

**REQUEST FOR QUOTATION (RFQ) TO PROVIDE CPA FIRM  
CONTRACTED AUDITS OF MEDICAID LONG TERM CARE  
NURSING HOME PROVIDER COST REPORTS PER RFQ SPECIFICATIONS**

**FOR**

**WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES,  
OFFICE OF ACCOUNTABILITY AND MANAGEMENT REPORTING (OAMR)**

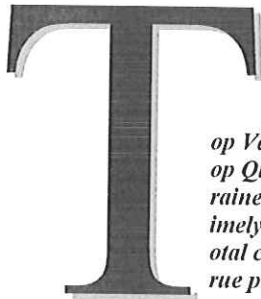
REQUEST FOR QUOTATION No. HHR13017  
AND ADDENDUMS No. 1, 2, AND 3

BID OPENING DATE: JULY 10, 2012  
BID OPENING TIME: 01:30 PM

**Quotation Offered By**

**ICHENOR & ASSOCIATES, LLP**

CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS



*Top Value  
Top Quality  
Trained staff  
Timely services  
Total commitment  
True professionalism*

**304 MIDDLETOWN PARK PLACE  
LOUISVILLE, KENTUCKY 40243**

**CONTACT PERSON: WILLIAM R. TICHENOR, PARTNER  
BUSINESS PHONE: (502) 245-0775  
FAX No.: (502) 245-0725  
EMAIL: [wtichenor@tichenorassociates.com](mailto:wtichenor@tichenorassociates.com)**

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2012 JUL 10 AM 9:51

WV PURCHASING  
DIVISION



**State of West Virginia  
Department of Administration  
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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**TICHENOR & ASSOCIATES, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS and MANAGEMENT CONSULTANTS

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July 5, 2012

Ms. Roberta Wagner, Buyer Supervisor  
Department of Administration  
Purchasing Division  
2019 Washington Street, East  
Charleston, WV 25305-0130

Re: RFQ No. HHR13017 and Addendums No. 1, 2, and 3

Dear Ms. Wagner:

We are pleased to offer our Proposal in response to your RFQ No. HHR13017 and Addendums No. 1, 2, and 3 to provide auditing services of Medicaid long term care nursing home provider cost reports per the RFQ specifications.

Tichenor & Associates, LLP (Tichenor) is properly registered with the Purchasing Division and has paid the required fee.

Tichenor will provide proof of insurance upon award of the contract as required by the RFQ.

Upon award of the contract, Tichenor will enter into the West Virginia HIPAA Business Associate Addendum Agreement, if required.

Tichenor does not offer any deviations from the specifications included in the RFQ.

Tichenor does not qualify for Vendor Preference Certificate and has not made application for the Certificate.

The following is included herein as part of this Quotation.

1. Mandatory Requirements – Vendor Experience/Capabilities
2. Scope of Work – Mandatory Requirements
3. General Terms and Conditions




4. All-Inclusive Cost Sheets (**Attachment 1**)
5. Signed and Dated Request for Quotation (**Attachment 2**)
6. Signed and Dated Addendums No. 1, 2, and 3 (**Attachment 3**)
7. Signed and Dated Vendor Preference Certificate (**Attachment 4**)
8. Signed and Dated Purchasing Affidavit (**Attachment 5**)
9. Signed and Dated Addendum Acknowledgement Forms (**Attachment 6**)

Should any additional information be required regarding the Quotation, William R. Tichenor (Negotiator) will be happy to answer any inquires by writing, by phone or by visiting your office to personally provide any information.

We look forward to having the opportunity to provide these important audit services for you.

Respectfully Submitted,

  
William R. Tichenor, CPA, CGFM  
Managing Partner  
Tichenor & Associates, LLP

Enclosures

## 1. MANDATORY REQUIREMENTS – VENDOR EXPERIENCE/CAPABILITIES

The vendor must provide documentation of experience/capabilities.

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

### Response:

Tichenor & Associates, LLP (“Tichenor”), was founded in Louisville, Kentucky in May 1983. Tichenor has been in business for over twenty-nine (29) years as a CPA firm. William R. Tichenor serves as the firm’s founding and managing partner. Tichenor has completed governmental audits for over twenty-nine (29) years. These governmental audits have been performed under contracts with over thirty (30) federal agencies and twenty (20) state agencies.

