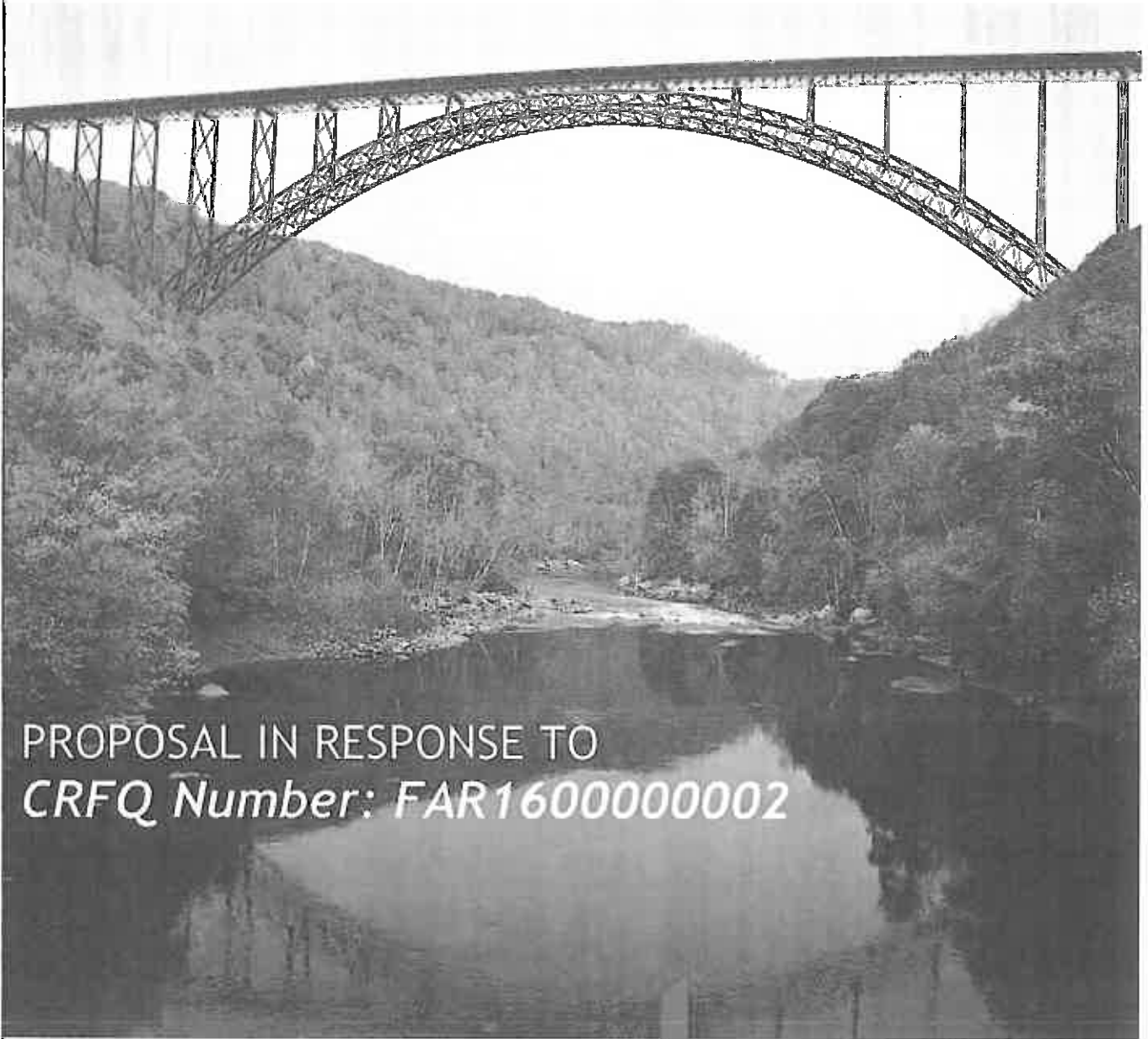




ORIGINAL



PROPOSAL IN RESPONSE TO
CRFQ Number: FAR1600000002

BDO USA, LLP
8401 Greensboro Drive
Suite 800
McLean, VA 22102

Tel: 703-893-0600
Fax: 703-893-2766

November 11, 2015

Contact Person
Bis Dhar, CPA, ACA
Senior Director
Business Services & Outsourcing
Governmental and Nonprofit Services
Tel: 703-336-7413
Fax: 703-893-2766
Email: bdhar@bdo.com

