

May 29, 2013

West Virginia Educational Broadcasting Authority  
2019 Washington Street, East  
Charleston, WV 25305

We are pleased to present our credentials to serve as independent auditors 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. (collectively referred to throughout this proposal as the "EBA") for the year ended June 30, 2013, with the option of renewing the contract for each of the two subsequent fiscal years, and to perform the audits in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards*, prescribed by the Comptroller General of the United States. As a client of our firm, you can be sure of our total commitment to provide timely, responsive and quality service.

Gibbons & Kawash is most qualified to perform this engagement due to our substantial experience with federal and state grant funds, and experience auditing governmental entities and nonprofit organizations. This experience enables us to present unmatched qualifications and expertise in our proposal.

Gibbons & Kawash is independent of the State of West Virginia, and all of its component units, as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Gibbons and Kawash and all key professional staff are licensed to practice in West Virginia. There were no field reviews of Gibbons & Kawash audits during the past three years and all audits subject to desk reviews have been accepted. No disciplinary action has been taken or is pending against the firm during the past three years.

Enclosed is our proposal to perform the services described above as of and for the year ended June 30, 2013. We would be pleased to personally present this proposal to you at your convenience. If questions arise regarding this proposal, please feel free to call us at (304) 345-8400. It has been a pleasure for us to respond to your request for proposal and we look forward to providing timely, quality services to your organization.

Very truly yours,



Robert E. Adams  
Director

05/23/13 03:28:39 PM  
West Virginia Purchasing Division

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# EXECUTIVE SUMMARY

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Gibbons & Kawash will provide the EBA with **ultimate value**:

- **Resources.** Gibbons & Kawash is a leading West Virginia CPA firm, and our talented people and state-of-the-art technology provide a distinct client service advantage. Combine our local capabilities with the power of the BDO Seidman Alliance, a nationwide association of independent CPA firms with the strength of 10,000 professionals and \$1.5 billion in revenues, and our resources are unsurpassed.
- **Expertise.** The depth and breadth of our experience in serving governments and not for profit organizations is extensive. Gibbons & Kawash annually serves State component units and some of the largest not for profit organizations in West Virginia. Gibbons and Kawash has the right expertise to meet your needs.
- **Quality.** To ensure the consistent delivery of superior quality service, we have developed a comprehensive system of quality control which covers every aspect of our practice. External quality control review reports have demonstrated that we maintain, on a continuing basis, the highest professional standards.
- **Accessibility.** Clear, proactive communication is our most important tool for maximizing efficiency and effectiveness, and is a year-round process. We will keep you informed about new audit and accounting issues that could affect your organization. And we encourage you to contact us anytime—your engagement directors are accessible, and won't bill you for brief phone consultations, unless extensive research is required.
- **Commitment.** You have our pledge that you will be a priority client of Gibbons & Kawash. We are committed to meeting the timelines you establish, to actively seeking to add value to the services we provide, and to ensuring that we exceed your expectations.
- **No surprises-ever.** Not in the delivery of service, not in our final reports, and not in our fees. As your business tackles its challenges and opportunities, you can rest assured that our firm will be there to offer dependable, superior quality service.

# PROFILE OF GIBBONS & KAWASH

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## OVERVIEW

The audit 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. (collectively referred to throughout this proposal as the "EBA") requires extensive experience in serving governmental entities. Our experience in serving governmental entities will enable us to effectively and efficiently meet the EBA's needs for quality and timely audit services.

## GIBBONS & KAWASH'S PRACTICE

Gibbons & Kawash is a regional accounting corporation with a team of 35 professionals, including 15 certified public accountants, who provide accounting, assurance, business advisory, and tax services to a broad spectrum of clients throughout West Virginia and surrounding states, whose assets individually range in size up to \$6 billion and \$4 billion in revenues. We direct significant resources to serving the needs of businesses, and recognize this focus as a major factor in our past success and a key element in our strategy for continued growth.

