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Header 1

 List View

General Information

Contact

Default Values


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Document Information

Clarification Request

Procurement Folder: 1404038


Procurement Type: Central Master Agreement

Vendor ID: 000000197366 


Legal Name: BROWN EDWARDS & COMPANY LLP

Alias/DBA:

Total Bid: \$675,960.00

Response Date: 05/14/2024 

Response Time: 15:59

Responded By User ID: readams 

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SO Doc Code: CRFQ

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Status: Closed

Solicitation Description: Audit Services for WV Educational Broadcasting Authority

Total of Header Attachments: 1

Total of All Attachments: 1



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

State of West Virginia
Solicitation Response

Proc Folder: 1404038
Solicitation Description: Audit Services for WV Educational Broadcasting Authority
Proc Type: Central Master Agreement

Solicitation Closes	Solicitation Response	Version
2024-05-16 13:30	SR 0439 ESR05142400000007064	1

VENDOR
000000197366
BROWN EDWARDS & COMPANY LLP

Solicitation Number: CRFQ 0439 EBA2400000003
Total Bid: 675960
Response Date: 2024-05-14
Response Time: 15:59:29
Comments:

FOR INFORMATION CONTACT THE BUYER
Larry D McDonnell
304-558-2063
larry.d.mcdonnell@wv.gov

Vendor		
Signature X	FEIN#	DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	YEAR END AUDITS	1.00000	EA	675960.000000	675960.00

Comm Code	Manufacturer	Specification	Model #
84111601			

Commodity Line Comments: See attached Proposal

Extended Description:
YEAR END AUDITS

CRFQ 0439 EBA2400000003

PROPOSAL

TO PROVIDE
PROFESSIONAL
AUDIT SERVICES



WWW.BECPAS.COM

FEIN: 54-0504608

MAY 16, 2024

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Engagement Partner
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Charleston, WV 25301

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Letter of Transmittal



May 16, 2024

West Virginia Educational Broadcast Authority
2019 Washington Street, East
Charleston, West Virginia 25305

We are very pleased to present our qualifications to provide independent auditing services to the West Virginia Educational Broadcasting Authority and Affiliates, the West Virginia Public Broadcasting Foundation, Inc., and the Friends of West Virginia Public Broadcasting, Inc., hereafter collectively referred to as "the EBA" for the fiscal year ending June 30, 2024, with the options to renew for three successive one (1) year periods. Our audit will be performed in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Brown, Edwards & Company, L.L.P. ("Brown Edwards") is a leader in providing services to nonprofit and state and local governments in West Virginia and throughout the region.

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

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

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

Please do not hesitate to contact me directly with questions or to arrange a meeting.

Brown Edwards & Company, L.L.P.

Robert "Rob" E. Adams
Partner



History of the Firm

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

25 years of experience for partners and directors

10 years of experience for senior managers and managers

QUICK FACTS ABOUT BROWN EDWARDS

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



Recognized as a 2024 Best of Accounting firm by ClearlyRated, a national satisfaction research firm

Recognized as one of
America's Best Accounting &
Tax Firms for 2023 by
Forbes Magazine

Forbes



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

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



More than 450 professionals
serving the southeastern U.S.



Top 50 Construction Accounting Firm as compiled by Construction Executive magazine

Our Commitment to Excellence

5 Star Service Quality Standards

- ★ Responsiveness
- ★ Product Quality
- ★ Product Delivery
- ★ Ease of Access to Decision Makers
- ★ Professional Attitudes of all Team Members

Government and Municipal Practice Expertise

The location of the office primarily managing the services for the EBA is in Charleston, West Virginia. The location of this office provides the EBA with experience and control over the engagement; decisions are made locally and promptly.

Our governmental and municipal practice has

9 partners, 5 directors, and over
80 professionals who devote substantial amounts
of time servicing governmental clients.

Our governmental and municipal practice will staff engagements based on the needs of the client, considering such factors as the existence of local pension plans, federal award usage and the need for a single audit, specific accounting or compliance complexities, and other matters where involvement of a specialist is important. While the locations of our offices provide us reasonable access to all areas of the southeastern United States, we will commonly staff engagements with a mix of individuals from the most local office, as well as specialists from other offices, as needed. To provide the best team possible for various technical and logistical needs of the EBA's engagement, we will also use resources and expertise from our firm-wide governmental team.

Government and Municipal Practice Expertise, Continued

Governmental and Municipal Experience

- One of the leading firms in West Virginia serving governmental and municipal entities with approximately **\$6.3 million in gross fees annually** directly related to state and local governments.
- **Spend approximately 50,500 hours annually** providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*.
- **More than 30 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate. In many cases, we have assisted localities in obtaining their first Certificate of Excellence.

Engagement Staff Consistency and Growth

- We are proud to continually grow within our firm by acquiring new talents. In order to maintain staff consistency, each Brown Edwards partner, director, and senior manager is responsible for significantly fewer staff and engagement hours than partners in other firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff attrition on our clients.

Annual State & Local Government Forum

- Each year we conduct a one-day conference specifically geared to governmental entities. In recent years, topics such as GASB updates, utility rate setting, internal controls, budgeting, and capital markets have been presented. *To find out more information about our 2024 State & Local Government Forum that was held in Charlottesville, Virginia on February 27, 2024, scan the QR code below:*



Our Membership in Professional Organizations

As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP and other Alliance members.



Requires peer review every 3 years. Our most recent peer review was for the year ended September 2021. **We received a "Pass" rating, the highest rating.** Further, Brown Edwards has a practice niche which provides peer review services for other firms.

Many of our professionals are Certified Fraud Examiners ("CFE"). CFE's are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance..



We adhere to specific requirements covering the governmental audits we perform, comply with the continuing education for all of our personnel working on these audits, and have access to tools that focus around quality improvement.

We have more than **25 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate.



Pass opinion on our peer review, and inspected by the PCAOB since its inception.