11/12/15 10:38:32
WV Purchasing Division





TRANSMITTAL LETTER

November 11, 2015

Ms. Laura Hooper, Senior Buyer
2101 Washington Street, East
Charleston, West Virginia 25305

Dear Ms. Hooper:

Thank you for giving BDO USA, LLP (“BDO”), the opportunity to present our proposal to meet the needs of the State of West Virginia (the “State”). Based on our substantial experience, we can contribute significantly to the continued success of the State.

BDO offers unmatched experience in relation to the services required by the State. While every firm claims to be unique, the BDO Team truly is distinctive. We offer:

Personal Attention and World-Class Experience and Service. As one of the nation’s leading public accounting firms and the U.S. partner of the world’s fifth largest international accountancy network, BDO offers the depth of resources, extensive technical experience, and breadth of skills one expects from a national firm with world-class resources. Combined with a personalized approach to client service and a commitment to extensive partner and senior manager involvement in all of our engagements, the BDO Team is able to offer the State unparalleled service at the best value available in the accounting profession.

Extensive Experience Serving Governmental Institutions. The BDO Team has substantial experience serving governmental institutions in addition to satisfying all the requirements defined in the Request for Quotation/Proposal Number FAR1600000002 (“RFP” or “RFQ”), BDO prides itself on serving its governmental audit clients as a valued business advisor, providing the type of sound advice and recommendations they need to manage their programs and organization in an effective manner. As such, BDO is uniquely able to support the State in carrying out its fiscal responsibilities and, in doing so, contribute significantly to the State’s continued success.

Commitment to Perform. We are sensitive to the mandates that the State must comply with regarding the issuance of its reports and the importance of maintaining its high standard of performance for financial reporting. With dedicated personnel experienced in serving the governmental sector, we will focus quickly on the key issues that affect the State and support the existing finance and accounting team. All of our personnel will work together to provide you with a full service team to ensure that we address your needs.

Closing. The State will be a valuable client to BDO and will receive the full attention of senior resources.

It is our sincere interest to work with you and we are energized by the prospect of serving the State on such an important engagement. If you have any questions regarding our proposal, please feel free to call.

Sincerely,

Bis Dhar, CPA, ACA
Senior Director, Business Services & Outsourcing
Governmental & Non Profit Services
703-336-7413
bdhar@bdo.com



FIRM WITH STATEWIDE AUDITING EXPERIENCE

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For more than 100 years, BDO USA has been recognized as a premier accounting, tax and consulting organization for our exceptional client service; experienced, accessible service teams; focus on quality and efficiency; and our ability to adapt to, and navigate successfully in, a changing marketplace.

Founded as Seidman & Seidman in New York City in 1910, the firm has grown to serve clients through 52 offices and more than 450 independent alliance firm locations nationwide. Today, BDO USA, LLP, a Delaware limited liability partnership, is the U.S. Member of BDO International Limited, a UK company limited by guarantee, which forms part of the international BDO network of independent member firms, the world's 5th largest accountancy network.

BDO has earned a reputation for providing superior client service in performing financial statement and performance audits for a wide range of clients. This is due in large part to several distinct benefits we offer:

- ▶ We are a leading provider of financial statement audit services to several thousand government and industry clients annually.
- ▶ We combine the depth and breadth of skills of an industry-leading international organization with the personal touch of a smaller regional firm.
- ▶ Our ratio of partners to staff is one of the lowest in the profession.
- ▶ Our partners, directors, and senior managers are directly and personally involved in and concerned with the services provided to our clients. They do not rely on less experienced staff to address critical matters.

