



300 Chase Tower
707 Virginia Street, East
Charleston, West Virginia 25301

www.becpas.com

Office: 304.343.4188
Fax: 304.344.5035

Your Success is our Focus.

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DIVISION

Technical Proposal to Provide Professional Services



Robert E. Adams, CPA, CGMA
Partner
readams@becpas.com

December 14, 2023

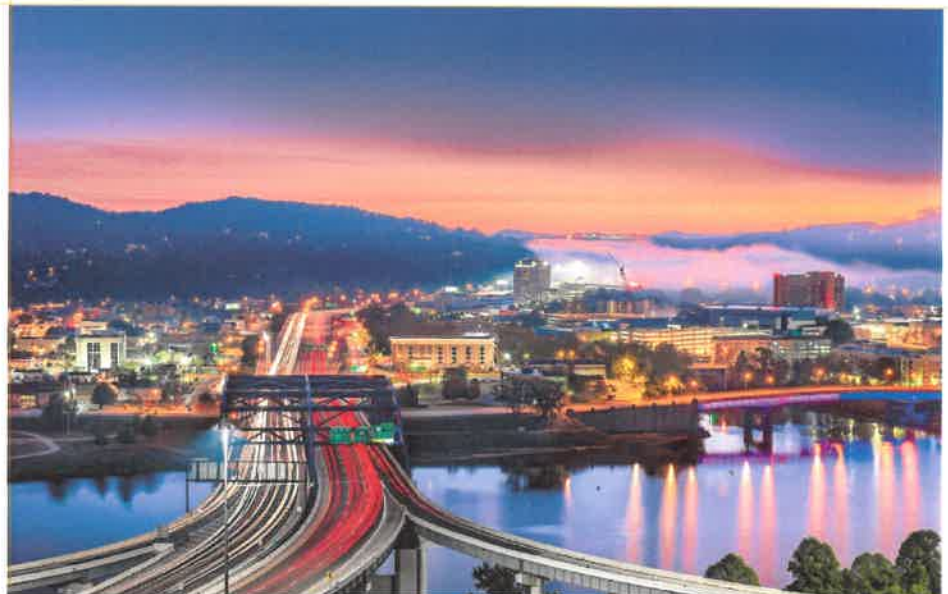


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RFP Cross-Reference

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*(pages 6-7, 10, 15-29)***



December 14, 2023

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

We are pleased to present our qualifications to provide professional services to the West Virginia Division of Highways (DOH) and the Division of Multimodal Transportation Facilities (DMTF), collectively referred to as the Agencies, for the year ended June 30, 2024. As a client of our firm, you can be sure of our total commitment to providing timely, responsive, and quality service. As a client of our firm, you can be sure of our total commitment to providing timely, responsive, and quality service. Brown, Edwards & Company ("Brown Edwards") is a leader in providing services to governmental and municipal clients in West Virginia, Virginia, and Tennessee.

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

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

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

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

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

Brown Edwards & Company, L.L.P



Robert "Rob" E. Adams
Partner

Our Governmental Experience

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

Our Engagement Staff Consistency and Growth

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

Our Annual Government Conference

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

Clear Communication

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

History of the Firm

RFP Reference: 4.3.1.1

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

25 years of experience for partners and directors

10 years of experience for senior managers and managers

QUICK FACTS ABOUT BROWN EDWARDS

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



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



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



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



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



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



More than 500 professionals serving the southeastern U.S.



Top 50 Construction Accounting Firm as compiled by Construction Executive magazine

