



West Virginia Purchasing Division

2019 Washington Street, East
Charleston, WV 25305
Telephone: 304-558-2306
General Fax: 304-558-6026
Bid Fax: 304-558-3970

The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at ***wvOASIS.gov***. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at ***WVPurchasing.gov*** with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

Header 1

List View

General Information

[Contact](#) | [Default Values](#) | [Discount](#) | [Document Information](#)

Procurement Folder: 327212

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0402

Vendor ID:

SO Doc ID: SBA1700000001

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 5/16/17

Alias/DBA:

Close Date: 5/25/17

Total Bid: \$154,400.00

Close Time: 13:30

Response Date:

Status: Closed

Response Time:

Solicitation Description:

Total of Header Attachments: 1

Total of All Attachments: 1



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

State of West Virginia
Solicitation Response

Proc Folder : 327212

Solicitation Description : Addendum No. 1 Independent Auditor Services for the SBA

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2017-05-25 13:30:00	SR 0402 ESR05241700000005789	1

VENDOR

000000202390
 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0402 SBA1700000001

Total Bid : \$154,400.00 **Response Date:** 2017-05-24 **Response Time:** 10:52:06

Comments:

FOR INFORMATION CONTACT THE BUYER

Melissa Pettrey
 (304) 558-0094
 melissa.k.pettrey@wv.gov

Signature on File	FEIN #	DATE
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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	Government auditing services				\$154,400.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description : Reference Exhibit A Pricing Page.

COMMITMENT TO SERVE

School Building Authority of WV

School Building Authority of WV

Auditing Services

Response to Request for Quotation
SBA 1700000001

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, CPA, Member

May 24, 2017

May 24, 2017

School Building Authority of WV
2300 Kanawha Blvd., East
Charleston, West Virginia 25311

We are pleased to submit our proposal to audit the basic financial statements of the School Building Authority of WV (the SBA or the Authority). We demonstrate in the attached proposal that we exceed your mandatory qualifications, understand your Request for Quotation and audit needs, and commit to meeting all of your requirements within the specified time periods.

The team which we have assembled to serve the SBA has a long-standing relationship with the State of West Virginia which means that we know and understand the difficult issues and how to address them. Our primary team members are located in Charleston, West Virginia, providing the SBA with **local access** to their professional accounting firm and team members when routine technical assistance is needed. These primary team members have extensive technical knowledge of and experience with the State of West Virginia and its component units, and will be available at your request.

Our client service team's professional knowledge and understanding of West Virginia State government, along with the cost effective total client service plan we have developed distinguishes us from the competition.

You want auditors who have a solid understanding of your needs and the technology, knowledge solutions, and resources to help you meet your goals. Selecting the Suttle & Stalnaker, PLLC team to serve the SBA provides you with a number of important advantages:

➤ **Experience** - Suttle & Stalnaker, PLLC is committed to serving the SBA. To demonstrate this commitment, we have organized a team to serve you that has experience serving the State of West Virginia in prior years as follows:

- West Virginia Offices of the Insurance Commissioner
- West Virginia Consolidated Public Retirement Board
- West Virginia Parkways Authority
- West Virginia Department of Transportation
- West Virginia Regional Jail Authority

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

Wharf District • 68 Clay Street • Suite C • Morgantown, WV 26501
Phone (304) 554-3371 • Fax (304) 554-3410

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

www.suttlecpas.com • E-mail: cpa@suttlecpas.com
A Professional Limited Liability Company