## AN INDEPENDENT MEMBER OF THE



Gibbons & Kawash is an independent member of the BDO Seidman Alliance, a nationwide association of local and regional accounting and consulting firms. Membership enables us to access a level of expertise in specialties which are usually available only from large national and international CPA firms, without the high overhead costs. To become a member of the Alliance, Gibbons & Kawash had to undergo an extensive vetting process to ensure that our firm aligned with BDO USA LLP's philosophy of providing superior client service.

As a member, we have access to vast resources and technical expertise, outstanding audit, tax and consulting professionals, and the specialty niche expertise of BDO USA, LLP. BDO USA, LLP, one of the nation's leading accounting and consulting firms, serves clients through 40 offices and more than 400 alliance firm locations across the United States. In addition, BDO USA's Business Resource Network (BRN), a collection of independent non-CPA firms that provide professional services to businesses, provides our firm with the ability to enhance our delivery capabilities and value to our clients. Through these resources, we are able to offer greater insight and more effective solutions.

As an independent member of the BDO Seidman Alliance, we offer the resources of a national firm, yet we remain autonomous so you are assured of a local presence of highly trained and knowledgeable experts with your needs in the forefront. BDO USA, LLP is an independent member of BDO International Limited and, through that membership, serves multi-national clients through a global network of over 1,000 offices in 115 countries.

## COMMITMENT TO QUALITY

At Gibbons & Kawash, an uncompromising commitment to provide superior quality service is the overarching principle which governs the administration of every engagement.

### *Audit Quality Center Memberships*

As a demonstration of our commitment to quality, Gibbons & Kawash is a member of the predominant audit quality centers established by the American Institute of Certified Public Accountants.

## PROFILE OF GIBBONS & KAWASH

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The Governmental Audit Quality Center (GAQC) provides access to comprehensive resources that enhance the quality of audits performed in accordance with *Government Auditing Standards* and OMB Circular A-133. The GAQC membership provides our firm with timely information on a variety of technical, legislative and regulatory subjects that we can, in turn, apply to our audits to help ensure compliance with the appropriate standards and changes in regulations. By joining the GAQC, Gibbons & Kawash has committed to adhere to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner with oversight responsibility for the quality of our nonprofit and governmental audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report publicly available. The GAQC membership allows our firm to continue our quality initiatives within our nonprofit and governmental audit practice and demonstrates our continued commitment to deliver the most efficient quality audit possible.



Gibbons & Kawash was among the first firms in West Virginia to join the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC). Membership in the EBPAQC indicates that we recognize the specialized knowledge and experience necessary to serve the employee benefit plan sector, and that we are committed to going well beyond the minimum requirements of our professional standards to enhance our service capabilities in this area. As a member of the EBPAQC, we have designated an audit director to have firm-wide responsibility for the quality of the firm's employee benefit plan audit practice. We have also established a continuing education program specific to the employee benefit plan sector to ensure that our personnel possess current knowledge of specialized professional standards, rules, and regulations affecting this area. In addition, both our annual internal quality control inspections and our triennial external peer review must include a representative selection of employee benefit plan audits, and our external peer reviewers must also be members of the EBPAQC.



The AICPA's Center for Audit Quality is dedicated to enhancing investor confidence and public trust in the global capital markets by fostering high quality performance by public company auditors; convening and collaborating with other stakeholders to advance the discussion of critical issues; and advocating policies and standards that promote public company auditors' objectivity, effectiveness and responsiveness to dynamic market conditions.



Gibbons & Kawash is a registered firm with the Public Company Accounting Oversight Board (PCAOB) which is charged with regulating and monitoring auditors of public companies. In connection with our registration with the PCAOB, the firm is required to undergo a triennial inspection by the PCAOB, which focuses on audit effectiveness as well as elements of the firm's quality control. Our most recent inspection did not identify any deficiencies in the firm's audit engagements reviewed nor did it identify any defects in the firm's quality control.

# PROFILE OF GIBBONS & KAWASH

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## *System of Quality Control*

To ensure the consistent delivery of quality services, we have developed a comprehensive system of quality control which covers virtually every aspect of our practice. This system is formalized in a written quality control document to which every staff member is expected to adhere.