Over the last twenty-nine (29) years, Tichenor has performed audit (financial and compliance), accounting, EDP and other consulting services under contract with over thirty (30) federal clients, twenty (20) state clients and over thirty (30) local government clients. The following is a list of Tichenor’s federal clients:

1. Social Security Administration - Representative Payee Audits
2. Executive Office of the U.S. Trustees
3. Department of Transportation - Federal Transit Administration
4. Department of Health and Human Services (OIG)
5. Department of Labor (OIG)
6. Environmental Protection Agency (OIG)
7. Department of Agriculture (OIG)
8. Information Agency (OIG)
9. Department of Housing and Urban Development (OIG)
10. The Smithsonian Institute (OIG)
11. Securities and Exchange Commission (OIG)
12. Resolution Trust Corporation (OIG)
13. Public Health Service - ADAMHA
14. Public Health Service - OTI
15. Public Health Service - Indian Health Services
16. Department of Transportation - Federal Highways
17. Appalachian Regional Commission (OIG)
18. Department of State (OIG)
19. Executive Office of the President
20. Federal Emergency Management Agency (OIG)
21. Federal Emergency Management Agency - Budget / Accounting
22. Corporation for National Service (OIG)
23. Pension Benefit Guaranty Corporation (OIG)
24. Department of Health and Human Services - HRSA
25. Department of Labor - ETA / Budget and Accounting

- 26. Department of Labor - Labor Cert.
- 27. Forest Service
- 28. Department of Justice - EOUST
- 29. Department of Defense - TMA
- 30. Census Bureau
- 31. Department of Health and Human Services - CMS (formerly HCFA)
- 32. Department of Health and Human Services - HRSA
- 33. Department of Justice - Debtor Audits

**2. Vendor must be a Certified Public Accounting (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:**

Tichenor is a Certified Public Accounting (CPA) firm and currently has on staff fifteen (15) accounting professionals with six (6) holding CPA certification valid in the State of West Virginia.

The Key Personnel to be assigned to work under this contract for Tichenor is as follows:

Name	Position	Years of Medicaid/ Medicare Cost Report Experience
William R. Tichenor, CPA, CGFM	Contract Partner	Over 25 years
Susan Hereford, CPA	Contract Manager	Over 25 years

Mr. Chuck Smith, Managing Member of Smith, Cochran & Hicks, P.L.L.C. (Smith) located in Charleston, West Virginia has agreed, if needed, to subcontract with Tichenor on this contract to provide local staff resources. Smith's firm has been in business longer than fifteen (15) years and has more than ten (10) years experience conducting governmental audits. Smith's firm is a CPA firm and has more than ten (10) accounting professionals and more than five (5) of these are CPAs valid in the state of West Virginia.

**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:**

Tichenor has successfully performed thousands of Medicaid cost report audits that include nursing homes, hospital – based long term care units, ICF-MR's, FQHC's, mental health agencies and home health. These audits were performed under contracts with the following state Medicaid agencies:

- 1) West Virginia - Nursing homes, mental health and hospital – based long term care units (2 contracts)
- 2) Kentucky - Nursing homes, hospital – based long term care units, FQHC's, state mental hospitals (3 contracts)
- 3) Ohio - Nursing homes, hospital – based long term care units and ICF-MR's
- 4) Michigan - Nursing homes, hospital – based long term care units and mental health agencies
- 5) Virginia - Mental health agencies
- 6) West Virginia – State owned nursing homes and hospitals

These audits required audit services related to the audit process, reports and appeals in most audits working closely with the state Medicaid agencies and providers.

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:**

Tichenor has had many engagements over the years that we have successfully completed that required representing the Federal regulators as the auditor under contract with CMS, HHS-OIG, HHS-SAMSA and DOD TriCare in audits that required us to work with the Federal regulators and the auditee, the provider or state, to address and resolve the audit report findings, inquiries and any disallowances. In some cases this required working with the Federal regulator throughout the appeal process.

Tichenor has had many engagements over the years that we have successfully completed that required us to represent states and providers in audit issues and inquiries related to disallowance issues and/or program changes requested by the state Medicaid program. The Federal regulators in these engagements included HHS-OIG, CMS and US Attorney.

We believe that our audit experience performing audits of state's and local government agency's programs, for-profit and not-for-profit provider organizations under contracts with Federal regulators combined with our experience working for states and providers to resolve Federal regulator findings, inquiries and disallowance issues provides your agency with a much broader experience and expertise than a CPA firm that has only represented states and/or providers.

Tichenor provides the following contracts that demonstrate the experiences mentioned above and required in this section.

	Federal/ State Agency	General Engagement Scope
1)	DOD - Tri-Care	Contract to audit fees paid to over 3,500 hospitals under the DOD – Tri-Care program. Worked with federal officials with resolving overpayments and the collections.
2)	HHS-CMS - MCO	Contract with HHS – CMS to perform audits of managed care organizations and assist federal officials resolving findings and recovery of disallowances.
3)	HHS-CMS - Part D	Contract with HHS – CMS to audit Part D insurance plans and assist federal officials resolving findings and recovery of disallowances.
4)	HHS-CMS – Peer Review	Contracts with HHS-CMS to perform peer reviews of fiscal intermediary audit of nursing home and hospital cost reports and assisted CMS officials in resolving finding, disallowances and quality of work issues.
5)	West Virginia Medicaid	Three contracts with West Virginia Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances.
6)	Kentucky Medicaid	Two contracts with Kentucky Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances.
7)	Ohio Medicaid	One five year contract with Ohio Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances.
8)	Michigan Medicaid	One six year contract with Michigan Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances.
9)	Kentucky Medicaid	One contract with Kentucky Medicaid to assist state officials in the appeal of audit report findings and disallowances of over 300 nursing home audits performed by other CPA firms.