Local, State, and National Organizations

RFP Reference: 4.3

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

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

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



The Benefits of a Regional Firm

RFP Reference: 4.3.2

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

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

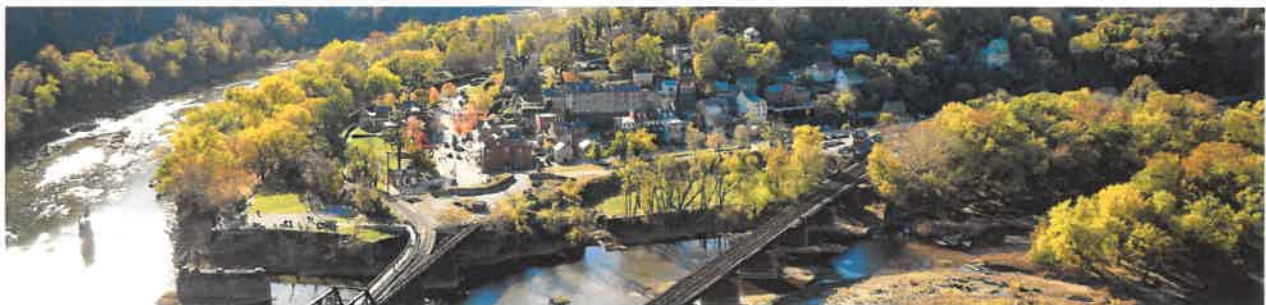
“In a constantly changing governmental environment full of industry standard updates and changes, Brown Edwards is always there to help guide the implementation to make the transition smooth. They are a top notch quality firm that gets the job done right.”

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

Independence

RFP Reference: 4.3.2.1

Brown Edwards carefully evaluates all services provided to clients to ensure that the very detailed requirements for independence of *Government Auditing Standards* applicable to individual professionals and firms are satisfied. We believe the safeguards in place allow us to be independent with respect to the Agencies and the state of West Virginia, and will carefully guard and maintain our independence during the course of any engagement provided to the Agencies.



Commitment to Provide Continuity of Staff

RFP Reference: 4.3.2.5

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

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

RFP Reference: 4.3.2.5

Brown Edwards' Charleston office has

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

While we do meet the requirements of having 7 dedicated professionals in one office out of our Charleston location, we plan to leverage the talents firm wide of industry specialists who spend the entirety of their professional schedule working on government and not for profit clients, with significant training in GASB related topics and ACFR preparation.

RFP Reference: 4.3.2.1.1

Firm License Information

Firm Name	BROWN EDWARDS & CO LLP
Address	707 Virginia Street, East
City	charleston
State	WV
Zip	25304
County	KANAWHA
Permit Number	F0157
Effective Date	07/01/2023
Current Status	Active
Expiration Date	06/30/2024

Overall Brown Edwards' Governmental Experience

RFP Reference: 4.3.2.4, 4.3.2.4.1

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

Financial Statement and Compliance Audits

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

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

*Include transportation services

^Includes ACFR Prep

Overall Brown Edwards' Governmental Experience, Continued

RFP Reference: 4.3.2.4, 4.3.2.4.1

Financial Statement and Compliance Audits, Continued

<p>Poquoson Public Schools Poquoson Schools Activity Fund Powhatan School Activity Fund Public Service Commission of West Virginia Region III Planning Development Council Region Ten Community Services Board Region VII Planning Development Council Richmond Behavioral Health Authority Riverside Regional Jail Authority Roanoke City Public Schools Roanoke County Roanoke County Public Schools Activity Funds Salem Rescue Squad South Carolina Tuition Prepayment Plan Spotsylvania County Public Schools Staunton School Activity Funds Sullivan County Emergency Communications District Tobacco Settlement Finance Authority Town of Abingdon, Virginia Town of Appomattox, Virginia Town of Bedford Town of Blacksburg Town of Farmville Virginia Town of Herndon, Virginia Town of Leesburg, Virginia Town of Dayton, Virginia Town of Purcellville Virginia Town of Vinton, Virginia Town of Wakefield, Virginia Town of Warrenton, Virginia Town of Waverly, Virginia Transportation District Commission of Hampton Roads** Virginia Resources Authority Virginia Commercial Space Flight Authority Virginia General Assembly and Legislative Agencies</p>	<p>Virginia Peninsula Regional Jail Authority Virginia Tech/Montgomery Regional Airport Authority Town of Purcellville Virginia West Virginia Alcohol Beverage Control Administration West Virginia Board of Treasury Investments West Virginia College Prepaid Tuition and Savings Program West Virginia Drinking Water Revolving Treatment Revolving Fund West Virginia Division of Highways West Virginia Department of Transportation Division of Motor Vehicles Division of Public Transit Aeronautics Commission Public Port Authority West Virginia Economic Development Authority West Virginia Housing Development Fund West Virginia Infrastructure and Jobs Development Council West Virginia Jobs Investment Trust West Virginia Lottery West Virginia Municipal Pensions Oversight Board West Virginia Solid Waste Management Board West Virginia State Bar West Virginia State Rail Authority West Virginia Water Pollution Control Revolving Fund West Virginia Water Development Authority Williamsburg - James City County Community Action Agency Williamsburg - James City County Public Schools Williamsburg-James City School Activity Funds Williamsburg Area Transit Authority Winchester School Activity Funds WV Board of Treasury Investments WV Water Pollution Control Fund</p>
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Consulting and Agreed-Upon Procedures