We are an AICPA Employee Benefit Plan Audit Quality Center Member.

Technology

Brown Edwards is committed to providing our professionals access to advanced technology in order to ensure optimum levels of efficiency in our engagements.

Our personnel can work from anywhere and have complete access to the firm's network as well as access to multiple high-quality research sites for research of accounting and auditing issues. Our electronic workpaper software allows efficient integration of client-prepared Word, PDF, and Excel files into our workpaper files. Our remote work solution is an invaluable tool for our continued ability to perform the highest quality audit while ensuring the safety and security of your work place, constituents, and staff. **We also plan to be on-site for elements of our services.**

All data on Brown Edwards computers, including our workpapers in our computerized audit documentation management system, is encrypted using advanced algorithm technology. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Brown Edwards personnel.

TeamMate Analytics

We use TeamMate Analytics for many of our engagements. TeamMate Analytics allow us to extract and analyze very large databases providing for more targeted testing. In many cases, TeamMate Analytics allows us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means.

Suralink



An automated document exchange and request list management solution built specifically for auditors. Suralink helps to create, manage, track, and share documents with clients and others in your firm easily and efficiently.

ProSystem Fx Engagement



ProSystem Fx Engagement - A workpaper preparation program that produces financial statements, trial balances, journal entries, fluctuation and ratio analysis.

Technology

Security and Compliance Measures

As an extra level of security, Brown Edwards utilizes VPNs, Duo Authenticators, and firewalls to ensure the safety of private information. All employees are also required to participate in multiple KnowBe4 Trainings throughout the year so they are up to date on technology safety.

Brown Edwards is proud to say we have not had a history of data breaches.

We will ensure that staff is knowledgeable of all state code and other applicable laws and regulations impacting the EBA, and will test the EBA's compliance using analytical and substantive tests as deemed necessary and appropriate.



Qualifications and Experience

We have assembled a dedicated team of professionals to serve the needs of the EBA, including team members with prior service experience to the EBA as members of the firm of Gibbons and Kawash which Brown Edwards acquired on January 1, 2018. These individuals bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with other governmental entities and nonprofit organizations. Our service team is exceptionally well suited to meet your needs because:

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the EBA's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the EBA.
- Our people are active members in various governmental organizations and associations, and maintain a strong professional relationship with FARS, the GFOA, and GASB.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make the difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and commitment. A short introduction to your service team is listed below with full resumes listed in **Appendix A**.

Engagement Partner — Robert E. Adams, CPA, CGMA, is a partner at Brown Edwards with 30 years of experience in serving governmental and nonprofit clients and will serve as the lead partner for the EBA. In this role, Rob will assume primary responsibility for the successful completion of the engagement and will maintain contact with you and senior management of the EBA throughout the engagement to ensure that services and resources are provided to the EBA in a timely manner. Rob will also provide technical expertise to the team and perform review and supervision procedures.

Concurring Partner — Chris Banta, CPA, CFE, is a partner with Brown Edwards with 25 years of governmental and nonprofit entity experience and will serve as concurring partner for the engagement. The role of the concurring partner is an essential element of Brown Edwards' quality processed services. Chris will be available to consult with the team on accounting and reporting matters and provide technical expertise.

Qualifications and Experience, Continued

Nonprofit Concurring Partner — Valerie Ellis, CPA, CGMA, is a partner with Brown Edwards with 35 years of governmental and nonprofit entity experience and will serve as a concurring partner for the engagement. The role of the concurring partner is an essential element of Brown Edwards' quality processed services. Valerie will be available to consult with the team on nonprofit accounting and reporting matters and provide technical expertise.

990 Concurring Partner — Melissa Price, CPA, is a partner with Brown Edwards with over 25 years of professional experience providing accounting, tax, consulting, and attest services for a variety of closely-held businesses, including taxation of consolidated and multi-state corporations and pass-through entities, mergers and acquisitions, individual taxation and small business consulting.

Audit Director — Anthony Carpenter, CPA, is a director at Brown Edwards with many years of specialized experience with governmental and nonprofit entities. Anthony will be responsible for developing our approach, supervising and coordinating the efforts of the engagement team, and identifying and researching technical issues and administrative matters. Anthony will be in contact with you to ensure your needs and deadlines are met and will be onsite to manage the audit process on a regular basis.

Audit Director — Faye McQuinn, CPA, is a director with over 16 years of experience in public accounting with a concentration in Assurance Services. She primarily works with local and state governmental agencies, not-for-profit organizations, employee benefit plans, and closely-held businesses.

Audit Senior Manager — Staunton Gorrell, CPA, is a senior manager at Brown Edwards with multiple years of specialized experience with governmental and nonprofit entities. Staunton will be focused on supervising our engagement and assisting all personnel assigned on a daily basis.

Information Technology Director — Clarence Rhudy, CPA, CISA, CITP, is an information technology director with extensive experience with governmental entities. Clarence will serve as a consultant to the engagement. In this role, he will be available to provide technical expertise throughout the engagement.

Audit In-Charge Associate — Stephen Linkous is an in-charge associate who has worked in all niches, including governmental, construction, and not-for-profit.

Continuing Professional Education

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

Commitment to Provide Continuity of Staff

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

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

Overall Charleston Office Experience

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

- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Kanawha County Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Regional Development Authority
- Region III Planning and Development Council
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority of West Virginia
- West Virginia Affordable Housing Trust Fund
- West Virginia Alcohol Beverage Control Administration
- West Virginia Bar Foundation
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
 - Division of Motor Vehicles
 - Division of Public Transit
 - Aeronautics Commission
 - Public Port Authority
- West Virginia Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- **West Virginia Educational Broadcast Authority**
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Parkways Authority
- West Virginia College and Jumpstart Savings Plans
- West Virginia Public Service Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund

Recent Engagements with the State of West Virginia

Governments Served

Years of Service

West Virginia Solid Waste Management Board

June 30, 2017 - June 30, 2023

Scott Norman, Controller
304.414.1120

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*, includes audits of lending portfolios and agreed upon procedures.

