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**Department of Health and Human Resources**  
**Office of Accountability and Management Reporting**

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**State of West Virginia  
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Purchasing Division**

**NOTICE**

Due to the size of this bid, it was impractical to scan every page for online viewing. We have made an attempt to scan and publish all pertinent bid information. However, it is important to note that some pages were necessarily omitted.

If you would like to review the bid in its entirety, please contact the buyer. Thank you.

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West Virginia Department of Health and Human Resources

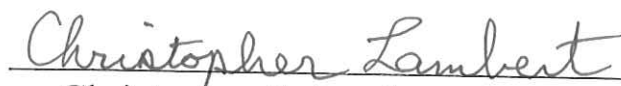
Office of Accountability and Management Reporting

Response to Request for Quotation  
RFQ Number HHR13017

To Provide Compliance Audits

Suttle & Stalnaker, PLLC  
The Virginia Center, Suite 100  
1411 Virginia Street East  
Charleston, West Virginia 25301  
(304) 343-4126  
(800) 788-3844

Contact Person:

  
\_\_\_\_\_  
Christopher S. Lambert, CPA, Member

June 29, 2012

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TRANSMITTAL LETTER



June 29, 2012

West Virginia Department of Health and Human Resources  
Office of Accountability and Management Reporting  
One Davis Square, Suite 401  
Charleston, West Virginia 25301

We are pleased to submit our proposal to provide examination engagements of the Long Term Care Financial and Statistical Reports (LTC-FASRs) received from West Virginia Medicaid providers listed in attachments 1, 2 and 3 per the RFQ No. HHR13017.

The examinations will be accordance with the Office of Accountability and Management Reporting Audit Guide for Long Term Care Facilities, and will address: cost submitted by long term care providers participating in the West Virginia Medicaid Program are accurate, allowable, and in accordance with the West Virginia Medicaid Provider Manuals, all of the applicable laws, rules and regulations.

The services provided will include:

- Examinations of each six-month cost report filed by the individual nursing facilities as listed in the RFQ No HHR13017 in accordance with the OAMR Audit Guide.
- Issuance of individual examination reports by facility, expressing an opinion as to the completeness and accuracy of the providers' cost reports in accordance with the regulations and policies governing the filing of that report. The examination report will include a summary of findings, detailing all incidence of noncompliance regardless of the amount and effect on the opinion discovered as a result of the testing. The summary of findings will also include the questioned amount, the period in which the finding occurred, and the cost center affected by the finding.
- Immediate notification to the Agency in writing of any irregularities or misrepresentations that might indicate a criminal act, or intentional abuse of the Medicaid funding discovered while conducting the examination.
- Providing appeal representation and consultation for all levels of appeal, administrative reviews, evidentiary hearings, and judicial reviews.

The Virginia Center • 1411 Virginia Street, East • Suite 100 • Charleston, WV 25301  
Phone (304)-343-4126 or 1-(800)-788-3844 • Fax (304)-343-8008

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Phone (304)-485-6584 • Fax (304)-485-0971

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A Professional Limited Liability Company

We demonstrate in the attached proposal that we exceed your mandatory qualifications, understand your Request for Proposal and examination needs, and commit to meeting all of your requirements. Our detailed proposal which follows is formatted in the same order as the Request for Quotation, and includes specific responses to all required elements.

We will serve OAMR in a dedicated manner and you will be a top priority client of our office. We would appreciate the opportunity to meet personally to further discuss this written proposal. Please feel free to contact Chris Lambert or Chris Deweese in respect to any questions you may have concerning this proposal. The following technical proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,

A handwritten signature in cursive script that reads "Suttle & Stalnaker, PLLC".

Suttle & Stalnaker, PLLC

MANDATORY REQUIREMENTS – VENDOR  
EXPERIENCE/CAPABILITIES



- 1 **Vendor must have been in business at least fifteen (15) years and have at least (10) years experience conducting governmental audits.**

**Response:**

Suttle & Stalnaker, PLLC (S&S) was founded in 1973 and has offices at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301 and at Towne Square, 201 Third Street, PO Box 149, Parkersburg, West Virginia 26102.

Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia, having served virtually every major division and department in some capacity, including participating as a joint venturer/subcontractor in every Single Audit of the State of West Virginia. **As part of the Single Audit, Suttle & Stalnaker, PLLC personnel have audited the major programs of the Department of Health and Human Resources, including the Medicaid program.** Suttle & Stalnaker, PLLC has performed governmental audits for over 35 years.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Circular A-133. In addition to the State Government Entities listed earlier our Firm has served numerous other governmentally and nonprofit funded clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market.

Other engagements with the State of West Virginia have included auditing component units, divisions or programs to be incorporated into the State of West Virginia's Comprehensive Annual Financial Reports. These engagements include the Workforce West Virginia, West Virginia Offices of the Insurance Commissioner, West Virginia Economic Development Authority, West Virginia Public Defender Services, West Virginia Regional Jail Authority, West Virginia Parkways Authority, West Virginia School of Osteopathic Medicine, Concord University, Bluefield State College, New River Community and Technical College and Southern West Virginia Community College. These engagements demonstrate our ability to meet the time parameters required by OAMR, as well as our ability to effectively and efficiently complete audits in the complex State environment. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

- 2 **Vendor must be a Certified Public Accountant (CPA) firm and must currently have on staff at least ten (10) accounting professionals with at least five (5) of those holding CPA certification valid in the State of West Virginia.**

**Response:**

S&S was founded in 1973 and has approximately 70 professionals, including 12 members (partners). S&S has 34 certified public accountants on staff holding a CPA certification valid in the State of West Virginia. S&S is one of the largest accounting firms in the State of West Virginia and has a rich heritage in the West Virginia market. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them. S&S performs a full range of services including financial reporting consulting, SOX consulting and compliance, audit and attest services, tax and tax planning, merger and acquisition consulting, operational consulting, internal audit assistance, audit preparation consulting, business valuations, and outsourcing. The Firm is one of the fastest growing CPA firms in West Virginia which is a primary result of our high quality services, commitment to clients and competitive fees.