<p>Bedford County Volunteer Fire & Rescue Central West Virginia Regional Airport Authority (Yeager) City and Schools of Portsmouth, Virginia City of Richmond, Virginia^ Economic Development Authority of the City of Newport News Lynchburg Economic Development Authority Pulaski County, Virginia Roanoke County Volunteer Fire & Rescue Roanoke Valley Broadband Authority Town of Edinburg Town of Farmville Virginia Craig-New Castle PSA</p>	<p>Craig County, Virginia Frederick County Kanawha County Sheriff's Department Lee County PSA Town of Fincastle, Virginia Town of Wytheville/New River Regional Water Authority Virginia Biotechnology Research Partnership Authority^ Virginia Board of Accountancy^ Virginia Lottery^ Williamsburg - James City County Circuit Court Clerk's Office Wythe/Bland Joint Public Service Authority Central West Virginia Regional Airport Authority</p>
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*Include transportation services

^Includes ACFR Prep

Recent Engagements with the State of West Virginia

RFP Reference: 4.3.2.4

Client Information	Contact Information	Scope of Work	Years Served
West Virginia Municipal Pension Oversight Board	Blair Taylor 304-356-2419	GAS	2019-2023
West Virginia Lottery Commission	Paul Barnette 304-558-0500	GAS	2017-2023
Tobacco Settlement Finance Authority of WV	Stephanie Bailes 304-558-4083	GAS	2017-2023
West Virginia Infrastructure and Jobs Development Council	Marie Prezioso 304-414-6500	GAS	2017-2023
West Virginia Water Development Authority	Marie Prezioso 304-414-6500	GAS	2017-2023
West Virginia Drinking Water Treatment Revolving Loan Fund	Marie Prezioso 304-414-6500	GAS/UG	2017-2023
West Virginia Jobs Investment Trust	Andy Zulauf 304-345-6200	GAS	2017-2022
West Virginia Water Pollution Control Fund	Katheryn Emery-Fultineer 304-926-0499	GAS/UG	2017-2023
West Virginia Alcohol Beverage Control Administration	Julia Jones 304-356-5500	GAS	2017-2023
West Virginia Solid Waste Management Board	Scott Norman 304-414-1120	GAS/AUP	2017-2023
West Virginia College and Jumpstart Savings Plans	Greg Curry 304-340-2702	GAS	2017-2023
West Virginia Board of Treasury Investments	Kara Hughes 304-340-1564	GAS/AUP	2017-2021
West Virginia Housing Development Fund	Trisha Hess 304-391-8644	GAS/UG	2017-2023

Understanding of Services to be Provided

RFP Reference: 4.2, 4.2.1, 4.2.1.1-4.2.1.6, 4.2.2, 4.2.2.1-4.2.2.5

Brown Edwards understands that the successful vendor will prepare the financial statements for both the West Virginia Division of Highways (DOH) and the Division of Multimodal Transportation Facilities (DMTF). We understand that additional assistance could be needed with the year-end audits of these agencies as well, and other monthly and year-end related work will be required to compile the financial statements. Brown Edwards can provide essential personnel upon request in the amount of time required to complete this job. We understand that the contract will be established as an open-ended contract so we can provide professional services on an ongoing and continuous need. We understand that the work hours will vary; however, the greatest demand for services will occur between July and October.

Brown Edwards understands and agrees to the project goals and objectives below:

- We will describe how we plan to prepare the drafts and final Financial Statements, including the Management's Discussion and Analysis, Financial Statement Notes, and Required Supplementary Information
- We will describe how we will provide guidance on requirements for Government Accounting Standard Board Statements effective in current year Financial Statements to include assistance or preparation of the related journal entries and relevant note disclosures.
- Brown Edwards will explain how we will assist or prepare complex audit support and explanations requested by the audit firm of the agencies.
- We will explain how we can assist or prepare journal entries that could include system integration from the legacy system of REMIS to the current system of wvOASIS.
- Brown Edwards will verify that we will provide additional accounting consulting services as needed throughout the life of the contract.
- We will describe our accounting and other software that will be used to compile monthly trial balances and preparation of year-end financial statements and provide a portal for transfers of information between the agencies and Brown Edwards.