BDO USA, LLP Statistics
*As of and for the year ended June 30, 2015

1

Collaborative team of service line leaders and industry practice specialists aligned to meet your needs

\$1.05

Billion in U.S. revenues*



63

52 offices across the country

4,059

Dedicated partners and professional staff*

Where You Need Us, When You Need Us.



STATEWIDE AUDITING EXPERIENCE

SERVING THE PUBLIC SECTOR...WE UNDERSTAND YOUR NEEDS

BDO's Government Services professionals have an in-depth knowledge and understanding of applicable state and local government rules and regulations, federal and industry accounting and auditing standards and requirements, financial management rules and requirements, information technology system auditing standards, and economic stimulus program and reporting requirements. Our methodologies and program management approach are designed to deliver repeatable and reliable processes that help clients achieve their goals, facilitate communications, assure accurate and timely reporting, and enable effective operations.

BDO is a valued business advisor to approximately 2,000 agencies in the public sector. These include governmental and tax-exempt programmatic, membership, social welfare, charitable, educational, religious, cultural, and research organizations with asset sizes ranging from \$500,000 to approximately \$10,000,000,000. Our professionals deliver hands-on experience and technical skills to address each of our clients' distinctive needs. BDO's National Governmental and Nonprofit Practice and the National Institute for Governmental and Nonprofit Excellence (the "Institute") are housed in our office in McLean, Virginia.

BDO has extensive experience in auditing activities and programs similar to the State. Our team of professionals offers the hands-on experience and technical skill you can rely upon to serve the distinctive needs of the State. We operate under a national set of systems and procedures. While we strongly encourage the individual character and close personal contact of our local offices, we also maintain a uniform standard approach to our technical disciplines. Our offices vary considerably in size but they do not vary whatsoever in their technical approach to their work. Thus, wherever clients are located, they receive the best service.

BDO is also an industry leader in providing Office of Management and Budget (OMB) Circular A-133 audits to organizations that have federal funding. Our experience includes auditing compliance under numerous non-U.S. government awards, The World Bank, multilateral donor agreements, and federal appropriations.

Breadth of Experience

BDO offers a breadth of services tailored to meet your needs. Our core services include:

Assurance, Accounting, and Financial Reporting	<ul style="list-style-type: none">• Financial Audit• Performance Audit• Single Audit pursuant to OMB Circular A-133• Audit Readiness Support and Remediation• Accounting Procedures Design and Implementation• Outsourced CFO Act Accounting Support• Budget and Performance Integration• Cost Accounting Advisory Services• Financial Statement Compilation• Loan and Securities Evaluation and Advisory Services
Inspector General Support Services	<ul style="list-style-type: none">• Management and Evaluation of Use of Public Expenditures• Audits and Reporting on Use of Public Expenditures• Assessment of Internal Controls• Forensic and Investigatory Projects• Performance Audits and Reviews
Technology Governance and Portfolio Management	<ul style="list-style-type: none">• Information Technology Security, Risk Evaluation, and Management• General and Application Controls Internal Audit• Information Technology and Business Process Alignment• IT Controls Assessments/SAS-70
Compliance, Risk Advisory, and Crisis Management	<ul style="list-style-type: none">• Regulatory and Statutory Compliance Reviews• Program and Contract Compliance Reviews• Risk Assessment and Remediation• Internal Control Audit/Evaluation per OMB Circular A-123• Internal Control Design and Improvement• OMB Program Review and Submissions• Information Technology Controls and Audit/Evaluation• Business Process Improvement and Reengineering• Technology Audit and Support
Enterprise Risk Management and Internal Audit	<ul style="list-style-type: none">• Enterprise Risk Management (ERM)• Financial and Operational Audits• Quality Assurance Reviews• Risk Assessment• Controls Optimization• Audit Readiness Transformation• Strategic Partnering and Staffing• Procurement, Vendor, Royalty, and Construction Audits• Corporate Governance Assessments