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:**

Tichenor has worked with several 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. Tichenor assisted in the following state Medicaid agencies related to the management, audit, and reimbursement process.

- 1) West Virginia Department of Health and Human Resources - Bureau of Health and Healthcare Facilities: Currently under contract with BHHF to provide accounting/technical assistance and in-service training related to Medicare and Medicaid cost accounting and statistical methods for cost reporting purposes. Also, provide technical assistance for maximizing reimbursement for third party payers.
  
- 2) West Virginia Department of Health and Human Resources: Under a previous contract with the Bureau for Medical Services we provided services in the following areas -
  - Served as a technical advisor to the Bureau's Policy Units in the formulation and review of program policies.
    - Made recommendations for implementation of coding which adequately meets in the intent of the BMS policies.
    - Reviewed and made recommendations for bundling and unbundling of procedures and diagnosis codes.
    - Assisted in ongoing development, review and maintenance of the procedure and diagnosis code tables, files, etc., which reside in the Reference Subsystem of the MMIS (Medicaid Management Information System).
      - Reviewed current and future procedure codes for usage.
      - Setup utilization review criteria files.
    - Developed staff training
  - Served as technical advisor to the Bureau's MMIS Director in the formulation and review of system policies.
    - Ongoing development, review and maintenance of the procedure and diagnosis code tables, files, etc., which reside in the Reference Subsystem and MMIS (Medicaid Management Information System).
      - Developed and administered fee schedule update and analysis protocols and coordinate the updates to the reference subsystem.
      - Produced file maintenance update requests for system coding additions or changes.
    - Reviewed available bundling and re-bundling software. Made recommendations for acquisition and modification of same.

- Provided staff training
    - Made recommendations as to whether the Bureau would benefit from staff a fulltime coder.
- 3) West Virginia Childrens Health Insurance Program: Currently under contract with CHIP to assist in the performance of quality measure reviews of providers performing well-child screens under the Kids First Program.
  - 4) Kentucky Department of Transportation: Under a previous contract with Kentucky DOT completed a statewide study of Medicaid client transportation providers and provided a report with recommendations on how to improve the transportation process currently in place and reduce the cost of the program.
  - 5) Kentucky Medicaid Commissioner: Made a presentation to the Kentucky Medicaid Commissioner for an electronic process for the review of the payments made to the nursing homes related to the MDS reimbursement which would identify improper billing and reduce cost to the program.
  - 6) Indiana Medicaid Commissioner: Made a presentation to the Indiana Medicaid Commissioner for an electronic process for the review of client claims data which identifies clients outside of the usage norm of the total population for provider visits and prescriptions. Allows Medicaid to target clients that abuse the program and allows Medicaid to better manage these particular clients.
  - 7) Indiana Attorney General: Under a previous contract with Indiana Attorney General we provided an electronic process that analyzed claims data payments to providers and prescriptions and collected overpayments. The Attorney General Office was the lead on the contract, but partnered with the Medicaid office.

**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:**

Tichenor has had audit contracts with West Virginia, Kentucky, Ohio and Michigan Medicaid agencies to perform audits, reports and assist in the appeal process for various cost reports audit findings. This appeal process in some cases required the appearance before the Administrative Law Judge.

Tichenor also had a contract with the Kentucky Medicaid agency to assist them in the appeal process of over 300 nursing home audit report appeals. These appeals were held



at our Frankfort, Kentucky office. An assigned representative of the Kentucky Medicaid Office would attend the appeal meeting and the provider would attend or its representative (CPA firm and/or attorney) to present its response to the audit findings. With the assistance of the Kentucky Medicaid representative, we would come to a determination and make a written recommendation to Kentucky Medicaid, then they would review and agree or disagree, then notify the provider of the outcome of the appeal.

Tichenor has assigned Mr. William R. Tichenor, CPA, CGFM and firm managing partner as the contract and audit partner on this RFQ. Mr. Tichenor has over 25 years of Medicare and Medicaid audit experience related to providers, contractors, grantees and state and local government agencies. This experience has been obtained under audit contracts with HHS-OIG, CMS, HRSA, SAMHSA and DOD TriCare. Mr. Tichenor has had many opportunities to represent agencies throughout the appeals process including testifying as an expert witness.