- **Understanding significant issues** - Suttle & Stalnaker, PLLC is committed to addressing on a proactive basis the significant issues of the SBA.
- **Membership in Allinial Global** - An association of over 116 member firms dedicated to high standards of practice. The Association provides a national and international network from which the firms can draw upon for additional experience consultation and personnel.
- **Technology** - Suttle & Stalnaker, PLLC uses extensive automated techniques in their audit approach. Our approach will include a review of the information systems of the SBA including identification of the related internal controls and testing of the relevant aspects of the information systems. We also use IDEA Data Extraction Software to perform various automated tests from populations received in electronic formats.
- **Membership in AICPA Audit Quality Centers** - The Firm belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel.
- **Unmatched commitment to the State of West Virginia** - Suttle & Stalnaker, PLLC has demonstrated their commitment to the State of West Virginia being part of the State's business community for over 40 years. Awarding this contract to Suttle & Stalnaker, PLLC will benefit the taxpayers of West Virginia who, of course, support the State's economy. We are West Virginians serving West Virginia! And, as West Virginians, we are committed to serving West Virginia in the new millennium.
- **Commitment to meeting your time frames** - Suttle & Stalnaker, PLLC is committed to meeting the deadlines for the final reports. We have demonstrated our ability to meet these deadlines in the past on this audit as well as on numerous other engagements for the State of West Virginia and its component units.

We will serve the SBA in a dedicated manner and you will be a top priority client of our office. We would appreciate the opportunity to meet personally to further discuss this written proposal. We possess all of the technical and professional qualifications to serve the SBA in the most effective manner. Please feel free to contact Chris Lambert or Chris Deweese 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

SECTION I - GENERAL

3. QUALIFICATIONS

3.1 A Certified Public Accounting firm to perform the auditing of the School Building Authority's financial statements in accordance with auditing standards generally accepted in the United States of America and its standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Also, this bid must include all work necessary for the Single Audit Act requirements should the SBA receive Federal monies.

We understand that the School Building Authority of WV (the Authority) is soliciting the services of qualified firms of certified public accountants to perform the annual audit of the Authority for the year ending June 30, 2017. The initial contract will be for one year with the option of three (3) one-year renewals. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards (GAS)*, and other applicable laws and regulations.

We will determine whether the combined financial statements which will include all programs administered by the Authority are presented fairly in all material respects in conformity with accounting principles generally accepted in the United States of America. In addition, we will determine whether the other financial information, including that required by the Financial Accounting and Reporting Section of the West Virginia Department of Administration, is presented fairly in all material respects in relation to the financial statements taken as a whole. The Authority's financial statements will also include unaudited supplemental information for purposes of complying with GASB. We will apply certain limited procedures to the unaudited supplementary information, principally inquiries of management regarding the methods of measurement and presentation of such information. However, we will not audit or render an opinion on such information.

We understand that all financial reports must comply with the parameters established by the State of West Virginia's Department of Administration, Financial Accounting and Reporting Section (FARS). We will respond to reasonable requests for information and attend meetings held by FARS regarding their requirements for report format, deadlines, etc.

We will issue a report on compliance and on internal control over financial reporting based on an audit of the financial statements performed in accordance with GAS. In planning and performing our audit, we will consider the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting will not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. However, we will report to you any matters noted involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

In addition, we will perform tests of compliance with certain provisions of laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on the Authority's financial statements. However, providing an opinion on compliance with those provisions will not be an objective of our audit and, accordingly, we will not express such an opinion. We will report to you any instances of noncompliance that are required to be reported under GAS.

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.



CHRIS LAMBERT, CPA
Member

Firm Responsibilities

Chris is a member, and is responsible for helping develop and carryout the engagement plans for specific clients. These responsibilities include, but are not limited to, the development of the audit plan and audit program, communication with client during the course of the fieldwork, direct supervision of the audit staff and completion of the final audit report.

Experience

Chris has over 25 years of public accounting experience. Chris has extensive consulting and audit experience with governmental and not-for-profit clients, including entities requiring Single Audits. His client service experience also includes wholesale, pension and construction entities. He has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. He has served as engagement or independent review member for the following clients:

- West Virginia School of Osteopathic Medicine
- Concord University
- Bluefield State College
- New River Community & Technical College
- Southern West Virginia Community & Technical College
- Seventeen Public Defender Corporation, Judicial Circuits
- West Virginia Lottery
- West Virginia Regional Jail Authority
- West Virginia Department of Transportation
- West Virginia Racing Commission
- West Virginia Parkways Authority
- West Virginia Insurance Commission

Chris Lambert (Continued)

- State of West Virginia, Single Audit, including the following:
 - West Virginia Department of Education
 - West Virginia Development Office
 - West Virginia Division of Military Affairs

Education

Chris graduated with a Bachelor's degree with a major in accounting from Marshall University. He is a certified public accountant having received certificate number 3212 from the State of West Virginia.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA.

