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Header

List View

General Information | Contact | Default Values | Discount | Document Information

Procurement Folder: 188508

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0705

Vendor ID:

SO Doc ID: LOT1600000005

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 4/8/16

Alias/DBA:

Close Date: 4/26/16

Total Bid: \$38,950.00

Close Time: 13:30

Response Date:

Status: Closed

Response Time: Solicitation Description:

Total of Header Attachments: 0

Total of All Attachments: 0



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 188508

Solicitation Description : ADDENDUM NO. 1 - ANNUAL AUDIT SERVICE

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation No	Version
	2016-04-26 13:30:00	SR 0705 ESR04251600000005177	1

VENDOR

000000202390
 SUTTLE & STALNAKER PLLC

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X FEIN # DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	ANNUAL AUDIT SERVICE				\$38,950.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2016, FOR THE WV LOTTERY LOCATED AT 900 PENNSYLVANIA AVENUE, CHARLESTON, WV 25302 PER THE ATTACHED INSTRUCTIONS TO BIDDERS AND SPECIFICATIONS.

COMMITMENT TO SERVE
WEST VIRGINIA LOTTERY

WEST VIRGINIA LOTTERY
Auditing Services

Response to Request for Quotation
CRFQ 0705 LOT1600000005

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

Contact Person:

Chris Lambert

Chris Lambert, CPA, CGMA, Member

April 25, 2016

TABLE OF CONTENTS

TRANSMITTAL LETTER	4 – 5
QUALIFICATIONS PER SPECIFICATIONS SECTION 3 OF THE RFQ LOT1600000005	6 – 34
Firm Qualifications and Experience	7 – 10
Personnel Qualifications and Experience	11 – 12
Resumes and CPE	13 – 26
MANDATORY REQUIREMENTS	27 – 34
EXHIBIT A - PRICING PAGE	35 – 37
REQUEST FOR PROPOSAL - Forms	38

TRANSMITTAL LETTER

April 25, 2016

West Virginia Lottery
312 MacCorkle Avenue
P.O. Box 2067
Charleston, West Virginia 25327

Suttle & Stalnaker, PLLC welcomes this opportunity to submit our proposal to serve as independent Certified Public Accountants to perform the annual audit of the financial statements of the West Virginia Lottery (Lottery) for the year ended June 30, 2016, with an option to renew for an additional two years. We are particularly well suited to serve you since we have previously performed the audit of the Lottery's annual financial statements, including assisting the Lottery with 3 previous submissions of its Certificate of Achievement for Excellence in Financial Reporting award winning Comprehensive Annual Financial Reports to the Government Finance Officers Association. Our experience is especially strong in working with West Virginia State government, and OM B Circular A-133 audits, governmentally funded organizations, including serving as West Virginia Lottery drawing accountants and as consultant for the review of financial information submitted by video lottery licensees in addition to previously auditing the Lottery's financial statements.

We understand your interest in competent and efficient audit services. We have assigned as your client service team a dedicated group of professionals who have effectively audited the West Virginia Lottery in the past and have developed effective client service plans for various businesses, governmental entities and not-for-profit organizations. From our experiences with auditing the Lottery and State government, we know many of the issues that are important to your management team and what is critical to keeping our clients pleased with our service delivery. Your engagement member will be Chris Lambert. Chris has served the West Virginia Lottery for many years, including service as the video lottery consultant for evaluating video lottery licensees and for nightly drawings. He also audits several other state agencies.

The West Virginia Lottery will be a highly valued client and will benefit from many aspects of our program. We believe it is our professional understanding of West Virginia State government and Lottery operations, the client service team that we have assembled to serve you and the cost effective total client service plan we have developed that distinguishes Suttle & Stalnaker, PLLC from the competition.

We will serve the West Virginia Lottery in a dedicated manner and you will be a priority client of our office. We would appreciate the opportunity to meet personally with you to further discuss this written proposal. We possess all of the technical and professional qualifications to serve you in the most effective manner. Please feel free to contact Chris Lambert or Horace Emery in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,



Suttle & Stalnaker, PLLC

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

Towne Square • 201 Third Street • PO Box 149 • Parkersburg, WV 26102
Phone (304) 485-6584 • Fax (304) 485-0971

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A Professional Limited Liability Company

QUALIFICATIONS PER SPECIFICATIONS
SECTION 3 OF THE RFQ

3. ***QUALIFICATIONS: Vendor shall have the following minimum qualifications:***

- 3.1. ***The Vendor must have a minimum of six (6) CPA's in the firm. The Vendor shall certify that it has read and understand the statutory provisions governing the operation of gaming in West Virginia and shall be conversant concerning those statutes while engaged in the audit. If the successful Vendor substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualification levels must be of a similar quality to the level of those initially proposed. The LOTTERY reserves the right to request staff changes throughout the term of the contract.***

Vendor response:

FIRM QUALIFICATIONS

Suttle & Stalnaker, PLLC, Certified Public Accountants, currently consists of the following personnel: members/partners - 12, managers, seniors and staff accountants - 47, support staff - 14. **We have 30 accounting professionals on staff that hold a CPA certificate in West Virginia.** Currently, there are approximately 12 individuals in our governmental audit staff. We anticipate 4 to 5 full-time personnel assigned to the engagement.

Suttle & Stalnaker, PLLC, and/or your designated engagement team members, have served the West Virginia Lottery in various capacities from the inception of the West Virginia Lottery through the present. Therefore, we have read and understand the statutory provisions governing the operation of gaming in West Virginia

- 3.2. ***Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request, through knowledge or documentation of the Vendor's past projects, or some other method that the State determines to be acceptable. Vendor should provide a current resume which includes information regarding the number of years of qualification, experience and training, and relevant professional education for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with this experience requirement are preferred with the bid submission, but may be requested after bid opening and prior to contract award.***

The LOTTERY has the right to refuse the services of any on-site employee of the successful Vendor based on the employee's competence or criminal background. All management, supervisory, and key personnel who will be active in the audit shall be subject to initial and periodic background checks using the LOTTERY's electronic fingerprint capture system. An individual shall be removed from supporting the contract as an outcome of adverse results from the background checks. The LOTTERY will only refuse the services of an individual if that individual has a conviction for any violation of W. Va. Code §29-22-1 et seq., §29-22A-1 et seq., §29-22B-1 et seq., §29-22C-1 et seq., or §29-25-1 et seq. (Code sections available at <http://www.wvlottery.com/about-us/iniles-regulations>), or for any felony, or any crime involving moral turpitude, or any other crime that may have bearing upon the individual's fitness to support the contract.

The successful Vendor shall have access to private and confidential data maintained by LOTTERY to the extent required to carry out the duties and responsibilities defined in this RFQ. The successful Vendor agrees to maintain confidentiality and security of the data made available.

An affirmative statement must be included with the bid indicating that the firm and all assigned key professional staff are properly licensed to practice in West Virginia.

Vendor response:

FIRM EXPERIENCE

Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 40 years. Suttle & Stalnaker, PLLC has previously performed the audit of the West Virginia Lottery's financial statements for three years including assistance with preparation and review of the Lottery's Comprehensive Annual Financial Report (CAFR) for each year, which were submitted to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting Program. Our review included the completion of available GFOA relevant reporting checklists. The Lottery's CAFR's received this prestigious award for all three years.