West Virginia Housing Development

June 30, 2017 - June 30, 2023

Trisha Hess, Accounting Senior Manager
304.391.8609

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*, Audit in accordance with Uniform Guidance for federal programs (Single Audit), and Annual Comprehensive Financial Report review assistance, includes audits of investment and lending portfolios and bond issuances.

West Virginia Water Development Authority

June 30, 2017 - June 30, 2023

Marie Prezioso, Executive Director
304.414.6500

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*, Audit in accordance with Uniform Guidance for federal programs (Single Audit), includes audits of investment and lending portfolios and bond issuances.

West Virginia Infrastructure and Jobs Development Council

June 30, 2017 - June 30, 2023

Wayne Morgan, Executive Director
304.414.6500

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*, includes audits of investment and lending portfolios and bond issuances.

West Virginia College and Jumpstart Savings Programs

June 30, 2017 - June 30, 2023

Amy Willard, Deputy Director
304.340.5043

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards* and Annual Comprehensive Financial Report preparation assistance, includes audits of investment portfolios.

West Virginia Lottery Commission

June 30, 2017 - June 30, 2023

Michelle Painter, Deputy Director of Finance & Administration
304.558.0500

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards* and Annual Comprehensive Financial Report preparation assistance

West Virginia Alcohol Beverage Control Administration

June 30, 2017 - June 30, 2023

Julia Jones, Chief Financial Officer
304.356.5500

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*

West Virginia Water Pollution Control Fund

June 30, 2017 - June 30, 2023

Kathryn Emery-Fultineer, Director of Division of Water and Waste Water Management (WV DEP)
304.926.0499 ext 43830

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*, Audit in accordance with Uniform Guidance for federal programs (Single Audit), includes audits of investment and lending portfolios.

West Virginia Jobs Investment Trust

June 30, 2017 - June 30, 2022

Andrew Zulauf, Executive Director
304.345.6200

Services Provided: Audit in accordance with US GAAS and *Government Auditing Standards*, includes audits of investment and lending portfolios

Service Philosophy

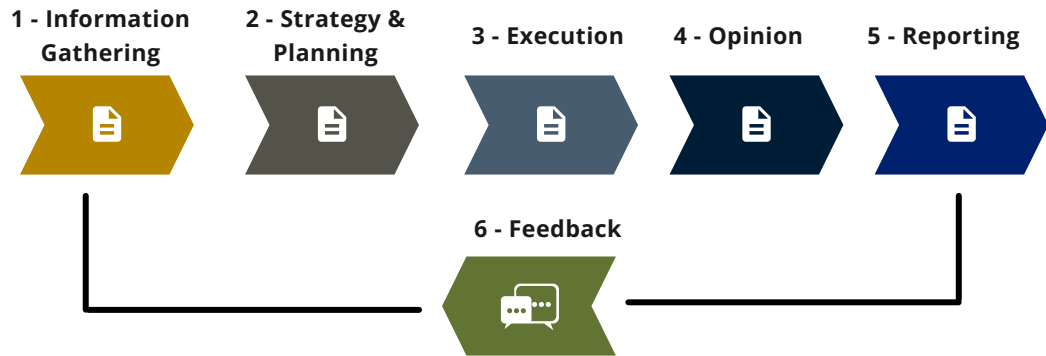
We reject the notion that an audit is a commodity. First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and to make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in the course of conducting an audit, your firm should generate information and develop insights that-in the hands of professionals who combine competence with judgment, maturity, and creativity-will result in improved controls, greater efficiencies, and clear, concise, and understandable financial reporting. It is this "value-added" philosophy to client service that has molded our approach to engagement management and distinguishes us from other firms.

Clear Communication

We value the candid exchange of ideas and opinions with our clients, and we maintain an open and robust dialogue with management and those charged with governance. We believe that communication is the most important tool for maximizing audit efficiency and effectiveness. There is no value to be derived from audit information unless it is communicated to the client in an effective and timely manner. Our approach emphasizes the importance of communication during all phases of the audit process. Good communication is the key to **no surprises!**

- **Prior to the audit, we will meet with management and the Audit Committee** to assist us in planning the audit. Taking the time to listen to you during the planning process is crucial to ensuring that we understand your organization and its risks.
- Our key team members **will also meet with management frequently** during the engagement to keep you apprised of our progress, to discuss any issues that may arise, and to solicit feedback regarding our performance.
- At the conclusion of our audit, **we will communicate in writing** regarding the results of the audit and any internal control matters that are required by professional standards to be communicated and we will meet with management to discuss these matters.
- **We also encourage contact throughout the year**, and your client service team will be ready to consult with you any time you have a question. To demonstrate this commitment to meaningful dialogue, we do not bill for brief phone calls throughout the year. Of course, if a question requires extensive research, we will let you know and arrive at a fee estimate in advance for such additional services.

Our Methodology



- We will gather sufficient information on the key foundation/audit risks to enable us to design appropriate audit procedures and conduct the audit in the most efficient manner.
- Information gathering will also include a "prepared by client" list with agreed timetable for provision of information and pre year-end planning meetings.
- We will calculate an appropriate materiality level which reflects the perceived audit risk and is based on our in-depth understanding of your organization.
- We will use suitably qualified staff to ensure an efficient audit, while maximizing the opportunity for value added service from their experience.
- We will ensure clear and timely communication of issues to avoid any surprises and to enable smooth reporting.

Audit Approach Overview

We recognize that every organization we serve is unique. Effective and thorough planning is the key to ensuring that our approach is tailored to meet your specific needs and is the cornerstone of successful engagement management. Our audit approach is designed to assess risk in relation to specified audit objectives to ensure an effective and timely audit. We evaluate the internal controls that you have established to safeguard assets and to provide for the preparation of accurate financial information. After documenting our understanding of the controls in the accounting system, we perform walkthroughs and design tests of internal controls over financial reporting, as necessary. We then design substantive testing procedures and plan our response to other favorable and unfavorable factors we identify during our risk assessment.