His community service includes formerly serving as President of the Marshall University Quarterback Club, President of the WV Susan G. Komen Foundation, and Treasurer of the West Virginia Soccer Club.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
Suttle & Stalnakar, PLLC	02/21/2014	EBPAQC Designated Partner 2014 Audit Planning	2
Suttle & Stalnakar, PLLC	02/12/2014	Group Audits: One Year Ago A Look Back & Lessons Learned	2
Suttle & Stalnakar, PLLC	03/28/2014	Performing Efficient Audits of Employee Benefits	8
Suttle & Stalnakar, PLLC	04/29/2014	GAQC 2014 Annual Update	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnakar, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
Audit Watch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnakar, PLLC	05/21/2014	Director - Mentor II Role	4
Charleston Chapter of the WVSCPAs	05/05/2014	Kanawha County's Budget: Where Do My Taxes Go?	1
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
Suttle & Stalnakar, PLLC	11/04/2014	Client Expansion	4
Suttle & Stalnakar, PLLC	11/18/2014	Repair Regulations	1
PKF North America	11/9-12/2014	2014 PKF North America Summit	18.5
PKF North America	11/9-12/2014	2014 PKF North America Summit	1.5
Suttle & Stalnakar, PLLC	12/09/2014	2014 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
Suttle & Stalnakar, PLLC	12/10/2014	Annual Tax Update	8
			95.5

Chris Lambert (Continued)

2015

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	01/21/2015	EBPAQC Designated Partner 2015 Audit Planning	2
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
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
State of WV, Dept. of Admin. - FARS	07/17/2015	GAAP Closing Process Training	1
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	17.5
Allinial Global	11/15-18/2015	2015 PKF North America Summit	1.5
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
Suttle & Stalnaker, PLLC	12/21/2015	SSARS No. 21 Implementation Strategies	2

66**2016**

WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	3
Suttle & Stalnaker, PLLC	02/02/2016	ProSystem fx Scans Fundamentals	2
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
AICPA	03/08/2016	Understanding the New Leases Standard	1
Suttle & Stalnaker, PLLC	04/19/2016	GAQC Update presented by the AICPA	2
Suttle & Stalnaker, PLLC	04/25/2016	EBPAQC 2016 Managers & Supervisors Audit Planning	2
AICPA	04/20/2016	EBP Audit Quality and Firm Best Practices	2
AICPA	05/05/2016	Designated Partner Planning Webinar 2016	2
Suttle & Stalnaker, PLLC	05/03/2016	Business Combinations Refresher by Mind the GAAP, LLC	1
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
Suttle & Stalnaker, PLLC	06/02/2016	Introduction to Fiduciary Taxation	2.5
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Fraud and the Contractor	0.5
AICPA	08/30/2016	Construction Contracts Advanced Issues: Nature and Significance of the Construction Industry; and Strategic Planning for the Construction Contractor	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Internal Controls for the Contractor	1
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
JPMorgan Chase & Co.	11/10/2016	Payments Fraud - From Paper to Electronic: Fraudsters Follow the Money	1
AICPA	12/8-9/2016	Construction and Real Estate Conference	5.5
AICPA	12/8-9/2016	Construction and Real Estate Conference	10.5
AICPA	12/8-9/2016	Construction and Real Estate Conference	1
AICPA	12/8-9/2016	Construction and Real Estate Conference	1
Suttle & Stalnaker, PLLC	12/19/2016	2016 S&S Tax Update	7
Suttle & Stalnaker, PLLC	12/27/2016	Avoiding Common Deficiencies in Single Audit and The New Data Collection Form	4.5
Suttle & Stalnaker, PLLC	12/28/2016	Internal Control, COSO, Green Book, and more	2

70**Grand Total**

231.5



CHRIS DEWEESE, CPA, CGMA

Member

Firm Responsibilities

Chris is a member, and is responsible for helping develop and carryout the engagement plans for specific clients. These responsibilities include, but are not limited to, the development of the audit plan and audit program, communication with client during the course of the fieldwork, direct supervision of the audit staff and completion of the final audit report.

