
“To Excel in Helping You Achieve Success”

A PROPOSAL TO PROVIDE PROFESSIONAL SERVICES TO



BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES

Proposal in Response to CRFQ Number BHS1600000001
Bid Opening Date: September 9, 2015
Bid Opening Time: 1:30 pm

Date Submitted: September 9, 2015

HAYFLICH & STEINBERG CPA'S, PLLC
d/b/a HAYFLICH CPAS
#8 Stonecrest Drive
Huntington, WV 25701
(304) 697-5700

ROBERT C. FULLER, CPA, MEMBER
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RICHARD A. (RICK) ESKINS, CPA, DIRECTOR
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09/09/15 12:42:41
WV Purchasing Division

HAYFLICH.

Certified Public Accountants | Business Advisors

HAYFLICH CPAs
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September 8, 2015

Robert Kilpatrick
Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, WV 25305

Dear Mr. Kilpatrick:

Enclosed are two copies of our proposal for providing accounting and financial management services to Mildred Mitchell-Bateman Hospital, William R. Sharpe, Jr. Hospital, and Welch Community Hospital within the West Virginia Department of Health and Human Resources, Bureau for Behavioral Health and Health Facilities. Our proposal illustrates our qualifications, highlights our desire to work with the Bureau for Behavioral Health and Health Facilities, and allows for the professional time required to assist the Bureau for Behavioral Health and Health Facilities in achieving its goals.

Should you have any questions regarding our proposal, please contact Rick Eskins or me at 697-5700.

Thank you for the opportunity to propose our services to your organization.

Sincerely yours,
HAYFLICH & STEINBERG, CPA'S, PLLC



Robert C. (Rob) Fuller, CPA

Enclosures

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Our Understanding of the Services Requested

As we successfully complete the current contract with the West Virginia Bureau for Behavioral Health and Health Facilities (Bureau) we again thank you for considering Hayflieh CPAs, as your provider of professional accounting and financial management services. The following information will set forth our understanding of the services requested and our commitment to performing the work in a timely fashion.

Services Requested:

Accounting and financial management services to Mildred Mitchell-Bateman Hospital, William R. Sharpe, Jr. Hospital, and Welch Community Hospital in accordance with the Request for Proposal Quotation (CRFQ) #BHS160000001, as follows:

- 4.1.1.1 Provide ongoing consulting to the Hospitals related to their accounting functions involving monthly, quarterly, and yearly analysis of financial statements, general ledger, and supporting subsidiary ledgers as requested by the Bureau and/or Facility's Chief Financial Officer (CFO).
- 4.1.1.2 Assist hospital business office and accounting personnel to develop the data necessary for the vendor to complete Federal and State regulatory reports.
- 4.1.1.3 Provide technical support in the billing and collection process as requested by the CFO and recommend improvements as applicable.
- 4.1.1.4 Provide a financial records review to the CFO as requested, which will be at least on a quarterly basis.
- 4.1.1.5 Provide reimbursement regulation research.
- 4.1.1.6 Prepare all Medicare (CMS-2552-96) Cost Reports, Provider Cost Report Reimbursement Questionnaires (CMS-339) and supporting documentation, which are due during the contract period. These reports are to be submitted prior to the deadline established by the CMS.
- 4.1.1.7 Prepare all Health Care Authority (HCA) Reports which are due during the contract period. These reports to be submitted prior to the deadline established by the HCA.
- 4.1.1.8 Review and update fee schedules throughout the contract period as requested by the CFO, which will be at least quarterly.
- 4.1.1.9 Prepare all disproportionate share calculations as requested by the CFO, which shall be at least once a year. Also assist in the filing of DSH audit information as to the cost, times, financial and trial balances.

- 4.1.1.10 Recommend improvements in cost reimbursement to gain consistency among the facilities.
- 4.1.1.11 Review revenue opportunities with more focus on revenue cycle process.
- 4.1.1.12 Provide technical support in the billing and collection process (and training) as necessary if requested by the CFO and make recommended improvements as applicable.
- 4.1.1.13 Review and recommend a method for recovering Medicare deductibles and coinsurance amounts annually through the cost report.
- 4.1.1.14 Prepare an observation and recommendation letter to the management of each facility for the purpose of improving reimbursement, collections and agency funding. A letter must be completed only upon the request of the individual hospital or with written bureau approval to be delivered electronically.

Timeliness:

Hayfllich CPAs is committed to performing our work efficiently, meeting the reporting and filing deadlines of the Bureau.

Firm Qualifications and Experience

Founded in 1952, Hayfllich CPAs is a full-service regional accounting firm located in Huntington and Charleston West Virginia. Our clients conduct business nationwide and internationally. They range in size from small business to multi-billion dollar enterprises and are located in West Virginia, Ohio, Kentucky, Maryland, Virginia, North Carolina, Tennessee, Pennsylvania, Indiana, Arizona, Texas, Florida, and Washington D.C.

We are organized departmentally in a manner conducive to making the highly specialized abilities of the firm's members available to all clientele. Considering the complexity of business today, a blend of several specialists is often required to handle an engagement properly. The professionals we commit to an engagement not only have the necessary training and experience, but also a results-oriented attitude. Accordingly, the members and staff of Hayfllich have had the requisite experience levels as stated in the CRFQ:

- At least 5 years healthcare consulting experience.
- At least 3 years experience in 339 reporting.
- At least 5 years experience in Health Care Authority (HCA) reporting, including quarterly CBM-9 reports.
- At least 5 years experience in reimbursement regulation research.
- At least 5 years experience related to rate regulation.

Healthcare Assurance, Compliance, and Consulting:

Healthcare has been a substantial portion of our practice since the founding of the firm. We have worked with the Medicare and Medicaid programs since their inceptions, developing a tradition of reimbursement expertise that continues today. We have a broad understanding of the auditing, consulting, and compliance requirements of the healthcare industry. We keep current on the Medicare, Medicaid, and other federal and state legislative issues affecting the healthcare industry. Due to our concentration in the healthcare industry, we maintain a professional staff that specializes in healthcare and governmental issues. Following is a list of the types of services we offer our healthcare clients.

Audit and Accounting

- Audits, reviews, and compilations
- Audits under *Government Auditing Standards*
- Single audits (OMB Circular A-133)
- Financial and operational analysis
- Accounting estimates (bad debts, contractual allowances, third-party payor settlements)
- Medicare fiscal intermediary subcontracting

Reimbursement Consulting

- Medicare and Medicaid cost report preparation, including Provider Cost Report Reimbursement Questionnaires (CMS-339)
- West Virginia Health Care Authority reporting, including quarterly CBM-9 reports
- Medical education issues
- Interim rate analysis
- Coordinate and review fiscal intermediary audits
- Appeals to the Provider Reimbursement Review Board
- Cost exceptions
- Wage index reviews
- Geographic reclassification applications
- Regulatory advice
- Analysis and impact studies of new legislation
- Analysis and impact studies of new services and acquisitions
- Compliance support
- Expert testimony

Specialized Consulting Services

- Utilization review (CPT codes)
- Fee schedule development or review
- Physician productivity analysis
- Revenue sharing agreements
- Procedure cost analysis
- Physician bonus methodologies
- Medicare issues (law and regulation research)
- Information Technology advisory services
- Practice valuation services

Medical Practice Structure and Governance

- Accounting systems
- Entity selection
- Employment contracts
- Buy/sell agreements
- Practice sale, merger, acquisition, and liquidation advisory services
- Excess benefit agreements
- Physician/hospital contractual relationships
- Employment related issues and benefit plans

Strategic Planning and Management Support

- Forecasts and projections
- Feasibility studies
- Budget assistance
- Long-term financing advice
- Employee benefit plan structure
- Board education
- Litigation support
- Trend analysis

Tax Services

- Tax returns
- Informational returns
- Tax exemption issues
- Unrelated business income issues
- Community benefit issues

Size of Firm:

Our size is important to our clients for two reasons. The firm is small enough so that our partners can maintain an intimate knowledge of our client's businesses and needs; second, the firm is large enough to have specialists available in the various disciplines of the profession.

Our staffing is as follows:

Partners	4
Managers	6
Professional staff	13
Para-professional and support	<u>5</u>
Total	<u><u>28</u></u>

Additional Technical Resources and Quality Control

Hayflich is a member of the Private Companies Practice Section of the Division of CPA Firms, an organization that upholds exceptionally high standards for membership and ongoing review requirements. Every three years we undergo a peer review following guidelines issued by the American Institute of Certified Public Accountants Review Team, which study and evaluate our firm's policies and procedures for maintaining quality in accounting and auditing work. We are proud to be one of the firms in this area to have undergone this review since program inception and to have received an unqualified opinion for each review-the highest level possible.



Hayflich is a member firm of the Governmental Audit Quality Center (GAQC). The GAQC provides firm members with a set of best practices and tools in the specialized area of governmental auditing, including Government Auditing Standards and Circular A-133 audits.

Maintaining Our Expertise:

All professional personnel are periodically evaluated for technical competence and are tested as to their potential leadership qualities and aptitude. Training is accomplished through outside professional development programs and internal training programs. The active participation of our partners in the planning, review, and problem solving phases of our work enhances on-the-job training. Recruiting and retention of topflight staff personnel is made easier by knowledge that our staff will be working on a direct inter-relationship basis with our partners.