We confirm that the following mandatory requirements relate to the goals and objectives and will be met by Brown Edwards. We comply with the mandatory requirements below.

- Brown Edwards will submit financial statement draft versions (showing that the work is near competition) for both agencies by September 15 to the WV Division of Administration.
 - We have met state government agency deadlines with past engagements
- Brown Edwards will submit the financial statement final versions for both agencies by October 15 to the WV Division of Administration.
- Brown Edwards can provide assistance and work items as needed to the auditors of the agencies, such as journal entries, explanations, workpapers, etc. to enable conclusion of successful audit before October 15.
- We will provide a portal for transfer of information and documents between the Brown Edwards and agencies due to excessively large files that cannot be sent by email.
 - A description of Brown Edwards' technology usage can be found on page 13.
- Brown Edwards' staff will be available and work with the WVDOT financial reporting staff during the year-end process as needed to meet the necessary work demands to ensure all audit and financial statement deadlines.

Work Plan

RFP Reference: 4.2, 4.2.1, 4.2.1.1-4.2.1.6, 4.2.2, 4.2.2.1-4.2.2.5

Each of the following shall be completed as indicated.

1. Detailed plan and information needed from the Agencies in order to complete the contract:

Subsequent to the award of the contract, we will meet with Agencies (or designee) to discuss our preliminary detailed plans and any concerns of the prior service contract before commencing any work. We plan to utilize approaches familiar to the Agencies as previously performed to the extent no redesigns are required.

2. Interim Procedures:

We will evaluate the information flows and systems related to Agencies' financial reporting and supporting information along with the review of the detailed plan with the Agencies.

3. Year-End Procedures:

We will begin these procedures after as the Agency has alerted us to the year-end closing information.

4. Periodic Updates:

The purpose of these meetings will be to discuss the timetable, the status of information requested, and the closing procedures. These meetings will also be used to establish problem-solving conversations and to make arrangements for the path forward and other needs of the engagement.

Our engagement will be designed to satisfy the Agencies' objectives in producing the deliverables required and supporting the Agencies with professional expertise. We are familiar with the operations of the Agencies.

Brown Edwards prides itself on delivering quality and timely service. We look forward to developing the relationships with the Agencies that will lead to success in this endeavor. We pledge to "stay on task" and conform to Agencies norms and processes or established templates while remaining aware of opportunities to improve the process through effective enhancements.



Technology

RFP Reference: 4.2.2.4

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.



Staffing

RFP Reference: 4.3.2.2

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

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

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

Continued Professional Education

RFP Reference: 4.3.2.2.1

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

Appendix A - Biographies

RFP Reference: 4.3, 4.3.1, 4.3.1.1, 4.3.2, 4.3.2.2, 4.3.2.2.1, 4.3.2.5



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

readams@becpas.com, p: 304.343.4188, f: 304.344.5035, 707 Virginia Street, East, Charleston, WV 25301

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

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

Kanawha Valley Regional Transportation Authority

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

West Virginia Department of Transportation

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

Appendix A - Biographies, Continued

RFP Reference: 4.3, 4.3.1, 4.3.1.1, 4.3.2, 4.3.2.2, 4.3.2.2.1, 4.3.2.5



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

cbanta@becpas.com

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

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

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

Chris is in compliance of all applicable CPE requirements.

