & Technical Assistance

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Vendor Question Deadline @ 3:00 PM	2024-04-16

	Document Phase	Document Description	Page 3
CPR2400000002	Final	Assurance/Audit Services & ACFR Technical Assistance	

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 Proposals
Service - Prof

Proc Folder: 1401785

Doc Description: Assurance/Audit Services & ACFR Technical Assistance

Reason for Modification:

Addendum No. 1

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2024-04-25	2024-05-01 13:30	CRFP 0203 CPR2400000002	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 202390

Vendor Name : Suttle & Stalnaker, PLLC

Address :

Street : 1411 Virginia Street East, Suite 100

City : Charleston

State : WV

Country : USA

Zip : 25301

Principal Contact : Chris Deweese, CPA, CGMA, Member

Vendor Contact Phone: 304-343-4126

Extension:

FOR INFORMATION CONTACT THE BUYER

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

Vendor
Signature X

FEIN# 55-0538163

DATE April 30, 2024

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

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Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Government Auditing Services				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description:
Auditing Services & Technical Assistance

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Vendor Question Deadline @ 3:00 PM	2024-04-16

SOLICITATION NUMBER: CPR2400000002

Addendum Number: 1

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

Applicable Addendum Category:

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

Description of Modification to Solicitation:

1. To publish Agency responses to Vendor questions, and a revised electronic pricing page.

No other changes.

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

Terms and Conditions:

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

VENDOR QUESTIONS AND ANSWERS

CRFP CPR2400000002

Q1. Previous RFQs for these services required certain census testing to be performed and provided to the State of West Virginia Auditors. Is there a similar requirement for the current RFQ and can you please describe the extent of such required testing?

A1. We rely on the auditors to determine the census testing that must be performed.

Q2. Section 4.3.1.2 of the RFQ requires all directors, principals, or partner equivalents to have at least 5 years of audit experience with governmental entities and multi-employer defined benefit retirement plans/systems. Can you please clarify if auditing participating employers of the West Virginia Retirement Board's or other State of local government multi-employer defined benefit plans qualifies for purposes of this experience?

A2. Auditing participating employers does not qualify for the required experience.

Q3. Section 4.2.2.2.3 indicates that the audited allocation schedules will be available for audit by January 31st each year. Is the related census data available at an earlier date to allow the auditors to begin performing audit procedures on the census data? If so, approximately when is the census data available?

A3. The first three quarters of the year will be available in April and the full year census data will be available in July.

Q4. Will interim billings be allowed for this contract as work progresses?

A4. Interim billings are permitted for work that has been completed.

Q5. What were the contract fees for the most recent year for these services, itemized by audit, ACFR, Allocation schedules, etc., ?

A5. Requesting copies of previously awarded contracts, other solicitations, or documents related to previous contracts through the questions and answer process included in this Solicitation is not appropriate. Requests for documentation of this nature can be obtained through a Freedom of Information Act request.

Q6. How much was actually paid to the service provider for the most recent year of these services and any additional services outside the scope of the contract? If so how much was paid to the previous auditor for such services?

A6. Requesting copies of previously awarded contracts, other solicitations, or documents related to previous contracts through the questions and answer process included in this Solicitation is not appropriate. Requests for documentation of this nature can be obtained through a Freedom of Information Act request.

- Q7.** Are there any known or expected changes in the provisions of any of the plans over the life of the contract?
- A7.** **Changes may always occur during the Legislative session. There is a change that may occur to one of our plans, but it is uncertain at this time.**
- Q8.** Can you please provide a copy of the management or internal control letter from the most recent audit?
- A8.** **Requesting copies of previously awarded contracts, other solicitations, or documents related to previous contracts through the questions and answer process included in this Solicitation is not appropriate. Requests for documentation of this nature can be obtained through a Freedom of Information Act request.**
- Q9.** Were there any recorded or unrecorded audit adjustments as a result of the most recent audit?
- A9.** **No**
- Q10.** Can you please provide a schedule of planned experience studies for each plan?
- A10.** **The experience studies are not related to any requirements of this RFP.**
- Q11.** Are any plans scheduled to be terminated over the life of this contract and are there any new plans expected to start over the life of the contract?
- A11.** **None that we are aware of at this time.**
- Q12.** How early will census data be available to support the audit of the plan financial statements?
- A12.** **July**
- Q13.** Was the previous audit conducted fully remote and what is the preference of the CPRB?
- A13.** **Much of the audit was conducted remotely, but the auditors were on site for roughly a week. CPRB has no preference.**
- Q14.** What were the sample sizes related to the financial statement audit of census data tested by the previous auditor on the multi-employer plans?
- A14.** **Requesting copies of previously awarded contracts, other solicitations, or documents related to previous contracts through the questions and answer process included in this Solicitation is not appropriate. Requests for documentation of this nature can be obtained through a Freedom of Information Act request. We rely on the auditors to determine the appropriate sample size.**
- Q15.** Are there any other anticipated changes to the scope of the audit over the life of this contract?