In addition to performing financial statement audits of the West Virginia Lottery, Suttle & Stalnaker, PLLC performed the initial reviews of video lottery licensees and vendors, helping to establish the process and procedures that are still used today.

Suttle & Stalnaker, PLLC has also served as the drawing witness for nightly drawings for numerous years during the time period from 1990 - 2008. During that time, drawing procedures were revised and improved several times, often as a result of observations by our personnel. As a result of our observations, the Lottery was kept informed of various matters that arose during the drawings that were beyond the minimum requirements for reporting by the drawing accountant.

All of the Suttle & Stalnaker, PLLC engagement team professionals have experience with the West Virginia Lottery, including prior financial statement audits, drawing observation accountants and/or video lottery/table games vendor analyses. Following is a summary of the engagement team's Lottery/gaming experience.

OUR GOVERNMENT AND NONPROFIT PRACTICE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 40 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 15,000 hours per year on audits of governmental and nonprofit entities and programs. Virtually all of the governmental audits are for financial statements prepared in accordance with accounting standards promulgated by the Governmental Accounting Standards Board (GASB). Virtually every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Circular A-133. In addition, Suttle & Stalnaker, PLLC personnel provided assistance with the State's GAAP conversion project and initial Comprehensive Annual Financial Report. Our Firm has served numerous other governmentally and nonprofit funded clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

GFOA CERTIFICATE OF EXCELLENCE EXPERIENCE

Only a few entities in West Virginia have applied for and obtained a GFOA Certificate of Excellence in Financial Reporting. We have worked with the West Virginia Parkway s Authority, West Virginia Division of Highway s, the West Virginia Public Em ployee’s Insurance Agency and the West Virginia Lottery , all of whom successfully obtained the GFOA Certificate of Excellence. In addition, the State of West Virginia, our client through joint ventures with Ernst & Young, LLP and Deloitte & Touche, LLP, obtained the GFOA Certificate of Excellence. In addition, Chris Deweese of our firm has served as a GFOA reviewer in the GFOA Certificate of Excellence program . As stated in the Suttle & Stalnaker, PLLC m ission statement, we are continually striving to “provide world class professional services to quality clients by utilizing a team of dy namic individuals and advanced t echnology to achieve success for our clients and ourselves.” If the OIC wishes to pursue a GFOA Certificate of Excellence in Financial Reporting, we will be pleased to assist.

CLIENTS SERVED

The following list illustrates Suttle & Stalnaker, PLLC’s experience and diversity in serving governmental clients and similar entities:

- West Virginia Lottery - Drawing Auditors
- West Virginia Lottery - Consultant regarding review of Video Lottery Licensees
- West Virginia Lottery - Financial Statements Audit
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers’ Compensation Division
- WORKFORCE West Virginia
- West Virginia Bureau of Employment Programs
- Division of Workers’ Compensation - Employer Field Audits
- West Virginia Public Defender Corporations - total of 17 separate audits
- Single Audit of State of West Virginia, including the following:
 - Bureau of Employment Programs
 - Unemployment Insurance Programs
 - Employment Services
 - JTPA Programs
 - WIA Programs
 - West Virginia Development Office
 - Community Development Block Grant Program
 - Department of Health and Human Resources
 - Temporary Assistance for Needy Families
 - Social Services Block Grant
 - Low Income Housing and Emergency Assistance
 - Women’s, Infant’s and Children’s
 - Foster Care - Title IV
 - Child Care Development Fund
 - Substance Abuse
 - Child Support Enforcement
 - Medicaid
 - Food Stamp Cluster
 - Department of Education
 - Child Nutrition Cluster
 - Office of Special Education
 - Vocational Education
 - Title I - Grants to Local Education Agencies
 - Division of Environmental Protection

- Office of Abandoned Mine Lands
- Office of Surface Mining
- Capitalization Grants for State Revolving Loan Funds
- West Virginia Water Pollution Control Revolving Fund
- Twelve County Boards of Education - Single Audits
- Three Regional Education Service Agencies - Single Audits
- Systems and Controls Consulting for West Virginia Treasurer's Office
- West Virginia PEIA
- West Virginia PERS
- Southern West Virginia Community & Technical College
- Bluefield State College
- New River Community & Technical College
- Concord University
- West Virginia School of Osteopathic Medicine
- West Virginia University
- Marshall University
- Fairmont State College
- West Virginia State College
- BCKP Regional Intergovernmental Council - Single Audit

REFERENCES

The following references are provided for your convenience.

Melinda Kiss
 West Virginia Offices of the Insurance Commissioner
 1124 Smith Street
 Charleston, WV 25305-0540
 304-558-3029 ext 1205

Dr. Ed Magee
 West Virginia Higher Education Policy Commission
 1018 Kanawha Boulevard, Suite 700
 Charleston, WV 25301
 304-558-0281 ext. 274

Parrish French
 West Virginia Parkways Authority
 3310 Piedmont Road
 Charleston, WV 25306-6633
 304-926-1900

Lucinda Butler
 West Virginia State Rail Authority
 PO Box 470
 Moorefield, WV 26836
 304-538-2305

PERSONNEL QUALIFICATIONS AND EXPERIENCE

We firmly believe that the true quality of service can be linked directly to competent people dedicated to excellence. The professionals selected to serve the Lottery all have extensive governmental experience and prior Lottery experience. We will provide for an organizational structure that ensures ongoing and knowledgeable supervision by management already familiar with the Lottery to ensure maximum efficiency.

We understand that the Agency has the right to refuse the services of any on-site employee of the successful bidder based on the employee's competence or criminal background. All management, supervisory, and key personnel who will be active in the audit shall be subject to initial and periodic background checks using the Agency's electronic fingerprint capture system. An individual shall be removed from supporting the contract as an outcome of adverse results from the background checks. In the case of a criminal background refusal, the basis for refusal shall be a conviction of any felony or any crime related to theft, gambling, or involving moral turpitude.

We also understand the sensitive nature of the private and confidential data maintained by the West Virginia Lottery and agree to maintain confidentiality and security of the data made available during the course of our engagement.

The following is a summary of the individuals who will have responsibility to ensure that our services meet your requirements. Following the summary are the complete resumes for each individual. **Suttle & Stalnaker, PLLC and all key professional staff are properly licensed to practice in West Virginia. In addition, most of the Suttle & Stalnaker, PLLC personnel assigned to this engagement have already previously passed the Lottery security checks**

Chris Lambert, CPA, CGMA

Chris Lambert, Audit Member with over 8 years of West Virginia Lottery experience, will serve the Lottery engagement team as a resource for fully understanding the licensing process for video lottery and table games vendors and the overall environment for gaming.

Horace Emery, CPA

Horace Emery, Engagement Member, has served the West Virginia Lottery for over ten years, including serving as engagement partner for the firm's previous audits of the West Virginia Lottery financial statements. He has also served the West Virginia Lottery as a consultant for evaluating financial information submitted by video lottery licensees. He previously served the Lottery as engagement manager for the initial annual audits of the West Virginia Lottery's financial statements and for witnessing drawings and prize events while with another accounting firm. In that capacity, Horace was directly responsible for supervising the individuals performing the various assignments. In addition to being the first drawing witness for the West Virginia Lottery, Horace developed the work program utilized in the initial drawings and prize events, and helped develop the format for reporting the results of the drawing observations to the Lottery.