Our Recent Healthcare Experience

- **Braxton County Memorial Hospital, Inc.** (*not-for-profit critical access hospital*)
(2013 to Present)
 - Audits under generally accepted auditing standards
 - Preparation of Form 990
 - Other consulting engagements as needed
- **Sistersville General Hospital** (*city-owned critical access hospital*)
(2008 to Present)
 - Audits under *Government Auditing Standards* (2008 – 2013)
 - Preparation of Medicare and Medicaid cost report (2008 -2011)
 - Preparation of WV Healthcare Authority filings
 - Other consulting engagements as needed
- **Welch Community Hospital** (*state-owned acute care hospital and nursing facility*)
(2008 to Present)
 - Preparation of Medicare and Medicaid cost report
 - Preparation of WV Healthcare Authority filings
 - Other consulting engagements as needed
- **Mildred Mitchell-Bateman Hospital** (*state-owned psychiatric hospital*)
(2008 to Present)
 - Preparation of Medicare and Medicaid cost report
 - Preparation of WV Healthcare Authority filings
 - Other consulting engagements as needed
- **William R. Sharpe, Jr. Hospital** (*state-owned psychiatric hospital*)
(2008 to Present)
 - Preparation of Medicare and Medicaid cost report
 - Preparation of WV Healthcare Authority filings
 - Other consulting engagements as needed

- **John Manchin, Sr. Health Care Center** (*state-owned skilled/intermediate nursing facility*)
(2014 to Present)
 - Preparation of Medicare and Medicaid cost report
 - Other consulting engagements as needed

- **Valley Health Systems, Inc. and its affiliates: Grant Medical Center, Inc., Wayne Health Services, Inc., Harts Health Clinic, Inc., Fort Gay Primary Health Care, Inc., Upper Kanawha Health Association, Inc., and Ouch, Inc.** (*system of Federally Qualified Health Centers with 28 locations*)
(1996 to Present)
 - Audits under *Government Auditing Standards* and OMB Circular A-133
 - Attestation engagements for the indirect cost proposal
 - Preparation of Form 990
 - Other consulting engagements as needed

- **Prestera Center for Mental Health Services, Inc.** (*system of behavioral health outpatient clinics*) **(2005 to 2014)**
 - Audits under *Government Auditing Standards* and OMB Circular A-133
 - Attestation engagements for the indirect cost proposal
 - Preparation of Form 990
 - Preparation of Medicare cost report
 - Other attestation and consulting engagements as needed

- **Holzer Clinic, Inc.** (*part of Holzer Consolidated Health Systems*) **(2008 to 2012)**
 - Audits under generally accepted auditing standards
 - DOL Limited Scope audit of the employee pension plan
 - Preparation of Federal, State and Local tax returns
 - Other consulting engagements as needed

- **Office of Accountability and Management Reporting, West Virginia Department of Health and Human Resources**
(2012 to Present)
 - Examinations of the Medicaid cost reports of long-term care nursing facilities

Other healthcare non-audit clients and recent audit clients:

- A&L Home Care & Training Center, LLC, Proctorville, OH – Medicare cost report preparation
- Barboursville Internal Medicine, Inc., Barboursville, WV – consulting and tax
- Bluefield Regional Medical Center, Bluefield, WV (2005 – 2009) – audit, consulting, tax, Medicare/Medicaid Cost Report, and WVHCA Uniform Financial Report preparation
- Bluefield Regional Medical Center Foundation, Bluefield, WV (2005 – 2009) – audit, consulting & tax
- Cabell Huntington Hospital, Huntington, WV – consulting & tax
- Community Care, Inc., Bluefield, WV (2005 – 2009) – audit, consulting & tax

- Health Management Nursing Service, Inc., South Point, OH – Medicare cost report preparation
- Huntington Cardiothoracic Surgery, Inc., Huntington, WV – consulting & tax
- Huntington Medical Associates, Inc., Huntington, WV – consulting & tax
- Huntington Urological Associates, Inc., Huntington, WV – consulting & tax
- Mountain Regional Services, Inc., Huntington, WV – consulting & tax
- Mountaineer Regional Resources, Inc., Bluefield, WV (2005 – 2009) – audit, consulting & tax
- Quality Care Nursing Service, Inc., South Point, OH – Medicare cost report preparation
- Regional Surgical Services, LLC, Bluefield, VA (2005 – 2009) – audit, consulting & tax
- St. Mary's Hospital, Huntington, WV – consulting & tax
- Tri-State Cyberknife, LLC, Huntington, WV – review, consulting & tax
- Tri-State Neuroscience Center, Inc., Huntington, WV – consulting & tax

Healthcare References

Mr. Johnny Brant, Chief Financial Officer
Welch Community Hospital
454 McDowell Street
Welch, WV 24801
(304) 436-8683

Mr. Jeffrey L. Bush, CPA, Director
Office of Accountability and Management Reporting
West Virginia Department of Health and Human Resources
I Davis Square, Suite 304
Charleston, WV 25301
(304) 558-2587

Ms. Lucille P. Gedies, Chief Financial Officer
Mildred Mitchell-Bateman Hospital
1530 Norway Avenue
Huntington, WV 25703
(304) 525-7801

Ms. Kimber Knight, Chief Financial Officer
Braxton County Memorial Hospital, Inc.
100 Hoylman Drive
Gassaway, WV 26624
(304) 364-1128

Ms. Sallie A. Lazaro, Director of Finance
Pretera Center for Mental Health Services, Inc.
3375 US Route 60, East
Huntington, WV 25705
(304) 399-1114

Mr. David M. Ward, CPA, Senior Vice President
Cabell Huntington Hospital, Inc.
1340 Hal Greer Boulevard
Huntington, WV 25701-0195
(304) 526-2052

Mr. Richard G. Weinberger, CPA, Chief Financial Officer
Valley Health Systems, Inc.
2585 Third Avenue
Huntington, WV 25703
(304) 525-3334

Your Client Service Team

Choosing the right professionals to serve you is a critical element of success. In selecting your service team, we carefully review our understanding of your needs, as well as your plans, and identify the people whose credentials are ideal for you.

We strive to maintain continuity on all engagements so that we maximize our experience with your entity. Our goal is to dedicate the same partners and engagement team to serve you each year. The team members we select have a demonstrated track record with clients in your industry, strong technical backgrounds, and outstanding leadership and communication skills.

Significant Partner and Manager Involvement:

Our partners and managers are a responsive sounding board to our clients. They will serve as advisors to your management team and will be dedicated to learn the necessary information regarding you and your business.

Your Service and Support Team

Choosing the right professionals to serve you is a critical element of success. In selecting your service team, we reviewed carefully our understanding of your needs, as well as your plans, and identified the people whose credentials are ideal for you. Following is the leadership team that will be assigned to Princeton Community Hospital:

- Robert C. (Rob) Fuller, CPA, Co-Managing Member
- Richard A. Eskins, CPA, FHFMA, CGFM
- Cynthia (Cindy) Bowen, MBA, CPA
- Beverly A. Miller, CPA, CAPP
- Ralph J. Wilson, CPA, Partner
- Aaron J. Heighton, CPA, CVA, Co-Managing Member



Robert C. (Rob) Fuller, CPA
Co-Managing Member &
Member - Assurance, Accounting & Business Taxation

- *Member - American Institute of Certified Public Accountants*
- *Member - West Virginia Society of Certified Public Accountants*
- *Member - Healthcare Financial Management Association*

Mr. Fuller will serve as the engagement partner for the engagement. He will work closely with the engagement staff on a day to day basis to ensure a timely and accurate completion of the engagement. He will also perform a detailed review of all work performed by staff members and senior staff.

Mr. Fuller has been with HAYFLICH since 1996. He is a 1990 graduate of Marshall University, and also performed postgraduate accounting work at the University of Kentucky.

Mr. Fuller has extensive experience in the performance, management, and review of audited financial statements for wholesale, manufacturing, retail, governmental, not-for-profit, private foundations and hospital and university clients. He also has experience in audits of employee benefit plans and audits requiring compliance with OMB Circular No. A-133. His experience also includes the performance of traditional accounting engagements, such as reviews and compilations, as well as the preparation and review of federal, state, and local income tax returns for business entities and individuals.

Mr. Fuller has primary responsibility for the firm's audit engagements. Following are significant governmental audits where Mr. Fuller has served as audit/consulting partner.

- Mildred Mitchell-Bateman Hospital (state-owned behavioral health hospital)
- Braxton County Memorial Hospital, Inc. (*critical access hospital*)
- Glenville State College
- Marshall University
- Marshall University Research Corporation
- Monroe Health Center
- Pretera Center for Mental Health Services, Inc.
- William R. Sharpe, Jr. Hospital (*state-owned behavioral health hospital*)
- Sistersville General Hospital (*city-owned critical access hospital*)
- Welch Community Hospital (*state-owned acute care hospital and nursing facility*)
- West Virginia Department of Transportation
- West Virginia Division of Highways
- West Virginia State University
- West Virginia State University Research & Development Corporation



Richard A. (Rick) Eskins, CPA, FHFMA, CGFM
Director – Healthcare & Government

- *Member - American Institute of Certified Public Accountants*
- *Member - West Virginia Society of Certified Public Accountants*
- *Member - Healthcare Financial Management Association*
- *Member - Association of Government Accountants*
- *Member - Central Ohio Chapter of the Association of Government Accountants*

Mr. Eskins will serve as your engagement director. He will manage all aspects of the audit and be the primary contact for you and your staff. He will be present throughout the audit fieldwork.

Mr. Eskins has been with HAYFLICH since 1978, shortly after graduating from Marshall University. During his tenure with HAYFLICH he has worked almost exclusively in the healthcare industry, primarily with hospitals.

Mr. Eskins is a certified public accountant, a fellow in the Healthcare Financial Management Association, and a certified government financial manager. He is involved in the organizations supporting these certification credentials and maintains the continuing professional education required by the respective organizations, as well as the continuing education requirements set out in *Government Auditing Standards*.

Mr. Eskins has participated in and supervised numerous audits of hospitals and other healthcare organizations. Many of the audit clients are government organizations or non-profit organizations receiving significant government grants. As a result he has significant experience and knowledge of *Government Auditing Standards* and the U.S. Office of Management and Budget's Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. He also frequently assists clients in preparing indirect cost rate proposals for government grants.

In addition to his audit duties, Mr. Eskins is also responsible for the firm's reimbursement-related engagements having prepared and audited Medicare and Medicaid cost reports since 1978. He has also performed many other reimbursement consulting engagements including:

- Financial forecasts and projections
- Chargemaster reviews
- Medicare and Medicaid litigation support
- Provider Reimbursement Review Board position papers
- Medicare cost exceptions
- Medicare geographic reclassification applications
- Medicare and Medicaid disproportionate share analysis and enhancement
- Hospital graduate medical education issues

Mr. Eskins has also performed valuations of various business entities including hospitals and physician practices.