<p>Fraud Detection/Prevention, Investigations, and Litigation Support</p>	<ul style="list-style-type: none"> • Fraud and Misconduct Risk Assessment and Investigations • Investigative Due Diligence • Complex Damages Analysis • Electronic Discovery (eDiscovery) • Financial Instruments Analysis and Dispute Prosecution/Resolution • Post-Acquisition Dispute Prosecution/Resolution • Gap Analysis • Benchmarking • Forensic Data Analysis • Compliance Testing, Audit, and Monitoring • Intellectual Property Valuation and Dispute Prosecution/Resolution • Evaluations of Stock Option Grants/Awards • Securities Litigation Services • Fraud Awareness and Prevention • Anti-Corruption Compliance and Investigations (e.g. FCPA) • Anti-Money Laundering • Large-Scale Data Recovery and Analysis • Computer Forensics • Corporate Investigations
<p>Business Process Enhancement</p>	<ul style="list-style-type: none"> • Operational Performance Assessments and Improvements • Business Processes Integration • Project Management Office • Financial Analysis and Modeling • Special Accounting Projects • Business Continuity Plans • Controls Optimization

EXPERIENCE WITH STATE AND LOCAL GOVERNMENTS

We perform hundreds of financial statement and OMB Circular A-133 audits each year and engage in efforts to design, direct, or recommend corrective action programs to assist governmental and other public sector agencies remediate deficient practices and establish effective accounting protocols, systems, and procedures. Many of these have been complex and comprehensive projects requiring coordination of multiple tasks for numerous entities within short timelines.

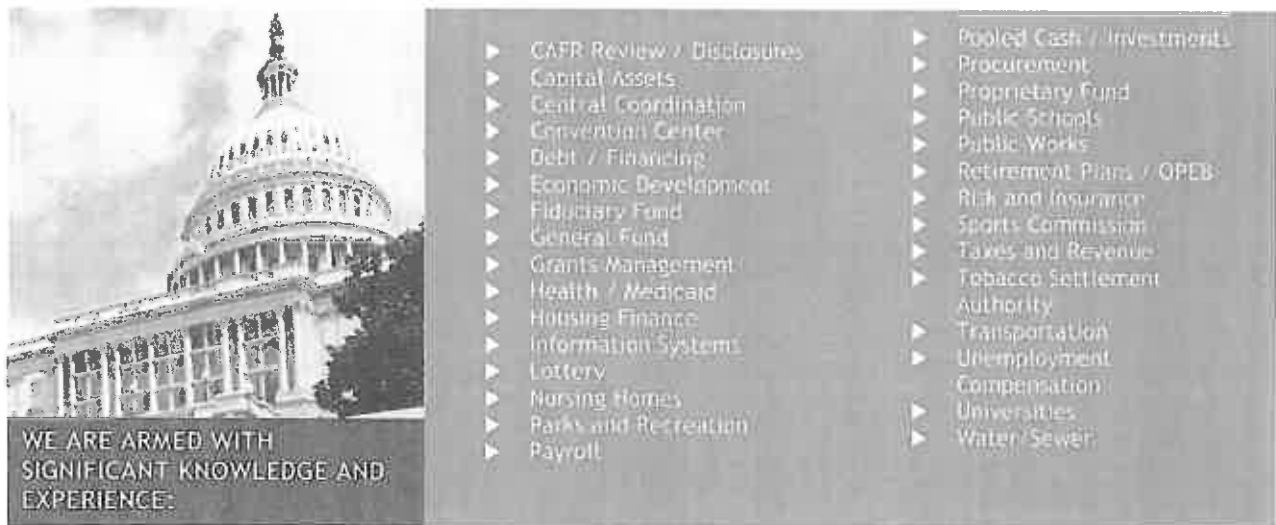
Our personnel have worked with various governmental entities in both **Anne Arundel County, Maryland** and **Prince George’s County, Maryland**. Our national practice office also recently performed the Comprehensive Annual Financial Report (“CAFR”) audit and Single Audit for the **Government of the District of Columbia**. We have also previously served the **Prince George’s County, Maryland Public Schools**.

