



JOE MANCHIN III  
GOVERNOR

STATE OF WEST VIRGINIA  
**DEPARTMENT OF ADMINISTRATION**  
**PURCHASING DIVISION**  
2019 WASHINGTON STREET, EAST  
P.O. BOX 50130  
CHARLESTON, WEST VIRGINIA 25305-0130

ROBERT W. FERGUSON, JR.  
CABINET SECRETARY

DAVID TINCHER  
DIRECTOR

## MEMORANDUM

RE: EDD256458  
RFQ FOR ACCOUNTING SERVICES

DATE: 01/25/2007

THE RESPONSES FOR THIS RFQ ARE TOO LARGE TO SCAN IN THEIR ENTIRETY. TO VIEW THESE QUOTES IN THEIR ENTIRETY, PLEASE CONTACT KRISTA FERRELL IN THE WEST VIRGINIA PURCHASING DIVISION AT 304-558-2596 OR VIA EMAIL AT [KFERRELL@WVADMIN.GOV](mailto:KFERRELL@WVADMIN.GOV).

SINCERELY,

A handwritten signature in cursive script that reads "Krista S. Ferrell".

KRISTA S. FERRELL  
SENIOR BUYER, FILE 21

**T W** TRAINER, WRIGHT & PATERNO  
**& P** CERTIFIED PUBLIC ACCOUNTANTS

218 13TH STREET

P.O. Box 2608  
HUNTINGTON, WV 25726  
304-697-7083  
FAX: 304-697-7087  
WWW.TRAINERWRIGHT.COM

January 17, 2007

Krista Ferrell, Buyer  
Department of Education  
Purchasing Division  
Building 15  
2019 Washington Street, East  
Charleston, West Virginia 25305-0130

Dear Ms. Ferrell:

This letter and proposal are in response to the recent request by your Organization for a bid proposal for an agreed upon procedures engagement, for the Department of Education as of and for the year ended June 30, 2006.

Trainer, Wright & Paterno is pleased to have this opportunity to outline our professional services and submit a proposal of our fee for an agreed upon procedures engagement.

The accounting firm of Trainer, Wright & Paterno is a mid-sized regional CPA firm, serving the State of West Virginia and the surrounding areas of Kentucky and Ohio. We offer a comprehensive array of professional services, including auditing, tax, management advisory, valuations and litigation support, just to name a few. The firm's four members, who have over 100 years of combined years in public accounting, head up a professional staff of 12, including 7 CPAs.

We have been providing accounting, auditing, tax and management advisory services to state and local governments and 501(c)(3) organizations for more than thirty-five years. Our clientele ranges in funding size from \$100,000 to multimillion dollar agencies. We have extensive experience auditing community based organization's and financial and compliance auditing of governmental entities, as well as, 501(c)(3) organizations in accordance with *Government Auditing Standards*. This experience permits us to design, perform and complete an audit engagement for your agency in an efficient manner and at a reasonable cost.

Although we serve large clients, several of whom are leaders in their industry, our practice consists predominately of medium and smaller size entities. Our professional objective is to provide the finest quality services on a timely basis. *We endeavor to build a warm relationship which continues throughout the year, rather than an association limited to year-end contact.* We provide the expertise of a large firm combined with the personal relationship of a smaller firm.

Krista Ferrell, Buyer  
Department of Education  
January 17, 2007  
Page 2

In reviewing our proposal, consideration should be given to our experience, ability to provide service, timeliness of service and finally, price. We believe our extensive experience and professional staff enables us to provide excellent service in a timely and efficient manner.

Our proposal is for an agreed upon procedures engagement of the grants listed on Exhibits 1 - 8 of RFP# ED0265468 of the individual Regional Education Service Agencies (RESAs) for the Department of Education for the years ended June 30, 2006 and 2005. The agreed upon procedures engagement will be conducted in accordance with statements on standards for attestation engagement (SSAE) 4: Agreed Upon Procedures Engagement and guidelines as established by the American Institute of Certified Public Accountants.

We appreciate this opportunity to submit this proposal and look forward to having this organization as a valued client.

If you should have any questions concerning our proposal, please do not hesitate to contact us. It is our pleasure to be of service to your organization.

Very truly yours,

TRAINER, WRIGHT & PATERNO



Mark A. Morgan  
Certified Public Accountant

MAM:lme

Enclosure



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

# Request for Quotation

RFQ NUMBER:  
 EDD265468

PAGE:  
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
 KRISTA FERRELL  
 304-558-2596

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

**Trainer, Wright & Paterno**  
**P.O. Box 2608**  
**Huntington, WV 25726**

SHIP TO

DEPARTMENT OF EDUCATION  
 BUILDING 6  
 1900 KANAWHA BOULEVARD, EAST  
 CHARLESTON, WV  
 25305-0330

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
12/14/2006				
BID OPENING DATE: 01/17/2007		BID OPENING TIME		01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	EA		924-10	N/A	\$87,500
<p style="text-align: center;">REQUEST FOR QUOTATION</p> <p>TO SECURE THE SERVICES OF AN ACCOUNTING FIRM TO PROVIDE AND ANALYZE ONE PERIOD OF FIELDWORK TWO YEARS OF HISTORICAL DATA.</p> <p>CONSULTING, EDUCATIONAL</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE UPON AWARD AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
	304-697-7083	1/16/07
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
Director of Attest & Assurance	55-0554030	

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'