- 3 **Vendor will provide work history of at least five (5) past engagements that demonstrate experience in providing Medicaid agencies with the audits of cost report data for nursing homes, as well as hospital-based long term care units.**

**Response:**

Suttle & Stalnaker, PLLC has been serving clients in the health care industry for over 25 years. Our experience includes numerous clients operating under Medicaid statutes and regulations related to nursing facilities. Our audit experience includes:

1. Montgomery General Hospital
2. Jefferson Memorial Hospital nursing facilities
3. WV OAMR – separate audits of approximately 50 facilities
4. Ohio Valley Health Care Nursing Home
5. Montgomery General Elderly Care

In serving our clients during the past 39 years, we have numerous years of experience in working with a State Agency for Medicaid performing nursing facility audits as well as 25 years of experience in performing the Single Audit of the State of West Virginia including DHHR including Medicaid.

- 4 **Vendor shall provide work history of five (5) prior engagements that demonstrate experience in working with state and/or federal officials or regulators to assist with resolving findings, inquiries, disallowance issues, etc.**

**Response:**

Suttle & Stalnaker has had many engagements over the years that we have worked with state and federal officials or regulators to assist with resolving findings, inquiries and disallowance issues including the following:

1. Healthcare Management Solutions subcontract to review what CMS reimburses States for costs incurred in performing survey and certification functions for ten states. Direct contact with CMS on resolving findings, inquiries, and disallowance issues. (Federal Regulators)
2. Healthcare Management Solutions subcontract to review Pre-Existing Condition Insurance Plan (PCIP) Compliance and Oversight project to assess the extent to which the Federal and State PCIP contractors are compliant with the Affordable Care Act Section 1101 and 45 CFR Part 152 Pre-Existing Condition Insurance Plan Program for fifteen states. Direct contact with CMS on resolving findings, inquiries, and disallowance issues. (Federal Regulators)
3. Single Audit of State of West Virginia including the financial and compliance auditing for several departments including the West Virginia Department of Health and Human Resources (Federal Regulators).
4. WVOAMR contract to review nursing home cost reports from 2002 to 2005 for approximately 50 facilities (State Regulators).
5. WV Department of Highways and Transportation audits that included findings reported to the Legislative Auditor's Office (State Regulators) and Federal Highways Administration (Federal Regulators).
6. Community Action Partnership Agencies:
  - a. PRIDE in Logan County, Inc. audits with one direct federally funded program and numerous other programs (Federal and State) funded through State of West Virginia agencies. Direct contact with U.S. Department of Health and Human Services and with various state agencies on resolving findings, inquiries, and disallowance issues (Federal and State Regulators).
  - b. Capital Resource Agency audits with both federal and state programs. Direct contact with U.S. Department of Health and Human Services and with various state agencies on resolving findings, inquiries, and disallowance issues (Federal and State Regulators).

We have also worked to represent clients before the IRS, the Department of Labor and State Board of Education. We have many years experience working with state and federal officials and regulators dealing with findings, inquiries and disallowance issues.

- 5 **Vendor shall provide work history of five (5) past client engagements that demonstrate experience in providing state Medicaid agencies with insight relevant to changes in law, rules, and direction associated with the state's ability to effectively and efficiently manage the audit and reimbursement process in a compliant manner.**

**Response:**

Suttle & Stalnaker, PLLC has on numerous engagement that will demonstrate our experience in providing state Medicaid agencies with insight relevant to changes in laws, rules, and direction associated with the state's ability to effectively and efficiently manage the audit and reimbursement process in a compliant manner as follows:

1. Healthcare Management Solutions subcontract to review what CMS pays States for costs incurred in performing survey and certification functions for ten states.
2. Healthcare Management Solutions subcontract to review Pre-Existing Condition Insurance Plan (PCIP) Compliance and Oversight project to assess the extent to which the Federal and State PCIP contractors are compliant with the Affordable Care Act Section 1101 and 45 CFR Part 152 Pre-Existing Condition Insurance Plan Program for fifteen states.
3. Single Audit of State of West Virginia including the financial and compliance auditing for several departments including the Department of Health and Human Resources.
4. WVOAMR contract to review nursing home cost reports from 2002 to 2005 for approximately 50 facilities.
5. Numerous Community Action Partnership agencies, Comprehensive Community Mental Health Centers, and Hospitals serving the residents of West Virginia including assistance with indirect cost rate proposals.

- 6 Vendor shall provide a work history, (if any) of past engagements that demonstrate experience representing Medicaid agencies throughout the appeals process including the ability to effectively testify as an expert witness.**

**Response:**

Suttle & Stalnaker, PLLC has had significant experience representing WVOAMR throughout the appeals process including the ability to effectively testify as an expert witness during appeals by numerous nursing homes. During our last contract we worked successfully with WVOAMR to testify during various hearings and appeals for numerous nursing homes including, but not limited to, AMFM, Arbors, The Maples and others.

- 7 Vendor shall provide examples of five (5) engagements demonstrating experience working with policy, program, finance, and budgeting departments of governmental units in order to ensure that the highest level of value is derived from funds allocated through the audit process.**

**Response:**

Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia and governmental entities, having served virtually every major division and department in some capacity. Suttle & Stalnaker, PLLC has specialized in governmental auditing, accounting and consulting for over 39 years. We have assisted in various capacities and have familiarity with policy, program, finance and budgeting departments of governmental units as follows:

1. Cabell County Commission
2. Single Audit of the State of West Virginia, including Medicaid
3. Eighteen County Boards of Education
4. Six of the public universities and colleges that are part of the Higher Education System in the State of West Virginia
5. West Virginia Parkways Authority

Each year our staff spends over 15,000 hours on audits of governmental and nonprofit entities and programs.

## SCOPE OF WORK - MANDATORY REQUIREMENTS

The vendor must comply with the following specifications in the performance of the services.