Tichenor provides the following contracts that demonstrate some of the work history experiences mentioned above over the last 25 years.

	<b>Federal/ State Agency</b>	<b>General Engagement Scope</b>
1)	West Virginia Medicaid	Three contracts with West Virginia Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances, including the appeal process.
2)	Kentucky Medicaid	Two contracts with Kentucky Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances, including the appeal process.
3)	Ohio Medicaid	One five year contract with Ohio Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances, including the appeal process.
4)	Michigan Medicaid	One six year contract with Michigan Medicaid to perform audits of nursing homes and hospital - based long term care units cost reports and assist state officials in resolving findings and disallowances, including the appeal process.
5)	Kentucky Medicaid	One contract with Kentucky Medicaid to assist state officials in the appeal of audit report findings and disallowances of over 300 nursing home audits performed by state CPA firms, included expert witness.



7. Vendor shall provide examples of five (5) engagements demonstrating experience working with policy, program, finance, 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:

Tichenor has successfully worked with policy, program, finance, budgeting departments of governmental units at several Federal agencies and State agencies over the years to ensure that the highest level of value is derived from funds allocated through the audit process. The following are some of the Federal and State agencies and projects that the firm has been involved in over the last twenty-nine (29) years:

- 1) White House Travel Office: Performed a review of the White House Travel Office accounting and financial policies and made recommendations for improvements.
- 2) DOL-Job Corps Program: Performed a survey of Job Corps members' job placements after the program completion and made recommendations to better match job training to job placement.
- 3) DOL-OIG: Performed a review of the "Red Book" used by DOL-ETA for grantees to follow for proper accounting and reporting of grant funds spent for direct and indirect costs. Updated the guide and provided training to DOL staff and grantee users in the use of the guide to ensure that the highest level of value is derived from funds allocated.
- 4) DOL-ETA: Developed and presented a training program for DOL-ETA and state and local grantees that provided guidance on how to provide accuracy and consistency in cost reporting under the accrual method of accounting for grant expenditures.
- 5) ARC-OIG: Performed a performance audit of Appalachian Regional Commission agency policies and procedures related to financial operations and made recommendations to help ensure that the agency makes the best use of its limited finances.
- 6) Kentucky Department of Transportation: Completed a statewide study of Medicaid client transportation providers and provided a report with recommendations on how to improve the transportation process currently in place and reduce the cost of the program.
- 7) Kentucky Medicaid: Worked with the Kentucky Medicaid program in the review of the Kentucky State Mental Health Hospitals finance related to policy and procedures to ensure the highest level of use of finance and to determine if all funding sources were being properly billed and accounted for at the hospital level. Based on the review results, we made several recommendations to ensure billing amounts and accounting controls were correct and complete.
- 8) Kentucky Access Insurance: Performed an audit of Kentucky's Access Insurance program. This program is a special health insurance program for high health risk

members located in Kentucky. We performed the first audit of this health insurance agency and made several recommendations to improve policy and procedures related to agency finances to help increase the value of the program.

9) West Virginia Medicaid: Under a previous contract with the Bureau for Medical Services we provided services in the following areas -

- Served as a technical advisor to the Bureau's Policy Units in the formulation and review of program policies.
  - Made recommendations for implementation of coding which adequately meets in the intent of the BMS policies.
  - Reviewed and made recommendations for bundling and unbundling of procedures and diagnosis codes.
  - Assisted in ongoing development, review and maintenance of the procedure and diagnosis code tables, files, etc., which reside in the Reference Subsystem of the MMIS (Medicaid Management Information System).
    - Reviewed current and future procedure codes for usage.
    - Setup utilization review criteria files.
  - Developed staff training
- Served as technical advisor to the Bureau's MMIS Director in the formulation and review of system policies.
  - Ongoing development, review and maintenance of the procedure and diagnosis code tables, files, etc., which reside in the Reference Subsystem and MMIS (Medicaid Management Information System).
    - Developed and administered fee schedule update and analysis protocols and coordinate the updates to the reference subsystem.
    - Produced file maintenance update requests for system coding additions or changes.
  - Reviewed available bundling and re-bundling software. Made recommendations for acquisition and modification of same.
  - Provided staff training
- Made recommendations as to whether the Bureau would benefit from adding a fulltime coder.