A15. None that we are aware of at the time.

Q16. Can you provide more detail about the deliverables, specifically a standalone audit versus the ACFR and the relationship of the internal service fund or proprietary fund with regard to the separate deliverables? The CPRB website only has the ACFR available, can you provided a copy of the June 30, 2023 standalone audit if such item exists? Where is your Yellowbook report deliverable for the most recent audit?

A16. The financial statement audit covers all of the retirement plans and the administrative fund. This is addressed in Section 4.1 of the RFP. Requesting copies of previously awarded contracts, other solicitations, or documents related to previous contracts through the questions and answer process included in this Solicitation is not appropriate. Requests for documentation of this nature can be obtained through a Freedom of Information Act request. None of our systems receive federal funds so we do not receive a Yellowbook report.

Q17. Has an in person presentation ever been used in determining the successful vendor as described in section 4.4 of the RFQ?

A17. No

Q18. What were the approximate amount of “on site hours/days” and the number of professionals used by the previous CPA firm?

A18. There were three to four auditors on site for approximately one week.

Q19. Have all prior year audit findings been resolved by the CPRB as of June 30, 2023?

A19. Yes

Q20. Do any systems of the CPRB receive SOC 1 or SOC 2 reports and if so what systems and what time periods are covered? Can you provide a copy of the most recent reports issued? Will you require any GASB implementation assistance or anticipated out of “audit” scope services during the life of this contract?

A20. The TDC does receive a SOC report. We cannot provide the report. We do not anticipate needing any assistance in preparing the GASB reports.

Q21. Can you provide copies of the most recent consulting actuarial reports for the multi-insurer plans which support the most recent audit conclusions?

A21. Requesting copies of previously awarded contracts, other solicitations, or documents related to previous contracts through the questions and answer process included in this Solicitation is not appropriate. Requests for documentation of this nature can be obtained through a Freedom of Information Act request.

Q22. Was the internal audit function utilized by the previous auditors to assist with the audit?

a. If so, can you please describe to what extent and how they were utilized?

A22. The internal auditor does not assist with the auditing of the financial statements.

Q23. Would the internal audit function be available to the new auditors to assist with the audit?

A23. The internal auditor is on site but can only answer questions regarding internal audits conducted during the audit period.

EXHIBIT A**RFP - Assurance Services and Technical Assistance****Pricing Page**

Description	Quantity	Extended Cost
1st Year Assurance Services & Technical Assistance	1	\$0.00
2nd Year Assurance Services & Technical Assistance (1st Optional Renewal)	1	\$0.00
3rd Year Assurance Services & Technical Assistance (2nd Optional Renewal)	1	\$0.00
4th Year Assurance Services & Technical Assistance (3rd Optional Renewal)	1	\$0.00
TOTAL BID AMOUNT		\$0.00

Vendor Information

Name:	Suttle & Stalnaker, PLLC
Address:	1411 Virginia Street East, Suite 100, Charleston, WV 25301
Phone:	304-343-4126
Email:	Cdeweese@suttlecpas.com

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:CPR2400000002

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. 6
☐ Addendum No. 2	☐ Addendum No. 7
☐ Addendum No. 3	☐ Addendum No. 8
☐ Addendum No. 4	☐ Addendum No. 9
☐ Addendum No. 5	☐ Addendum No. 10

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

Suttle & Stalnaker, PLLC

Company



Authorized Signature

April 30, 2024

Date

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