Chris Deweese, CPA, CGMA

Chris Deweese, Audit Member, has served as detail workpaper reviewer on past engagements, as well as observations of nightly drawings. His current role as Suttle & Stalnaker, PLLC engagement member on the State of West Virginia Single Audit will provide the engagement team with a valuable insight into current statewide issues. He also audits numerous other State of West Virginia agencies and **is a GFOA reviewer for their Certificate of Excellence in Financial Reporting program.**

Natalie Luppold, CPA, CISA, CITP

Natalie Luppold, Audit Manager, has observed nightly drawings. She has experience in reviewing internal controls related to diverse information systems.

Marie Long, CPA

Marie Long, Audit Manager, has observed nightly drawings. In addition she serves as a manager on the State of West Virginia Single Audit and several other governmental agencies.

Additional staff will be assigned as necessary. Any professional accounting staff will have at least a college degree from an accredited four-year college and be a true employee. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients. As outlined in the Quality Control Section of this proposal, we are committed to this effort in order to provide our clients with the high quality service they deserve.

CHRIS S. LAMBERT, CPA, CGMA
Audit Member

Engagement Responsibilities

Chris will be the coordinating and engagement member responsible for audit services. He will have overall responsibility for engagement activities and deliverables. Chris will work closely with management to coordinate and execute the engagement.

Experience

In addition to serving the Lottery as its consultant for evaluating video lottery licensees, and for nightly drawings, Chris has been engagement partner for several state agencies. Chris has over 25 years of public accounting experience. He has extensive consulting and audit experience. His client service experience includes wholesale, pension, nonprofit and governmental entities. He also has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. Chris has served as an auditor for the following clients:

- West Virginia Parkways Authority
- West Virginia Lottery
- West Virginia Division of Highways
- West Virginia Regional Jail Authority
- West Virginia Racing Commission
- West Virginia Regional Technology Park
- State of West Virginia, Single Audit
- West Virginia Public Defender Corporations – 17 Judicial Circuits
- Cabell County Commission – Single Audit
- Kanawha County Commission – Single Audit
- City of Charleston – Single Audit
- BCKP Regional Intergovernmental Council – Single Audit

Education

Chris has a bachelor's degree with a major in accounting from Marshall University. He is a certified public accountant having received certificate number [REDACTED] from the West Virginia Board of Accountancy.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants (AICPA), West Virginia Society of Certified Public Accountants (WVSCPA), Association of Governmental Accountants (AGA), the Charleston Chapter of AGA, and the Charleston Chapter of the WVSCPA. He has also achieved the designation of Chartered Global Management Accountant. Chris also serves on several nonprofit boards in the community.

Continuing Professional Education Records for **Chris Lambert**

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnakar, PLLC	01/24/2013	Discover Your Strengths	1
Suttle & Stalnakar, PLLC	02/08/2013	OMB Circular Changes (Proposed)	1
Suttle & Stalnakar, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Charleston Chapter of WVSCPAs	03/20/2013	An Update on the Impacts, Growth, and Outlook for Compressed Natural Gas in WV and Beyond	1
Suttle & Stalnakar, PLLC	05/23/2013	Lunch & Learn - Trial Balances in a Governmental Environment	2
State of WV - FARS	06/17/2013	GAAP Closing Process Training	2
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	3.5
Suttle & Stalnakar, PLLC	06/14/2013	E&Y - Single Audit Training	8
Suttle & Stalnakar, PLLC	06/26/2013	Power User Tools for QuickBooks Reports and More	2
West Virginia State Auditor's Office	07/29-30/2013	Governmental Accounting and Auditing	16
Suttle & Stalnakar, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
Suttle & Stalnakar, PLLC	08/14/2013	BNA Income Tax Planner	1
E&Y	09/23/2013	Tangible property regulations: the final rules	1.5
Charleston Chapter of WVSCPAs	09/23/2013	Legislative Update - US Congresswoman Shelley Moore Capito	1
Suttle & Stalnakar, PLLC	10/23/2013	Oil & Gas Taxation: Nuts and Bolts	8
Suttle & Stalnakar, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
Charleston Chapter of WVSCPAs	12/05/2013	Update on WVSCPA, AICPA, and WV Board of Accountancy Initiatives	1
Suttle & Stalnakar, PLLC	12/12/2013	Current Federal Tax Developments	8
Suttle & Stalnakar, PLLC	12/04/2013	2013 Federal Tax Update	1
Suttle & Stalnakar, PLLC	12/04/2013	Self-Employed Health Insurance Dedication: An Introduction	1
Suttle & Stalnakar, PLLC	12/16/2013	Annual Tax Update Day	8
			81.5
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakar, PLLC	02/12/2014	Group Audits: One Year Ago A Look Back & Lessons Learned	2
Suttle & Stalnakar, PLLC	02/21/2014	EBPAQC Designated Partner 2014 Audit Planning	2
Suttle & Stalnakar, PLLC	03/28/2014	Performing Efficient Audits of Employee Benefits	8
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnakar, PLLC	04/29/2014	GAQC 2014 Annual Update	2
Suttle & Stalnakar, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
Charleston Chapter of the WVSCPAs	05/05/2014	Kanawha County's Budget: Where Do My Taxes Go?	1
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnakar, PLLC	05/21/2014	Director - Mentor II Role	4
Suttle & Stalnakar, PLLC	07/18/2014	2014 Accounting Update	2
Suttle & Stalnakar, PLLC	08/14/2014	Single Audit and Governmental Update	8
Charleston Chapter of the WVSCPAs	10/03/2014	Legislative Update	1
PKF North America	11/9-12/2014	2014 PKF North America Summit	1.5
Suttle & Stalnakar, PLLC	11/18/2014	Repair Regulations	1
PKF North America	11/9-12/2014	2014 PKF North America Summit	18.5
Suttle & Stalnakar, PLLC	11/04/2014	Client Expansion	4
Suttle & Stalnakar, PLLC	12/09/2014	2014 Tax Update	8
Suttle & Stalnakar, PLLC	12/10/2014	Annual Tax Update	8
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnakar, PLLC	12/05/2014	Suttle & Stalnakar Writing Workshop	1.5
			95.5

Continuing Professional Education Records for **Chris Lambert** (continued)

SPONSOR	DATE	DESCRIPTION	HOURS
2015			
Suttle & Stalnaker, PLLC	01/21/2015	EBPAQC Designated Partner 2015 Audit Planning	2
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
Suttle & Stalnaker, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
Suttle & Stalnaker, PLLC	04/28/2015	GAQC 2015 Annual Update Webcast	2
Charleston Chapter of WVSCPAs	05/18/2015	Kanawha County: Deficit Spending Not Allowed!	1
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
Charleston Chapter of the WVSCPAs	08/26/2015	Charleston Area Economic Development Initiatives	1
AICPA	09/17/2015	Compilation, Preparation, and Review Engagements	4
Allinial Global	11/15-18/2015	2015 PKF North America Summit	1.5
Allinial Global	11/15-18/2015	2015 PKF North America Summit	17.5
Suttle & Stalnaker, PLLC	12/21/2015	SSARS No. 21 Implementation Strategies	2
Suttle & Stalnaker, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
Suttle & Stalnaker, PLLC	12/10/2015	S&S Tax Update Day 1	8
Suttle & Stalnaker, PLLC	12/11/2015	S&S Tax Update Day 2	8
			66
		Grand Total	243

HORACE W. EMERY, CPA
Audit Member

Firm Responsibilities

Horace Emery will serve as the independent review partner. He is an audit partner whose responsibilities include providing technical assistance on all accounting and audit engagements, and managing the Firm's continuing professional education program.