The elements of our quality control system are as follows:

- Leadership responsibilities for quality
- Relevant ethical requirements
- Acceptance and continuance of clients and engagements
- Human resources
- Engagement performance
- Monitoring

## *Peer Review*

Gibbons & Kawash is a member of the American Institute of Certified Public Accountants' Peer Review Program. The Program has established a self-regulatory process which includes requirements for peer review of the member firms every three years. These reviews, which are performed by knowledgeable independent CPAs from other firms, periodically evaluate and test systems of quality control of member firms. Our system of quality control provides assurance that we maintain, on a continuing basis, the highest professional standards to which we are committed. Our most recent external quality control review, which was completed on July 10, 2012, was performed by Rea & Associates, Inc. Their opinion, which was "pass" (the highest possible rating under the peer review standards), is on file with the AICPA and is included as **Appendix B**.

## **CONTINUING PROFESSIONAL EDUCATION**

One of the best measures of a firm's commitment to its practice is the depth of specialized training provided to its professionals. Gibbons & Kawash has developed a comprehensive professional development program to help our professionals enhance their proficiency in serving the unique needs of our clients and the profession. Our program includes intensive internal training, using course materials developed by the AICPA and our own experienced managers, as well as attendance at national conferences addressing specialized industry topics. All of our auditors must complete 40 hours of continuing education related to accounting and auditing topics each year.

## **ELECTRONIC DATA PROCESSING AND SOFTWARE**

Gibbons & Kawash is committed to providing our professionals access to the latest technology in order to ensure optimum levels of efficiency in our engagements. We use state-of-the-art "paperless" audit techniques which enable our professionals to spend more time on judgment matters and in-depth research and analysis, rather than on "number crunching" and other mechanical aspects of client service, and enhance efficiency by allowing for quick updating of documentation from year-to-year.

With an internet connection, our personnel can work from anywhere and have complete access to the Firm's local area network as well as access to multiple high quality research sites for research of accounting and auditing issues. Our electronic audit workpaper software allows efficient integration of client prepared word and excel files into our workpaper files.

# PROFILE OF GIBBONS & KAWASH

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We combine the use of spreadsheet, word processing, and trial balance software to perform the most efficient audits possible. Some of the benefits of full automation include the ability to:

- Import data directly from your accounting system, thereby eliminating manual keypunching
- Spend more time on judgment matters and in-depth research and analysis rather than on "number crunching" and other mechanical aspects of client service
- Prepare graphs for management presentations; and use pre-formatted spreadsheets from year to year, allowing us to perform ratio and trend analysis on key accounts

We use the following software packages to perform the aforementioned tasks:



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



**Checkpoint** - Online access to an expansive library of tax, accounting, auditing, and corporate finance content, including primary source materials and expert analysis.



**IDEA** - A powerful data extraction and analysis program that provides us with access to large amounts of data from which can we quickly import, join, analyze, sample and extract data from almost any source. Through data extraction and analysis programs, a significant amount of information can be evaluated for unusual relationships, which may be the result of erroneous data.



**ProSystemfx Portal** - Our client portal offers convenient online storage space in which your confidential information can be uploaded, downloaded, stored and shared in a safe and secure environment.

# QUALIFICATIONS AND EXPERIENCE

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## ENGAGEMENT TEAM

The ultimate success and quality of our professional services to the West Virginia Educational Broadcasting Authority depends on our ability to provide an experienced and capable client service team. We have selected a group of individuals experienced in serving nonprofit and governmental entities. Their resumes are presented in **Appendix A**.

Your client service team will include:

**Engagement Director** – Robert E. Adams, CPA, CGMA, will serve as the lead director on your engagement. Rob will assume primary responsibility for the successful completion of the audit and will maintain contact with senior management of the EBA throughout the engagement to ensure that services and resources are provided to the EBA in a timely professional manner. Rob will also provide technical expertise to the audit team on accounting, auditing, and financial reporting matters and perform on-site review and supervision procedures.