## **2. SCOPE OF WORK – MANDATORY REQUIREMENTS**

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

1. Tichenor 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, Tichenor will perform financial and compliance audit engagements of semi-annual LTC-FASRs in accordance with standards established by the AICPA, and applicable GAS. Tichenor 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. Tichenor will issue a report on compliance and internal control for each facility examined in accordance with GAS.
3. For each engagement Tichenor will incorporate a pre-engagement planning meeting between an authorized representative of Tichenor 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 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. Tichenor agrees that the procedures for each engagement will include, at a minimum, the procedures outlined in the OAMR Audit Guide (Sample 1 attached to the RFQ). Tichenor 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.
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. Tichenor 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 LTC-FASR, 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. Tichenor 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. Tichenor 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. Tichenor 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. Tichenor’s Key Personnel to be assigned are as follows:

Name	Position	Years of Medicaid/ Medicare Cost Report Experience
William R. Tichenor, CPA, CGFM	Contract Partner	Over 25 years
Susan Hereford, CPA	Contract Manager	Over 25 years

9. Tichenor 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 Staff of OAMR shall be available to Tichenor 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. Tichenor agrees that it is responsible for contacting OAMR with any questions as to interpretation of rules or regulations as necessary.
10. Tichenor 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. Tichenor 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. Tichenor 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. Tichenor 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. Tichenor will submit the final draft of the report to OAMR and OAMR will transmit the draft report to the facility. The facility shall have at a minimum ten (10) business days from receipt to provide additional information to Tichenor to mitigate or resolve the findings.
14. Tichenor is responsible for final report preparation, editing and printing. Tichenor 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 Tichenor'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. Tichenor 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 of determination and engagement process on an as-needed basis.
17. Tichenor will complete audit fieldwork and submit draft audit reports for OAMR quality review not later than 90 days before contract expiration date, unless expressly approved and granted extension by OAMR. Tichenor understands that any audits not submitted by this date will not be considered complete and therefore, final outstanding payments will be withheld. Tichenor 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. Tichenor'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 are to be examined in an engagement, Tichenor will adjust the per engagement fee to accommodate the reduction in work accordingly. The All-inclusive Engagement Cost assumes that engagements will include eight (8) cost reporting periods.
19. Tichenor has committed a cohesive, dedicated, highly skilled core team of key personnel to oversee and conduct the tasks required under this agreement. Tichenor



has designated William Tichenor to report to the Director of OAMR or his designée regarding all matters related to this contract. William Tichenor is a Certified Public Accountant in good standing licensed by the West Virginia Board of Accountancy. William Tichenor is able to act on behalf of Tichenor and has appropriate experience and expertise in overseeing similar engagements. William Tichenor will be available for monthly on-site meetings with the OAMR Office Director or designee. Tichenor 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 Tichenor of expected audit report deliverables. Meetings may be conducted on less than a monthly basis, if deemed appropriate by the OAMR, and may be requested more frequently on an as needed basis.

### **3. SPECIAL TERMS AND CONDITIONS**

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

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

#### **Conflicts of Interest:**

Tichenor affirms that it, its officers or members or 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. Tichenor further covenants that in the performance of the contract, Tichenor shall periodically inquire of its officers, members and employees concerning such interests. Any such interests discovered shall be promptly presented in detail to the Agency.

#### **Prohibition against Gratuities:**

Tichenor warrants that it has not employed any company or person other than a bona fide employee working solely for Tichenor 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.

Tichenor 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:**

Tichenor 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, Tichenor will complete and submit a disclosure form to report the lobbying.

Tichenor agrees that this language of certification shall be included in the award documents for all sub-awards 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 Tichenor 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. Tichenor as an independent contractor is solely liable for the acts and omissions of its employees and agents.

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

Tichenor will 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.

Tichenor will 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.

Tichenor will 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:**

Tichenor 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 Tichenor, its officers, 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 Tichenor, its officers, employees or subcontractors to observe State and Federal laws, including but not limited to labor and wage laws.

**Governing Law:**

Tichenor agrees that this contract shall be governed by the laws of the State of West Virginia. Tichenor 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:**

Tichenor 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.

Tichenor 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 here to shall be borne by Tichenor. 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:**

Tichenor 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 Tichenor to be the sole point of contact with regard to all contractual matters. Tichenor may, with the prior written consent of the Agency, enter into written subcontracts for performance of work under this contract; however, Tichenor 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 Tichenor 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 Tichenor fails to carry out its responsibilities or to make substantial progress under the terms of this RFQ and resulting contract. The Agency shall provide Tichenor with advance notice of performance conditions which are endangering the contract's continuation. If after such notice Tichenor fails to remedy the conditions contained in the notice, within the time period contained in the notice, the Agency shall issue Tichenor 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 Tichenor, 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 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, Tichenor 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, Tichenor 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 1 of the RFQ. Attachment 1 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 to include home office costs, management fees, hospital or other similar costs allocated to each facility on the LTC-FASR's. Tichenor 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 Tichenor will be prepared to explain and defend the findings of the audit engagements. The price quote is on an individual engagement basis.

However, Tichenor is committed to perform all seventeen (17) engagements during the term of this contract.