Experience

He has had over 35 years of diversified experience in public accounting with the firms of Suttle & Stalnaker, PLLC and Peat, Marwick, Main & Co. His extensive experience includes audits of nonprofit, governmental and healthcare entities as well as audits of retail wholesale, and manufacturing companies; reviews of accounting systems; and reviews of internal controls.

He has served as the engagement partner or independent partner during the past several years for numerous clients, including the following:

- West Virginia Lottery
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- West Virginia Bureau of Employment Programs
- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia PEIA - Financial and Compliance Audit
- West Virginia PEIA - Plan Document Compliance Review
- Minnesota Lottery
- State of West Virginia - Single Audit
- Appalachian Community Health Center, Inc.
- West Virginia Department of Education - Agreed-upon Procedures
- State of West Virginia - Internal control project for the State Treasurer's Office
- Boone County Board of Education - Single Audit
- Kanawha County Board of Education - Single Audit
- Pendleton County Board of Education - Single Audit
- Tyler County Board of Education - Single Audit
- Gilmer County Board of Education - Single Audit
- Doddridge County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- State of West Virginia School Building Authority
- BCKP Regional Intergovernmental Council

Horace has assisted with the following CAFR submissions:

- West Virginia Lottery - assisted with **three** CAFR submissions
- West Virginia Division of Highways - **six** CAFR submissions
- State of West Virginia - assisted with their first CAFR submission and numerous since
- West Virginia Public Employees Insurance Agency - **two** CAFR submissions

HORACE W. EMERY (Continued)

Education

Horace graduated from West Virginia University with a master's of business administration degree with an emphasis in accounting, and from Oberlin College with a Bachelor of Arts degree. He is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

Professional Activities

He is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Government Finance Officers Association. He currently serves on the Board of Directors, the Peer Review Committee and the Accounting and Auditing Committee of the West Virginia Society of Certified Public Accountants, and is a past Chair of the West Virginia Society of Certified Public Accountants Peer Review Committee and the Committee on Cooperation with State and Local Governments. He also was a past president of the Charleston, West Virginia Chapter of the EDP Auditors Association. He has planned local office professional development training programs for several years and has instructed several technical seminars. Horace also served on the State of West Virginia GASB 34 implementation task force on both the entity wide financial statement committee and the oversight committee.

Continuing Professional Education Records for **Horace Emery**

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnakner, PLLC	02/18/2013	Agreed Upon Procedures in a Governmental Environment	3
Suttle & Stalnakner, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
WV Society of CPAs	05/02/2013	Project Group Day	3
WV Society of CPAs	05/17/2013	Work Life Balance Seminar & Women to Watch Awards Luncheon	3
Suttle & Stalnakner, PLLC	06/14/2013	E&Y - Single Audit Training	8
WV Society of CPAs	06/19-22/2013	Annual Meeting	3.5
Suttle & Stalnakner, PLLC	06/28/2013	Employee Benefit Plan (EBP) Training	8
Suttle & Stalnakner, PLLC	07/18/2013	Private Company Accounting: Big GAAP or No GAAP	2
Suttle & Stalnakner, PLLC	07/17/2013	Basic Reporting - 990 & 990T	1
West Virginia State Auditor's Office	07/29-30/2013	Governmental Accounting and Auditing	16
Suttle & Stalnakner, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
CAMICO	09/09/2013	Professional Liability Exposures and Remedies	1
Charleston Chapter of WVSCPA's	10/28/2013	The Peculiar History of the Modern Income Tax	1
Suttle & Stalnakner, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
Suttle & Stalnakner, PLLC	12/09-11/2013	Conference on Current SEC and PCAOB Developments	4
			58
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakner, PLLC	02/21/2014	EBPAQC Designated Partner 2014 Audit Planning	2
Suttle & Stalnakner, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
Charleston Chapter of WVSCPA's	03/20/2014	Coal in 2014: Patriot Coal's Emergence and Industry	1
Suttle & Stalnakner, PLLC	04/29/2014	GAQC 2014 Annual Update	2
Suttle & Stalnakner, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
Suttle & Stalnakner, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	6
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	3
WV Society of CPAs	07/25/2014	AICPA Advanced Course: Overview of the AICPA Peer Review Program Standards	8
Suttle & Stalnakner, PLLC	07/02/2014	Peer Review Update for State Boards of Accountancy	1
Suttle & Stalnakner, PLLC	08/14/2014	Single Audit and Governmental Update	8
Suttle & Stalnakner, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPA's	11/05/2014	Ethics: A Risk Management Perspective	2
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
Suttle & Stalnakner, PLLC	12/08/2014	AICPA - Audits of Banks and Other Financial Institutions	7
			72.5
2015			
Suttle & Stalnakner, PLLC	01/21/2015	EBPAQC Designated Partner 2015 Audit Planning	2
Suttle & Stalnakner, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
Suttle & Stalnakner, PLLC	04/28/2015	GAQC 2015 Annual Update Webcast	1
WV Society of CPAs	05/01/2015	Committee Day	3
Smith Elliot Kearns & Company	06/02/2015	The Responsibilities of Leaders in Creating a High Performance Firm	8
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	2
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
AGA Charleston Chapter	11/18/2015	Monitoring Subrecipients under the Uniform Guidance	1
Suttle & Stalnakner, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
Suttle & Stalnakner, PLLC	12/15/2015	Interest Rate Risk Policies, Considerations & Consequences	2
			41.5
			Grand Total 172

CHRIS DEWEESE, CPA, CGMA
Audit Member

Engagement Responsibilities

Chris will be the independent review member on the engagement. He is an audit and consulting member and will be available to provide technical assistance as requested by the Authority.

Experience

Chris has over 20 years of public accounting experience during which time he has specialized in serving for-profit, nonprofit, governmental and other for-profit clients. He has served as an auditor for the following clients:

- West Virginia Offices of the Insurance Commissioner
- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- WorkForce West Virginia
- West Virginia Lottery
- West Virginia Public Employees Insurance Agency
- State of West Virginia, Single Audit
- 8 County Boards of Education – Single Audit
- Concord University
- Bluefield State College
- Fairmont State University
- West Virginia School of Osteopathic Medicine
- West Virginia Council for Community & Technical College Education

Education

Chris has a bachelor's degree with a major in accounting from the University of Charleston. He is a certified public accountant having received certificate number [REDACTED] from the West Virginia Board of Accountancy.

Professional Activities

Chris is a member of the AICPA, WVSCPA, the Government Finance Officers Association, the Association of School Business Officials, AGA, the Charleston Chapter of AGA, and the Charleston Chapter of the WVSCPA. He currently serves as a member of the Executive Board of Directors of the WVSCPA, and on their Accounting and Auditing Committee, as a member of the Special Review Committee for the Certificate of Excellence of the Government Finance Officers Association, and is a Past President of the Board of Directors of the Charleston Chapter of the WVSCPA. Chris was the 2004 recipient of the WVSCPA Young CPA of the Year Award. He has also achieved the designation of Chartered Global Management Accountant. Chris is also a frequent speaker and has served on several nonprofit boards in the community.