Relevant Experience

VT/Montgomery Airport Authority
Bedford Regional Water Authority
Bloomingdale Utility District
Blountville Utility District

Central West Virginia Regional Airport Authority

City of Charlottesville, Virginia
City of Colonial Heights, Virginia
City of Falls Church, Virginia
City of Harrisonburg, Virginia
City of Lynchburg, Virginia
City of Roanoke Public Schools
City of Roanoke, Virginia
City of Staunton, Virginia
City of Danville, Virginia
City of Morristown, Tennessee
County of Amherst, Virginia
County of Bedford, Virginia
County of Frederick, Virginia
County of Montgomery, Virginia
County of New Kent, Virginia
County of Powhatan, Virginia
County of Roanoke, Virginia
Frederick County, Virginia
Hampton Roads Transit
Town of Bedford, Virginia
Town of Culpepper, Virginia
Town of Tazewell, Virginia

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

Appendix A - Biographies, Continued

RFP Reference: 4.3, 4.3.1, 4.3.1.1, 4.3.2, 4.3.2.2, 4.3.2.2.1, 4.3.2.5



Anthony Carpenter, CPA | Director
acarpenter@BEcpas.com

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

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

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

Anthony is in compliance with all applicable CPE requirements.

Relevant Experience

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

Appendix A - Biographies, Continued

RFP Reference: 4.3, 4.3.1, 4.3.1.1, 4.3.2, 4.3.2.2, 4.3.2.2.1, 4.3.2.5



Faye McQuinn, CPA | Director

fmcquinn@becpas.com

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

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

Faye is in compliance with all applicable CPE requirements.

Relevant Experience

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

Appendix A - Biographies, Continued

RFP Reference: 4.3, 4.3.1, 4.3.1.1, 4.3.2, 4.3.2.2, 4.3.2.2.1, 4.3.2.5



Staunton Gorrell, CPA | Senior Manager

sgorrell@becpas.com

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

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

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

Staunton is in compliance with all applicable CPE requirements.

Relevant Experience

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

Appendix B - Staff Continuing Education & Licenses

RFP Reference: 4.3.2.1.1

Rob Adams Continuing Education

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

Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

Rob Adams Continuing Education, Continued

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

Rob Adams License

CPA License Information

Name ROBERT E ADAMS
 Company Name BROWN EDWARDS & CO LLP
 Address 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 B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

Chris Banta Continuing Education

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

Chris Banta License

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: 5/16/2007 Expiration: 6/30/2024

Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

Anthony Carpenter Continuing Education

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

Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

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

Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

Faye McQuinn Continuing Education

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

Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

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 B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

Staunton Gorrell Continuing Education

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

Appendix B - Staff Continuing Education & Licenses, Continued

RFP Reference: 4.3.2.1.1

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 [REDACTED]
License Type CPA
Status Active
Effective Date 07/01/2023
Expiration Date 6/30/2024
Discipline
Public Discipline Documents

Appendix C - Peer Review Report

RFP Reference: 4.3.2.3, 4.3.2.3.1

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



9550 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

Appendix D - Required Forms

	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Proposals Consulting
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Proc Folder: 1283490 Doc Description: Accounting Consulting Professional Services Proc Type: Central Master Agreement		Reason for Modification:
Date Issued 2023-11-29	Solicitation Closes 2023-12-14 13:30	Solicitation No CRFP 0803 DOT2400000001
		Version 1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code:

Vendor Name : Brown, Edwards & Company, LLP

Address : 300 Chase Tower 707

Street : Virginia Street, East

City : Charleston

State : West Virginia **Country :** USA **Zip :** 25301

Principal Contact : Robert Adams, CPA

Vendor Contact Phone: 304.343.4188 **Extension:**

FOR INFORMATION CONTACT THE BUYER

Tara Lyle
 (304) 558-2544
 tara.l.yle@wv.gov

Vendor Signature X 
FEIN# 54-0504608
DATE 12/14/2023

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

Appendix D - Required Forms

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

Proc Folder: 1283490			Reason for Modification: Addendum No. 1	
Doc Description: Accounting Consulting Professional Services				
Proc Type: Central Master Agreement				
Date Issued	Solicitation Closes	Solicitation No		Version
2023-12-11	2023-12-14 13:30	CRFP 0803 DOT2400000001		2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: Brown, Edwards & Company, LLP
Vendor Name : 300 Chase Tower 707
Address : Virginia Street, East
Street :
City : Charleston
State : West Virginia **Country :** USA **Zip :** 25301
Principal Contact : Robert Adams, CPA
Vendor Contact Phone: 304.343.4188 **Extension:**

FOR INFORMATION CONTACT THE BUYER
Tara Lyle
(304) 558-2544
tara.l.yle@wv.gov

Vendor
Signature X  **FEIN#** 54-0504608 **DATE** 12/14/2023
All offers subject to all terms and conditions contained in this solicitation

Appendix D - Required Forms

ADDITIONAL INFORMATION

ADDENDUM NO. 1 -

1. RESPONSES TO VENDOR QUESTIONS ATTACHED.
2. THE BID OPENING REMAINS ON 12/14/2023 AT 1:30 PM.

ONLINE RESPONSES FOR THIS SOLICITATION ARE PROHIBITED

NO OTHER CHANGES.