Following is a partial list of the healthcare organizations Mr. Eskins has performed services for:

Governmental Audit and Consulting Clients

- Sistersville General Hospital (*city-owned critical access hospital*)
- Welch Community Hospital (*state-owned acute care hospital and nursing facility*)
- Mildred Mitchell-Bateman Hospital (*state-owned behavioral health hospital*)
- William R. Sharpe, Jr. Hospital (*state-owned behavioral health hospital*)
- Office of Accountability and Management Reporting, West Virginia Department of Health and Human Resources (*Medicaid agency for West Virginia*)
- Monroe County Health Center (*county-owned community health center*)
- Ohio Department of Job and Family Services and Auditor of State (*Desk audits of the Medicaid cost reports of 125 nursing homes*)
- River Valley Health System (*county-owned acute care hospital*)
- Maryland Medicare Part A Intermediary (*desk and field audits of the Medicare cost reports of 25 end-stage renal disease (ESRD) dialysis facilities*)
- Adams County Hospital (*county-owned acute care hospital*)

Non-Profit Audit and Consulting Clients

- Braxton County Memorial Hospital (*critical access hospital*)
- Bluefield Regional Medical Center (*acute care teaching hospital and rural referral center*)
- Valley Health Systems (*system of Federally Qualified Health Centers with 28 locations*)
- Pretera Center for Mental Health Services (*system of behavioral health outpatient clinics*)
- Princeton Community Hospital (*acute care rural referral center*)
- Washington Hospital Center (*tertiary care teaching hospital*)
- Thomas Memorial Hospital (*acute care hospital*)
- Cabell Huntington Hospital (*tertiary care teaching hospital*)
- St. Mary's Medical Center (*tertiary care teaching hospital*)
- Community Health Foundation of Man, WV (*Federally Qualified Health Centers*)
- Fairmont General Hospital (*acute care hospital*)
- Pleasant Valley Hospital (*acute care hospital*)

For-Profit Audit and Consulting Clients

- A& L Home Care & Training Center (*home health agency*)
- Health Management Nursing Service (*home health agency*)
- Quality Care Nursing Services (*home health agency*)
- Tri-State Cyberknife, LLC (*robotic radiosurgery*)
- Holden Hospital (*acute care hospital*)
- Kingsport Hospital (*acute care hospital*)
- Stevens Clinic Hospital (*acute care hospital*)



Cynthia (Cindy) Bowen, MBA, CPA
Engagement Manager

- *Member - American Institute of Certified Public Accountants*
- *Member - West Virginia Society of Certified Public Accountants*
- *Member - Healthcare Financial Management Association*

Ms. Bowen has been associated with HAYFLICH since 2008. Ms. Bowen earned her Bachelor of Business Administration in 1989 from Marshall University, and earned a Master of Business Administration from Marshall University in 1993. She has over 18 years of experience in public accounting. Ms. Bowen has extensive experience in the performance, management, and review of audited financial statements for healthcare, governmental agencies, other not-for-profit, and for-profit clients. She also has extensive experience in audits of employee benefit plans and audits requiring compliance with OMB Circular No. A-133. Ms. Bowen's experience also includes the performance of traditional accounting engagements, such as reviews and compilations, as well as the preparation and review of federal, state, and local income tax returns for business entities and individuals.

Following is a partial list of the healthcare organizations Ms. Bowen has performed services for:

- Braxton County Memorial Hospital
- Bluefield Regional Medical Center
- Sistersville General Hospital
- Holzer Clinic, Inc.
- William R. Sharpe, Jr. Hospital
- Office of Accountability and Management Reporting, West Virginia Department of Health and Human Resources
- Monroe County Health Center



Beverly A. Miller, CPA, CAPP
Manager

- *Member - American Institute of Certified Public Accountants*
- *Member - West Virginia Society of Certified Public Accountants*
- *Past President - National CPA Health Care Advisors Association*

Ms. Miller specializes in small business accounting and computer consulting with a special emphasis on physician practices. A graduate of Glenville State College, she has been associated with HAYFLICH since 1987. Mrs. Miller is a certified public accountant and a certified administrator in physician practice management (CAPP). In her work with physicians, Beverly has set up new practices and reviewed internal controls and efficiency for existing practices. She has extensive experience in contract negotiations, compliance activities, and computation of physician compensation and bonus payments under terms of employment and guarantee agreements. She also manages the preparation of accounting records, financial statements, and various business, income, and payroll-related tax returns. She has experience in the design and implementation of accounting software applications and serves as the firm's

technical advisor and training coordinator for small business accounting software, including QuickBooks.

Ms. Miller also has extensive experience in the preparation of Medicare and Medicaid cost reports for hospitals and other types of healthcare organizations.

Ms. Miller has been a guest lecturer and speaker for the Marshall University Accounting Department, the Marshall University Medical School, The Medical Office Managers Association, and the West Virginia Healthcare Financial Management Association.



Ralph J. Wilson, CPA
Member – Taxation

Phone: (681) 204-6054

Email: ralph.wilson@hayfllich.com

EXPERIENCE

Mr. Wilson has been associated with Hayfllich since 1974. He has extensive experience in the area of income taxation and planning, especially as it relates to small and mid-sized businesses, and their high net-worth owners. He is well grounded in many phases of taxation. Today he manages a varied tax practice, involving tax compliance, business and individual tax planning, and taxing agency examinations. His broad base of experience includes the problems associated with most type of business entities: individuals, corporations of all varieties (regular C, subchapter S, for-profit, non-profit, single-state, multi-state, operating, holding, etc.), partnerships, limited liability companies, and employee benefit plans.

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

West Virginia Society of Certified Public Accountants

EDUCATION

Bachelor of Business Administration and Masters of Business Administration

West Virginia University, Morgantown, West Virginia



Aaron J. Heighton, CPA, CVA
Co-Managing Member &
Member – Business Valuation and Estate Planning
Phone: (681) 204-6037
Email: aaron.heighton@hayflich.com

EXPERIENCE

Mr. Heighton has been associated with Hayflich since 1999. He is licensed to practice in Ohio and West Virginia and has obtained the status of Accredited in Business Valuations (ABV) through the American Institute of Certified Public Accountants and has also obtained the certification of Certified Valuation Analyst (CVA), an accreditation of the National Association of Certified Valuation Analysts.

He has over 18 years' experience in public accounting and the banking/financial services industry. Aaron's experience includes the performance of traditional accounting and auditing engagements, as well as the preparation and review of federal, state, and local income tax returns for business entities, individuals, estates and trusts. In addition, he has experience in all facets of business valuation engagements and business advisory services. His experience in the financial services industry included internal reviews, regulatory reporting, due diligence procedures associated with a merger transaction and close interaction with the board of directors, senior management and regulatory bodies. By working in the private sector, this experience and knowledge complements and enhances the requirements of the public accounting sector.

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Ohio Society of Certified Public Accountants
West Virginia Society of Certified Public Accountants
National Association of Certified Valuation Analysts

EDUCATION

Bachelor of Business Administration Marshall University, Huntington, West Virginia

Canon Financial Trust School - Aaron successfully completed the Cannon Financial Trust School with an emphasis on Estate and Trust Planning. This encompassed a three year program covering all facets of estate planning.

Our Fee Proposal

We understand the nature of your Organization and the importance of trying to control costs. This would include minimizing the fees paid to outside professionals. Fees that appear to be a bargain often are so low that they do not allow for the professional time required to assist you in reaching your goals.

Fee Philosophy:

Hayflich's philosophy on professional fees is to provide our clients with quality services that provide value equal to or in excess of the costs incurred. We develop our fees using detailed budgets containing realistic estimates of the time required to complete each area of the engagement. The fees quoted to you below are a product of the total budgeted hours and our standard billing rates, less discounts.

Professional Fees:

Our fees are based on an anticipated 3,400 hours required and will be billed at the all-inclusive fixed rate of \$80.00 per hour for the contract period of one year from the date of the contract. Expenses for travel, meals, lodging, printing and report production will be charged as part of the all-inclusive rate above. Because of the specialized knowledge required when dealing with third party payment issues, we arrived at our fee by carefully considering the mix of qualified professionals necessary to perform the requested services and anticipate approximately 45% of our hours to be member and manager level with the remaining 55% derived from supervisor, senior and staff levels. Our estimated fees will be \$272,000 for the estimated 3,400 hours at \$80.00 per hour.

Thank you for the opportunity to provide professional services for State of West Virginia Bureau for Behavioral Health and Health Facilities.

We will continue to dedicate a staff of professionals to your engagement that will allow us to both meet and exceed your expectations related to the quality and timely delivery of your requested reports. Our proposal illustrates our qualifications, highlights our desire to work with the Bureau, and allows for the professional time required to assist the Bureau in achieving its goals.

Should you have any questions or need additional information, please contact Robert C. (Rob) Fuller or Richard A. (Rick) Eskins at (304) 697-5700. We would be happy to meet with you should you desire.

Very truly yours,

Hayflich CPAs

September 8, 2015

ATTACHMENTS



SYSTEM REVIEW REPORT

September 26, 2013

To the Shareholders of
Hayflich Grigoraci PLLC
and the WV Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Hayflich Grigoraci PLLC (the firm) in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of Hayflich Grigoraci PLLC in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hayflich Grigoraci PLLC has received a peer review rating of *pass*.

Olsen Thielen & Co., Ltd.

Olsen Thielen & Co., Ltd.

2675 Long Lake Road, St. Paul, Minnesota 55113-1117 651 483 4521 FAX 651 483 2467
300 Prairie Center Drive, Ste. 300, Minneapolis, Minnesota 55244-7905 952 941 9242 FAX 952 941 0577



Purchasing Divison
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

State of West Virginia
 Request for Quotation
 34 -- Service - Prof

Proc Folder: 32141

Doc Description: OPEN END - TO PROVIDE PROF ACCT & FIN MGMT. (bhs15075)

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2015-09-02	2015-09-09 13:30:00	CRFQ 0506 BHS1600000001	2

BID RECEIVING LOCATION

BID CLERK
 DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 2019 WASHINGTON ST E
 CHARLESTON WV 25305
 US

VENDOR

Vendor Name, Address and Telephone Number: HAYFLICH & STEINBERG CPA'S, PLLC
 8 STONECREST DRIVE
 HUNTINGTON, WV 25701
 304-697-5700

FOR INFORMATION CONTACT THE BUYER

Robert Kilpatrick
 (304) 558-0067
 robert.p.kilpatrick@wv.gov

Signature X

FEIN # 37-1496963

DATE 9/8/2015

All offers subject to all terms and conditions contained in this solicitation

ADDITIONAL INFORMATION:

Addendum #1: To provide answers to vendor-submitted Technical Questions.

Bid Opening Date remains 9/9/2015.