Continuing Professional Education Records for **Chris Deweese**

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
WV Society of CPAs	01/18/2013	WVSCPA Cabinet Meeting	5.5
Suttle & Stalnakar, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Charleston Chapter of WVSCPAs	03/20/2013	An Update on the Impacts, Growth, and Outlook for Compressed Natural Gas in WV and Beyond	1
WV Society of CPAs	05/02/2013	Project Group Day	3
State of WV - FARS	06/17/2013	GAAP Closing Process Training	2
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	5
WV Society of CPAs	06/19-22/2013	Annual Meeting	2
Suttle & Stalnakar, PLLC	06/14/2013	E&Y - Single Audit Training	8
WV Dept. of Education	07/09-11/2013	Cents & Sensibility - A School Finance Summer	12
Suttle & Stalnakar, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
WV Society of CPAs	08/28-30/2013	2013 WV Chamber Annual Meeting & Business Summit	2.5
CAMICO	09/09/2013	Professional Liability Exposures and Remedies	1
AGA Charleston Chapter	11/20/2013	OMB Super Circular - Grants Management Reform	1
Charleston Chapter of WVSCPAs	12/05/2013	Update on WVSCPA, AICPA, and WV Board of Accountancy Initiatives	1
Suttle & Stalnakar, PLLC	12/09-11/2013	Conference on Current SEC and PCAOB Developments	5
			57
2014			
Suttle & Stalnakar, PLLC	01/10/2014	Public Company Training	3
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakar, PLLC	01/02/2014	Five Year Plans	1
WV Society of CPAs	01/17/2014	Cabinet Meeting	5
Suttle & Stalnakar, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakar, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	4
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	4
Suttle & Stalnakar, PLLC	05/21/2014	Director - Mentor II Role	4
WV Department of Administration - FARS	06/27/2014	GAAP Closing Process Training	1
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	5.5
WV Dept. of Education	07/8-10/2014	Much Ado About Accounting Conference	10.5
Suttle & Stalnakar, PLLC	08/14/2014	Single Audit and Governmental Update	6
Suttle & Stalnakar, PLLC	11/18/2014	Repair Regulations	1
Suttle & Stalnakar, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPAs	11/05/2014	Ethics: A Risk Management Perspective	2
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnakar, PLLC	12/05/2014	Suttle & Stalnakar Writing Workshop	1.5
			71
2015			
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
WV Society of CPAs	05/01/2015	Committee Day	3
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	2.5
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
State of WV, WVHEPC, Division of Finance	06/10/2015	GAAP Closing Process Training	4
WV Department of Education	07/15-17/2015	All Quiet on the Finance Front	6.5
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
WV Society of CPAs	09/02-03/2015	2015 WV Chamber of Commerce Annual Meeting & Business Summit	3.5
WV Dept. of Education	12/02/2015	WV Education Information System Winter Conference	3.5
Suttle & Stalnakar, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
			49
			Grand Total 177

NATALIE LUPPOLD, CPA, CITP, CISA

Manager

Firm Responsibilities

Natalie Luppold is a manager who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, risk assessments, carrying out audit plans, assessing information technology controls, supervising staff accountants, communication with clients during the course of the fieldwork, and completion of final audit reports. Natalie will be responsible for the completion of the security assessment.

Experience

Natalie has approximately nine years of experience during which time she has worked on several engagements that involve assessments of client information technology controls, compliance and regulatory audits, policy and procedure development, and internal audit procedures for financial institutions. Due to Natalie's unique experience in both financial audits and information technology consulting, she is able to identify gaps in information technology controls and security that could impact the financial statements.

She has worked on several audit engagements that are similar to the client being proposed on, including the following:

- WorkForce West Virginia – National Directory of New Hires Independent Security Assessment
- Premier Financial Bancorp, Inc.
- West Virginia Legislature – IT security consulting and penetration testing
- West Virginia Division of Highways – IT review in connection with GAGAS Audit
- West Virginia Department of Transportation – IT review in connection with GAGAS Audit

Education

Natalie graduated from Concord College with a bachelor of science degree in business administration and from West Virginia University with a masters of professional accountancy. She is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia. Additionally, Natalie is a certified information systems auditor having received certificate number 15123340 from the international Information Systems Audit and Control Association.

Professional Activities

Natalie is a member of American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the Information Systems and Audit Control Association. Natalie also serves on the West Virginia Society of Certified Public Accountants Accounting & Auditing Standards committee, and as Treasurer of the Board of Directors of a community non-profit organization.

Continuing Professional Education Record for **Natalie Luppold**

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnakner, PLLC	01/24/2013	Discover Your Strengths	1
Suttle & Stalnakner, PLLC	02/04/2013	Managing Stress with Diet and Nutrition During Busy Season	1
Suttle & Stalnakner, PLLC	02/08/2013	OMB Circular Changes (Proposed)	1
Suttle & Stalnakner, PLLC	02/18/2013	Agreed Upon Procedures in a Governmental Environment	1
Suttle & Stalnakner, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Suttle & Stalnakner, PLLC	02/07/2013	Discover Your Strengths - Part 2	1
Bsi	03/11-14/2013	ISO/IEC 27001:2005 Lead Auditor (TPECS)	27.5
Suttle & Stalnakner, PLLC	04/30/2013	Discover Your Strengths, Part 3	1
WV Society of CPAs	05/02/2013	Project Group Day	3
Suttle & Stalnakner, PLLC	05/14/2013	Differentiating Your Firm in the Marketplace	1
WV Society of CPAs	06/19-22/2013	Annual Meeting	4.5
State of WV - FARS	06/17/2013	GAAP Closing Process Training	2
WV Society of CPAs	06/19-22/2013	Annual Meeting	4.5
Suttle & Stalnakner, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
Suttle & Stalnakner, PLLC	11/18/2013	Alone in the Room	1
Suttle & Stalnakner, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
MicroMash	12/27/2013	Audits of States, Local Governments and Non-profit Organizations - CLENTB	6
MicroMash	12/30/2013	Employee Benefit Plans 1: Accounting Principles	8
PASS Online	12/28/2013	Ethics for West Virginia CPAs - ETHXWV	4
			72
2014			
Suttle & Stalnakner, PLLC	01/10/2014	Public Company Training	3
Suttle & Stalnakner, PLLC	01/02/2014	Five Year Plans	1
CISA Online Review Course	02/14/2014	Module 1 - CISA :(2011) The Process of Auditing Information Systems	3
CISA Online Review Course	03/31/2014	Module 3 - (2011) CISA's Role in Systems and Infrastructure Life Cycle Management	6
Suttle & Stalnakner, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
CISA Online Review Course	03/22/2014	Module 2 - CISA: (2011) CISA's Role in IT Governance	5
Suttle & Stalnakner, PLLC	04/29/2014	GAQC 2014 Annual Update	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
CISA Online Review Course	04/08/2014	Module 4 - (2011) CISA's Role in IT Service Delivery and Support	6
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnakner, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
Thomson Reuters	04/09/2014	Information Technology & Fraud - The Puzzle	1
Thomson Reuters	04/09/2014	Information Technology & Fraud - The Puzzle	1
Suttle & Stalnakner, PLLC	05/21/2014	Manager - Mentor I Role	4
Suttle & Stalnakner, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	8
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
CISA Online Review Course	05/02/2014	Module 5 - (2011) CISA's Role in Protection of Information Assets	6
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
WV Department of Administration - FARS	06/27/2014	GAAP Closing Process Training	1
Suttle & Stalnakner, PLLC	07/29/2014	Single Audit Super Circular	1
Checkpoint Learning	07/03/2014	Data Privacy and Encryption	2
WV Bankers Association	09/29-30/2014	BSA/AML School	15.5
Suttle & Stalnakner, PLLC	11/04/2014	Client Relations - Dealing with Difficult Situations	4
Suttle & Stalnakner, PLLC	12/08/2014	AICPA - Audits of Banks and Other Financial Institutions	8
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
			102.5