1. Suttle & Stalnaker, PLLC will perform the engagements included in RFQ Attachments 1-3 Cost Sheets in accordance with the required standards established by the AICPA, GAS and provisions contained in the RFQ.
2. Upon request by OAMR, Suttle & Stalnaker, PLLC will perform financial and compliance audit engagements of semi-annual LTC-FASRs in accordance with standards established by the AICPA, and applicable GAS. Suttle & Stalnaker, PLLC will issue an opinion on the fair presentation, in conformity with GAAP and the rules and regulations established by the West Virginia Department of Health and Human Resources, of the financial and statistical information submitted in the LTC-FASRs for each facility examined along with a list of findings of non-compliance as described in the RFQ. Suttle & Stalnaker, PLLC will issue a report on compliance and internal control for each facility examined in accordance with GAS.
3. For each engagement Suttle & Stalnaker, PLLC will incorporate a pre-engagement planning meeting between an authorized representative of Suttle & Stalnaker, PLLC and the Agency to establish the procedures to be performed, whether OAMR staff intends to be present for any portion of the examination fieldwork, the planned timing and expected completion of fieldwork, and the anticipated timing of draft and final report issuance. This meeting will include a review of the cost reports to be examined as well as any additional information OAMR is aware of that would impact the examination procedures or engagement.
4. Suttle & Stalnaker, PLLC agrees that the procedures for each engagement will include, at a minimum, the procedures outlined in the OAMR Audit Guide (Sample I attached to the RFQ). Suttle & Stalnaker, PLLC understands that this is not an all-inclusive list of procedures and that it is responsible for performing any and all procedures necessary to support the opinion and findings included in the examination report as described in the RFQ. Materiality determination and examination procedures will focus on the schedules within the LTC-FASR that have the most impact upon the rate calculation (i.e. schedules WV-6, WV-7 and WV-16 through WV-22). Errors found in items sampled from those schedules will result in an expansion of testing to allow quantification and determination of the pervasiveness of the errors found, as appropriate.
5. Each engagement is to be conducted on an individual facility basis, and shall include up to eight (8) semi-annual LTC-FASRs or cost reports. Suttle & Stalnaker, PLLC will issue a report for each engagement expressing an opinion as to the completeness and accuracy of the information submitted on the LTC-FASRs in accordance with the WV Medicaid Provider Manuals and all applicable laws, rules and regulations. The report will include the following elements:
  - 1) Independent accountants' examination report and report in accordance with *Government Auditing Standards*
  - 2) A definitive list of findings of non-compliance, numbered sequentially and including the following elements (Sample 2 attached to the RFQ):

- a. Criteria
  - b. Condition (to include cost report period, LTC-FASR cost center charged, page/line mapping to LTC-FASR field(s) affected, account number(s) and description(s) (from West Virginia Long Term Care Medicaid Chart of Accounts), amount originally reported on the LTCFASR, correct amount, and quantification of increase or decrease necessary to adjust for cost or census error).
  - c. Cause
  - d. Effect or Potential Effect
  - e. Recommendation
- 3) Status of prior findings (if any)
6. Suttle & Stalnaker, PLLC agrees that examinations of facilities that share a common ownership or control (Chain Facilities) will generally be performed together as a group and shall include in the examination home office or other costs that have been allocated among the facilities and included in the LTC-FASRs submitted for those facilities.
  7. Suttle & Stalnaker, PLLC agrees that examinations of facilities that are owned by or located within a hospital (Hospital-Based Facilities) are to include in the examination any hospital costs allocated to the long term care facility and included in the LTC-FASR submitted for those facilities.
  8. Suttle & Stalnaker, PLLC will adequately staff the engagement without reliance on OAMR staff for the performance of any audit related work or clerical support necessary for completion of the engagement.
  9. Suttle & Stalnaker, PLLC agrees that it is responsible for knowledge of the West Virginia Medicaid Provider Manuals, particularly Chapter 500, Volume 15 "Nursing Facility Services" as well as the West Virginia Medicaid Long Term Care Chart of Accounts. The OAMR staff shall be available to Suttle & Stalnaker, PLLC to assist in provision of information and explanations, as well as interpretations of rules and regulations as they pertain to audit findings and results of audit tests. Suttle & Stalnaker, PLLC agrees that it is responsible for contacting OAMR with any questions as to interpretation of rules or regulations as necessary.
  10. Suttle & Stalnaker, PLLC agrees to immediately notify OAMR in writing in the event that any of the following are noted in the course of performing any engagement under this contract; criminal acts; fraudulent transactions; intentional abuse of WV Medicaid funding; irregularities; misrepresentations by facility management; or any issues that would cause delays in the issuance of the engagement report or an adverse opinion.
  11. Suttle & Stalnaker, PLLC will provide representation and consultation for all levels of provider appeals whether or not scheduling of such proceedings occurs during the term of this contract; this may include administrative hearings, evidentiary hearings, and judicial reviews as well as other legal proceedings not individually listed here. This representation shall be included in the price of the engagements and no additional compensation shall be made whether the timing is within or subsequent to the term of this contract.

12. Suttle & Stalnaker, PLLC will meet with OAMR representatives upon completion of each engagement and will provide at that meeting a draft copy of the report for the engagement (or engagements if Chain Facilities). Any necessary changes must be discussed and agreed upon before final acceptance. Suttle & Stalnaker, PLLC will be prepared (with workpapers) to discuss each finding and to perform additional work at the request of OAMR for any areas not sufficiently explained or findings not sufficiently quantified. In the event that changes or additional work are deemed necessary a subsequent draft will be submitted and discussed with OAMR.
13. Suttle & Stalnaker, PLLC will submit the final draft of the report to OAMR and OAMR will transmit the draft report to the facility. The facility shall have ten (10) business days from receipt to provide additional information to Suttle & Stalnaker, PLLC to mitigate or resolve the findings.
14. Suttle & Stalnaker, PLLC is responsible for final report preparation, editing and printing. Suttle & Stalnaker, PLLC is to provide OAMR with three (3) copies of the final report for each engagement as well as one (1) copy of the engagement workpapers resulting from the examination.
15. All workpapers and reports are to be retained, at Suttle & Stalnaker, PLLC's expense, for a minimum of five (5) years. After the five (5) years have elapsed all workpapers and reports are to be delivered and surrendered unto the OAMR.
16. Suttle & Stalnaker, PLLC will be available to OAMR to assist in adapting the engagement procedures as necessary to accommodate rule and regulation changes as they affect the rate determination and audit process on an as-needed basis.
17. Suttle & Stalnaker, PLLC will complete audit fieldwork and submit final draft audit reports for OAMR quality review not later than 90 days before contract expiration date unless expressly approved and granted extension by OAMR. Suttle & Stalnaker, PLLC understands that any audits not submitted by this date will not be considered complete and final outstanding payments therefore will be withheld. Suttle & Stalnaker, PLLC agrees that final drafts submitted by the 90 day deadline will be quality reviewed and upon acceptance by OAMR as final, OAMR will authorize approval of final payment.
18. Suttle & Stalnaker, PLLC's bid includes a firm fixed fee for the performance of each facility engagement for the services discussed above. In the event that less than (eight (8) LTC-FASRs) cost reporting periods are to be examined in an engagement due to extenuating circumstances, Suttle & Stalnaker, PLLC will adjust the per engagement fee to accommodate the reduction in work accordingly.