The WV Purchasing Division, on behalf of the Agency, the WV Department of Health and Human Resources, Bureau for Behavioral Health & Health Facilities, Mildred Mitchell-Bateman Hospital, Welch Community Hospital, and William R. Sharpe Jr. Hospital, is soliciting bids for an open-end contract to provide professional accounting and financial management services, per the attached instructions, terms and conditions, and specifications.

INVOICE TO		SHIP TO	
PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV25301-3702 US		PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV 25301-3702 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Prof Accting & Fin Mgmt - Mildred Mitchell Bateman Hospital	900.00000	HOUR	\$80	\$72,000

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description :

Section: 4.1.

Provide professional accounting and financial management to Mildred Mitchell-Bateman Hospital in Huntington, WV.

INVOICE TO		SHIP TO	
PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV25301-3702 US		PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV 25301-3702 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Prof Accting & Fin Mgmt - William R. Sharpe Hospital	950.00000	HOUR	\$80	\$76,000

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description :

Section: 4.1.

Provide professional accounting and financial management to William R. Sharpe, Jr. Hospital in Weston, WV

INVOICE TO		SHP TO	
PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV25301-3702 US		PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV 25301-3702 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Prof Accting & Fin Mgmt - Welch Community Hospital	1550.00000	HOUR	\$80	\$124,000

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description :

Section: 4.1.
Provide professional accounting and financial management to Welch Community Hospital
in Welch, WV

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Technical Questions Due by 3:00pm	2015-08-27

BHS1600000001	Document Phase Final	Document Description OPEN END - TO PROVIDE PROF ACC T & FIN MGMT. (bhs15075)	Page 4 of 4
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

State of West Virginia
 Request for Quotation
 34 – Service - Prof

Proc Folder: 32141

Doc Description: OPEN END - TO PROVIDE PROF ACCT & FIN MGMT. (bhs15075)

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2015-08-18	2015-09-09 13:30:00	CRFQ 0506 BHS1600000001	1

BID RECEIVING LOCATION

BID CLERK
 DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 2019 WASHINGTON ST E
 CHARLESTON WV 25305
 US

VENDOR

Vendor Name, Address and Telephone Number: HAYFLICH & STEINBERG CPA'S, PLLC
 8 STONECREST DRIVE
 HUNTINGTON, WV 25701
 304-697-5700

FOR INFORMATION CONTACT THE BUYER

Robert Kilpatrick
 (304) 558-0067
 robert.p.kilpatrick@wv.gov

Signature X

FEIN # 37-1496963

DATE 9/8/2015

All offers subject to all terms and conditions contained in this solicitation

INVOICE TO		SHIP TO	
PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV25301-3702 US		PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV 25301-3702 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Prof Accting & Fin Mgmt - Mildred Mitchell Bateman Hospital	900.00000	HOUR	\$80	\$72,000

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description :

Section: 4.1.
Provide professional accounting and financial management to Mildred Mitchell-Bateman Hospital in Huntington, WV.

INVOICE TO		SHIP TO	
PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV25301-3702 US		PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV 25301-3702 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Prof Accting & Fin Mgmt - William R. Sharpe Hospital	950.00000	HOUR	\$80	\$76,000

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description :

Section: 4.1.
Provide professional accounting and financial management to William R. Sharpe, Jr. Hospital in Weston, WV

INVOICE TO		SHIP TO	
PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV25301-3702 US		PURCHASING AGENT - 304-356-4802 HEALTH AND HUMAN RESOURCES BBH/HF 350 CAPITOL ST, RM 350 CHARLESTON WV 25301-3702 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Prof Accting & Fin Mgmt - Welch Community Hospital	1550.00000	HOUR	\$80	\$124,000

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description :

Section: 4.1.
Provide professional accounting and financial management to Welch Community Hospital
in Welch, WV

BHS160000001	Document Phase Final	Document Description OPEN END - TO PROVIDE PROF ACC T & FIN MGMT. (bhs15075)	Page 4 of 4
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

CENTRALIZED REQUEST FOR QUOTATION
CRFQ 0506 BHS160000001
Professional Accounting & Financial Mgmt. Services

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of WVDHHR/Bureau for Behavioral Health & Health Facilities (Bureau), Mildred Mitchell-Bateman Hospital, Welch Community Hospital and William R. Sharpe, Jr. Hospital to establish an open-end contract for professional accounting and financial management services.

Location of Hospitals and Background Information:

Mildred Mitchell-Bateman Hospital is located at 1530 Norway Ave., in Huntington, WV 25709-0448. The Facility is a 110-bed, state-supported acute psychiatric hospital with acute, forensic and long-term patients. The hospital is accredited by the Joint Commission (JOINT) and certified by the Center for Medicare & Medicaid Services (CMS). The Fiscal Services Department oversees the financial operations.

Welch Community Hospital is located at 454 McDowell St., in Welch, WV 24801. The Facility has 124 licensed beds with 108 staffed (59 of which are long term care beds and 49 acute care, including 7 intensive care beds; 2 pediatric beds; 7 obstetrical beds and 33 medical/surgical beds. The Hospital serves the counties of McDowell, Wyoming and Mingo with a total market population of approximately 80,000. Welch Community Hospital has one (1) off-campus site which is connected to the Hospital's information system. This site houses Human Resources, Accounts Payable, Purchasing and Patient Accounts Department. The Fiscal Services Departments oversees the financial operations.

William R. Sharpe, Jr. Hospital is located at 936 Sharpe Hospital Road off Route 33 West, in Weston, WV 26452. The Facility is a 150-bed, state-supported acute psychiatric facility with full accreditation from The Joint Commission on Accreditation of Healthcare Organizations and certified by the Center for Medicare & Medicaid Services (CMS). The Fiscal Services Department oversees the financial operations.

2. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

2.1 **"Contract Services"** means professional accounting and financial management services as more fully described in these specifications.

2.2 **"Pricing Page"** means the pages, contained in WVOasis, upon which Vendor should list its proposed price for the Contract Services.

2.3 **"Solicitation"** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

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Professional Accounting & Financial Mgmt. Services**

2.4 “HCA” means Health Care Authority.

2.5 “HCFA 339” “CMS 339” or “339” means Centers for Medicare & Medicaid Services (CMS), formerly Health Care Financing Administration, Provider Cost Report Reimbursement Questionnaires.

2.6 “CBM-9 Reporting” or “CBM-9 Reports” means Monitor and Variance Reports, commonly referred to as Compliance reports.

2.7 “Facilities” refers to the Medicare and/or Medicaid certified State-owned and operated facility.

2.8 “CFO” means Chief Financial Officer at each facility.

2.9 “DSH” means Disproportionate Share Hospital.

**CENTRALIZED REQUEST FOR QUOTATION
CRFQ 0506 BHS160000001
Professional Accounting & Financial Mgmt. Services**

3. QUALIFICATIONS: Vendor must have the following minimum qualifications:

- 3.1. Vendor shall be an established Certified Public Accounting firm with ten (10) years' experience and registered with the State of the West Virginia. Vendor should provide a copy of their C.P.A. certificate and documentation to support their having the ten (10) years of experience with their bid, but must provide it prior to award.
- 3.2. Vendor must have five (5) years healthcare consulting experience.
- 3.3. Vendor must have three (3) years' experience in "339" reporting.
- 3.4. Vendor must have five (5) years' experience in preparing Health Care Authority (HCA) reporting which included quarterly CBM-9 reports, or preparing similar monitor and variance reports for other states' equivalent authorities.
- 3.5. Vendor must have five (5) years' experience in reimbursement regulation research, rate regulations and Medicare/Medicaid accounting.
- 3.6. Vendor must have five (5) years of experience in preparing Medicare Cost Reports, DSH reports and/or other reports required by the West Virginia Health Care Authority.

Bidders should include documentation to support meeting these qualifications requirements with their bid, but must provide it prior to award.

4. MANDATORY REQUIREMENTS:

4.1 Mandatory Contract Services Requirements and Deliverables: Contract Services must meet or exceed the mandatory requirements listed below.

4.1.1 Professional Accounting & Financial Management Services

- 4.1.1.1 Vendor must provide ongoing consulting to the Facilities related to their accounting functions involving monthly, quarterly, and year analysis of financial statements, general ledger, and support subsidiary ledgers as requested by facilities CFO's.

**CENTRALIZED REQUEST FOR QUOTATION
CRFQ 0506 BHS1600000001
Professional Accounting & Financial Mgmt. Services**

- 4.1.1.2** Vendor must assist hospital business office and accounting personnel to develop the data necessary for the vendor to complete Federal and State regulatory reports.
- 4.1.1.3** Vendor must provide technical support in the billing and collection process as requested by facilities CFO's.
- 4.1.1.4** Vendor must provide financial records review to the CFO on a quarterly basis.
- 4.1.1.5** Vendor will provide reimbursement regulation research.
- 4.1.1.6** Vendor must prepare all of The Centers for Medicare & Medicaid Services Cost Reports (CMS2552-96), Provider Cost Report Reimbursement Questionnaires (CMS339) and supporting documentation. These reports are to be submitted prior to the deadline established by The Centers for Medicare & Medicaid Services, which can be found at the following link, <http://cms.hhs.gov/>.
- 4.1.1.7** Vendor must prepare Health Care Authority (HCA) reports. All reports are to be submitted prior to the deadline established by HCA, which can be found at the following link, <http://www.hca.wv.gov/Pages/default.aspx>.
- 4.1.1.8** Vendor will review and update fee schedules throughout the contract period as requested by the CFO every quarter, at a minimum.
- 4.1.1.9** Vendor will prepare all disproportionate share calculations as requested by the CFO, which shall be once a year. Vendor will assist with the filing of DSH audit information as to the cost times, financial and trial balances.
- 4.1.1.10** Vendor will recommend improvements in cost reimbursement to gain accounting consistency among facilities.

**CENTRALIZED REQUEST FOR QUOTATION
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Professional Accounting & Financial Mgmt. Services**

4.1.1.11 Vendor will review revenue opportunities with more focus on revenue cycle process.

4.1.1.12 Vendor must provide technical support in the billing and collection process and training if requested by the CFO and make recommended improvements.

4.1.1.13 Vendor will review and recommend a method for recovering Medicare deductibles and coinsurance amounts annually through cost reporting throughout the life of the contract, which will be one year with the possibility of three (3) one (1) year renewals.