Continuing Professional Education Record for **Natalie Luppold** (continued)

SPONSOR	DATE	DESCRIPTION	HOURS
2015			
Suttle & Stalnaker, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
WV Society of CPAs	05/01/2015	Committee Day	3
Community Bankers of West Virginia	06/5-7/2015	20th Annual Convention	6.5
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	4.5
ISACA	11/10/2015	Certificate of completion for Collaborative Onsite Assessments: A Game Changer in Third-Party Risk Management	1
Suttle & Stalnaker, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
Suttle & Stalnaker, PLLC	12/15/2015	Interest Rate Risk Policies, Considerations & Consequences	6
Suttle & Stalnaker, PLLC	12/21/2015	SSARS No. 21 Implementation Strategies	2
Thomson Reuters	12/28/2015	OMB Circular A-133: The Single Audit	7
Thomson Reuters	12/22/2015	Practice Issues - Compilation and Review Update	17
			53
			Grand Total 227.5

MARIE LONG, CPA
Manager

Firm Responsibilities

Marie is a manager who works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervising other staff and senior accountants, communication with clients during the course of the fieldwork, completion of final reports.

Experience

She has over 9 years of experience in public accounting during which time she has specialized in audits of governmental and nonprofit entities similar to the client being proposed on.

Education

Marie graduated from West Virginia State University with a bachelor of science degree in business administration with major concentrations in accounting, finance, and management and a minor in economics. She is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

Professional Activities

She is a member of the AICPA, the West Virginia Society of Certified Public Accountants and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. Kelly is also the 2014 recipient of the Young CPA of the Year Award from the West Virginia Society of Certified Public Accountants.

Continuing Professional Education Record for **Marie Long**

SPONSOR	DATE	DESCRIPTION	HOURS
2013			
Suttle & Stalnakner, PLLC	01/24/2013	Discover Your Strengths	1
Suttle & Stalnakner, PLLC	01/18/2013	I'm In-Charge - Now What? (Audit Engagement In-Charge Training)	3
Suttle & Stalnakner, PLLC	02/07/2013	Discover Your Strengths - Part 2	1
Suttle & Stalnakner, PLLC	02/04/2013	Managing Stress with Diet and Nutrition During Busy Season	1
Suttle & Stalnakner, PLLC	02/08/2013	OMB Circular Changes (Proposed)	1
Suttle & Stalnakner, PLLC	02/21/2013	Management Assertions, Risk Assessments and the Clarified Standards in a Governmental Environment	2
Suttle & Stalnakner, PLLC	04/30/2013	Discover Your Strengths, Part 3	1
WV Society of CPAs	05/02/2013	Project Group Day	3
Suttle & Stalnakner, PLLC	05/23/2013	Lunch & Learn - Trial Balances in a Governmental Environment	6
State of WV - FARS	05/22/2013	GAAP Closing Process Training	4
Suttle & Stalnakner, PLLC	06/14/2013	E&Y - Single Audit Training	8
West Virginia State Auditor's Office	07/29-30/2013	Governmental Accounting and Auditing	16
Suttle & Stalnakner, PLLC	07/11/2013	Lunch & Learn - Serving on Community Boards	1
Suttle & Stalnakner, PLLC	08/19/2013	Personal Financial Planning - An Overview of the Process	1
AGA Charleston Chapter	11/20/2013	OMB Super Circular - Grants Management Reform	1
Suttle & Stalnakner, PLLC	11/15/2013	Client Service from the Client Perspective	1.5
Suttle & Stalnakner, PLLC	11/18/2013	Alone in the Room	1
Suttle & Stalnakner, PLLC	12/03/2013	Board Presentations - Making the Most of Them	1
Suttle & Stalnakner, PLLC	12/09-11/2013	Conference on Current SEC and PCAOB Developments	3
Suttle & Stalnakner, PLLC	12/09-11/2013	Conference on Current SEC and PCAOB Developments	22
			78.5
2014			
Suttle & Stalnakner, PLLC	01/02/2014	Five Year Plans	1
Suttle & Stalnakner, PLLC	01/15/2014	Testing & Documenting Internal Control Over Compliance in a Single Audit	2
Suttle & Stalnakner, PLLC	02/12/2014	Group Audits: One Year Ago A Look Back & Lessons Learned	4
AGA Charleston Chapter	03/19/2014	Common Sense Fraud Schemes - Government Sector	1
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
Suttle & Stalnakner, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakner, PLLC	05/21/2014	Manager - Mentor I Role	4
WV State Auditor's Office	07/14-15/2014	Governmental Accounting and Auditing	16
Suttle & Stalnakner, PLLC	07/18/2014	2014 Accounting Update	3
PKF North America	08/28-29/2014	LP3 Leading Through Managing (2014-15) #1	17
Suttle & Stalnakner, PLLC	08/14/2014	Single Audit and Governmental Update	8
Charleston Chapter of Association of Government Accountants	09/10/2014	Unclaimed Property	1
AGA Charleston Chapter	11/21/2014	Budgeting Basics - How to Prepare and Monitor a Budget	1
Suttle & Stalnakner, PLLC	11/04/2014	Client Relations - Dealing with Difficult Situations	4
Suttle & Stalnakner, PLLC	11/18/2014	Repair Regulations	1
PKF North America	12/15-16/2014	LP3 Leading Through Managing (2014-15) #2	17
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
Charleston Chapter of WVSCPA	12/2/2014	WVSCPA & Manna Meal Update	1
			107.5

Continuing Professional Education Record for **Marie Long** (continued)

SPONSOR	DATE	DESCRIPTION	HOURS
2015			
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
Suttle & Stalnakar, PLLC	04/28/2015	GAQC 2015 Annual Update Webcast	2
AGA Charleston Chapter	05/27/2015	AGA Spring Training Event	4
AGA Charleston Chapter	05/27/2015	AGA Spring Training Event	4
PKF North America	05/18-19/2015	Training LP3#3	18
WV Society of CPAs	05/01/2015	Committee Day	3
State of WV, WVHEPC, Division of Finance	06/10/2015	GAAP Closing Process Training	4
AGA	06/03/2015	Update and Implications of DATA Act	2
WV State Auditor's Office	07/27-28/2015	Governmental Accounting and Auditing	16
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
PKF North America	08/24-25/2015	LP3 #4	18
AGA Charleston Chapter	09/16/2015	Fraud in Government	1
AGA Charleston Chapter	11/18/2015	Monitoring Subrecipients under the Uniform Guidance	1
Charleston Chapter of the WVSCPA	12/10/2015	Society Update	1
Suttle & Stalnakar, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
			87
			Grand Total 273

4. MANDATORY REQUIREMENTS:

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

Mandatory Requirements:

The LOTTERY seeks a qualified certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2016, with the option to audit for each of the two (2) subsequent fiscal years. Additionally, the successful Vendor is to provide services that will ensure the successful filing of the LOTTERY annual CAFR. The LOTTERY will seek advice from the successful Vendor on accounting matters of LOTTERY operations and changes in accounting standards. The LOTTERY expects the successful Vendor to be proactive in advising the LOTTERY on these issues. The successful Vendor must be available to LOTTERY on short notice.