Audit Approach Overview, Continued

The risk and control assessments and substantive procedures provide evidence to support our audit opinion and provide us with a basis for making internal control and operational recommendations. Materiality is evaluated based on factors deemed important to the users of the EBA's financial statements, including assessments of selected qualitative measures. Our goal here is to get beyond the numbers, to develop a clear understanding of your organization, your goals and objectives, and the environment in which you operate.

Our approach emphasizes up-front planning. During the planning phase, we will gain an understanding of the EBA and its internal controls, to the extent necessary to plan our audit. This will involve one-on-one interviews with various personnel. We then perform "walkthroughs" of key internal controls and conduct interviews with personnel to corroborate our understanding. Our approach places significant emphasis on identifying and determining that key controls of each entity have been implemented. This allows us to appropriately design our substantive audit procedures in well-controlled environments.

In addition, we will seek to identify areas that might be of higher risk. We perform analytical procedures of trends and relationships reported in the balances of financial statements at the account and grouping levels. During this time, we will also inquire of the EBA's personnel as to whether there are changes to their operations requiring us to address compliance with new laws and regulations as we plan our audit. We also review internal documents, such as by-laws, minutes, written policies and procedures, contracts, and agreements.

Utilizing this information, we assess the risks associated with your audit, including fraud, and adapt our audit strategy accordingly. A thoughtful, rigorous risk assessment process forces us to focus our efforts and to be as efficient and effective as possible. We also perform an engagement team "brainstorming" session to identify ways in which the financial statements could be misstated, especially as related to misappropriation or intentional misstatement. Our partners and directors are highly involved in this exercise.

Once we have made these critical decisions, we tailor our specific audit procedures and approach accordingly. We also factor the potential impact of newly issued technical pronouncements into the overall plan. To assist with controlling audit costs, we work with our clients to fully utilize their internal resources by developing comprehensive client assistance packages.

Schedule

Our primary goals in scheduling is to ensure that the engagement is thoroughly planned, that field work is scheduled at times which are compatible with the schedules of the EBA's accounting staff, and that the audit is completed well in advance of the deadline described in your request for proposal to allow management adequate time to review our draft reports. We will establish the audit schedule, coordinating with the management and staff of the EBA, to ensure that all deadlines established by FARS and the RFQ are met.

Availability Throughout the Year

At Brown Edwards, we believe that ongoing communication with management is the key to being effective professional advisors. Our goal is to be proactive in helping management identify and address challenges and opportunities in a timely manner, when successful resolution is most likely, rather than merely providing an after-the-fact reporting of the issues in connection with our engagement.



Internal Control

Obtaining an understanding of internal controls is an important part of the risk assessment process. We will obtain an understanding of the five interrelated components of internal control:

1. **Control environment**
2. **Risk assessment**
3. **Information and communication**
4. **Monitoring**
5. **Control activities**

Our understanding of internal control will be sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

Our understanding incorporates two primary elements:

1. the evaluation of the design of the control
2. a determination of whether it has been implemented

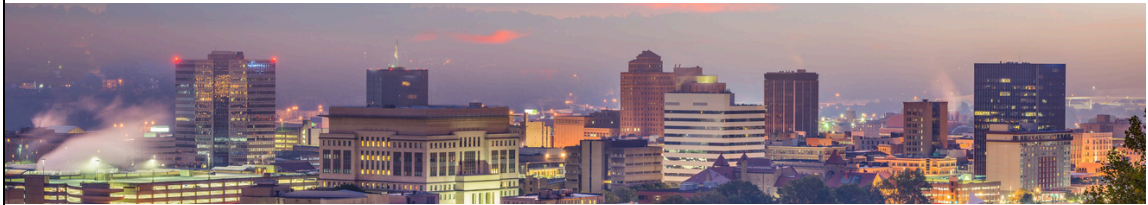
We will identify key controls and perform walkthroughs, observations, and inquiries to determine that they have been implemented.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

At the conclusion of our audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Consideration of Laws, Regulations, Contracts, and Grants

Identifying and ensuring that the EBA complies with laws and regulations is the responsibility of management. We will include appropriate inquiries of management and staff of the EBA to identify laws and regulations with which noncompliance could have a direct and material effect on the financial statements. We will also review relevant portions of the West Virginia Code, code of State Rules, and relevant regulations. We will test the provisions of those laws, regulations, grants and contracts for noncompliance which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion. We will report on the results of our tests if we discover any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Audit Plan and Execution

The risk assessment, planning, and information gathering result in the development of the audit plan which is a detailed audit approach that is supplemented by written, detailed audit programs. The plan will be scrutinized by the engagement partner to determine that the specific procedures developed are appropriate, efficient and reasonable in the circumstances.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected sources, creditors, and for financial institutions. We may also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Plan and Execution, Continued

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. The objective also includes reporting on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.

Upon completion of fieldwork, the reporting phase will be completed in draft form and reviewed by the engagement in-charge, director, and partner, prior to submission to the EBA's management for their review. After any questions or concerns have been answered, the final reports will be issued.

We will inform the EBA of each of the following:

- The auditor's responsibility under generally accepted auditing standards and *Government Auditing Standards*
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments, if any
- Other information in documents containing audited financial statements
- Disagreements with management, if any
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Significant abuse, if detected

In addition, if we discover matters that are considered control deficiencies or other opportunities to strengthen existing controls or provide operational efficiency we will provide those in written form to management in a communication separate from the deliverables described above, commonly referred to as a management letter.



Scope of Work

Brown Edwards understands that The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Educational Broadcasting Authority and Affiliates (the EBA) to establish a contract for assurance services and technical assistance related to the following for fiscal year ended June 30, 2024 and three (3) optional one year renewals.