19. Suttle & Stalnaker, PLLC has committed a cohesive, dedicated, highly skilled core team of key personnel to oversee and conduct the tasks required under this agreement. Suttle & Stalnaker, PLLC has designated Chris S. Lambert, CPA, Member to report to the Director of OAMR or his designee regarding all matters related to this contract. Chris S. Lambert is a Certified Public Accountant in good standing licensed by the West Virginia Board of Accountancy. Chris S. Lambert is able to act on behalf of Suttle & Stalnaker, PLLC and has appropriate experience and expertise in overseeing similar engagements. Chris S. Lambert will be available for monthly on-site meetings with the OAMR Office Director or designee. Suttle & Stalnaker, PLLC will notify OAMR immediately of any noncompliance by LTC Providers to submit requested information necessary to complete the audit. As covered in section 514 of the WV Nursing Facility Provider Manual, records found to be incomplete or missing at the time of the scheduled on-site visit must be delivered with 48 hours or an amount of time mutually agreed upon with the audit staff at the exit conference. Provider costs found to be unsubstantiated will be disallowed and considered an overpayment. Failure of Providers to submit records will not be justification for late submission by Suttle & Stalnaker, PLLC of expected audit report deliverables. Meetings may be conducted less frequently than a monthly basis, if deemed appropriate by the OAMR, and may be requested more frequently on an as needed basis.

## SPECIAL TERMS AND CONDITIONS

### **General Terms and Conditions:**

Suttle & Stalnaker, PLLC understands and agrees that by signing and submitting its proposal, it agrees to be bound by all the terms contained in the Request for Quotation.

### **Conflicts of Interest:**

Suttle & Stalnaker, PLLC affirms that it, its members and employees presently have no interest and shall not acquire any interest, direct or indirect, which would conflict or compromise in any manner or degree with the performance or its services hereunder. Suttle & Stalnaker, PLLC further covenants that in the performance of the contract, Suttle & Stalnaker, PLLC shall periodically inquire of its members and employees concerning such interests. Any such interests discovered shall be promptly presented in detail to the Agency.

### **Prohibition against Gratuities:**

Suttle & Stalnaker, PLLC warrants that it has not employed any company or person other than a bona fide employee working solely for Suttle & Stalnaker, PLLC or a company regularly employed as its marketing agent to solicit or secure the contract and that it has not paid or agreed to pay any company or person any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award of the contract.

Suttle & Stalnaker, PLLC understands and agrees that for breach or violation of this warranty, the Agency shall have the right to annul this contract without liability at its discretion or to pursue any other remedies available under this contract or by law.

### **Certifications Related to Lobbying:**

Suttle & Stalnaker, PLLC certifies that no federal appropriated funds have been paid or will be paid, by or on behalf of the firm or an employee thereof, to any person for purposes of influencing or attempting to influence an officer or employee of any Federal entity, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.

If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee or any agency, a Member of Congress, an officer or employee of Congress or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, Suttle & Stalnaker, PLLC shall complete and submit a disclosure form to report the lobbying.

Suttle & Stalnaker, PLLC agrees that this language of certification shall be included in the award documents at all tiers, including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements, and that all sub-recipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this contract was made and entered into.

**Vendor Relationship:**

The relationship of Suttle & Stalnaker, PLLC to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by the parties to this contract. Suttle & Stalnaker, PLLC as an independent contractor is solely liable for the acts and omissions of its employees and agents.

Suttle & Stalnaker, PLLC shall be responsible for selecting, supervising and compensating any and all individuals employed pursuant to the terms of this RFQ. Neither, Suttle & Stalnaker, PLLC, nor any employees or contractors of Suttle & Stalnaker, PLLC, shall be deemed to be employees of the State Agency for any purposes whatsoever.

Suttle & Stalnaker, PLLC shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension or other deferred compensation plans, including but not limited to Workers' Compensation and Social Security obligations, and licensing fees, etc. and the filing of all necessary documents, forms and returns pertinent to all of the foregoing.

Suttle & Stalnaker, PLLC shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including but not limited to the foregoing payments, withholdings, contributions, taxes, social security taxes and employer income tax returns.

Suttle & Stalnaker, PLLC shall not assign, convey, transfer or delegate any of its responsibilities and obligations under this contract to any person, corporation, partnership, association or entity without expressed written consent of the Agency.

**Indemnification:**

Suttle & Stalnaker, PLLC agrees to indemnify, defend and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any subcontractor, person or firm performing or supplying services, materials or supplies in connection with the performance of the contract; (2) Any claims or losses resulting to any person or entity injured or damaged by Suttle & Stalnaker, PLLC, its members, employees, or subcontractors by the publication, translation, reproduction, delivery, performance, use or disposition of any data used under the contract in a manner not authorized by the contract, or by Federal or State statutes or regulations; and (3) Any failure of Suttle & Stalnaker, PLLC, its members, employees or subcontractors to observe State and Federal laws, including but not limited to labor and wage laws.

**Governing Law:**

Suttle & Stalnaker, PLLC agrees that this contract shall be governed by the laws of the State of West Virginia. Suttle & Stalnaker, PLLC further agrees to comply with the Civil Rights Act of 1964 and all other applicable laws and regulations, Federal, State and Local Government.

**Compliance with Laws and Regulations:**

Suttle & Stalnaker, PLLC will procure all necessary permits and licenses to comply with all applicable laws, Federal, State or municipal, along with all regulations, and ordinances of any regulating body.

Suttle & Stalnaker, PLLC will pay any applicable sales, use or personal property taxes arising out of this contract and the transactions contemplated thereby. Any other taxes levied upon this contract, the transaction, or the equipment, or services delivered pursuant hereto shall be borne by Suttle & Stalnaker, PLLC. It is clearly understood that the State of West Virginia is exempt from any taxes regarding performance of the scope of work of this contract.