Experience

Chris has over 20 years of experience in public accounting. He has served as an auditor for the following clients:

Education

Chris graduated with a Bachelor's degree with a major in accounting from the University of Charleston. He is a certified public accountant having received certificate number 3961 from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and is the Past-President of the Board of Directors of the Charleston Chapter and co-chair of the Accounting and Audit subcommittee of the of the WVSCPA. Chris also serves on several not-for-profit boards in the area. Chris was the 2004 recipient of the WVSCPA Young CPA of the Year Award.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
WV Society of CPAs	01/17/2014	Cabinet Meeting	5
Suttle & Stalnaker, PLLC	01/02/2014	Five Year Plans	1
Suttle & Stalnaker, PLLC	01/10/2014	Public Company Training	3
Suttle & Stalnaker, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnaker, PLLC	05/21/2014	Director - Mentor II Role	4
Audit Watch	05/29/2014	Audit Watch Best Practices Refresher	4
Suttle & Stalnaker, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	4
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 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 Dept. of Education	07/8-10/2014	Much Ado About Accounting Conference	10.5

Chris Deweese (Continued)

Suttle & Stalnaker, PLLC	08/14/2014	Single Audit and Governmental Update	6
Suttle & Stalnaker, PLLC	11/18/2014	Repair Regulations	1
Charleston Chapter of WVSCPAs	11/05/2014	Ethics: A Risk Management Perspective	2
Suttle & Stalnaker, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnaker, PLLC	12/05/2014	Suttle & Stalnaker Writing Workshop	1.5
			71
2015			
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
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
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
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
WV Department of Education	07/15-17/2015	All Quiet on the Finance Front	6.5
WV Society of CPAs	09/02-03/2015	2015 WV Chamber of Commerce Annual Meeting & Business Summit	3.5
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
WV Dept. of Education	12/02/2015	WV Education Information System Winter Conference	3.5
			49
2016			
WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
WV Society of CPAs	01/15/2016	Cabinet Meeting	2
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
WV Society of CPAs	05/06/2016	Committee Day	3
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	5.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
WV Higher Education Policy Commission - Division of Finance	06/07/2016	GAAP Closing Process Training	3.5
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
WV Dept. of Education, Office of School Finance	07/12-14/2016	A Tale of Two Budgets Conference	6
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
WV Society of CPAs	08/31-09/02/2016	2016 WV Chamber of Commerce Annual Meeting	4.5
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	3
AICPA	08/12/2016	2016 GAQC Annual Update Webcast	2
WVU Bureau of Business & Economic Research	10/4/2016	WV Economic Outlook Conference	4
Charleston Chapter of the WVSCPAs	12/06/2016	WVSCPA Update	1
WV Dept. of Education	12/1-2-2016	WVEIS Winter Conference	5
Suttle & Stalnaker, PLLC	12/5-7/2016	AICPA National Conference on Current SEC & PCAOB Developments	15

81

Grand Total 201



MARIE LONG, CPA

Senior Manager

Firm Responsibilities

Marie is a senior manager in audit and consulting divisions of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, communication with clients during the course of the fieldwork, and completion of final reports.

Experience

Marie has over 10 years of experience in public accounting during which time she has worked on several audit and consulting engagements with a focus in the energy sector and has worked on numerous international clients.

Education

Marie graduated Summa Cum Laude from West Virginia State University with a Bachelor of Science in Business Administration with major concentrations in accounting, finance, and management and a minor in economics.

Professional Activities

Certified public accountant. Member of the 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, the Association of Governmental Accountants, the Charleston Chapter of the Association of Governmental Accountants, and the Children's Home Society of West Virginia.