We will perform the audits of the financial statements for the fiscal year ending June 30, 2024 of the West Virginia Educational Broadcasting Authority and Affiliates, the West Virginia Public Broadcasting Foundation, Inc., and the Friends of West Virginia Public Broadcasting, Inc. in accordance with generally accepted auditing standards and GASB (Governmental Accounting Standards Board). The audits will be performed in accordance with the requirements of the Public Telecommunications Audit Guide and Requirements, Corporation for Public Broadcasting, as well as Principles of Accounting and Financial Reporting for Public Telecommunications Entities, Corporations for Public Broadcasting (CPB) and Generally Accepted Auditing Standards as established by the American Institute of Certified Public Accountants and other applicable laws and regulations. Tentative draft of consolidated financial statements of the EBA and affiliates to comply with FARS (Financial and Reporting Section) reporting requirements will be completed by September 15, 2024. A final draft will be submitted to FARS by October 15, 2024, or earlier if deadline is changed by FARS.

We will provide tax services, which will include the preparation of Federal Forms 990 for the West Virginia Public Broadcasting Foundation, Inc. for the period to be audited: July 2023 to June 30, 2024. Completed Federal forms 990, and all subsidiary schedules common to not-for-profit and exempt organizations will be filed no later than November 15, 2024, or earlier if deadline is revised by Internal Revenue Service.

We will express an opinion on the fair presentation of financial statements in conformity with generally accepted accounting principles.

Additionally, we will prepare all supporting schedules required by the Department of Administration (FARS) for the preparation of the state's Annual Comprehensive Financial Report (ACFR).

We understand that we will be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

Scope of Work, Continued

We will review and attest to the accuracy of the Corporation for Public Broadcasting Annual Financial Reports (CPB AFR), to review and attest to the information on the CPB AFR, and to provide the Independent Accountant's Report and the Audited Financial Statements to CPB in the required format. CPB AFR and Audited Financial Statements will be completed no later than November 30, 2024 for review by the agency and will be submitted to CPB no later than November 30, 2024, or earlier if deadline is revised by CPB. A supplemental schedule of the Statement of Financial Activity will be provided in the AFS with the breakdown of TV and Radio, per CPB Financial Reporting Guidelines (Part 1, Section D, page 5). The supplemental schedule will tie to the revenue and expenses reported in the TV and Radio AFRs. We understand that we will be required to perform necessary procedures to provide opinion that the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

Professional Staff Level Criteria

Labor Types: services under this contract will be billed at hourly rates as established on the Pricing Page in Appendix D.

- *Senior CPA*
 - Brown Edwards will provide a rate for the Senior Certified Public Accountants (CPAs) who work under this contract
 - A Senior CPA will be either a partner or manager level employee of Brown Edwards.
 - Brown Edwards Senior CPAs are licensed as such in the State of Virginia. We have provided copies of each CPAs licenses in Appendix C.
- *CPA*
 - Brown Edwards will provide a rate for the Certified Public Accountants (CPAs) who work under this contract.
 - Brown Edwards CPAs are licensed as such in the State of Virginia. We have provided copies of each CPAs licenses in Appendix C.
- *Senior Accountant*
 - Brown Edwards will provide a rate for the Senior Accountants who work under this contract
 - We understand that a Senior Accountant must have a minimum of three (3) years' experience with Brown Edwards on similar projects
 - We understand that Accountants must have a degree in accounting from an accredited college or university. Brown Edwards will provide copies of each Accountant's degree upon request and prior to award.

Scope of Work, Continued

- *Accountant*
 - Brown Edwards will provide a rate for the Accountants who work under this contract
 - We understand that Accountants must have a degree in accounting from an accredited college or university. Brown Edwards will provide copies of each Accountant's degree upon request and prior to award.
- *Clerk*
 - Brown Edwards will provide a rate for the Clerks who work under this contract.
- *Brown Edwards Personnel*
 - We will provide a list of all staff members expected to work under this contract. See Pricing Page, Appendix D.
 - Brown Edwards will indicate with type of employee each person is. See Pricing Page, Appendix D.
 - By signing the Pricing Page, Brown Edwards attests that our employees are properly categorized and meet the requirements as outlined in these specifications.



Time Requirements

Required Submission or Event	Possible Timing
Entrance Conference	Before June 15
Interim work completed and detailed audit plan prepared	By July 15
Draft of EBA's reports and financial statement of review	August 21
Revised draft with all requests changed and modifications of agency's reports and financial statements for review	August 31
Draft submitted to the Financial Accounting and Reporting Section (FARS) with copies to Educational Broadcasting	September 15
Final signed report submitted to the agency and FARS	October 15
Foundation audit and audit for CPB due to Educational Broadcasting	October 31
Foundation 990 submitted to IRS and a copy to Educational Broadcasting	November 10
Review and certify AFR Reports in CPB automated system	November 20

Confidentiality

Brown Edwards shall have access to private and confidential data maintained by the EBA to the extent required for Brown Edwards to carry out the duties and responsibilities defined in this contract. Brown Edwards agrees to maintain confidentiality and security of the data made available.

Workpaper Retention and Access to Workpapers

All workpapers will be provided, upon request, as they pertain to any questioned costs determined in the audit. The workpapers will be concise and provide the basis for the questioned costs as well as any analysis of the problem. The workpapers will be available for examination by authorized representatives of any cognizant federal or state audit agency, the Government Accountability Office, or the EBA. The workpapers and reports will be retained, at our expense, for a minimum of five years, unless we are notified in writing by the EBA of the need to extend the retention period. In addition, we will respond to the reasonable inquiries of any successor auditor and allow the successor auditor to review workpapers relating to matters of continuing accounting significance.



Affirmative Statements

Brown Edwards affirms to be independent of the EBA and licensed to practice in West Virginia.

Brown Edwards partners and directors on the engagement are licensed CPAs with at least 5 years of audit experience with governmental entities. All manager-level employees on this engagement are CPAs with 3 years of experience in governmental engagements. We understand that the EBA retains the right to approve or reject replacements based on their qualifications, experience, or performance.