**Subcontracts/Joint Ventures:**

Suttle & Stalnaker, PLLC agrees that it is solely responsible for all work performed under the contract and shall assume prime contractor responsibility for all services offered and products to be delivered under the terms of this contract. The Agency will consider Suttle & Stalnaker, PLLC to be the sole point of contact with regard to all contractual matters. Suttle & Stalnaker, PLLC may, with the prior written consent of the Agency, enter into written subcontracts for performance of work under this contract; however, Suttle & Stalnaker, PLLC is totally responsible for payment of all subcontractors.

**Non-Appropriation of Funds:**

If the Agency is not allotted funds in any succeeding fiscal year for the continued use of the service covered by this contract by the West Virginia Legislature, the Agency may terminate the contract at the end of the affected current fiscal period without further charge or penalty. The Agency shall give Suttle & Stalnaker, PLLC written notice of such non-allocation of funds as soon as possible after the Agency receives notice. No penalty shall accrue to the Agency in the event this provision is exercised.

**Contract Termination:**

The Agency may terminate any contract resulting for this RFQ with 30 days prior notice or immediately at any time Suttle & Stalnaker, PLLC fails to carry out its responsibilities or to make substantial progress under the terms of this RFQ and resulting contract. The Agency shall provide Suttle & Stalnaker, PLLC with advance notice of performance conditions which are endangering the contract's continuation. If after such notice Suttle & Stalnaker, PLLC fails to remedy the conditions contained in the notice, within the time period contained in the notice, the Agency shall issue Suttle & Stalnaker, PLLC an order to cease and desist any and all work immediately. The Agency shall be obligated only for services rendered and accepted prior to the date of the notice of termination.

**Changes:**

If changes to the original contract become necessary, a formal contract change order will be negotiated by the State, the Agency and Suttle & Stalnaker, PLLC, to address changes to the terms and conditions, costs of work included under the contract. An approved contract change order is defined as one approved by the Purchasing Division and approved as to form by the West Virginia Attorney General's Office, encumbered and placed in the U.S. Mail prior to the effective (date of such amendment). An approved contract change order is required whenever the change affects the payment provision or the scope of the work. Such changes may be necessitated by new and amended Federal and State regulations and requirements.

As soon as possible after receipt of a written change request for the Agency, but in no event more than thirty (30) (days thereafter, Suttle & Stalnaker, PLLC shall determine if there is an impact on price with the change requested and provide the Agency a written statement to identify any price impact on the contract or to state that there is no impact. In the event that price will be impacted by the change, Suttle & Stalnaker, PLLC will provide a description of the price increase or decrease involved in implementing the requested change.

**Price Quotations:**

The bid includes a price for each engagement based on the facilities to be audited during the term of this contract as listed in Attachment I of the RFQ. Attachment I of the RFQ lists the names and locations of the facilities, chain or hospital affiliation of each facility (if applicable) along with the locations of home offices or hospital, and the number of LTC-FASR's to be included in the engagement. The price quotation is all inclusive to render the product outlined in "Mandatory Requirements" above, it includes all travel, administrative or other costs as well as any work deemed necessary, including the examination of home office costs, management fees, hospital or other similar costs allocated to each facility on the LTC-FASR's. Suttle & Stalnaker, PLLC has reviewed the bid specification prior to bidding to ensure that the per audit engagement price is all-inclusive in allowing for unknown circumstances. The price includes any future representation at administrative hearings or other legal proceedings, and Suttle & Stalnaker, PLLC will be prepared to explain and defend the findings of the audit engagements. The price quote is on an individual engagement basis. However, Suttle & Stalnaker, PLLC is committed to perform all seventeen (17) engagements during the term of this contract.

**Invoices, Progress Payments:**

Suttle & Stalnaker, PLLC will submit invoices, in arrears, to the Agency at the address on the face of the purchase order labeled "Invoice To" pursuant to the terms of the contract. Suttle & Stalnaker, PLLC understands that progress payments will be made on the basis of percentage of work completed at the per engagement prices per the Cost Sheet. Suttle & Stalnaker, PLLC understands that progress reports must be submitted to Agency with the invoice detailing progress completed or any deliverables identified. Payment will be made only upon approval of acceptable progress or deliverables as documented in the Suttle & Stalnaker, PLLC report. Invoices may not be submitted more than once monthly and State law forbids payment of invoices prior to receipt of services.

**Liquidated Damages:**

According to West Virginia State Code §5A-3-4(8), Suttle & Stalnaker, PLLC agrees that liquidated damages will be imposed at the rate of \$200 per week for failure to meet deadlines agreed upon for an audit. This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue to any other additional remedy to which the State or Agency may have legal cause for action including further damages against Suttle & Stalnaker, PLLC.

**Record Retention (Access & Confidentiality):**

Suttle & Stalnaker, PLLC will comply with all applicable Federal and State of West Virginia rules and regulations, and requirements governing the maintenance of documentation to verify any cost of services or commodities rendered under this contract by Suttle & Stalnaker, PLLC. Suttle & Stalnaker, PLLC will maintain such records a minimum of five (5) years and make available all records to Agency personnel at Suttle & Stalnaker, PLLC's location during normal business hours upon written request by Agency within 10 days after receipt of the request.

Suttle & Stalnaker, PLLC understands that it will have access to private and confidential data maintained by Agency to the extent required for Suttle & Stalnaker, PLLC to carry out the duties and responsibilities defined in this contract. Suttle & Stalnaker, PLLC agrees to maintain confidentiality and security of the data made available and shall indemnify and hold harmless the State and Agency against any and all claims brought by any party attributed to actions of breach of confidentiality by Suttle & Stalnaker, PLLC, subcontractors or individuals permitted access by Suttle & Stalnaker, PLLC.

**Insurance Requirements:**

Suttle & Stalnaker, PLLC understands that, as an independent Vendor, it is solely liable for the acts and omissions of its employees and agents. Proof of Insurance shall be provided by Suttle & Stalnaker, PLLC at the time the contract is awarded. Suttle & Stalnaker, PLLC will maintain and furnish proof of coverage of liability insurance for loss, damage, or injury (including death) of third parties arising from acts and omissions on the part of Suttle & Stalnaker, PLLC, its agents and employees in the following amounts at a minimum:

- 1) For bodily injury (including death): Minimum of \$500,000.00 per person, \$1,000,000.00 per occurrence.
- 2) For property damage and professional liability: Minimum of \$1,000,000.00 per occurrence.