**Invoices, Progress Payments:**

Tichenor 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. Tichenor understands that progress payments will be made on the basis of percentage of work completed at the per engagement prices per the Cost Sheet. Tichenor 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 Tichenor 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), Tichenor 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 Tichenor.

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

Tichenor 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 Tichenor. Tichenor will maintain such records a minimum of five (5) years and make available all records to Agency personnel at Tichenor's location during normal business hours upon written request by Agency within 10 days after receipt of the request.

Tichenor understands that it will have access to private and confidential data maintained by Agency to the extent required for Tichenor to carry out the duties and responsibilities defined in this contract. Tichenor 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 Tichenor, subcontractors or individuals permitted access by Tichenor.

**Insurance Requirements:**

Tichenor 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 Tichenor at the time the contract is awarded. Tichenor 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 Tichenor, 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.

Tichenor 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 Tichenor.

**Debarment and Suspension:**

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

**4. ALL-INCLUSIVE COST SHEETS**

Tichenor has completed the All-Inclusive Cost Sheets and has included them at **Attachment 1**. Per the RFQ, Tichenor's Cost Sheets include cost quote for standard facility engagements for the seventeen (17) facilities, which includes eight (8) LTC-FASR periods for each of the seventeen (17) facilities.

**5. SIGNED AND DATED REQUEST FOR QUOTATION**

Tichenor has completed and signed and dated the Request for Quotation and included it at **Attachment 2**.

**6. SIGNED AND DATED ADDENDUMS NO. 1, 2, AND 3**

Tichenor has completed and signed and dated the Addendums No. 1, 2, and 3 and included them at **Attachment 3**.

**7. SIGNED AND DATED VENDOR PREFERENCE CERTIFICATE**

Tichenor has signed and dated the Vendor Preference Certificate and included it at **Attachment 4**.

**8. SIGNED AND DATED PURCHASING AFFIDAVIT**

Tichenor has signed and dated the Purchasing Affidavit and included it at **Attachment 5**.

**9. ADDENDUM ACKNOWLEDGEMENT FORMS**

Tichenor has signed and dated the Addendum Acknowledgement Forms and included them at **Attachment 6**.

ATTACHMENTS

ATTACHMENT 1

ALL-INCLUSIVE COST SHEETS

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

<u>FACILITY</u>	<u>All-Inclusive Per Engagement Cost</u>	<u>General Location</u>
1. Eagle Pointe	\$ 12,000	Home Office (Indianapolis, IN)
2. Weirton Medical Center	13,200	Hospital Based SNF
3. Guardian Elder Care at Wheeling	13,200	Hospital Based SNF
4. Arbors at Fairmont	12,000	Home Office (Milwaukee, WI)
5. Broadus Hospital-Mansfield Place	13,200	Hospital Based SNF
6. Greenbrier Manor	9,700	
7. Pleasant Valley Nursing and Rehabilitation Center	13,200	Hospital Based SNF
8. Good Samaritan Society- Barbour County	12,000	Home Office (Sioux Falls, SD)
9. Montgomery General Elderly Care Center	9,700	
10. Grant Memorial Hospital	13,200	Hospital Based SNF
11. Montgomery General Hospital Extended Care	13,200	Hospital Based SNF
12. Morgan County War Memorial Hospital	13,200	Hospital Based SNF
13. Minnie Hamilton Health Care Center, Inc.	13,200	Hospital Based SNF
14. Roane General Hospital	13,200	Hospital Based SNF
15. St. Josephs Hospital of Buckhannon, Inc.	13,200	Hospital Based SNF
16. Summers County ARH	13,200	Hospital Based SNF
17. Summersville Memorial Hospital	13,200	Hospital Based SNF
SUBTOTAL STANDARD ENGAGEMENTS	\$ 213,800	
COST Year 1		

Attachment 2  
HHR 13017 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

<u>FACILITY</u>	<u>All-Inclusive Per Engagement Cost</u>	<u>General Location</u>
1. Heartland of Charleston	\$12,000	Chain Home Office Toledo, OH.
2. Heartland of Beckley WV, LLC	12,000	
3. Heartland of Keyser	12,000	
4. Heartland of Clarksburg	12,000	
5. Heartland of Martinsburg	12,000	
6. Heartland of Preston County	12,000	
7. Heartland of Rainelle WV, LLC	12,000	
8. SunBridge Care & Rehabilitation For Dunbar	12,000	Chain Home Office (Albuquerque, NM)
9. SunBridge Care & Rehabilitation For Salem	12,000	
10. SunBridge Care & Rehabilitation for Pine Lodge	12,000	
11. SunBridge Care & Rehabilitation for Putnam	12,000	
12. Sunbridge New Martinsville Health Care Center	12,000	
13. SunBridge Care & Rehabilitation for Parkersburg	12,000	
14. SunBridge Care & Rehabilitation for Glenville	12,000	
15. Holbrook Nursing Home	9,700	
16. Nella's Inc.	9,700	
17. Nella's Nursing Home, Inc.	9,700	
<b>SUBTOTAL STANDARD ENGAGEMENTS</b>		
<b>COST Year 2</b>	<b>\$197,100</b>	