Brown Edwards has experience auditing/consulting with at least 3 different state government entities (agencies) over the past 5 years. A list of qualifying engagements is provided in this proposal.

Brown Edwards has passed our 2 most recent AICPA Peer Reviews. See Appendix B for our most recent Peer Review report.

Brown Edwards has at least 7 CPAs on staff within the firm that are strictly audit and not tax professionals. We affirm that at least 5 of these audit professionals are in the same location (Charleston office).

Brown Edwards has not had a final audit issued that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.

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

Brown Edwards carries the professional liability insurance necessary to meet the minimum requirements of this RFQ. We can provide proof of insurance upon notification of intent to award the project to us.

Appendix A - Resumes



Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner
readams@becpas.com | 304.343.4188

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

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

Rob is in compliance with all applicable CPE requirements.

Relevant Experience

Central West Virginia Regional Airport Authority	West Virginia Water Pollution Control Revolving Fund
Charleston Area Alliance	West Virginia Division of Highways
Charleston Urban Renewal Authority	West Virginia Drinking Water Treatment Revolving Fund
City of Charleston, West Virginia	West Virginia Economic Development Authority
Kanawha County, West Virginia	West Virginia Educational Broadcasting Authority
Kanawha County Parks and Recreation Commission	West Virginia Housing Development Fund
Kanawha Valley Regional Transportation Authority	West Virginia Independent Colleges and Universities
Metro Emergency Operations Center of Kanawha County	West Virginia Infrastructure and Jobs Development Council
School Building Authority of West Virginia	West Virginia Jobs Investment Trust
South Carolina Tuition Prepayment Plan	West Virginia Lottery Commission
Tobacco Settlement Finance Authority of West Virginia	West Virginia Municipal Pensions Oversight Board
West Virginia Affordable Housing Trust Fund	West Virginia Regional Jail and Correctional Facility Authority
West Virginia Alcohol Beverage Control Administration	West Virginia Solid Waste Management Board
West Virginia Affordable Housing Trust Fund	West Virginia State Bar
West Virginia Alcohol Beverage Control Administration	West Virginia Water Development Authority
West Virginia Board of Treasury Investments	West Virginia Water Pollution Control Revolving Fund
West Virginia College Prepaid Tuition and Savings Plan	
West Virginia Consolidated Public Retirement Board	
West Virginia Department of Transportation	

Appendix A - Resumes, Continued



Chris Banta, CPA, CFE | Concurring Partner and Government Service Practice Leader
cbanta@becpas.com | 804.282.6000

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

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

Chris is in compliance of all applicable CPE requirements.

Relevant Experience

VT/Montgomery Airport Authority	Town of Vinton, Virginia
Bedford Regional Water Authority	Virginia Resources Authority
Bloomingtondale Utility District	Virginia Tobacco Settlement Corp.
Blountville Utility District	Town of Leesburg, Virginia
Central West Virginia Regional Airport Authority	Town of Farmville, Virginia
City of Charlottesville, Virginia	Roanoke-Blacksburg Regional Airport
City of Colonial Heights, Virginia	West Virginia Board of Treasury Investments
City of Falls Church, Virginia	
City of Harrisonburg, Virginia	
City of Lynchburg, Virginia	
City of Roanoke Public Schools	
City of Roanoke, Virginia	
City of Staunton, Virginia	
City of Danville, Virginia	
City of Morristown, Tennessee	
County of Amherst, Virginia	
County of Bedford, Virginia	
County of Frederick, Virginia	
County of Montgomery, Virginia	
County of New Kent, Virginia	
County of Powhatan, Virginia	
County of Roanoke, Virginia	
Frederick County, Virginia	
Hampton Roads Transit	
Town of Bedford, Virginia	
Town of Culpepper, Virginia	
Town of Tazewell, Virginia	

Appendix A - Resumes, Continued



Valerie Ellis, CPA, CGMA | Nonprofit Concurring Partner
vellis@becpas.com | 304.343.4188

Valerie is a Partner in the Charleston, West Virginia office with over 35 years of professional experience in a wide variety of areas. Valerie has directed audits of many nonprofit organizations, closely held businesses, and employee benefit plans. She has consulted with clients on matters ranging from regulatory compliance to operational issues and internal control. Her clients include behavioral healthcare organizations, foundations, colleges and universities, social service organizations, and religious organizations. She is the Central Region managing partner and a member of the Firm's Executive Committee.

Valerie has been a contributing author and technical reviewer for nationally distributed publications and a featured speaker at industry conferences.

Valerie graduated summa cum laude from Marshall University with a bachelor's degree in business administration. She is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants where she has served as chair of various committees, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. Valerie was honored as the AICPA 2012 Woman to Watch-Experienced Leader by the West Virginia Society of Certified Public Accountants.

Valerie is a member and past treasurer of the Rotary Club of Charleston and a member of the Marshall University Division of Accountancy and Legal Environment Advisory Board. She has also taught financial literacy to teenage parents through a program at her church.

Appendix A - Resumes, Continued



Melissa Price, CPA | Tax Partner
mprice@becpas.com | 304.343.4188

Melissa is a partner in the Charleston office with over 20 years of professional experience providing accounting, tax, consulting and attest services for a variety of not-for-profit organizations, closely-held businesses, and employee benefit plans. Her industry experience includes not-for-profit organizations, multi-state retailers, dealerships, professional service firms, construction, and physician practices. In addition, Melissa is a Certified QuickBooks ProAdvisor.

Melissa graduated cum laude from Marshall University with a bachelor's degree in business administration with a concentration in accounting. She is a member of the American Institute of CPAs, the West Virginia Society of CPAs where she serves on the Recruiting and Opportunity project group, and the Charleston Chapter of the West Virginia Society of CPAs. Melissa is a member of the 2012 class of Generation Next: 40 Under 40, a statewide awards program sponsored by The State Journal.