INVOICE TO	SHIP TO
DIVISION OF HIGHWAYS FINANCE & ADMINSTATION 1900 KANAWHA BLVD E, BLDG 5 RM A220 CHARLESTON WV 25305-0430 US	DIVISION OF HIGHWAYS FINANCE & ADMINISTRATION DIVISION 1900 KANAWHA BLVD E, BLDG 5 RM A220 CHARLESTON WV 25305-0430 US

Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Accounting Professional Services	0.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
Accounting Professional Services

SCHEDULE OF EVENTS		
Line	Event	Event Date
1	12/06/2023 BY 3:00 PM	2023-12-06

Appendix D - Required Forms

SOLICITATION NUMBER: CRFP DOT2400000001

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. Responses to vendor questions attached. See attached pages.
2. The bid opening date remains on 12/14/2023 at 1:30 pm.

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.

Appendix D - Required Forms

ATTACHMENT A ADDENDUM NO. 1 CRFP DOT24*01

Questions:

Q1: Does the West Virginia Division of Highways (“DOH”) and Division of Multimodal Transportation Facilities (“DMTF”) anticipate awarding one contract to the same vendor for both Divisions and for all services requested in the RFP? Is there a possibility that DOH might choose one vendor and DMTF might choose another vendor? Would DOH and/or DMTF consider engaging separate firms to complete specific tasks within the RFP (i.e., Firm A engaged for Goal 4.2.1.1 and 4.2.1.2 and Firm B engaged for Goals 4.2.1.3, 4.2.1.4, 4.2.1.5)?

A1: We will be awarding this RFP to the same vendor.

Q2: Can the services provided under the contract be provided remotely vs on-site? Or do you prefer a hybrid model with some work being done remotely, while other work is performed in the field.

A2: Services can be provided remotely if there is a portal for us to upload files to because some of our reports are too large to email. However onsite visits may be required.

Q3: With respect to Section 4.2.1.1 – Would a cloud-hosted, streamlined software supported by professionals experienced in developing and reviewing annual comprehensive financial reports, budgets and interim reporting provide value to DOH and DMTF or is DOH and DMTF primarily looking for straight man hours to create excel files and word documents to compile a set of financial statements?

A3: At this time, we are only seeking assistance with financial statement preparation primarily but also complex journal entries, new Governmental Accounting Standards Board related journal entries and audit assistance. Our budgets are done by a different staff here at the WVDOT and they are not seeking assistance as part of this RFP. The ACFR is easily compiled here by our team and currently we need no assistance with that. An accounting software package and/or Microsoft word and excel can be used to compile monthly trial balances and the financial statements based on how your firm accomplishes these tasks.

Other Information:

1. The bid opening remains on 12/14/2023 at 1:30 pm.

Appendix D - Required Forms

ADDENDUM ACKNOWLEDGEMENT FORM **SOLICITATION NO.: CRFP DOT240000001**

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:

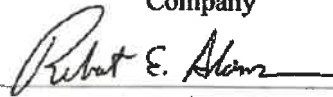
(Check the box next to each addendum received)

- | | |
|--|--|
| <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 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

12/14/2023

Date

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

Appendix D - Required Forms

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

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

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

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

Brown, Edwards & Company, LLP

(Company)

Robert E. Adams

(Signature of Authorized Representative)

Robert Adams, CPA, Partner 12/14/2023

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

Office: 304.343.4188 / Fax: 304.344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

Appendix D - Required Forms

REQUEST FOR PROPOSAL CRFP DOT24*01 (WVDOT Accounting and Consulting Services)

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

Brown, Edwards & Company, LLP

(Company)

Robert Adams, CPA, Partner

(Representative Name, Title)

Office: 304.343.4188 / Fax: 304.344.5035

(Contact Phone/Fax Number)

12/14/2023

(Date)