Marie received the Young CPA of the Year Award from the West Virginia Society of Certified Public Accounts in 2014.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
Suttle & Stalnaker, PLLC	01/15/2014	Testing & Documenting Internal Control Over Compliance in a Single Audit	2
Suttle & Stalnaker, PLLC	01/02/2014	Five Year Plans	1
Suttle & Stalnaker, 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

Marie Long (Continued)

AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
Suttle & Stalnaker, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
Suttle & Stalnaker, PLLC	05/21/2014	Director - Mentor II Role	4
Suttle & Stalnaker, PLLC	05/21/2014	Manager - Mentor I Role	4
WV Society of CPAs	05/09/2014	Committee Day	3
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
Suttle & Stalnaker, PLLC	07/18/2014	2014 Accounting Update	3
WV State Auditor's Office	07/14-15/2014	Governmental Accounting and Auditing	16
Suttle & Stalnaker, PLLC	08/14/2014	Single Audit and Governmental Update	8
PKF North America	08/28-29/2014	LP3 Leading Through Managing (2014-15) #1	17
Charleston Chapter of Association of Government Accountants	09/10/2014	Unclaimed Property	1
Suttle & Stalnaker, PLLC	11/18/2014	Repair Regulations	1
Suttle & Stalnaker, PLLC	11/04/2014	Client Relations - Dealing with Difficult Situations	4
AGA Charleston Chapter	11/21/2014	Budgeting Basics - How to Prepare and Monitor a Budget	1
Suttle & Stalnaker, PLLC	12/05/2014	Suttle & Stalnaker Writing Workshop	1.5
PKF North America	12/15-16/2014	LP3 Leading Through Managing (2014-15) #2	17
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
			107.5
2015			
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
Suttle & Stalnaker, 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
WV Society of CPAs	05/01/2015	Committee Day	3
PKF North America	05/18-19/2015	Training LP3#3	18
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 Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
WV State Auditor's Office	07/27-28/2015	Governmental Accounting and Auditing	16
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 WVSCPAs	12/10/2015	Society Update	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
			87
2016			
WV Society of CPAs	01/15/2016	Cabinet Meeting	3.5
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Suttle & Stalnaker, PLLC	02/04/2016	Audit Quality Toolkit by the AICPA	1
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
AGA Charleston Chapter	03/15/2016	Ethical Determinations for Accountants	1
Suttle & Stalnaker, PLLC	04/19/2016	GAQC Update presented by the AICPA	2
AGA Charleston Chapter	05/03-04/2016	Charleston WV Chapter 2016 Spring Conference	8
Suttle & Stalnaker, PLLC	05/03/2016	Business Combinations Refresher by Mind the GAAP, LLC	1
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
AGA Charleston Chapter	05/03-04/2016	Charleston WV Chapter 2016 Spring Conference	4
WV Society of CPAs	05/06/2016	Committee Day	3
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
State of WV, DOE, FARS	07/21-22/2016	2016 GAAP Uniform Guidance Training	10
AGA Charleston Chapter	08/17/2016	Forensic Accounting	1
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	3
AGA Charleston Chapter	12/7/2016	Uniform Guidance - Single Audit	3
			47.5
			Grand Total 242

4. MANDATORY REQUIREMENTS

4.1 Contract Services must meet or exceed the mandatory requirements listed in the RFQ.

4.1.1.1. Whether the basic financial statements of the SBA as of June 30, 2017, and for the year then ended, present fairly the financial position and results of financial operations in conformity with accounting principles generally accepted in the United States of America and whether the other financial information, including that required by the Financial Accounting and Reporting Section of the West Virginia Department of Administration, is presented fairly in all material respects in relation to the financial statements taken as a whole.

4.1.1.2. Our report will also indicate that our procedures applied to the required unaudited supplemental information included with the basic financial statements, including management's discussion and analysis, schedule of funding progress and schedules of contributions from the employers and other contributors consisted of applying certain limited procedures, principally inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we will not audit the information or express an opinion in it.

4.1.1.3. We understand that all financial reports must comply with the parameters established by the State of West Virginia's Department of Administration, Financial Accounting and Reporting Section (FARS). We will respond to reasonable requests for information and attend meetings held by FARS regarding their requirements for report format, deadlines, etc.

4.1.1.4. We will also issue a report that indicates that our procedures applied to the federal awards data included with the financial statements, were consistent with Single Audit Act Amendments and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including an opinion on the fair presentation of the schedule of expenditures of federal awards.