We have worked with the **City of Grand Rapids, Kalamazoo County, Muskegon County, and Kent County, Michigan, City of Wilmington, Diamond State Port Corporation, Wilmington Parking Authority, New Castle County, and Kent County, Delaware**. Additionally, our **West Michigan and Anchorage, Alaska** offices serve as auditors for over 50 governmental units, including state agencies, cities, and counties.

Collectively, we have encountered a variety of issues over the years and helped governments resolve them. When GASB Statement No. 34 became effective, we assisted several governments in early implementing the pronouncement. Our governmental clients get regular advice from us about emerging accounting and tax

issues. Many of these clients annually submit their CAFR to the Government Finance Officers Association (“GFOA”) for a *Certificate of Achievement for Excellence in Financial Reporting*.

Further, BDO professionals have been certified by leading organizations dedicated to education, research, and professional standards. This commitment to quality and continuous professional development enables us to deliver seamless services to your world. As part of our Total Client Satisfaction® program, our national Governmental Services Group consists of approximately 300 audit, tax, and consulting professionals. We hold quarterly conference calls and host an annual national conference in the Greater Washington, D.C. Metro area to discuss issues, learn from outside speakers, and share ideas and experiences in working with our many governmental clients.



WE ARE ARMED WITH SIGNIFICANT KNOWLEDGE AND EXPERIENCE.

- ▶ CAFR Review / Disclosures
- ▶ Capital Assets
- ▶ Central Coordination
- ▶ Convention Center
- ▶ Debt / Financing
- ▶ Economic Development
- ▶ Fiduciary Fund
- ▶ General Fund
- ▶ Grants Management
- ▶ Health / Medicaid
- ▶ Housing Finance
- ▶ Information Systems
- ▶ Lottery
- ▶ Nursing Homes
- ▶ Parks and Recreation
- ▶ Payroll
- ▶ Pooled Cash / Investments
- ▶ Procurement
- ▶ Proprietary Fund
- ▶ Public Schools
- ▶ Public Works
- ▶ Retirement Plans / OPEB
- ▶ Risk and Insurance
- ▶ Sports Commission
- ▶ Taxes and Revenue
- ▶ Tobacco Settlement Authority
- ▶ Transportation
- ▶ Unemployment Compensation
- ▶ Universities
- ▶ Water/Sewer

EXPERIENCE WITH SINGLE AUDITS PURSUANT TO OMB CIRCULAR A-133

Our depth of resources will be further complemented with the extensive experience gained from performing hundreds of OMB Circular A-133 audits for governmental and tax-exempt entities. BDO provides audits to numerous organizations which must comply with the various OMB Circulars. Over the past several years, our national office has performed hundreds of audits in compliance with OMB Circular A-133. We are also intimately familiar with OMB Circulars A-21, A-87, A-110, A-122, and federal acquisition regulations.

We have in-depth knowledge and experience with cost accounting standards, cost allowability and allocability, budgeting and forward pricing, and time reporting and labor distribution systems. In addition, we have assisted clients in developing their indirect cost rates and structuring their indirect cost pools. These studies focus on establishing a structure to maximize the indirect cost recovery for the organization while ensuring that it complies with all government requirements.

BDO has also performed numerous in-depth reviews of clients’ internal controls to assess whether controls required by government regulations are in place and identify areas where controls could be strengthened and procedures established to accomplish this goal.

Included is a partial listing of the OMB Circular A-133 audits of various size and magnitude which BDO has performed recently for other similar public jurisdictions. Further, we will be available to assist the State in implementing the provisions of the *Uniform Grant Guidance*.