Melissa serves as board member and treasurer for the Children's Therapy Clinic, treasurer for the Charleston Vandalia Rotary Club, past treasurer of the West Teays Elementary PTO and is a member of the Marshall University Division of Accountancy and Legal Environment Advisory Board. She has also served as program director for the West Virginia Futbol Club TOPSoccer program and has volunteered for Junior Achievement.

Appendix A - Resumes, Continued



Anthony Carpenter, CPA | Director
acarpenter@becpas.com | 304.343.4188

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

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

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

Anthony is in compliance with all applicable CPE requirements.

Relevant Experience

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

Appendix A - Resumes, Continued



Faye McQuinn, CPA | Director
fmcquinn@becpas.com | 304.343.4188

Faye is a Director in the Charleston office with over 16 years of experience in public accounting with a concentration in Assurance Services. She primarily works with not-for-profit organizations, employee benefit plans, local and state governmental agencies, and closely-held businesses.

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

Faye is in compliance with all applicable CPE requirements.

Relevant Experience

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

Appendix A - Resumes, Continued



Staunton Gorrell, CPA | Senior Manager
sgorrell@becpas.com | 304.343.4188

Staunton is a senior manager in the Charleston office with over 10 years of public accounting experience, specializing in accounting and assurance services. His clients include foundations, nonprofit organizations, local and state governmental agencies, and closely-held businesses.

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

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

Staunton is in compliance with all applicable CPE requirements.

Relevant Experience

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

Appendix A - Resumes, Continued



Clarence Rhudy, CPA, CISA, CITP | Information Technology Director
crhudy@becpas.com | 540.345.0936

Clarence is an Assurance Services Director in our Roanoke, Virginia office with over 22 years of experience. The majority of his time is spent within the areas of Employee Benefit Plans, Financial Institutions, and IT assurance and consulting. He is a member of our peer review services team, providing reviews to accounting firms around the country. Clarence brings a unique perspective through knowledge of both regulatory issues and information systems in addition to his knowledge of Employee Benefit Plans.

Clarence earned his Bachelor of Science degree from Concord University and holds a Master's Degree in Accountancy from Lynchburg College. He has previously taught courses at local colleges in accounting and information technology. Clarence is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants.

In addition to experience in many types of employee benefits plans, Clarence has also performed work for public companies, including Sarbanes-Oxley (SOX) compliance and audit. He also holds the CISA certification in addition to being a CPA, holds other certifications such as A+ and Network + from Comptia, in addition to being a Certified Information Technology Professional (CITP).

Clarence is in compliance with all applicable CPE requirements.



Stephen Linkous | Associate
slinkous@becpas.com | 304.343.4188

Stephen is an Associate in the Charleston office and just completed his Master's in Accounting from Marshall University as well as working towards becoming a certified public accountant. He has worked in all niches, including governmental, construction, and not-for-profit.

He holds a Bachelor's in Accounting from Marshall University.

Stephen is in compliance with all applicable CPE requirements.

Relevant Experience

West Virginia Solid Waste Management Board
 West Virginia College Prepaid Tuition and Savings Plan
 West Virginia Jobs Investment Trust
 South Carolina Prepaid Tuition Plan
 West Virginia Lottery
 West Virginia Water Pollution Control Revolving Fund

Appendix B - Peer Review Report



8550 United Plaza Blvd., Ste. 1001 — Baton Rouge, LA 70809
225-922-4600 Phone — 225-922-4611 Fax — pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
September 17, 2021

Brown Edwards affirms that our Peer Review Report included local government engagements.

Appendix C - Firm License & CPA Licenses

Rob Adams License

CPA License Information

Name	ROBERT E ADAMS
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

Chris Banta License

CPA Details

Name

Name: Christopher Alan Banta

Address Information

City, State, ZIP code: MIDLOTHIAN VA 23112-5527
County: Chesterfield
Country: United States

License Information

License #: [REDACTED] **Profession:** Accountancy **Type:** Certified Public Accountant
Status: Active **Issued:** 5/18/2007 **Expiration:** 6/30/2024

Appendix C - Firm License & CPA Licenses, Continued

Valerie Ellis License

CPA License Information

Name	VALERIE R ELLIS
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

Melissa Price License

CPA License Information

Name	MELISSA A PRICE
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

Appendix C - Firm License & CPA Licenses, Continued

Anthony Carpenter License

CPA License Information

Name	ANTHONY LEE CARPENTER
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

Faye McQuinn License

CPA License Information

Name	FAYE ALLISON MCQUINN
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

Appendix C - Firm License & CPA Licenses, Continued

Staunton Gorrell License

CPA License Information

Name	STAUNTON THOMAS GORRELL
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	██████████
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

Clarence Rhudy License

CPA Details

Name

Name: Clarence Alexander Rhudy Jr

Address Information

City, State, ZIP code: SALEM VA 24153-6449
County: Salem
Country: United States

License Information

License #: ██████████ **Profession:** Accountancy **Type:** Certified Public Accountant
Status: Active **Issued:** 2/9/2001 **Expiration:** 6/30/2024

Appendix C - Firm License & CPA Licenses, Continued

Firm License

Firm License Information

Firm Name	BROWN EDWARDS & CO LLP
Address	707 Virginia Street, East
City	charleston
State	WV
Zip	25304
County	KANAWHA
Permit Number	
Effective Date	07/01/2023
Current Status	Active
Expiration Date	06/30/2024

Authorization to Perform Attest/Compilation Services

Active	06/30/2024
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Appendix D - Pricing Page