**Engagement Quality Control Review Director** - Robert Denyer, CPA will serve as engagement quality control review director. Engagement quality control review is an essential element of Gibbons & Kawash's quality control program. Bob will be charged with objectively evaluating the significant judgments made by the engagement team and the conclusions reached in formulating our report.

**Manager** - Anthony Carpenter will serve as the engagement manager. Anthony will be responsible for developing the engagement plan, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters. Anthony will be in contact with you on a regular basis to ensure your needs and deadlines are met.

**Senior Auditor** - Jessica Simmons is a senior auditor with three years of experience performing audits of four State of West Virginia component units. Jessica has been involved in six audits of State of West Virginia entities.

We do not anticipate any changes in the audit service team during the term of the agreement. However, if circumstances necessitate the change in team members assigned to the engagement, we will replace individual team members with other members of our staff with comparable experience and training. We will notify the EBA regarding any changes in staffing, provide management with the resume of any staff members added to the audit team and obtain their approval for the change.

## GOVERNMENTAL AND NONPROFIT PRACTICES

Gibbons & Kawash has a long tradition of providing the highest quality professional services to nonprofit and governmental clients. Our governmental and nonprofit practice is managed by a core team of 10 professionals, including 4 partners and 4 managers. The core engagement team for the EBA has been selected from this pool of highly qualified professionals. The team's public sector experience includes cities, authorities, and State of West Virginia agencies, and component units. The team has assisted clients in earning and maintaining GFOA certificates in addition to conducting audits of financial statements, including audits conducted under the Single Audit Act and OMB Circular A-133.



## QUALIFICATIONS AND EXPERIENCE

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Gibbons & Kawash has a long tradition of providing the highest quality professional services to nonprofit and governmental clients. Our State of West Virginia governmental clients include the following:

- School Building Authority of West Virginia
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- **West Virginia Educational Broadcasting Authority**
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Parkways, Economic Development and Tourism 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 Loan Fund
- West Virginia Alcohol Beverage Control Administration

Gibbons & Kawash also has extensive experience preparing the schedules and information required by FARS for 14 of the above entities, including the EBA. We have communicated and worked with FARS personnel to develop and resolve numerous financial reporting issues.

Gibbons & Kawash performs over 35 audits of nonprofit organizations each year. Our nonprofit experience includes colleges and universities, foundations, healthcare entities, and community organizations.

# SERVICES TO BE PROVIDED

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## OUR UNDERSTANDING OF YOUR REQUIREMENTS

Gibbons & Kawash will audit the financial statements 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.) (the EBA). Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OMB Circular A-133 as applicable. Our audit will also be performed in accordance with the requirements of the Corporation for Public Broadcasting. The financial statements to be audited are for the fiscal year ending June 30, 2013, with the option to audit the EBA's financial statements for each of the two (2) subsequent fiscal years and to provide technical assistance to the EBA accounting staff in the preparation of the financial statements, reports and documents necessary for compliance with the Comprehensive Annual Financial Report of the State of West Virginia and the requirements of the West Virginia Financial Accounting and Reporting Section of the Department of Administration. The audit and technical assistance will be provided in accordance with the provisions contained in the request for quotation.

We will prepare Federal Forms 990 and 990-T (if required) for the Friends of WV Public Broadcasting, Inc. and the West Virginia Public Broadcasting Foundation, Inc. for the year ended June 30, 2013.

We will assist in the preparation of the CPB AFR, review and attest to the information on the CPB AFR, and provide the Independent Accountant's Report and the Audited Financial Statements to CPB in the required format. Gibbons & Kawash will be available to provide advice on accounting issues to management.