Suttle & Stalnaker, PLLC is solely responsible for required coverage of worker's compensation.

**HIPAA Business Associate Addendum:**

The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's website (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the Agreement. Provided that, the Agency meets the definition of a Covered Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to Suttle & Stalnaker, PLLC.

**Debarment and Suspension:**

Suttle & Stalnaker, PLLC certifies that no entity, agency or person associated with the firm, is currently debarred or suspended from conducting business with any governmental agency.

COST PROPOSAL

## FEES

We generally base our fees on the time required at our regular rates for the services and personnel assigned plus out of pocket costs. Our charges also include other appropriate factors, including the difficulty of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, and the value of the services to the client. Assuming adequate records, and entity cooperation our fees are estimated to be as follows, including out-of-pocket expenses:

Audits of cost reports for the 51 specified nursing facilities for year 1, year 2 and year 3, including all costs and expenses related to performing the audits, and including representation and participation in resolving any appeal issues or hearings arising from this engagement.

Not to Exceed All inclusive Cost:

Total "Not to Exceed" Cost Year 1	\$ 153,000
Total "Not to Exceed" Cost Year 2	153,000
Total "Not to Exceed" Cost Year 3	<u>153,000</u>
Total	<u>\$ 459,000</u>



## Attachment 1

HHR13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)  
 WEST VIRGINIA DHHR OAMR  
 COST QUOTE FOR STANDARD FACILITY ENGAGEMENT  
 YEAR 1 ALL-INCLUSIVE COST SHEET

FACILITY	All-Inclusive Per Engagement Cost
1. Eagle Pointe	
2. Weirton Medical Center	\$ 9,000
3. Guardian Elder Care at Wheeling	9,000
4. Arbors at Fairmont	9,000
5. Broaddus Hospital - Mansfield Place	9,000
6. Greenbrier Manor	9,000
7. Pleasant Valley Nursing and Rehabilitation Center	9,000
8. Good Samaritan Society - Barbour County	9,000
9. Montgomery General Elderly Care Center	9,000
10. Grant Memorial Hospital	9,000
11. Montgomery General Hospital Extended Care	9,000
12. Morgan County War Memorial Hospital	9,000
13. Minnie Hamilton Health Care Center, Inc.	9,000
14. Roane General Hospital	9,000
15. St. Josephs Hospital of Buckhannon, Inc.	9,000
16. Summers County ARH	9,000
17. Summersville Memorial Hospital	9,000
SUBTOTAL FOR STANDARD ENGAGEMENTS COST Year 1	\$ 153,000

## Attachment 2

HHR13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)  
 WEST VIRGINIA DHHR OAMR  
 COST QUOTE FOR STANDARD FACILITY ENGAGEMENT  
 YEAR 2 ALL-INCLUSIVE COST SHEET

FACILITY	All-Inclusive Per Engagement Cost
1. Heartland of Charleston	
2. Heartland of Beckley WV, LLC	\$ 9,000
3. Heartland of Keyser	9,000
4. Heartland of Clarksburg	9,000
5. Heartland of Martinsburg	9,000
6. Heartland of Preston County	9,000
7. Heartland of Rainelle WV, LLC	9,000
8. SunBridge Care & Rehabilitation for Dunbar	9,000
9. SunBridge Care & Rehabilitation for Salem	9,000
10. SunBridge Care & Rehabilitation for Pine Lodge	9,000
11. SunBridge Care & Rehabilitation for Putnam	9,000
12. SunBridge New Martinsville Health Care Center	9,000
13. SunBridge Care & Rehabilitation for Parkersburg	9,000
14. SunBridge Care & Rehabilitation for Glenville	9,000
15. Holbrook Nursing Home	9,000
16. Nella's Inc.	9,000
17. Nella's Nursing Home, Inc.	9,000
SUBTOTAL FOR STANDARD ENGAGEMENTS COST Year 2	\$ 153,000

## Attachment 3

HHR13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)  
 WEST VIRGINIA DHHR OAMR  
 COST QUOTE FOR STANDARD FACILITY ENGAGEMENT  
 YEAR 3 ALL-INCLUSIVE COST SHEET

FACILITY	All-Inclusive Per Engagement Cost
1. Huntington Health & Rehabilitation	\$ 9,000
2. Golden Living Center - Glasgow	9,000
3. Golden Living Center - Morgantown	9,000
4. Golden Living Center - Riverside	9,000
5. Hampshire Memorial Hospital	9,000
6. The Maples	9,000
7. Clarksburg Nursing & Rehabilitation Center	9,000
8. McDowell Nursing & Rehabilitation Center	9,000
9. Summers Nursing & Rehabilitation Center	9,000
10. Fayette Nursing & Rehabilitation Center	9,000
11. E.A. Hawse Nursing & Rehabilitation Center	9,000
12. Lincoln Nursing & Rehabilitation Center	9,000
13. Cameron Nursing & Rehabilitation Center	9,000
14. Wayne Nursing & Rehabilitation Center	9,000
15. Webster Nursing & Rehabilitation Center	9,000
16. Wyoming Nursing & Rehabilitation Center	9,000
17. Mercer Nursing & Rehabilitation Center	9,000
	<u>9,000</u>
SUBTOTAL FOR STANDARD ENGAGEMENTS COST Year 3	<u>\$ 153,000</u>

## SUMMARY OF ALL COSTS

GRAND TOTAL 3- YEAR CONTRACT COSTS (SUM OF YEARS 1-3) \$ 459,000

Evaluation of Bids: Cost evaluations will be based on the total contract cost for three years. Awards of the contract will be based on the lowest cost bid of the vendor who meets or exceeds the specifications and requirements. It is preferred that all vendors complete the attached pricing pages for year 1-3 rather than submitting a separate quote.