Attachment 3  
 HHR 13017 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	General Location
1. Huntington Health & Rehabilitation	\$11,400	Home Office-Houston, TX
2. Golden LivingCenter-Glasgow	11,400	Chain- Home Office (Ft. Smith, AR)
3. Golden LivingCenter-Morgantown	11,400	
4. Golden LivingCenter-Riverside	11,400	
5. Hampshire Memorial Hospital	13,200	Hospital Based SNF
6. The Maples	9,700	Chain-Home Office (Charleston, WV)
7. Clarksburg Nursing & Rehabilitation Center	10,700	
8. McDowell Nursing & Rehabilitation Center	10,700	
9. Summers Nursing & Rehabilitation Center	11,400	
10. Fayette Nursing & Rehabilitation Center	10,700	
11. E.A. Hawse Nursing & Rehabilitation Center	10,700	
12. Lincoln Nursing & Rehabilitation Center	10,700	
13. Cameron Nursing & Rehabilitation Center	10,700	
14. Wayne Nursing & Rehabilitation Center	10,700	
15. Webster Nursing & Rehabilitation Center	10,700	
16. Wyoming Nursing & Rehabilitation Center	10,700	
17. Mercer Nursing & Rehabilitation Center	10,700	
<b>SUBTOTAL STANDARD ENGAGEMENTS</b>  COST Year 3	  \$186,900	

SUMMARY OF ALL COSTS

GRAND TOTAL 3-YEAR CONTRACT COSTS (SUM OF YEARS 1-3)     \$ 597,800

Evaluation of Bids: Cost evaluations will be based on the total contract cost for three years. Award 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 years 1-3 rather than submitting a separate quote.

HHR 13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)  
WEST VIRGINIA DHHR OAMR  
COST QUOTE FOR STANDARD FACILITY ENGAGEMENT  
ALL-INCLUSIVE COST SHEET  
SIGNATURE PAGE

Vendor Name: TICHENOR & ASSOCIATES, LLP

Vendor Address: 304 Middletown Park Place Suite C  
Louisville, KY 40243

Remit to Address: 304 Middletown Park Place Suite C  
Louisville, KY 40243

Phone #: 502-245-0775

Fax #: 502-245-0725

E-mail: WTICHENOR@TICHENORASSOCIATES.COM

Signature: William B. Dickson, Partner 6/25/12  
Date



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  
**HHR13017**

PAGE  
**1**

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

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE  
**Tichenor & Associates, LLP  
 304 Middletown Park Place  
 Suite-C  
 Louisville, KY 40243**

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	QAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	JB		961-20	See All-Inclusive Cost Sheets	\$597,800
<p>*****            MAND, PRE-BID MEETING ON JUNE 14, 2012 AT 9:30 AM IN            CONFERENCE ROOM 93 AT ONE DAVIS SQUARE, CHARLESTON,            WV 25301            *****</p> <p>PROFESSIONAL AUDITING SERVICES - CPA</p> <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 <i>William D. Dickson</i>	TELEPHONE 502-245-0775	DATE 6/25/12
TITLE Partner	FAX 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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

## GENERAL TERMS & CONDITIONS REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at [www.state.wv.us/admin/purchase/vrc/hipaa.html](http://www.state.wv.us/admin/purchase/vrc/hipaa.html) and is hereby made part of the agreement provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
14. **CONFIDENTIALITY:** The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
15. **LICENSING:** Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

### INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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:  
 HHR13017

PAGE:  
 2

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

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE  
 Tichenor & Associates, LLP  
 304 Middletown Park Place  
 Suite-C  
 Louisville, KY 40243

BUYER

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	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 <i>William B. Tichenor, Partner</i>	TELEPHONE 502-245-0775	DATE 6/25/12
TITLE Partner	FERN 61-1019321	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

**Request for  
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 HHR13017

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 3

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RFQ COPY  
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 Suite-C  
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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>William R. Tichenor</i>	TELEPHONE 502-245-0775	DATE 6/25/12
TITLE Partner	FEN 61-1019321	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

**Request for  
 Quotation**

RFQ NUMBER  
 HHR13017

PAGE  
 4

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

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE

Tichenor & Associates, LLP  
 304 Middletown Park Place  
 Suite-C  
 Louisville, KY 40243