Exhibit A - Pricing Page										
CRFQ EBA24-03 - Audit Services										
Labor Type per Section 3.1.1	Estimated Hours	Hourly Rates Year One	Extended Cost Year One	Hourly Rates Year Two	Extended Cost Year Two	Hourly Rates Year Three	Extended Cost Year Three	Hourly Rates Year Four	Extended Cost Year Four	Year
Senior CPA	50	\$ 435.00	\$ 21,750.00	\$ 456.75	\$ 22,837.50	\$ 480.00	\$ 24,000.00	\$ 500.00	\$ 25,000.00	
CPA	100	\$ 315.00	\$ 31,500.00	\$ 330.75	\$ 33,075.00	\$ 345.00	\$ 34,500.00	\$ 358.00	\$ 35,800.00	
Senior Accountant	120	\$ 225.00	\$ 27,000.00	\$ 236.25	\$ 28,350.00	\$ 248.00	\$ 29,760.00	\$ 260.00	\$ 31,200.00	
Accountant	200	\$ 165.00	\$ 33,000.00	\$ 173.25	\$ 34,650.00	\$ 182.00	\$ 36,400.00	\$ 192.00	\$ 38,400.00	
Clerk	350	\$ 125.00	\$ 43,750.00	\$ 131.25	\$ 45,937.50	\$ 138.00	\$ 48,300.00	\$ 145.00	\$ 50,750.00	
Total	820.00	TOTAL YEAR ONE	\$ 157,000.00	TOTAL YEAR TWO	\$ 164,850.00	TOTAL YEAR THREE	\$ 172,960.00	TOTAL YEAR FOUR	\$ 181,150.00	
Bid Total - Grand total of all yearly totals									\$ 675,960.00	

HOURS SHOWN ARE AN ESTIMATION AND IS FOR AWARD PURPOSES ONLY

AWARD WILL BE BASED ON GRAND TOTAL, HOWEVER THE COST OF THE HOURS WILL BE ACTUAL PAYMENT AND THOSE HOURS ARE NOT GUARANTEED.

VENDOR MAY INVOICE MONTHLY FOR THE ACTUAL TIME WORKED.

WV EDUCATIONAL BROADCASTING REQUIRES THAT THE ACCOUNTING FIRM BE AVAILABLE TO ASSIST WITH ACCOUNTING ISSUES AND NEW REPORTING REQUIREMENTS AS THEY ARISE ON AN AS-NEEDED BASIS. THE TOTAL COST SUBMITTED FOR BID MUST INCLUDE ALL TRAVEL AND OUT-OF-POCKET EXPENSES.

List of Employees Who May Work Under This Contract

Employee Name	Senior CPA	CPA	Senior Accountant	Accountant	Clerk
Rob Adams	X				
Chris Banta	X				
Melissa Price	X				
Valerie Ellis	X				
Anthony Carpenter		X			
Faye McQuinn		X			
Staunton Gorrell		X			
Stephen Linkous			X		
Clarence Rhudy		X			
Tammi Eddleman					X
Debbie Garrett					X
Sam Nolan				X	
Zeanna Ward				X	

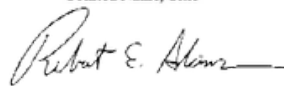
BY SIGNING BELOW, I ATTEST THAT THE EMPLOYEES LISTED MEET THE REQUIREMENTS AS TO THEIR LABOR TYPE AS OUTLINED IN SECTION 3.1.1. I ALSO UNDERSTAND THAT, BY SIGNING, I AGREE TO HONOR THE PRICING AS LISTED ON THIS PRICING PAGE.

Robert (Rob) E. Adams

Printed Name, Title


16-May-24

Date



Authorized Signature

Appendix E - Required Forms

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

Proc Folder: 1404038 Doc Description: Audit Services for WV Educational Broadcasting Authority			Reason for Modification: Addendum 01
Proc Type: Central Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2024-05-06	2024-05-16 13:30	CRFQ 0439 EBA2400000003	2

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

VENDOR
Vendor Customer Code: Vendor Name : Brown Edwards and Company, LLP Address : 300 Chase Tower Street : 707 Virginia Street, East City : Charleston State : West Virginia Country : USA Zip : 25301 Principal Contact : Rob Adams, CPA Vendor Contact Phone: 304-343-4188 Extension:

FOR INFORMATION CONTACT THE BUYER Larry D McDonnell 304-558-2063 larry.d.mcdonnell@wv.gov		
Vendor Signature X 	FEIN# 54-0504608	DATE 5/16/2024

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

Appendix E - Required Forms, Continued

ADDITIONAL INFORMATION

Addendum 01

To provide answers to vendor questions.

To extend bid opening date from 5/09/2024 to 5/16/2024.

Bid opening time still remains at 1:30PM EST

No other changes

INVOICE TO

EDUCATIONAL
BROADCASTING
124 INDUSTRIAL PARK RD

BEAVER WV
US

SHIP TO

EDUCATIONAL
BROADCASTING
WSWP-TV
124 INDUSTRIAL PARK RD

BEAVER WV
US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	YEAR END AUDITS	1.00000	EA		

Comm Code	Manufacturer	Specification	Model #
84111601			

Extended Description:
YEAR END AUDITS

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Vendor Questions due by 2:00PM	2024-05-03

Appendix E - Required Forms, Continued

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) Rob Adams, CPA, Partner
 (Address) 300 Chase Tower, 707 Virginia Street, East, Charleston, WV 25301
 (Phone Number) / (Fax Number) 304-343-4188 / 304-344-5035
 (email address) readams@becpas.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through WVS OASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; that I am authorized by the Vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on Vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

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

Brown Edwards and Company, LLP

(Company)

Rob Adams

(Signature of Authorized Representative)

Rob Adams, CPA, Partner, 5/16/2024

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

304-343-4188 / 304-344-5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

Appendix E - Required Forms, Continued

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

Contract Manager:	Rob Adams, CPA
Telephone Number:	304-343-4188
Fax Number:	304-344-5035
Email Address:	readams@becpas.com

Appendix E - Required Forms, Continued

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ EBA24*03

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

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

Addendum Numbers Received:

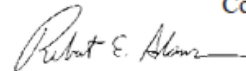
(Check the box next to each addendum received)

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

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

Brown Edwards and Company, LLP

Company



Authorized Signature

5/16/2024

Date

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