IGT is the on-line and instant ticket vendor for fiscal year ending June 30, 2016. The LOTTERY had a SSAE 16 audit for the year ending June 30, 2015, and plans to have a SSAE 16 audit for the year ending June 30, 2016 issued prior to the completion of the current fiscal year-end audited financial statements. The LOTTERY also contracts with IGT for printing of instant tickets. No other outside audits or reviews of the LOTTERY computer systems is scheduled. The successful Vendor must assure its own comfort with other LOTTERY based gaming systems and internal systems.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2 Scope of Work:

The LOTTERY requires the successful Vendor to express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the Governmental Accounting Standard Board (GASB) of the American Institute of Certified Public Accountants (AICPA). Additionally, the successful Vendor will be required to prepare all supporting schedules relating to the LOTTERY that are required for the preparation of the state's CAFR. These schedules are specified on an annual basis by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration and must be filed with FARS by September 10, 2016, and each potential renewal or extension year.

The successful Vendor shall also be responsible for assisting in the implementation of required supplementary information required by GASB as mandated by the AICPA and utilize GAAS. This assistance requires personal inter relationship of the on-line vendor and LOTTERY staff.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.1 Independence:

The Lottery Commission requires an independent and objective auditing firm. The firm must provide an affirmative statement that it is independent of the LOTTERY as defined by GAAS and the U.S. General Accounting Office's Government Auditing Standards (1988). The firm also must provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity, as defined by those same standards.

Vendor Response:

INDEPENDENCE

All professional personnel from Suttle & Stalnaker, PLLC are familiar with and adhere to the independence rules, regulations, interpretations, and rulings of the GAGAS (GAO "Yellow Book"), American Institute of Certified Public Accountants (AICPA), the State of West Virginia Board of Accountancy, the West Virginia Society of Certified Public Accountants, West Virginia State Board of Registration for Professional Engineers, State statutes, and regulatory agencies under which we practice.

We evaluate independence at least on an annual basis and also when the facts and circumstances of an engagement or employee change. We also reevaluate at the beginning of each engagement and upon the receipt of a new client.

Suttle & Stalnaker, PLLC is independent of the Lottery, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and GAGAS (GAO "Yellow Book,") issued by the Comptroller General of the United States, United States General Accounting Office.

4.2.2 Auditing Standards:

To meet the requirements of this request for quotation, the audit shall be performed in accordance with GAAS as set forth by the AICPA.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.3 Reports:

4.2.3.1 Financial Statement Report:

Following the completion of the audit of the fiscal year's financial statements, the Vendor shall issue a report on the fair presentation of the financial statements in conformity with U.S. GAAP and in format to comply with GASB standards established by the AICPA.

In addition, the Vendor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

The Vendor shall communicate in a letter to Lottery's authorized representative any reportable conditions found during the audit. A "reportable condition" shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.3.2 Irregularities and Illegal Acts:

The Vendor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:

- a) Lottery Director;***
- b) Lottery General Counsel;***
- c) Lottery Compliance Officer; and***
- d) Finance/Audit Committee of the LOTTERY.***

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.3.3 Reporting to Lottery Finance/Audit Committee:

The Vendor shall report to the LOTTERY's Finance/Audit Committee each of the following within 60 days of the issuance of the audit:

- a) The Vendor responsibility under GAAS;***
- b) Significant accounting policies;***
- c) Management judgments and accounting estimates;***
- d) Significant audit adjustments;***
- e) Other information in documents containing audited financial statements;***
- f) Disagreements with management;***
- g) Management consultation with other accountants;***
- h) Major issues discussed with management prior to retention; and***
- i) Difficulties encountered in performing the audit.***

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.4 Special Considerations:

The LOTTERY will send its CAFR to the GFOA of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program. The successful audit firm shall assign auditors with at least three (3) years of experience in filing successful CAFR reports to work on the LOTTERY's CAFR. The Vendor will be required to provide special assistance to the LOTTERY to meet the requirements of that program which include:

a) Advising the agency on the technical standards necessary to file a CAFR for an enterprise fund;

b) Reviewing the agency's CAFR documents and assist in the development of meaningful statistical charts and data by providing direct on-site assistance to the LOTTERY staff;

c) Formulating the Vendor report to be included in the CAFR;

d) Proofreading the CAFR prior to filing to assure financial data and context of discussions are appropriate and in compliance with GFOA standards; and

e) Preparing schedules, charts and graphs to be strategically placed in the CAFR.

The financial statements of the LOTTERY are to be included as a component unit of the financial statements of the State of West Virginia. The Vendor will be required to provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting Reporting Section.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.5 Working Paper Retention and Access to Working Papers:

All working papers and reports must be retained, at the Vendor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the LOTTERY of the need to extend the retention period. The Vendor will be required to make working papers available, upon request, to the LOTTERY.

In addition, the successful Vendor shall respond to the reasonable inquiries by the LOTTERY or its successor auditors and allow its successor auditors to review working papers relating to the matters of continuing account significance.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.6 Contact Person/Organizational Chart:

The Vendor's principal contact will be the Compliance Officer, who will coordinate the assistance to be provided by the LOTTERY to the successful Vendor. An organizational chart showing key positions in the Finance Division can be found on Attachment "D".

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.7 Date Audit May Commence:

The LOTTERY will have records ready for audit and management personnel available to meet with the firm's personnel after its June 30, 2016 year-end.

The successful Vendor shall have drafts of the audit report(s) and recommendations to management available for review by the Deputy Director of Finance and internal auditors by August 31st immediately following the fiscal year-end being audited.

The Deputy Director of Finance will complete a review of the draft report as expeditiously as possible. During that period, the successful Vendor must be available for any meetings that may be necessary to discuss the audit reports.

The successful Vendor shall prepare the final financial statements, notes, management letter and all required supplementary schedules and statistical data by the second Friday of September immediately following the fiscal yearend being audited.

The following reports must be delivered to the Deputy Director of Finance:

- a) Financial Statements with Additional Information — statewide CAFR, ten (10) copies;*
- b) Audit Results — Management Letter, twenty (20) copies; and*
- c) Financial Statements, fifty (50) copies.*

The successful Vendor must be present at such times as necessary to provide assistance to LOTTERY staff in filing the LOTTERY CAFR. CAFR work will be supported from September 10, 2016 to December 31, 2016 of each year to be audited.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.8 Assistance To Be Provided to the Vendor and Report Preparation:

4.2.8.1 Finance Department and Clerical Assistance:

The finance department and management staff will be available during the audit to assist the successful Vendor by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the successful Vendor.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.8.2 Compliance and Internal Audit Staff Assistance:

The Compliance Officer and two (2) individuals on the internal audit staff who will be available as needed.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.8.3 Work Area, Telephone, Photocopying and Fax Machines:

The LOTTERY will provide the Vendor with reasonable workspace, desks and chairs. The Vendor will also be provided with access to telephone lines, photocopying and fax machines as appropriate.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.2.8.4 Report Preparation:

Report preparation, editing and printing shall be the responsibility of the successful Vendor.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