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
<p>AGENCY AS A CONDITION OF AWARD.</p> <p>REV 07/16/2007</p> <p>VENDOR PREFERENCE CERTIFICATE</p> <p>THIS TEAM EXHIBIT HAS BEEN REPLACED BY THE ONLINE VERSION WHICH IS AVAILABLE HERE:  <a href="http://www.state.wv.us/admin/purchase/vrc/venpref.pdf">HTTP://WWW.STATE.WV.US/ADMIN/PURCHASE/VRC/VENPREF.PDF</a></p> <p>MANDATORY PRE-BID</p> <p>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.</p> <p>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.</p> <p>ALL POTENTIAL BIDDERS ARE REQUESTED TO ARRIVE PRIOR TO THE STARTING TIME FOR THE PRE-BID. BIDDERS WHO ARRIVE</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>William R. Dickerson</i>	TELEPHONE 502-245-0775	DATE 6/25/12
TITLE Partner	FAX 61-1019321	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

# Request for Quotation

RFQ NUMBER  
**HHR13017**

PAGE  
**5**

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

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE  
**Tichenor & Associates, LLP**  
**304 Middletown Park Place**  
**Suite-C**  
**Louisville, KY 40243**

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
<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 style="text-align: center;">NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p style="text-align: center;">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 <i>William R. Tichenor, Partner</i>	TELEPHONE 502-245-0775	DATE 6/25/12
TITLE Partner	FEDIN 61-1019321	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

# Request for Quotation

RFQ NUMBER  
 HHR13017

PAGE  
 6

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

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE

Tichenor & Associates, LLP  
 304 Middletown Park Place  
 Suite-C  
 Louisville, KY 40243

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	F.O.B.	FREIGHT TERMS
05/30/2012				

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

LINE	QUANTITY	UOP	QAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: ----- Fax: 502-245-0725 ----- CONTACT PERSON (PLEASE PRINT CLEARLY); William R Tichenor, Partner						
***** THIS IS THE END OF RFQ HHR13017 ***** TOTAL:						<u>\$597,800</u>

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>William R. Tichenor, Partner</i>	TELEPHONE 502-245-0775	DATE 6/25/12
TITLE Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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



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 09:36am P001/003

HHR13017

1

ADDRESS CORRESPONDENCE TO ATTENTION OF:

ROBERTA WAGNER  
 304-558-0067

Tichenor & Associates, LLP  
 204 Middletown Park Place  
 Louisville, KY 40243  
 Attn: William R. Tichenor

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

RECEIVED

SHIP TO

DATE PRINTED

07/02/2012

BID OPENING DATE:

07/10/2012

BID OPENING TIME 1:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
				ADDENDUM NO. 3		
				THIS ADDENDUM IS ISSUED PER THE ATTACHED.		
0001	1	JB		961-20		\$597,800
				PROFESSIONAL AUDITING SERVICES - CPA		
				***** THIS IS THE END OF RFQ HHR13017 *****		TOTAL: \$597,800

SIGNATURE

*William R. Tichenor Partner*

TELEPHONE

502-245-0775

DATE

7/3/12

TITLE

Partner

FEIN

61-1019321

ADDRESS CHANGES TO BE NOTED ABOVE

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

# 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:  
 N/A 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:  
 N/A 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:  
 N/A 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:  
 N/A 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:  
 N/A 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:  
 N/A 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.

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: Tichenor & Associates, LLP Signed: William R. Tichenor, Partner

Date: 6/25/12 Title: Partner

\*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

RFQ No. HHR13017

STATE OF WEST VIRGINIA  
Purchasing Division

**PURCHASING AFFIDAVIT**

West Virginia Code §5A-3-10a states: 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 the debt owed is an amount greater than one thousand dollars in the aggregate.

**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.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentally established by a county or municipality; any separate corporation or instrumentally established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "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.

**EXCEPTION:** The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this 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.

Under penalty of law for false swearing (*West Virginia Code §61-5-3*), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

**WITNESS THE FOLLOWING SIGNATURE**

Vendor's Name: Tichenor & Associates, LLP

Authorized Signature: *William R. Dickerson, Partner* Date: 6/20/12

State of Kentucky

County of Jefferson, to-wit:

Taken, subscribed, and sworn to before me this 30<sup>th</sup> day of June, 2012.

My Commission expires February 10, 2013.

AFFIX SEAL HERE

NOTARY PUBLIC *Laura M. Dyer*

**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 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.

Tichenor & Associates, LLP

\_\_\_\_\_  
Company

*William R. Dickson, Partner*  
\_\_\_\_\_  
Authorized Signature

6/25/12

\_\_\_\_\_  
Date

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

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

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| <input type="checkbox"/> Addendum No. 4            | <input type="checkbox"/> Addendum No. 9  |
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Tichenor & Associates, LLP  
Company

William R. Tichenor, Partner  
Authorized Signature

6/30/12

Date

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



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

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Tichenor & Associates, LLP

Company



Authorized Signature

7/3/12

Date

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

Revised 6/8/2012