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:  
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ADDRESS CORRESPONDENCE TO ATTENTION OF:  
 ROBERTA WAGNER  
 304-558-0067

RFQ #

\*709043333      304-343-4126  
 SUTTLE & STALNAKER PLLC  
 THE VIRGINIA CTR STE 100  
 1411 VIRGINIA ST EAST  
 CHARLESTON WV 25301

SHIP TO

HEALTH AND HUMAN RESOURCES  
 INTERNAL CONTROL & POLICY  
 DEVELOPMENT  
 ONE DAVIS SQUARE, SUITE 401  
 CHARLESTON, WV  
 25301      304-558-7314

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
05/30/2012				
BID OPENING DATE: 06/26/2012		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	JB	961-20	PROFESSIONAL AUDITING SERVICES - CPA		
<p>REQUEST FOR QUOTATION</p> <p>TO PROVIDE A CPA FIRM CONTRACTED AUDITS OF MEDICAID LONG TERM CARE NURSING HOME PROVIDER COST REPORTS, FOR DHHR, OFFICE OF ACCOUNTABILITY AND MANAGEMENT REPORTING (OAMR).</p> <p>***PLEASE NOTE THAT THIS IS A RE-BID OF HHR12070*** EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON 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</p>						
SEE REVERSE SIDE FOR TERMS AND CONDITIONS						

SIGNATURE: Christopher Lambert      TELEPHONE: 304-343-4126      DATE: 06/29/2012

TITLE: Member      FEIN: 55-053816

ADDRESS CHANGES TO BE NOTED ABOVE

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



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 304-558-0067

VENDOR

\*709043333 304-343-4126  
 SUTTLE & STALNAKER PLLC  
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 25301 304-558-7314

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/30/2012				
BID OPENING DATE: 06/26/2012		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>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> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICE SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE Christopher Lambert TELEPHONE 304-343-4126 DATE 06/29/2012

TITLE Member FEIN 55-0538163

ADDRESS CHANGES TO BE NOTED ABOVE

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BID OPENING DATE: 06/26/2012		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 06/15/2012. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER OR E-MAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, E-MAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRIES TO:</p> <p>ROBERTA WAGNER            DEPARTMENT OF ADMINISTRATION            PURCHASING DIVISION            2019 WASHINGTON STREET, EAST            CHARLESTON, WV 25311</p> <p>FAX: 304-558-4115            E-MAIL: ROBERTA.A.WAGNER@WV.GOV</p> <p>REV. 3/88            ANY INDIVIDUAL SIGNING THIS BID IS CERTIFYING THAT:            (1) HE OR SHE IS AUTHORIZED BY THE BIDDER TO EXECUTE THE BID OR ANY DOCUMENTS RELATED THERETO ON BEHALF OF THE BIDDER, (2) THAT HE OR SHE IS AUTHORIZED TO BIND THE BIDDER IN A CONTRACTUAL RELATIONSHIP, AND (3) THAT THE BIDDER HAS PROPERLY REGISTERED WITH ANY STATE AGENCIES THAT MAY REQUIRE REGISTRATION.</p> <p>PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH IS ISSUED THROUGH A BANK. THE SUCCESSFUL VENDOR MUST ACCEPT THE STATE OF WEST VIRGINIA VISA PURCHASING CARD FOR PAYMENT OF ALL ORDERS PLACED BY ANY STATE</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Christopher Lambert</i>	TELEPHONE 304-343-4126	DATE 06/29/2012
TITLE Member	FEIN 55-0538163	ADDRESS CHANGES TO BE NOTED ABOVE

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 25301 304-558-7314

DATE PRINTED 05/30/2012	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
BID OPENING DATE: 06/26/2012		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
AGENCY AS A CONDITION OF AWARD. REV 07/16/2007 VENDOR PREFERENCE CERTIFICATE THIS TEAM EXHIBIT HAS BEEN REPLACED BY THE ONLINE VERSION WHICH IS AVAILABLE HERE: HTTP://WWW.STATE.WV.US/ADMIN/PURCHASE/VRC/VENPREF.PDF MANDATORY PRE-BID A MANDATORY PRE-BID WILL BE HELD ON 06/14/2012 AT 9:30 AM IN AT ONE DAVIS SQUARE, CHARLESTON, WV 25301. INTERESTED PARTIES ARE REQUIRED TO ATTEND THIS MEETING. FAILURE TO ATTEND THE MANDATORY PRE-BID SHALL RESULT IN DISQUALIFICATION OF THE BID. NO ONE PERSON MAY REPRESENT MORE THAN ONE BIDDER. AN ATTENDANCE SHEET WILL BE MADE AVAILABLE FOR ALL POTENTIAL BIDDERS TO COMPLETE. THIS WILL SERVE AS THE OFFICIAL DOCUMENT VERIFYING ATTENDANCE AT THE MANDATORY PRE-BID. FAILURE TO PROVIDE YOUR COMPANY AND REPRESENTATIVE NAME ON THE ATTENDANCE SHEET WILL RESULT IN DISQUALIFICATION OF THE BID. THE STATE WILL NOT EXCEPT ANY OTHER DOCUMENTATION TO VERIFY ATTENDANCE. THE BIDDER IS RESPONSIBLE FOR ENSURING THEY HAVE COMPLETED THE INFORMATION REQUIRED ON THE ATTENDANCE SHEET. THE PURCHASING DIVISION AND THE STATE AGENCY WILL NOT ASSUME ANY RESPONSIBILITY FOR ANY BIDDERS FAILURE TO COMPLETE THE PRE-BID ATTENDANCE SHEET. IN ADDITION, WE REQUEST THAT ALL POTENTIAL BIDDERS INCLUDE THEIR E-MAIL ADDRESS AND FAX NUMBER. ALL POTENTIAL BIDDERS ARE REQUESTED TO ARRIVE PRIOR TO THE STARTING TIME FOR THE PRE-BID. BIDDERS WHO ARRIVE						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE *Christopher Lambert* TELEPHONE 304-343-4126 DATE 06/29/2012  
 TITLE Member FEIN 55-0538163