GOVERNMENT-WIDE A-133 AUDITS

ENTITY-WIDE A-133 AUDITS

- ▶ Alaska Aerospace Corporation
- ▶ Alaska Housing Finance Corporation
- ▶ Alaska International Airport System
- ▶ Alaska Mental Health Trust Authority
- ▶ Alaska Municipal Bank Authority
- ▶ Anchorage Community Development Authority
- ▶ City of Homer
- ▶ City of Kenai
- ▶ City of Grand Rapids, Michigan
- ▶ City of Wyoming, Michigan
- ▶ City of Wilmington, Delaware
- ▶ Government of the District of Columbia
- ▶ Kalamazoo County, Michigan
- ▶ Vicksburg Community Schools

- ▶ Anne Arundel Community College
- ▶ Prince George’s County Public Schools
- ▶ Interurban Transit Partnership (City of Grand Rapids)
- ▶ Kentwood Public Schools
- ▶ Forest Hills Public Schools
- ▶ Ionia Public Schools
- ▶ Holland Public Schools
- ▶ Howard Community College
- ▶ Jenison Public Schools
- ▶ Virgin Islands Port Authority
- ▶ Virgin Islands Water and Power Authority

AGENCY LEVEL A-133 AUDITS

- ▶ D.C. Department of Transportation
- ▶ D.C. Department of Human Services
- ▶ D.C. Homeland Security / Emergency Management Agency
- ▶ D.C. Department of Housing and Community Development
- ▶ D.C. Department of Employment Services
- ▶ D.C. Metropolitan Police Department
- ▶ D.C. Child and Family Services Agency
- ▶ D.C. Office of the State Superintendent of Education

- ▶ D.C. Public Schools
- ▶ D.C. Office of the Attorney General
- ▶ D.C. Department of Health
- ▶ D.C. Department of Health Care Finance
- ▶ D.C. Department of Disability Services
- ▶ D.C. Office on Aging
- ▶ D.C. Department of the Environment
- ▶ D.C. Department of Disability Services
- ▶ University of the District of Columbia

In addition, clients of the BDO Team’s senior level personnel who will lead your engagement have experience working with federal funding from the following federal agencies:

- ▶ Agency for International Development
- ▶ Department of Agriculture
- ▶ Department of Commerce
- ▶ Department of Defense
- ▶ Department of Education
- ▶ Department of Energy
- ▶ Department of Health and Human Services
- ▶ Department of Homeland Security
- ▶ Department of Housing and Urban Development
- ▶ Department of the Interior
- ▶ Department of Justice
- ▶ Department of Labor

- ▶ Department of State
- ▶ Department of Transportation
- ▶ Department of Treasury
- ▶ Environmental Protection Agency
- ▶ General Services Administration
- ▶ National Aeronautics and Space Administration
- ▶ National Endowment for the Arts
- ▶ National Endowment for the Humanities
- ▶ National Science Foundation
- ▶ Nuclear Regulatory Commission
- ▶ Social Security Administration



THE BDO TEAM

STAFF QUALIFICATIONS AND EXPERIENCE

Bis Dhar, CPA BDO USA, LLP	
Firm Position	Assurance Senior Director
Education	B.S., Commerce, Accounting & Finance, St. Xavier's College (Calcutta, India)
Experience Overview	
<p>Bis is a Senior Director with BDO's Business Services and Outsourcing Division with thirty years of financing and accounting experience. He has extensive experience with a number of small, medium, and large organizations, performing audit, accounting, and consulting services. Prior to joining BDO, Bis worked in the audit practice of PriceWaterhouseCoopers, LLP. As BDO's Outsourced Financial Services Senior Director, Bis currently provides "CFO Services" to a number of Washington, DC based organizations.</p>	
Relevant Experience	
<ul style="list-style-type: none"> ◦ Assessing risks and internal controls including writing accounting policies and various procedures manuals. ◦ Maintaining financial records in accordance with generally accepted accounting standards including reconciling and reviewing balances on a monthly, quarterly and annual financial statements for the Board and senior management. ◦ Assisting the President/CEO in preparing and analyzing the annual budget. ◦ Preparing the filing Form 1099s and reviewing the corporate tax returns. ◦ Managing and coordinating the annual financial statements audit. ◦ Preparing various state and federal compliance returns. ◦ Managing payroll. ◦ Reviewing operating costs on an ongoing basis and recommending cost savings measures. ◦ Reviewing insurance details to ensure that the business risks are mitigated and advising on cost savings. 	
Professional Affiliations	
Chartered Accountant and Chartered Financial Analyst	



Kurt Miller, CPA BDO USA, LLP	
Firm Position	Assurance Senior Director Governmental and Nonprofit Services
Education	B.S., Accounting, West Virginia University
Experience Overview	

Kurt is an Assurance Director with more than 29 years of experience in public accounting serving a diverse group of clients. His responsibilities include all phases of financial and compliance audits, analyzing internal controls and policies, development of an audit plan and programs, supervision of personnel, technical research, reviewing financial statements, and providing recommendations for improving operations.