## TIME CONSIDERATION AND REQUIREMENTS

General Requirements:

1. Completed Federal forms 990, 990T and all subsidiary schedules common to Not-for-profit and exempt organizations must be filed no later than November 15, 2013, or earlier if deadline is revised by Internal Revenue Service.
2. Corporation for Public Broadcasting Annual Financial Reports and Audited Financial Statements must be completed no later than November 30, 2013 for review by the agency and must be submitted by the auditor to CPB no later than November 30, 2013, or earlier if deadline is revised by CPB.
3. Tentative draft of consolidated financial statements of WVEBA and affiliates to comply with FARS (Financial and Reporting Section) reporting requirements must be completed by September 15, 2013. A final draft must be submitted to FARS by October 15, 2013, or earlier if deadline is changed by FARS.
4. Financial records for all divisions will be available on August 12, 2013.

### ***Reports to be Issued***

1. Following the completion of the audit of the financial statements, we will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. As discussed above, it is the intention of the EBA to issue a bound set of financial statements. Accordingly, Gibbons & Kawash will provide technical assistance in the design of the financial statement package. A separate report shall be issued for the EBA and Affiliates, and the WV Public Broadcasting Foundation, Inc.

## SERVICES TO BE PROVIDED

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2. Irregularities and Illegal Acts. We will make an immediate, written report of all irregularities and illegal acts of which we become aware, to the State Comptroller and the Financial Accounting and Reporting Section of the Department of Administration under the authority of Section 5A-2-33 of the State Code, and to the WVEBA CFO at 124 Industrial Park, Beaver, WV 25313.
3. Reporting to the West Virginia Educational Broadcasting Authority. At a minimum, we will inform the EBA of each of the following:
  - The auditors' responsibility under generally accepted auditing standards and *Government Auditing Standards*
  - Significant accounting policies
  - Management judgments and accounting estimates
  - Significant audit adjustments
  - 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
  - Other Matters
4. Working paper retention and access. All working papers and reports must be retained, at the expense of Gibbons & Kawash, for a minimum of three (3) years, unless the firm is notified in writing by the Educational Broadcasting Director of Finance of the need to expand the retention period. We will be required to make working papers available, upon request, to the WV Educational Broadcasting Authority.
5. Contract Manager: During its performance of this Contract, we will designate and maintain a primary contract manager responsible for overseeing our 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. Our Contract manager and his contact information is below:

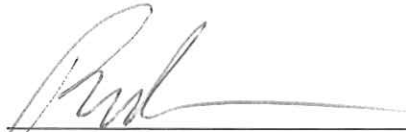
Contract Manager: Robert E. Adams, Director  
Telephone Number: (304) 345-8400  
Fax Number: (304) 345-8451  
Email Address: radams@gandkcpas.com

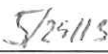
# PROFESSIONAL FEES

## EBA Audit Services Ending June 30, 2013

	<u>Hours</u>	X	<u>Rate</u>	<u>Fee</u>
Director	35	\$	200	\$ 7,000
Manager	65		135	8,775
Senior	120		135	16,200
Staff	165		115	18,975
Support	<u>15</u>		<u>95</u>	<u>1,425</u>
Total	<u>400</u>			<u>\$ 52,375</u>

Total, all inclusive price \$52,375.

  
Robert E. Adams, Director

  
Date

Gibbons & Kawash, A.C.  
300 Chase Tower  
707 Virginia Street, East  
Charleston, WV 25301

Phone: (304) 345-8400  
Fax: (304) 345-8451  
Email: radams@gandkcpas.com

# APPENDIX A

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## QUALIFICATIONS AND EXPERIENCE OF THE ENGAGEMENT TEAM

## APPENDIX A

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### **Robert E. Adams, CPA, CGMA**

#### **DIRECTOR**

304-345-8400 ph  
304-345-8451 fax  
radams@gandkcpas.com

#### ***Experience***

Rob's professional experience during the past 18 years has included significant responsibilities providing audit, tax, and consulting services to numerous public sector entities. Rob

has supervised and managed audits of several large state governmental entities, local governments, and nonprofit organizations. His service to governmental and nonprofit organizations includes the following:

- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Charleston Urban Renewal Authority
- City of Charleston, West Virginia
- Kanawha County Commission
- Kanawha County Parks and Recreation Commission
- Kanawha Valley Regional Transportation Authority
- Metro Emergency Operations Center of Kanawha County
- West Virginia Department of Transportation - Division of Highways
- West Virginia Department of Transportation
- West Virginia Board of Treasury Investments
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- **West Virginia Educational Broadcasting Authority**
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund

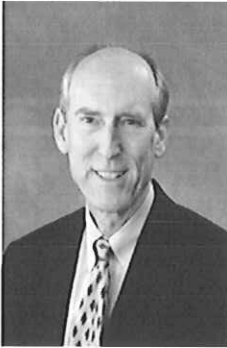
#### ***Professional Activities***

Rob is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of CPAs. Rob is the Firm's Director assigned to the Government Audit Quality Center.

#### ***Education***

Rob graduated from the West Virginia Wesleyan College with a Bachelor of Science degree in business administration.

## APPENDIX A



### **Robert R. Denyer, CPA**

#### **DIRECTOR**

304-345-8400 ph  
304-345-8451 fax  
rdenver@oandkcpas.com

#### **Experience**

Bob has more than 30 years of experience in providing audit, tax, and consulting services to public sector entities, state agencies, nonprofit organizations, and local governments. His in-depth industry knowledge includes such areas as federal grant compliance, indirect cost reimbursement, employee benefit plan issues, and internal control and operational matters. His service to governmental and not for profit entities includes the following:

- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Charleston Urban Renewal Authority
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Metro Emergency Operations Center of Kanawha County
- School Building Authority of West Virginia
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation, including Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- **West Virginia Educational Broadcasting Authority**
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Parkways, Economic Development and Tourism 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

#### **Professional Activities**

Bob is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of CPAs. He is as a board member and past president of the South Charleston Rotary Club and a member of the South Charleston Chamber of Commerce.

#### **Education**

Bob graduated from West Virginia University with a Bachelor of Science degree in business administration.

#### **Continuing Professional Education**

Bob is in compliance with all applicable CPE requirements.

## APPENDIX A



### **Anthony Carpenter, CPA**

#### **MANAGER**

304-345-8400 ph  
304-345-8451 fax  
acarpenter@gandkcpas.com

#### ***Experience***

Anthony has 6 years of professional experience providing audit, tax, and consulting services to several non-profit organizations and local and state governmental agencies, and retirement

plans. His service to public sector entities, as well as some for-profit/nonpublic companies includes the following:

- Charleston Area Alliance
- Hatfield-McCoy Regional Recreational Authority
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Public Service Commission of West Virginia
- School Building Authority of West Virginia
- West Virginia Consolidated Public Retirement Board
- West Virginia Housing Development Fund
- West Virginia Lottery
- West Virginia Parkways, Economic Development, and Tourism Authority
- West Virginia Racing Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia Board of Treasury Investments

#### ***Professional Activities***

Anthony is a member of the American Institute of Certified Public Accountants, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs.

#### ***Education***

Anthony graduated from West Virginia State University with a Bachelor of Science degree in business administration

#### ***Continuing Professional Education***

Anthony is in compliance with all applicable CPE requirements.



## APPENDIX A

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### **Jessica Simmons, CPA**

#### **SENIOR**

304-345-8400 ph  
304-345-8451 fax  
jsimmons@gandkcpas.com

#### ***Experience***

Jessica has three years of experience providing audit, tax, and consulting services to numerous local governments, and not-for-profit organizations. Her service to

governmental and not for profit entities includes the following:

- Capital Market
- Central West Virginia Regional Airport Authority
- University of Charleston
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Division of Highways
- West Virginia Housing Development Fund
- West Virginia Independent Colleges and Universities
- West Virginia Lottery
- West Virginia Racing Commission
- West Virginia Alcohol Beverage Control Administration
- West Virginia Infrastructure and Jobs Development Council

#### ***Professional Activities***

Jessica is a member of the American Institute of Certified Public Accountants, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs.

#### ***Education***

Jessica graduated from Marshall University with a bachelor of business administration in accounting and finance.

#### ***Continuing Professional Education***

Jessica is in compliance with all applicable CPE requirements.