4.1.1.14 Vendor must prepare an observation and recommendation letter, at a minimum of twice a year, to the management of each facility for the purpose of improving reimbursement, collections and agency funding. A letter must be completed only upon the request of the individual facility or with written approval from the bureau to be delivered electronically.

5. CONTRACT AWARD:

5.1 Contract Award: The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.

5.2 Pricing Page: Vendor should complete the Pricing Page by providing their all-inclusive, comprehensive hourly rate for each facility as the Unit Price for each Commodity Line. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified. Quantities included on the Pricing Page are annual estimates only; actual quantities ordered during Performance of the Contract may vary.

Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document. If responding on paper, use the assembled CRFQ document (of the highest, most current version number) to provide the Hourly Rate as the Unit Price, then multiply the Unit Price times the estimated Quantity (Qty) to calculate the

CENTRALIZED REQUEST FOR QUOTATION
CRFQ 0506 BHS160000001
Professional Accounting & Financial Mgmt. Services

Total Price for each Commodity Line. If submitting electronically through WVOasis, provide the Hourly Rate as the Unit Price, and the calculation of Unit-Price-times-Quantity will occur automatically.

If encountering errors while submitting an electronic bid, contact the WVOasis HelpDesk at (304)558-6708.

- 6. PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.

6.1 Ordering Procedure: Agency will notify Vendor of a proposed deliverable. Within ten (10) days of this notification to the Contract Manager (or Agency-approved designee, see below), or earlier if specifically required by the Agency in the initial notification, Vendor will provide Agency with a Statement of Work which includes estimated number of hours, a description of proposed deliverables and an anticipated timeline. Agency will provide approval of the Statement of Work by generating an approved Delivery Order, including the actual quantity of hours, the specific deliverables, and the actual timeline for completion of the deliverable. Delivery Orders estimated to cost in excess of \$25,000.00 will be processed as Centralized Delivery Orders, and approved by the WV State Purchasing Division. Any modification to the quantities or scope covered by a Delivery Order may only be implemented by an approved change order to the Delivery Order, approved by the Agency, and the WV State Purchasing Division, as applicable.

- 7. PAYMENT:** Agency shall pay each invoice from the vendor for all Contract Services performed and accepted under this Contract. Vendor must include Contract number and Delivery Order number on all invoices. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
- 8. TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.
- 9. FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:

**CENTRALIZED REQUEST FOR QUOTATION
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Professional Accounting & Financial Mgmt. Services**

- 9.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
- 9.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
- 9.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.
- 9.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures.
- 9.5. Vendor shall inform all staff of Agency's security protocol and procedures.

10. VENDOR DEFAULT:

10.1. The following shall be considered a vendor default under this Contract.

- 10.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.
- 10.1.2. Failure to comply with other specifications and requirements contained herein.
- 10.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
- 10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

- 10.2.1. Immediate cancellation of the Contract.
- 10.2.2. Immediate cancellation of one or more release orders issued under this Contract.
- 10.2.3. Any other remedies available in law or equity.

CENTRALIZED REQUEST FOR QUOTATION
CRFQ 0506 BHS160000001
Professional Accounting & Financial Mgmt. Services

11. MISCELLANEOUS:

11.1. Contract Manager: During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

Contract Manager: ROBERT C. FULLER
Telephone Number: 304-697-5700
Fax Number: 304-697-5701
Email Address: ROB.FULLER@HAYFLICH.COM

SOLICITATION NUMBER: CRFQ 0506 BHS1600000001
Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

-] Modify bid opening date and time
-] Modify specifications of product or service being sought
-] Attachment of vendor questions and responses
-] Attachment of pre-bid sign-in sheet
-] Correction of error
-] Other

Description of Modification to Solicitation:

Addendum #1 issued to provide answers to Vendor-submitted Technical Questions, per Attachment A
Bid Opening Remains September 9, 2015 at 1:30pm EST.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

ATTACHMENT A

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: HAYFLICH & STEINBERG CPA's, PLLC

Authorized Signature:  Date: 9/8/2015

State of WEST VIRGINIA

County of CABELL, to-wit:

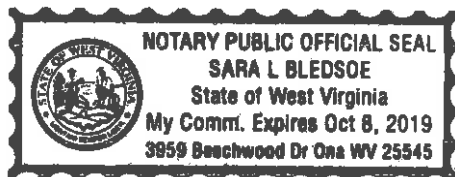
Taken, subscribed, and sworn to before me this 8TH day of SEPTEMBER, 2015

My Commission expires OCTOBER 8, 2019.

AFFIX SEAL HERE

NOTARY PUBLIC 

Purchasing Affidavit (Revised 06/01/2015)



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 Vendor Preference, if applicable.

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

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

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

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

Bidder: HAYFLICH & STEINBERG CPA'S, PLLC

Signed: 

Date: 9/8/2015

Title: MEMBER

CRFQ 0506 BHS1600000001
ADDENDUM 1
Technical Questions & Answers

1. **QUESTION:** What are the current hourly rates by level for services charged by the current firm serving the Hospitals?

ANSWER: All-inclusive rate of \$85.00 per hour.

2. **QUESTION:** Approximately how many hours of service are expected for all services under the contract on an annual basis?

ANSWER: 3400

3. **QUESTION:** What type of fee schedules are being referred to in section 4.1.1.8 of the RFQ?

ANSWER: The fee schedule is the comprehensive listing of the amount invoiced for all reimbursable goods or services rendered to patients by the hospital. The fee schedule must be reviewed and adjusted periodically to reflect the changes in costs (both direct and allocated) that occur. Maintaining an accurate listing of usual and customary charges requires significant accountant involvement and projection.

4. **QUESTION:** Were there any disputes with the current firm providing these services?

ANSWER: No

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: BHS160000001

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 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.

HAYFLICH & STEINBERG CPA'S, PLLC

Company



Authorized Signature

9/8/2015

Date

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

Revised 6/8/2012

INSTRUCTIONS TO VENDORS SUBMITTING BIDS

1. **REVIEW DOCUMENTS THOROUGHLY:** The attached documents contain a solicitation for bids. Please read these instructions and all documents attached in their entirety. These instructions provide critical information about requirements that if overlooked could lead to disqualification of a Vendor's bid. All bids must be submitted in accordance with the provisions contained in these instructions and the Solicitation. Failure to do so may result in disqualification of Vendor's bid.
2. **MANDATORY TERMS:** The Solicitation may contain mandatory provisions identified by the use of the words "must," "will," and "shall." Failure to comply with a mandatory term in the Solicitation will result in bid disqualification.
3. **PREBID MEETING:** The item identified below shall apply to this Solicitation.

A pre-bid meeting will not be held prior to bid opening.

A NON-MANDATORY PRE-BID meeting will be held at the following place and time:

A MANDATORY PRE-BID meeting will be held at the following place and time:

All Vendors submitting a bid must attend the mandatory pre-bid meeting. Failure to attend the mandatory pre-bid meeting shall result in disqualification of the Vendor's bid. No one person attending the pre-bid meeting may represent more than one Vendor.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. The State will not accept any other form of proof or documentation to verify attendance. Any person attending the pre-bid meeting on behalf of a Vendor must list on the attendance sheet his or her name and the name of the Vendor he or she is representing. Additionally, the person attending the pre-bid meeting should include the Vendor's E-Mail address, phone number, and Fax number on the attendance sheet. It is the Vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of Vendor's bid.

All Vendors should arrive prior to the starting time for the pre-bid. Vendors who arrive after the starting time but prior to the end of the pre-bid will be permitted to sign in, but are charged with knowing all matters discussed at the pre-bid.

Questions submitted at least five business days prior to a scheduled pre-bid will be discussed at the pre-bid meeting if possible. Any discussions or answers to questions at the pre-bid meeting are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the Solicitation prior to bid opening.

4. **VENDOR QUESTION DEADLINE:** Vendors may submit questions relating to this Solicitation to the Purchasing Division. Questions must be submitted in writing. All questions must be submitted on or before the date listed below and to the address listed below in order to be considered. A written response will be published in a Solicitation addendum if a response is possible and appropriate. Non-written discussions, conversations, or questions and answers regarding this Solicitation are preliminary in nature and are non-binding. Submitted e-mails should have solicitation number in the subject line.

Question Submission Deadline: Thursday, August 27, 2015 by 3:00pm EST

Submit Questions to: Robert P Kilpatrick, Senior Buyer
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: robert.p.kilpatrick@wv.gov

5. **VERBAL COMMUNICATION:** Any verbal communication between the Vendor and any State personnel is not binding, including verbal communication at the mandatory pre-bid conference. Only information issued in writing and added to the Solicitation by an official written addendum by the Purchasing Division is binding.
6. **BID SUBMISSION:** All bids must be submitted electronically through wvOASIS or signed and delivered by the Vendor to the Purchasing Division at the address listed below on or before the date and time of the bid opening. Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason. The Purchasing Division will not accept bids, modification of bids, or addendum acknowledgment forms via e-mail. Acceptable delivery methods include electronic submission via wvOASIS, hand delivery, delivery by courier, or facsimile. The bid delivery address is:

Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

A bid that is not submitted electronically through wvOASIS should contain the information listed below on the face of the envelope or the bid may be rejected by the Purchasing Division.:

SEALED BID: Professional Accounting and Financial Management Services
BUYER: Robert P Kilpatrick, File 22
SOLICITATION NO.: CRFQ 0508 BHS160000001
BID OPENING DATE: Wednesday, September 9, 2015
BID OPENING TIME: 1:30pm EST
FAX NUMBER: 304-558-3970

In the event that Vendor is responding to a request for proposal, and chooses to respond in a manner other than by electronic submission through wvOASIS, the Vendor shall submit one original technical and one original cost proposal plus n/a convenience copies of each to the Purchasing Division at the address shown above. Additionally, if Vendor does not submit its bid through wvOASIS, the Vendor should identify the bid type as either a technical or cost proposal on the face of each bid envelope submitted in response to a request for proposal as follows:

BID TYPE: (This only applies to CRFP)

Technical

Cost

- BID OPENING:** Bids submitted in response to this Solicitation will be opened at the location identified below on the date and time listed below. Delivery of a bid after the bid opening date and time will result in bid disqualification. For purposes of this Solicitation, a bid is considered delivered when confirmation of delivery is provided by wvOASIS (in the case of electronic submission) or when the bid is time stamped by the official Purchasing Division time clock (in the case of hand delivery).