Relevant Experience

- Auditing a wide variety of tax-exempt and governmental organizations, including local governments, private schools, associations, foundations, membership organizations, healthcare organizations, professional societies, country clubs and employee benefit plans.
- Significant expertise handling organizations with multiple for-profit and nonprofit subsidiaries.
- Compliance auditing for organizations receiving significant federal funding from many different agencies in accordance with OMB Circular A-133.
- Over 100 presentations in the past five years to audit committees and Boards of Directors.
- Consulting with clients on internal control reviews, FASB and GASB compliance, business process reengineering, fraud investigations, budgeting, forecasts and projections, audits by federal and private grantors, indirect cost studies, mergers and due diligence, fulfillment house operations, cash flow management, and alternative revenue streams.

Professional Affiliations

West Virginia University School of Business Accounting Advisory Council
 Virginia Association of Certified Public Accountants
 Virginia Government Finance Officers Association (VGFOA)
 American Institute of Certified Public Accountants
 Greater Washington Society of Certified Public Accountants

Published co-authored article that won the National Contract Management Association (NCMA) 2009 Charles J. Delaney Memorial Award as article of the year for "The Rising Trends of Government Contracting by "Nonprofits"



Andy Afuang, CPA
BDO USA, LLP

Firm Position	Assurance Senior Manager, Governmental and Nonprofit Services
Education	B.S., Accountancy, Philippine School of Business Administration

Experience Overview

Andy is a Senior Manager with BDO's Assurance Division with extensive experience in several industries, including government, tax-exempt, real estate, hospitality, manufacturing, pharmaceuticals, telecommunications, and construction.

In 2003, he relocated to the United States from the Philippines. Prior to joining BDO, he worked at PriceWaterhouseCoopers in Singapore for two years. He also worked at a national firm in the Philippines for five years.

Among others, his representative clients include, the United Way Worldwide, Howard University, Pacific Institute for Research and Evaluation.

Relevant Experience

Andy's relevant experience includes:

- Planning, performing and supervising a wide variety of financial statement and pension plan audits.
- Analyzing internal controls and policies.
- Working with organizations with multiple tax-exempt and for-profit entities.
- Experience in compliance auditing of organizations receiving federal financial funding in accordance with OMB Circular A-133.

Andy also has experience reviewing and auditing various client initiatives that oversee economic development, revitalization, and renovation. He was involved in auditing various lease agreements and analyzing their presentation in financial reports. As such, he brings knowledge of equipment finance programs, lease purchase arrangements, capital leases, and operating leases.

With respect to Single Audits, he maintains a working knowledge of the many different Department of Health and Human Services and Department of Education grants and programs. Andy audited the complex Medicaid program for the District of Columbia for four consecutive years, ending in 2009.

Professional Affiliations

American Institute of Certified Public Accountants



Declan Dwyer, CPA
BDO USA, LLP

Firm Position

Assurance Manager, Governmental and Nonprofit Services

Education

B.S., Accounting, Northeastern University

Experience Overview

Declan is a Manager with BDO's Assurance Division and has over eight years of extensive experience in several industries, including government, nonprofit, higher education, commercial and residential real estate companies.

Declan has managed and performed assurance and advisory services in the areas of A-133 compliance requirements, including student financial assistance, low-income housing tax credits, and in accordance with the Consolidated Audit Guide for Audits of HUD programs.