ADDRESS CHANGES TO BE NOTED ABOVE

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LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>LATE, BUT PRIOR TO THE DISMISSAL OF THE TECHNICAL PORTION OF THE PRE-BID WILL BE PERMITTED TO SIGN IN. BIDDERS WHO ARRIVE AFTER CONCLUSION OF THE TECHNICAL PORTION OF THE PRE-BID, BUT DURING ANY SUBSEQUENT PART OF THE PRE-BID WILL NOT BE PERMITTED TO SIGN THE ATTENDANCE SHEET.</p> <p>NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p>DEPARTMENT OF ADMINISTRATION            PURCHASING DIVISION            BUILDING 15            2019 WASHINGTON STREET, EAST            CHARLESTON, WV 25305-0130</p> <p>PLEASE NOTE: 5 CONVENIENCE COPIES WOULD BE APPRECIATED.</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: -----RW/FILE 22-----</p> <p>RFQ. NO.: -----HHR13017-----</p> <p>BID OPENING DATE: ---06/26/2012-----</p> <p>BID OPENING TIME: -----1:30 PM-----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE *Christopher Lambert* TELEPHONE 304-343-4126 DATE 06/29/2012

TITLE Member FEIN 55-0538163

ADDRESS CHANGES TO BE NOTED ABOVE

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# Request for Quotation

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 CHARLESTON, WV  
 25301 304-558-7314

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
05/30/2012				

BID OPENING DATE: 06/26/2012 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: ----- Chris S. Lambert, CPA, Member Fax# 304-343-8008 ----- CONTACT PERSON (PLEASE PRINT CLEARLY):  ***** THIS IS THE END OF RFQ HHR13017 ***** TOTAL: _____						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Christopher Lambert</i>	TELEPHONE 304-343-4126	DATE 06/29/2012
TITLE Member	FEIN 55-0538163	ADDRESS CHANGES TO BE NOTED ABOVE

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



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

WV PURCHASING ACA SECT Fax 304-558-4115  
**Solicitation**

Jun 25 2012 08:51am P001/003

NUMBER	HHR13017	PAGE	1
ADDRESS CORRESPONDENCE TO ATTENTION OF			
ROBERTA WAGNER			
304-558-0067			

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

Suttle & Stalnaker, PLLC  
 1411 Virginia Street East, Suite 100  
 Charleston, WV 25301

SHIP TO

HEALTH AND HUMAN RESOURCES  
 INTERNAL CONTROL & POLICY  
 DEVELOPMENT  
 ONE DAVIS SQUARE, SUITE 401  
 CHARLESTON, WV  
 25301 304-558-7314

DATE PRINTED  
 06/22/2012

BID OPENING DATE: 07/02/2012 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
ADDENDUM NO. 2						
1. TO EXTEND THE BID OPENING DATE DUE TO A DELAY IN RESPONDING TO THE VENDOR QUESTIONS. FROM: JUNE 26, 2012 TO: JULY 2, 2012 2. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR BID.						
END OF ADDENDUM NO. 2						
0001	1	JB		961-20		
PROFESSIONAL AUDITING SERVICES - CPA						
***** THIS IS THE END OF RFQ HHR13017 ***** TOTAL:						

SIGNATURE	<i>Christopher Lambert</i>	TELEPHONE	304-343-4126	DATE	06/29/2012
TITLE	Member	FBN	55-0538163	ADDRESS CHANGES TO BE NOTED ABOVE	

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

**SOLICITATION NUMBER: HHR13017****Addendum Number: 2**

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The purpose of this addendum is to modify the solicitation identified as WSH13025 ("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:**

**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.

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: HHR13017**

**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 checked="" 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.

Suttle & Stalnaker, PLLC

Company

*Christopher Lambert*

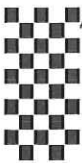
Authorized Signature

06/29/2012

Date

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

Revised 6/8/2012



RECEIVED  
2012 JUL 10 AM 8:13  
WV PURCHASING  
DIVISION

**Business Advisors and Consultants**

Fax: 304-558-3970

Date: 7/9/12  
Time: 2:15 pm  
Total Pages: 4  
(Includes Cover Page)

To: WV Purchasing - RFP: HHR13017  
Bid Opening: 7/10/12 @ 1:30 pm

From: Chris Lambert  
Suttle & Stalnaker, PLLC

Subject: Addendum acknowledgement.

Our bid submission was made 6/29/12,  
please use it at this new bid  
opening date & time.

**NEWS BRIEF**

Would you like to receive Suttle & Stalnaker, PLLC newsletters? Not only can the invaluable articles give you hints to help run your business, but can also help ensure your financial stability. From Auto Dealers newsletters to Healthcare newsletters, very useful information is just a phone call away. Just call to be added to our list.

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This communication is not intended or written by our firm to be used, and it may not be used by you or any other person or entity, for the purpose of avoiding any penalties that may be imposed on you or any other person or entity under the United States Revenue Code.



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

WV PURCHASING ACA SECT Fax 304-558-4115

Jul 2 2012 09:25am P001/003

**Solicitation**

NUMBER	HHRL3017	PAGE	1
ADDRESS CORRESPONDENCE TO ATTENTION OF:			
ROBERTA WAGNER 304-558-0067			

VENDOR

\*709043333 304-343-4126  
 SUTTLE & STALNAKER PLLC  
 THE VIRGINIA CTR STE 100  
 1411 VIRGINIA ST EAST  
 CHARLESTON WV 25301

S H T O

HEALTH AND HUMAN RESOURCES  
 INTERNAL CONTROL & POLICY  
 DEVELOPMENT  
 ONE DAVIS SQUARE, SUITE 401  
 CHARLESTON, WV  
 25301 304-558-7314

DATE PRINTED  
 07/02/2012

BID OPENING DATE: 07/10/2012 BID OPENING TIME 1:30PM

LINE	QUANTITY	UBP	QAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
				ADDENDUM NO. 3		
				THIS ADDENDUM IS ISSUED PER THE ATTACHED.		
0001	1	JB		961-20		
				PROFESSIONAL AUDITING SERVICES - CPA		
				***** THIS IS THE END OF RFQ HHRL3017 ***** TOTAL:		

SIGNATURE	TELEPHONE	DATE
TITLE	FIRM	ADDRESS CHANGES TO BE NOTED ABOVE

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

**SOLICITATION NUMBER: HHR13017****Addendum Number: 3**

---

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:**

To extend the bid opening date to 07/10/2012. Bid Opening Time remains: 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.

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Suttle & Stalnaker, PLLC

Company

*Chris Lambert*

Authorized Signature

07/09/2012

Date

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