Bid Opening Date and Time: September 9, 2015 at 1:30pm EST
Bid Opening Location: Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

- ADDENDUM ACKNOWLEDGEMENT:** Changes or revisions to this Solicitation will be made by an official written addendum issued by the Purchasing Division. Vendor should acknowledge receipt of all addenda issued with this Solicitation by completing an Addendum Acknowledgment Form, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

9. **BID FORMATTING:** Vendor should type or electronically enter the information onto its bid to prevent errors in the evaluation. Failure to type or electronically enter the information may result in bid disqualification.
10. **ALTERNATES:** Any model, brand, or specification listed in this Solicitation establishes the acceptable level of quality only and is not intended to reflect a preference for, or in any way favor, a particular brand or vendor. Vendors may bid alternates to a listed model or brand provided that the alternate is at least equal to the model or brand and complies with the required specifications. The equality of any alternate being bid shall be determined by the State at its sole discretion. Any Vendor bidding an alternate model or brand should clearly identify the alternate items in its bid and should include manufacturer's specifications, industry literature, and/or any other relevant documentation demonstrating the equality of the alternate items. Failure to provide information for alternate items may be grounds for rejection of a Vendor's bid.
11. **EXCEPTIONS AND CLARIFICATIONS:** The Solicitation contains the specifications that shall form the basis of a contractual agreement. Vendor shall clearly mark any exceptions, clarifications, or other proposed modifications in its bid. Exceptions to, clarifications of, or modifications of a requirement or term and condition of the Solicitation may result in bid disqualification.
12. **COMMUNICATION LIMITATIONS:** In accordance with West Virginia Code of State Rules §148-1-6.6, communication with the State of West Virginia or any of its employees regarding this Solicitation during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited without prior Purchasing Division approval. Purchasing Division approval for such communication is implied for all agency delegated and exempt purchases.
13. **REGISTRATION:** Prior to Contract award, the apparent successful Vendor must be properly registered with the West Virginia Purchasing Division and must have paid the \$125 fee, if applicable.
14. **UNIT PRICE:** Unit prices shall prevail in cases of a discrepancy in the Vendor's bid.
15. **PREFERENCE:** Vendor Preference may only be granted upon written request and only in accordance with the West Virginia Code § 5A-3-37 and the West Virginia Code of State Rules. A Vendor Preference Certificate form has been attached hereto to allow Vendor to apply for the preference. Vendor's failure to submit the Vendor Preference Certificate form with its bid will result in denial of Vendor Preference. Vendor Preference does not apply to construction projects.
16. **SMALL, WOMEN-OWNED, OR MINORITY-OWNED BUSINESSES:** For any solicitations publicly advertised for bid, in accordance with West Virginia Code §5A-3-37(a)(7) and W. Va. CSR § 148-22-9, any non-resident vendor certified as a small, women-owned, or minority-owned business under W. Va. CSR § 148-22-9 shall be provided the

same preference made available to any resident vendor. Any non-resident small, women-owned, or minority-owned business must identify itself as such in writing, must submit that writing to the Purchasing Division with its bid, and must be properly certified under W. Va. CSR § 148-22-9 prior to contract award to receive the preferences made available to resident vendors. Preference for a non-resident small, women-owned, or minority owned business shall be applied in accordance with W. Va. CSR § 148-22-9.

- 17. WAIVER OF MINOR IRREGULARITIES:** The Director reserves the right to waive minor irregularities in bids or specifications in accordance with West Virginia Code of State Rules § 148-1-4.6.
- 18. ELECTRONIC FILE ACCESS RESTRICTIONS:** Vendor must ensure that its submission in wvOASIS can be accessed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately opened and/or viewed at the time of the bid opening (such as, encrypted files, password protected files, or incompatible files) to be blank or incomplete as context requires, and are therefore unacceptable. A vendor will not be permitted to unencrypt files, remove password protections, or resubmit documents after bid opening if those documents are required with the bid.

GENERAL TERMS AND CONDITIONS:

1. **CONTRACTUAL AGREEMENT:** Issuance of a Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

2. **DEFINITIONS:** As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.
 - 2.1. **"Agency" or "Agencies"** means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.
 - 2.2. **"Contract"** means the binding agreement that is entered into between the State and the Vendor to provide the goods or services requested in the Solicitation.
 - 2.3. **"Director"** means the Director of the West Virginia Department of Administration, Purchasing Division.
 - 2.4. **"Purchasing Division"** means the West Virginia Department of Administration, Purchasing Division.
 - 2.5. **"Award Document"** means the document signed by the Agency and the Purchasing Division, and approved as to form by the Attorney General, that identifies the Vendor as the contract holder.
 - 2.6. **"Solicitation"** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.
 - 2.7. **"State"** means the State of West Virginia and/or any of its agencies, commissions, boards, etc. as context requires.
 - 2.8. **"Vendor" or "Vendors"** means any entity submitting a bid in response to the Solicitation, the entity that has been selected as the lowest responsible bidder, or the entity that has been awarded the Contract as context requires.

3. **CONTRACT TERM; RENEWAL; EXTENSION:** The term of this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below:

Term Contract

Initial Contract Term: This Contract becomes effective on Award and extends for a period of One (1) year(s).

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Renewal of this Contract is limited to Three (3) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed Thirty-Six (36) months in total. Automatic renewal of this Contract is prohibited. Notwithstanding the foregoing, Purchasing Division approval is not required on agency delegated or exempt purchases. Attorney General approval may be required for vendor terms and conditions.

Delivery Order Limitations: In the event that this contract permits delivery orders, a delivery order may only be issued during the time this Contract is in effect. Any delivery order issued within one year of the expiration of this Contract shall be effective for one year from the date the delivery order is issued. No delivery order may be extended beyond one year after this Contract has expired.

- Fixed Period Contract:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within _____ days.
- Fixed Period Contract with Renewals:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within _____ days. Upon completion, the vendor agrees that maintenance, monitoring, or warranty services will be provided for one year thereafter with an additional _____ successive one year renewal periods or multiple renewal periods of less than one year provided that the multiple renewal periods do not exceed _____ months in total. Automatic renewal of this Contract is prohibited.
- One Time Purchase:** The term of this Contract shall run from the issuance of the Award Document until all of the goods contracted for have been delivered, but in no event will this Contract extend for more than one fiscal year.
- Other:** See attached.

4. **NOTICE TO PROCEED:** Vendor shall begin performance of this Contract immediately upon receiving notice to proceed unless otherwise instructed by the Agency. Unless otherwise specified, the fully executed Award Document will be considered notice to proceed.
5. **QUANTITIES:** The quantities required under this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below.
 - Open End Contract:** Quantities listed in this Solicitation are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.
 - Service:** The scope of the service to be provided will be more clearly defined in the specifications included herewith.
 - Combined Service and Goods:** The scope of the service and deliverable goods to be provided will be more clearly defined in the specifications included herewith.
 - One Time Purchase:** This Contract is for the purchase of a set quantity of goods that are identified in the specifications included herewith. Once those items have been delivered, no additional goods may be procured under this Contract without an appropriate change order approved by the Vendor, Agency, Purchasing Division, and Attorney General's office.
6. **PRICING:** The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification.
7. **EMERGENCY PURCHASES:** The Purchasing Division Director may authorize the Agency to purchase goods or services in the open market that Vendor would otherwise provide under this Contract if those goods or services are for immediate or expedited delivery in an emergency. Emergencies shall include, but are not limited to, delays in transportation or an unanticipated increase in the volume of work. An emergency purchase in the open market, approved by the Purchasing Division Director, shall not constitute of breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One Time Purchase contract.
8. **REQUIRED DOCUMENTS:** All of the items checked below must be provided to the Purchasing Division by the Vendor as specified below.

BID BOND: All Vendors shall furnish a bid bond in the amount of five percent (5%) of the total amount of the bid protecting the State of West Virginia. The bid bond must be submitted with the bid.

PERFORMANCE BOND: The apparent successful Vendor shall provide a performance bond in the amount of _____. The performance bond must be received by the Purchasing Division prior to Contract award. On construction contracts, the performance bond must be 100% of the Contract value.

LABOR/MATERIAL PAYMENT BOND: The apparent successful Vendor shall provide a labor/material payment bond in the amount of 100% of the Contract value. The labor/material payment bond must be delivered to the Purchasing Division prior to Contract award.

In lieu of the Bid Bond, Performance Bond, and Labor/Material Payment Bond, the Vendor may provide certified checks, cashier's checks, or irrevocable letters of credit. Any certified check, cashier's check, or irrevocable letter of credit provided in lieu of a bond must be of the same amount and delivered on the same schedule as the bond it replaces. A letter of credit submitted in lieu of a performance and labor/material payment bond will only be allowed for projects under \$100,000. Personal or business checks are not acceptable.

MAINTENANCE BOND: The apparent successful Vendor shall provide a two (2) year maintenance bond covering the roofing system. The maintenance bond must be issued and delivered to the Purchasing Division prior to Contract award.

INSURANCE: The apparent successful Vendor shall furnish proof of the following insurance prior to Contract award and shall list the state as a certificate holder:

Commercial General Liability Insurance: In the amount of _____
\$1,000,000.00 or more.

Builders Risk Insurance: In an amount equal to 100% of the amount of the Contract.

The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether or not that insurance requirement is listed above.

LICENSE(S) / CERTIFICATIONS / PERMITS: In addition to anything required under the Section entitled Licensing, of the General Terms and Conditions, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits prior to Contract award, in a form acceptable to the Purchasing Division.

Certified Public Accountant Certificate

The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications prior to Contract award regardless of whether or not that requirement is listed above.

9. WORKERS' COMPENSATION INSURANCE: The apparent successful Vendor shall comply with laws relating to workers compensation, shall maintain workers' compensation insurance when required, and shall furnish proof of workers' compensation insurance upon request.

10. LITIGATION BOND: The Director reserves the right to require any Vendor that files a protest of an award to submit a litigation bond in the amount equal to one percent of the lowest bid submitted or \$5,000, whichever is greater. The entire amount of the bond shall be forfeited if the hearing officer determines that the protest was filed for frivolous or improper purpose, including but not limited to, the purpose of harassing, causing unnecessary delay, or needless expense for the Agency. All litigation bonds shall be made payable to the Purchasing Division. In lieu of a bond, the protester may submit a cashier's check or certified check payable to the Purchasing Division. Cashier's or certified checks will be deposited with and held by the State Treasurer's office. If it is determined that the protest has not been filed for frivolous or improper purpose, the bond or deposit shall be returned in its entirety.