Professional Affiliations

American Institute of Certified Public Accountants
Massachusetts Society of Certified Public Accountants

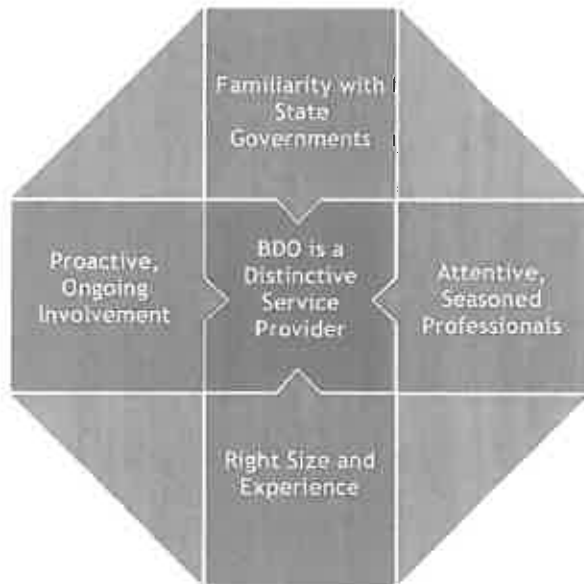


PRICING PAGE

<u>Level</u>	<u>100 Hour Quote</u>	<u>Total</u>
Partner/Director	100 Hours x 245.00	24,500.00
Professional Accounting Staff	100 Hours x 120.00	12,000.00
Support Staff	100 Hours x 65.00	6,500.00
	Total Cost	43,000.00

THE BDO TEAM – A DISTINCTIVE CHOICE

In addition to our breadth and depth of resources, it's our people, the knowledge they bring to engagements, their commitment to exceeding expectations, and the candid relationships they develop with clients that has made BDO the distinct choice for clients of all types and sizes.



Our commitment is to serve the State through a long-term responsible relationship matching your needs.

Familiarity with Similar Engagements

- ▶ BDO has previously serviced similar CAFR and Single Audit engagements as the State.
- ▶ Our subcontractors have previously serviced the State.
- ▶ We are poised to address your immediate and long-term service needs.
- ▶ Proven experience with resolving complex issues that may arise.

Right Size and Experience

- ▶ Experienced business and technical professionals.
- ▶ Significant industry experience.
- ▶ Delivery of quality services.
- ▶ Streamlined, accessible organizational structure.
- ▶ Fewer conflicts and hierarchies inherent in larger firms.

Attentive, Seasoned Professionals

- ▶ Excellent staff-to-partner ratio.
- ▶ Continuous access to experienced service teams.
- ▶ Commitment to staff continuity.
- ▶ National technical and industry practitioners who offer broad-based experience, in-depth knowledge, and business savvy that can be critical to your success.

Proactive, Ongoing Involvement

- ▶ High level of partner involvement.
- ▶ Swift responsiveness and issue resolution.
- ▶ Hands on, service-oriented business philosophy.
- ▶ Flexible approach and methodology to manage the engagement efficiently.
- ▶ Open, candid, constructive communications.
- ▶ “No surprises” approach.
- ▶ Proactive creative solutions.
- ▶ Ideas for business improvement.

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

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

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

DEFINITIONS:

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

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

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

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

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: BDO USA, LLP

Authorized Signature: [Signature] Date: 11/10/2015

State of Virginia

County of Fairfax, to-wit:

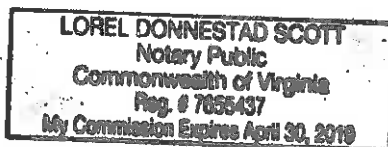
Taken, subscribed, and sworn to before me this 10 day of November, 2015

My Commission expires April 30, 2019

AFFIX SEAL HERE

NOTARY PUBLIC LOREL DONNESTAD SCOTT

Purchasing Affidavit (Revised 07/01/2012)



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: FAR160000002

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 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.

BDO USA, LLP

Company



Authorized Signature

11/11/2015

Date

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

CERTIFICATION AND SIGNATURE PAGE

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

BDO USA LLP
(Company)

TV TONY DIETLMEIER, Director
(Authorized Signature) (Representative Name, Title)

703-336-1456
(Phone Number) (Fax Number) (Date)