5. CONTRACT AWARD:

- 5.1 Contract Award:** *The Contract is intended to provide the Lottery 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. Solicitation will be evaluated on Total Bid Amount. Award will be for the first year's (FY 2016) services only. Any services for subsequent years will be added by Change Order, initiated by at the Lottery's option with the approval of the Vendor and approved by the West Virginia Purchasing Division.*
- 5.2 Pricing Page:** *Vendor should complete the Pricing Page (see Exhibit "A") by providing a total, all-inclusive price incorporating professional fees and expenses for all services described in this solicitation, including but not limited to the annual financial audit, preparation of the Lottery CAFR, and preparation of schedules to comply with the Lottery filings required to support the State audit of the Lottery's financials and State-level CAFR. Vendor should provide a separate price to provide these services for each of FY 2016, FY 2017, and FY 2018, as well as a Total Bid Amount that is the sum of all three prices. Vendor should complete the Pricing Page in full, because failure to complete the Pricing Page in its entirety may result in the Vendor's bid being disqualified.*

Notwithstanding the foregoing, the Purchasing Division may correct errors as it deems appropriate. Vendor should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation.

Vendors who wish to respond to a Centralized Request for Quotation (CRFQ) online may submit information through the State's wvOASIS Vendor Self Service (VSS). Vendors should download the Exhibit "A" — Pricing Page that is attached separately to the CRFQ and published to the VSS. Vendors must complete this form with their pricing information and include it as an attachment to their online response.

If unable to respond online, Vendors must submit the completed Exhibit "A" — Pricing Page in its entirety with their bids prior to the scheduled bid opening date and time.

- 6. PERFORMANCE:** *Vendor and Agency shall all agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency.*
- 7. PAYMENT:** *Agency shall pay hourly rates, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. 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 flat fee or hourly rate listed on Vendor 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:*

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

11. MISCELLANEOUS:

Contract Manager: During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor 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: Chris Lambert, CPA, CGMA
 Telephone Number: 304.343.4126 main; 304.720.3102 direct
 Fax Number: 304.343.8008
 Email Address: CSLambert@suttlecpas.com

EXHIBIT A
PRICING PAGE

12. BY SUBMISSION OF THIS COST BID THE VENDOR CERTIFIES AND AGREES TO THE FOLLOWING:

- 12.1 *That the Vendor understands the LOTTERY's need to obtain highly skilled audit and accomplished accounting services and advice needed to ensure accomplishment of the reliance placed on these by bond rating agencies, State of West Virginia Legislature & Governors' Office, the public, and the many users of the national gaming industry.*
- 12.2 *That the Vendor will prepare all work necessary and work with the LOTTERY staff to ensure the LOTTERY's annual CAFR is filed by the due date of December 31st of each year that the contract is in effect, and that the information contained within the submission complies with all applicable accounting standards and the filing requirements of the GFOA of the United States and Canada.*
- 12.3 *That the Vendor has certified public accountants assigned to the LOTTERY work who understand traditional, instant & on-line gaming (to include the automated computer systems used to account for these operations), RVL (to include the automated central computer system), LVL (with related central computer system applications), racetrack table games operations, and limited gaming facility operations of table games and video lottery (central computer system). The Vendor is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for each of the above game types. The LOTTERY requires that all partners, audit managers, and senior accountants assigned to the LOTTERY work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience of gaming lotteries, and five (5) years governmental auditing of state level agencies.*
- 12.4 *That the Vendor will make itself available to the LOTTERY on short notice to give advice to the LOTTERY on changes in accounting practices, changes in the law, and engage in general accounting discussions on the appropriate treatment of transactions which may present themselves and which may affect their presentation in the LOTTERY's financial statements or in the course of internal operating functions.*
- 12.5 *That the Vendor certifies its compliance with all other required certifications or requirements as listed in the body of the RFQ.*

Suttle & Stalnaker, PLLC has reviewed, acknowledges and accepts the cost certifications as set forth in Section 12 of the CRFQ 0705 LOT1600000005.

EXHIBIT "A"**PRICING PAGE
FLAT FEE PRICING**

DESCRIPTION YEAR		COST
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of CAFR, and all other services as described in this solicitation.	FY 2016	\$ 38,950
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of CAFR, and all other services as described in this solicitation.	FY 2017	39,400
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of CAFR, and all other services as described in this solicitation.	FY 2018	39,900
	TOTAL BID AMOUNT	\$ 118,250



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

State of West Virginia
 Request for Quotation
 14 – Financial

Proc Folder: 188508

Doc Description: ADDENDUM NO. 1 - ANNUAL AUDIT SERVICE

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2016-04-08	2016-04-26 13:30:00	CRFQ 0705 LOT1600000005	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:

Suttle & Stalnaker, PLLC
 1411 Virginia Street East, Suite 100
 Charleston, WV 25301
 304-343-4126

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X

Chris Lambert

FEIN # 55-0538163

DATE 04/25/2016

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

ADDITIONAL INFORMATION:

Addendum

Addendum No. 1 issued to publish and distribute the attached information to the vendor community.

The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA LOTTERY to establish a fixed term contract to provide the Lottery with Audit and Management Advisory Services for the fiscal year ending June 30, 2016. This solicitation serves as notice, pursuant to West Virginia Code 5A-3-10b, of the commodity or service being sought and is to be considered the opportunity for Vendors to indicate their interest in bidding on such commodity or service.

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE		PURCHASING	
LOTTERY		LOTTERY	
PO BOX 2067		900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	ANNUAL AUDIT SERVICE				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2016, FOR THE WV LOTTERY LOCATED AT 900 PENNSYLVANIA AVENUE, CHARLESTON, WV 25302 PER THE ATTACHED INSTRUCTIONS TO BIDDERS AND SPECIFICATIONS.

LOT1600000005	Document Phase Final	Document Description ADDENDUM NO. 1 - ANNUAL AUDIT SERVICE	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

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;
 Bidder is a resident vendor partnership, association, or corporation with at least eighty percent of ownership interest of bidder held by another entity that meets the applicable four year residency requirement; **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 that employs a minimum of one hundred state residents, or a nonresident vendor which has an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia and employs a minimum of one hundred state residents, and for purposes of producing or distributing the commodities or completing the project which is the subject of the bidder's bid and continuously over the entire term of the project, on average at least seventy-five percent of the bidder's employees or the bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years and the vendor's 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) rescind the contract or purchase order; 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.

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: Suttle & Stalnaker, PLLC

Signed: Chris Lambert

Date: 04/25/2016

Title: Member

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

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.

Suttle & Stalnaker, PLLC
Company

Chris Lambert
Authorized Signature

04/25/2016
Date

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

CERTIFICATION AND SIGNATURE PAGE

By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated 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.

Suttle & Stalnaker, PLLC
 (Company)

Chris Lambert Christopher S. Lambert, CPA, CGMA Member
 (Authorized Signature) (Representative Name, Title)

304-343-4126; 304-343-8008 04/25/2016
 (Phone Number) (Fax Number) (Date)

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 exceed 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: Suttle & Stalnaker, PLLC

Authorized Signature: Chris Lambert Date: 04/25/2016

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 25 day of April, 2016.

My Commission expires Oct. 4, 2021.

AFFIX SEAL HERE

NOTARY PUBLIC

Diane D. Flint

Purchasing Affidavit (Revised 08/01/2015)