11. LIQUIDATED DAMAGES: Vendor shall pay liquidated damages in the amount of n/a for n/a. This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy.

- 12. ACCEPTANCE/REJECTION:** The State may accept or reject any bid in whole, or in part. Vendor's signature on its bid signifies acceptance of the terms and conditions contained in the Solicitation and Vendor agrees to be bound by the terms of the Contract, as reflected in the Award Document, upon receipt.
- 13. FUNDING:** This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available.
- 14. PAYMENT:** Payment in advance is prohibited under this Contract. Payment may only be made after the delivery and acceptance of goods or services. The Vendor shall submit invoices, in arrears.
- 15. TAXES:** The Vendor shall pay any applicable sales, use, personal property or any other taxes arising out of this Contract and the transactions contemplated thereby. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
- 16. CANCELLATION:** The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-7.16.2.
- 17. TIME:** Time is of the essence with regard to all matters of time and performance in this Contract.
- 18. APPLICABLE LAW:** This Contract is governed by and interpreted under West Virginia law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution, West Virginia Code or West Virginia Code of State Rules is void and of no effect.
- 19. COMPLIANCE:** Vendor shall comply with all applicable federal, state, and local laws, regulations and ordinances. By submitting a bid, Vendor acknowledges that it has reviewed, understands, and will comply with all applicable law.
- 20. PREVAILING WAGE:** Vendor shall be responsible for ensuring compliance with prevailing wage requirements and determining when prevailing wage requirements are applicable.

- 21. ARBITRATION:** Any references made to arbitration contained in this Contract, Vendor's bid, or in any American Institute of Architects documents pertaining to this Contract are hereby deleted, void, and of no effect.
- 22. MODIFICATIONS:** This writing is the parties' final expression of intent. Notwithstanding anything contained in this Contract to the contrary, no modification of this Contract shall be binding without mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). No Change shall be implemented by the Vendor until such time as the Vendor receives an approved written change order from the Purchasing Division.
- 23. WAIVER:** The failure of either party to insist upon a strict performance of any of the terms or provision of this Contract, or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue in full force and effect. Any waiver must be expressly stated in writing and signed by the waiving party.
- 24. SUBSEQUENT FORMS:** The terms and conditions contained in this Contract shall supersede any and all subsequent terms and conditions which may appear on any form documents submitted by Vendor to the Agency or Purchasing Division such as price lists, order forms, invoices, sales agreements, or maintenance agreements, and includes internet websites or other electronic documents. Acceptance or use of Vendor's forms does not constitute acceptance of the terms and conditions contained thereon.
- 25. ASSIGNMENT:** Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments. Notwithstanding the foregoing, Purchasing Division approval may or may not be required on certain agency delegated or exempt purchases.
- 26. WARRANTY:** The Vendor expressly warrants that the goods and/or services covered by this Contract will: (a) conform to the specifications, drawings, samples, or other description furnished or specified by the Agency; (b) be merchantable and fit for the purpose intended; and (c) be free from defect in material and workmanship.
- 27. STATE EMPLOYEES:** State employees are not permitted to utilize this Contract for personal use and the Vendor is prohibited from permitting or facilitating the same.
- 28. BANKRUPTCY:** In the event the Vendor files for bankruptcy protection, the State of West Virginia may deem this Contract null and void, and terminate this Contract without notice.
- 29. CONFIDENTIALITY:** The Vendor agrees that it 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/default.html>.

- 30. DISCLOSURE:** Vendor's response to the Solicitation and the resulting Contract are considered public documents and will be disclosed to the public in accordance with the laws, rules, and policies governing the West Virginia Purchasing Division. Those laws include, but are not limited to, the Freedom of Information Act found in West Virginia Code §§ 29B-1-1 et seq. and the competitive bidding laws found West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq.

If a Vendor considers any part of its bid to be exempt from public disclosure, Vendor must so indicate by specifically identifying the exempt information, identifying the exemption that applies, providing a detailed justification for the exemption, segregating the exempt information from the general bid information, and submitting the exempt information as part of its bid but in a segregated and clearly identifiable format. Failure to comply with the foregoing requirements will result in public disclosure of the Vendor's bid without further notice. A Vendor's act of marking all or nearly all of its bid as exempt is not sufficient to avoid disclosure and WILL NOT BE HONORED. Vendor's act of marking a bid or any part thereof as "confidential" or "proprietary" is not sufficient to avoid disclosure and WILL NOT BE HONORED. A legend or other statement indicating that all or substantially all of the bid is exempt from disclosure is not sufficient to avoid disclosure and WILL NOT BE HONORED. Additionally, pricing or cost information will not be considered exempt from disclosure and requests to withhold publication of pricing or cost information WILL NOT BE HONORED.

Vendor will be required to defend any claimed exemption for nondisclosure in the event of an administrative or judicial challenge to the State's nondisclosure. Vendor must indemnify the State for any costs incurred related to any exemptions claimed by Vendor. Any questions regarding the applicability of the various public records laws should be addressed to your own legal counsel prior to bid submission.

- 31. LICENSING:** In accordance with West Virginia Code of State Rules §148-1-6.1.7, Vendor 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, West Virginia Insurance Commission, or any other state agency or political subdivision. Upon request, the Vendor must provide all necessary releases to obtain information to enable the Purchasing Division Director or the Agency to verify that the Vendor is licensed and in good standing with the above entities.
- 32. ANTITRUST:** In submitting a bid to, signing a contract with, or accepting a Award Document from any agency of the State of West Virginia, the Vendor agrees to 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 Vendor.

33. VENDOR CERTIFICATIONS: By signing its bid or entering into this Contract, Vendor certifies (1) that its bid or offer was made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, person or entity submitting a bid or offer for the same material, supplies, equipment or services; (2) that its bid or offer is in all respects fair and without collusion or fraud; (3) that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; and (4) that it has reviewed this Solicitation in its entirety; understands the requirements, terms and conditions, and other information contained herein. Vendor's signature on its bid or offer also affirms that neither it nor its representatives have any interest, nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency. The individual signing this bid or offer on behalf of Vendor certifies that he or she is authorized by the Vendor to execute this bid or offer or any documents related thereto on Vendor's behalf; that he or she is authorized to bind the Vendor in a contractual relationship; and that, to the best of his or her knowledge, the Vendor has properly registered with any State agency that may require registration.

34. PURCHASING CARD ACCEPTANCE: The State of West Virginia currently utilizes a Purchasing Card program, administered under contract by a banking institution, to process payment for goods and services. The Vendor must accept the State of West Virginia's Purchasing Card for payment of all orders under this Contract unless the box below is checked.

Vendor is not required to accept the State of West Virginia's Purchasing Card as payment for all goods and services.

35. VENDOR RELATIONSHIP: The relationship of the Vendor to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by this Contract. The Vendor as an independent contractor is solely liable for the acts and omissions of its employees and agents. Vendor shall be responsible for selecting, supervising, and compensating any and all individuals employed pursuant to the terms of this Solicitation and resulting contract. Neither the Vendor, nor any employees or subcontractors of the Vendor, shall be deemed to be employees of the State for any purpose whatsoever. Vendor shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension, or other deferred compensation plans, including but not limited to, Workers' Compensation and Social Security obligations, licensing fees, etc. and the filing of all necessary documents, forms, and returns pertinent to all of the foregoing. Vendor shall hold harmless the State, and shall provide the State and Agency with a defense

against any and all claims including, but not limited to, the foregoing payments, withholdings, contributions, taxes, Social Security taxes, and employer income tax returns.

- 36. INDEMNIFICATION:** The Vendor 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 the Vendor, 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 the Vendor, its officers, employees, or subcontractors to observe State and Federal laws including, but not limited to, labor and wage and hour laws.
- 37. PURCHASING AFFIDAVIT:** In accordance with West Virginia Code § 5A-3-10a, all Vendors are required to sign, notarize, and submit the Purchasing Affidavit stating that neither the Vendor nor a related party owe a debt to the State in excess of \$1,000. The affidavit must be submitted prior to award, but should be submitted with the Vendor's bid. A copy of the Purchasing Affidavit is included herewith.
- 38. ADDITIONAL AGENCY AND LOCAL GOVERNMENT USE:** This Contract may be utilized by and extends to other agencies, spending units, and political subdivisions of the State of West Virginia; county, municipal, and other local government bodies; and school districts ("Other Government Entities"). This Contract shall be extended to the aforementioned Other Government Entities on the same prices, terms, and conditions as those offered and agreed to in this Contract. If the Vendor does not wish to extend the prices, terms, and conditions of its bid and subsequent contract to the Other Government Entities, the Vendor must clearly indicate such refusal in its bid. A refusal to extend this Contract to the Other Government Entities shall not impact or influence the award of this Contract in any manner.
- 39. CONFLICT OF INTEREST:** Vendor, its officers or members or employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Vendor shall periodically inquire of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Agency.
- 40. REPORTS:** Vendor shall provide the Agency and/or the Purchasing Division with the following reports identified by a checked box below:
- Such reports as the Agency and/or the Purchasing Division may request. Requested reports may include, but are not limited to, quantities purchased, agencies utilizing the contract, total contract expenditures by agency, etc.

- Quarterly reports detailing the total quantity of purchases in units and dollars, along with a listing of purchases by agency. Quarterly reports should be delivered to the Purchasing Division via email at purchasing.requisitions@wv.gov.

41. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the Director of the Division of Protective Services shall require any service provider whose employees are regularly employed on the grounds or in the buildings of the Capitol complex or who have access to sensitive or critical information to submit to a fingerprint-based state and federal background inquiry through the state repository. The service provider is responsible for any costs associated with the fingerprint-based state and federal background inquiry.

After the contract for such services has been approved, but before any such employees are permitted to be on the grounds or in the buildings of the Capitol complex or have access to sensitive or critical information, the service provider shall submit a list of all persons who will be physically present and working at the Capitol complex to the Director of the Division of Protective Services for purposes of verifying compliance with this provision.

The State reserves the right to prohibit a service provider's employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check.

Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

42. PREFERENCE FOR USE OF DOMESTIC STEEL PRODUCTS: Except when authorized by the Director of the Purchasing Division pursuant to W. Va. Code § 5A-3-56, no contractor may use or supply steel products for a State Contract Project other than those steel products made in the United States. A contractor who uses steel products in violation of this section may be subject to civil penalties pursuant to W. Va. Code § 5A-3-56. As used in this section:

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open heath, basic oxygen, electric furnace, Bessemer or other steel making process. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
- c. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater.

For the purposes of this section, the cost is the value of the steel product as delivered to the project; or

- d. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

43. PREFERENCE FOR USE OF DOMESTIC ALUMINUM, GLASS, AND STEEL: In Accordance with W. Va. Code § 5-19-1 et seq., and W. Va. CSR § 148-10-1 et seq., for every contract or subcontract, subject to the limitations contained herein, for the construction, reconstruction, alteration, repair, improvement or maintenance of public works or for the purchase of any item of machinery or equipment to be used at sites of public works, only domestic aluminum, glass or steel products shall be supplied unless the spending officer determines, in writing, after the receipt of offers or bids, (1) that the cost of domestic aluminum, glass or steel products is unreasonable or inconsistent with the public interest of the State of West Virginia, (2) that domestic aluminum, glass or steel products are not produced in sufficient quantities to meet the contract requirements, or (3) the available domestic aluminum, glass, or steel do not meet the contract specifications. This provision only applies to public works contracts awarded in an amount more than fifty thousand dollars (\$50,000) or public works contracts that require more than ten thousand pounds of steel products.

The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a "substantial labor surplus area", as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products.

This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

All bids and offers including domestic aluminum, glass or steel products that exceed bid or offer prices including foreign aluminum, glass or steel products after application of the preferences provided in this provision may be reduced to a price equal to or lower than the lowest bid or offer price for foreign aluminum, glass or steel products plus the applicable preference. If the reduced bid or offer prices are made in writing and supersede the prior bid or offer prices, all bids or offers, including the reduced bid or offer prices, will be reevaluated in accordance with this rule.

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.

HAYFLICH & STEINBERG CPA'S, PLLC

(Company)

 ROBERT C FULLER, MEMBER

(Authorized Signature) (Representative Name, Title)

304-697-5700 304-697-5701 9/8/2015

(Phone Number) (Fax Number) (Date)

**ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:**

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 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.

HAYFLICH & STEINBERG CPA'S, PLLC

Company



Authorized Signature

9/8/2015

Date

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

**WEST VIRGINIA
STATE TAX DEPARTMENT
BUSINESS REGISTRATION
CERTIFICATE**

ISSUED TO:
**HAYFLICH & STEINBERG CPAS PLLC
8 STONECREST DR
HUNTINGTON, WV 25701-9391**

BUSINESS REGISTRATION ACCOUNT NUMBER: 1028-7482

This certificate is issued on: 06/25/2010

*This certificate is issued by
the West Virginia State Tax Commissioner
in accordance with W.Va. Code § 11-12.*

*The person or organization identified on this certificate is registered
to conduct business in the State of West Virginia at the location above.*

This certificate is not transferrable and must be displayed at the location for which issued.

This certificate shall be permanent until cessation of the business for which the certificate of registration was granted or until it is suspended, revoked or cancelled by the Tax Commissioner.

Change in name or change of location shall be considered a cessation of the business and a new certificate shall be required.

**TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them.
CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of
this certificate displayed at every job site within West Virginia.**



State of West Virginia
 West Virginia Board of Accountancy
 405 Capitol Street, Suite 908
 Charleston, WV 25301-1744
 (304) 558-3557



West Virginia Board of Accountancy
 405 Capitol Street, Suite 908
 Charleston, WV 25301-1744
 (304) 558-3557

The entity listed below has issued a
FIRM PERMIT
 for the period beginning
 July 1, 2015 through June 30, 2016

Your fee has been received for renewal of your firm permit. This registration may be detached from the perforation at left and used until the date indicated.

Any errors in the attached information should be reported to the Board office at 304/558-3557

F0299A
 HAYFLICH & STEINBERG CPAS PLLC
 8 STONECREST DR
 HUNTINGTON WV 25701-9391

Louis J. Costanzo III
 Board President

Louis J. Costanzo III
 Board President

Shirley S. Sturley
 Executive Director

Shirley S. Sturley
 Executive Director



State of West Virginia
 West Virginia Board of Accountancy
 405 Capitol Street, Suite 908
 Charleston, WV 25301-1744
 (304) 558-3557



West Virginia Board of Accountancy
 405 Capitol Street, Suite 908
 Charleston, WV 25301-1744
 (304) 558-3557

The entity listed below was issued an
**Authorization to Perform
 Attest and/or Compilation Services**
 for the period beginning
 July 1, 2015 through June 30, 2016

Your fee has been received for your firm's Authorization to Perform Attest or Compilation Services in West Virginia. This Authorization may be detached and used until the date indicated.

Any errors in the attached information should be reported to the Board office at 304/558-3557

F0299A
 HAYFLICH & STEINBERG CPAS PLLC
 8 STONECREST DR
 HUNTINGTON WV 25701-9391

Louis J. Costanzo III
 Board President

Louis J. Costanzo III
 Board President

Shirley S. Sturley
 Executive Director

Shirley S. Sturley
 Executive Director



400 Quarrier Street Charleston, WV 25301-2010

Workers Compensation and Employers Liability Insurance Policy

BrickStreet Mutual Insurance Company
A Mutual Company

Policy Number		Policy Period	
		From	To
WCB1017257		04/01/2015	04/01/2016
(12:01 AM at the insured location)			
Information Page		Renewal/Rewrite of Policy Number	
WCB1017257			
1. Named Insured and Address		Agency Information	
Hayflich & Steinberg CPAs PLLC 8 Stonecrest Drive Huntington, WV 25701		2116 AssuredPartners of West Virginia Insurance Systems PO Box 10 Ona, WV 25545	
Carrier No.	FEIN	Risk ID	Entity Type
15762	37-1496963		Limited Liability Co - Corporation

Additional Workplaces not shown above:

Refer to Schedule of Locations Endorsement WC 99 06 02 (07-09)

2. The Policy Period is from 04/01/2015 to 04/01/2016 12:01am Standard Time at the insured's mailing address.
3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: WV

B. Employers Liability Insurance: Part Two of the policy applies to work in each state listed in Item 3.A. The limits of our liability under part Two are:

Bodily Injury by Accident:	\$1,000,000.00	Each Accident
Bodily Injury by Disease:	\$1,000,000.00	Policy Limit
Bodily Injury by Disease:	\$1,000,000.00	Each Employee

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states and U.S. territories except North Dakota, Ohio, Washington, Wyoming, Puerto Rico, and the U.S. Virgin Islands, and states designated in Item 3.A. of the Information Page.

D. This policy includes these endorsements and schedules: SEE ATTACHED SCHEDULE

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All Information required below is subject to verification and change by audit.

SEE ATTACHED CLASSIFICATIONS OF OPERATIONS

Minimum Premium: \$924.00	Total Estimated Annual Premium: \$4,176.00
	Premium Discount:
	Expense Constant: \$175.00
	Deposit Premium: \$1,176.00

Issue Date: 03/31/2015
Issuing Office: Charleston, WV

WC 00 00 01 B (01-15)



NORTH AMERICAN PROFESSIONAL LIABILITY INSURANCE AGENCY, LLC
161 Worcester Road, Suite 504, Framingham, MA 01701
Phone: (866) 262-7542 Fax: (508) 656-1399
www.napfia.com

VERIFICATION OF INSURANCE & BINDER

ISSUED TO: Hayflich Grigoraci, PLLC

We, the undersigned Insurance Brokers, hereby verify that Greenwich Insurance Co. has issued the following described insurance, and which is in force as of the date hereof:

Professional Liability Insurance

Policy Number:	Insurers:	Period:
TBD	Greenwich Insurance Co.	24 months commencing 12:01 a.m. 07/01/2014

LIMIT: \$2,000,000 each claim / \$2,000,000 annual aggregate (as provided for in the policy wording)

RETENTION: \$25,000 each claim (as more fully described in the policy wording).

PRIOR ACTS DATE: Full Prior Acts

ENDORSEMENTS : As quoted

CANCELLATION: Should the above described policy be cancelled before the expiration thereof, we shall endeavor to mail 30 days written notice to the Certificate Holder, but failure to do so shall impose no obligation or liability of any kind upon the company, its agents, or representatives, subject to the terms, conditions, exclusions, and limitations of the policy.

Certificate Holder(s): Hayflich Grigoraci, PLLC
8 Stonecrest Drive
Huntington, WV 25701

This document is furnished as a matter of information only. The issuance of this document does not make the person or organization to which it is issued an additional insured, nor does it modify in any manner the contract of insurance between the insured and the insurers. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto.

North American Professional Liability Insurance Agency:

July 2, 2014


Per Stephen Vano

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Hayflich & Steinberg, CPAs, PLLC	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ PLLC	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) #8 Stonecrest Drive	Requester's name and address (optional)
6 City, state, and ZIP code Huntington, WV 25701	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number
OR
Employer identification number
37-1496963

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here

Signature of U.S. person ▶ *Sara L. Blodgett*

Date ▶ 8/31/2015

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/31/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER AssuredPartners of West Virginia, LLC dba Insurance Systems 1 Insurance Way; PO Box 10 Ona WV 25545		CONTACT NAME: Alene Lyons PHONE (A/C, No. Ext): (304) 736-2222 FAX (A/C, No): (304) 302-3401 E-MAIL ADDRESS: alyons@isi-wv.com	
INSURED Hayflich & Steinberg, CPAS, PLLC #8 Stonecrest Drive Huntington WV 25701		INSURER(S) AFFORDING COVERAGE INSURER A: Cincinnati Insurance Co. NAIC # 10677 INSURER B: BrickStreet Mutual Insurance INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES	CERTIFICATE NUMBER: 15-16	REVISION NUMBER:
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THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			EBP0043435	8/1/2015	8/1/2016	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Employee Benefits \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$			EBP0043435	08/01/2015	08/01/2016	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WCB1017257	4/1/2015	4/1/2016	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Employee Dishonesty			EBP0043435	08/01/2015	08/01/2016	Limit 25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER State of WV WV DHHR Charleston, WV	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Alene Lyons/ALENE <i>Alene D. Lyons</i>
---	---