# APPENDIX B

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## PEER REVIEW REPORT



Rea & associates *a brighter way*

## System Review Report

July 10, 2012

To the Partners of Gibbons & Kawash, A.C.  
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Gibbons & Kawash, A.C. (the firm) in effect for the year ended February 29, 2012. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Gibbons & Kawash, A.C., in effect for the year ended February 29, 2012, 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*. Gibbons & Kawash, A.C. has received a peer review rating of *pass*.

*Rea & Associates, Inc.*

## APPENDIX C

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RFQ EBA 438



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

**Solicitation**

NUMBER
EBA438

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
CONNIE OSWALD
804-558-2157

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

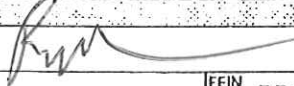
SHIP TO

EDUCATIONAL BROADCASTING  
 AUTHORITY  
 600 CAPITOL STREET  
 CHARLESTON, WV  
 25301-1223 304-558-3400

DATE PRINTED
05/02/2013

BID OPENING DATE: 05/29/2013 BID OPENING TIME 1:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-20		
THE STATE OF WEST VIRGINIA AND ITS AGENCY, THE WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY REQUEST A QUOTE TO ESTABLISH A CONTRACT FOR AUDIT SERVICES FOR THE YEAR ENDING JUNE 30, 2013 IN ACCORDANCE WITH THE ATTACHED SPECIFICATIONS AND INSTRUCTIONS TO BIDDERS.  BID OPENING: MAY 29, 2013 AT 1:30 PM  AUDITING SERVICES  PERFORM AUDIT SERVICES 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 THE ATTACHED SPECIFICATIONS.						
***** THIS IS THE END OF RFQ EBA438 ***** TOTAL:						\$52,375

SIGNATURE 	TELEPHONE (304) 345-8400	DATE 5/29/13
TITLE Director	FEIN 550738985	ADDRESS CHANGES TO BE NOTED ABOVE

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

## APPENDIX D

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### VENDOR PREFERNCE CERTIFICATE

# State of West Virginia VENDOR PREFERENCE CERTIFICATE

Certification and application\* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. **Application is made for 2.5% resident vendor preference for the reason checked:**  
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. **Application is made for 2.5% resident vendor preference for the reason checked:**  
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. **Application is made for 2.5% resident vendor preference for the reason checked:**  
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4. **Application is made for 5% resident vendor preference for the reason checked:**  
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**  
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**  
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**  
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Gibbons & Kawash, A.C.

Signed: 

Date: 5/29/13

Title: Director

# APPENDIX E

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## PURCHASING AFFIDAVIT



RFQ No. EBA438

STATE OF WEST VIRGINIA  
Purchasing Division  
**PURCHASING AFFIDAVIT**

**MANDATE:** Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

**EXCEPTION:** The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

**DEFINITIONS:**

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

**AFFIRMATION:** By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

**WITNESS THE FOLLOWING SIGNATURE:**

Vendor's Name: Gibbons & Kawash, A.C.

Authorized Signature: *[Signature]* Date: 5/23/13

State of West Virginia

County of Kanawha, to-wit:

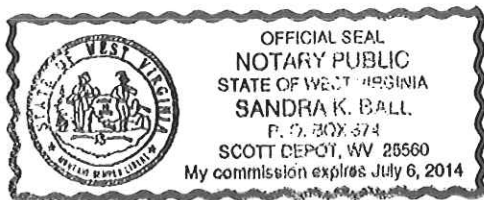
Taken, subscribed, and sworn to before me this 23 day of May, 2013.

My Commission expires July 6, 2013.

AFFIX SEAL HERE

NOTARY PUBLIC *[Signature]*

Purchasing Affidavit (Revised 07/01/2012)



# APPENDIX F

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## ADDENDUM ACKNOWLEDGEMENT FORM

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.:** EBA438

**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 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.

Gibbons & Kawash, A.C.

Company



Authorized Signature

5/29/13

Date

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