4.2.1 To meet the requirements of this request for quotations, the audit shall be performed in accordance with generally accepted auditing standards. The audit must also be audited in accordance with Government Auditing Standards (Yellow Book) issued by the Comptroller of the United States.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting, or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant

estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

We have served numerous other governmental 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.

4.2.2 Reports to be issued

Following the completion of the audit of the fiscal year's financial statements, we will issue our report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. In addition, we will provide an "in-relation-to" report on the supplemental schedules to be submitted to the West Virginia Department of Administration, Financial and Reporting Section based on the auditing procedures applied during the audit of the general purpose financial statements. We can provide administrative assistance in the formatting and printing of the reports.

4.2.2.1 We will also immediately provide a written report of irregularities and illegal acts of which we become aware to the Acting State Comptroller, and FARS.

We will also communicate in a letter to management any reportable conditions, irregularities, and illegal acts found during the audit. Reportable conditions involve matters coming to our attention that involve significant deficiencies in the design or operation of the internal control structure that, in our judgment, 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.

4.2.2.2 We will report at a minimum, to the SBA the following:

1. The auditor's responsibility under auditing standards generally accepted in the United States of America
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

We will be available to meet in person with the SBA Comptroller as well as the full Commission to present and discuss the results of our audit.

4.2.2.3 We will express an opinion on the schedule of expenditures of federal awards presentation in conformity with the Single Audit Act.

4.2.2.4 We understand that the financial statements of the SBA are to be included as a component unit of the financial statements of the State of West Virginia. We will also help prepare the reconciliation forms required by the West Virginia Department of Administration, Financial and Reporting Section. A draft copy will be delivered by September 1, 2017 and final will be delivered by October 15, 2017.

4.2.2.5 All working papers and reports will be retained, for a minimum of five (5) years, unless the firm is notified in writing by the SBA of the need to extend the retention period. We will make working papers available, upon reasonable request, to the SBA, or Department of Administration, including the Financial Accounting and Reporting Section under the supervision of Suttle & Stalnaker, PLLC personnel.

4.4.1 Time Requirements

Deliverables/Event	Time Period
Entrance Conference (Planning Event)	Within 2 weeks of award
Any interim work must be completed	July 31, 2017
Field work to begin	August 1, 2017
Draft of the Authority reports and financial statements for review	September 1, 2017
Final signed report for the Authority submitted to the Authority and to the Financial Accounting and Reporting Section of the Department of Administration	October 15, 2017
Presentation to the Authority Board	November or December 2017 Board Meeting

We affirm that Suttle & Stalnaker, PLLC is committed to meeting the time lines specified in the request for quotation, provided there are no significant delays in receiving required information from the Authority or other circumstances beyond our control interfere. If such circumstances arise, we will promptly notify you to obtain an appropriate extension of time. The specific time frame is included in the Specific Audit Approach section of this proposal.

4.5.1 Assistance to be provided and Report Preparation

4.5.1.1 We will work with SBA staff and responsible management personnel during execution of the audit

4.5.1.4 Independence All professional personnel must be familiar with and adhere to the independence rules, regulations, interpretations, and rulings of the AICPA, the State of West Virginia Board of Accountancy, the West Virginia Society of CPAs, the U.S. Government Accountability Office, State statutes, and regulatory agencies under which we practice. In this regard, any transaction, event, or circumstance that would impair the Firm's independence on review, audit, forecast, projection, or attestation engagements is prohibited.

Suttle & Stalnaker, PLLC and all of the proposed subcontractors are independent of the Authority and related systems, the State of West Virginia, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Accounting Office.

Suttle & Stalnaker, PLLC and all of the proposed subcontractors have no relationship with any known major vendors or contractors to the Authority and related systems. In addition, Suttle & Stalnaker, PLLC agrees to give the Authority written notice of any professional relationships entered into during the period of this agreement with any major contractors as defined in West Virginia code Section 29-22-23.

We affirm to the best of our knowledge and belief that neither the firm, nor any of its members, employees, or subcontractors presently have any interest and shall not acquire any interest, direct or indirect which would conflict or compromise in any manner or degree with the performance of its services hereunder. We further covenant that during the period of the contract, we shall periodically inquire of our members, employees and any subcontractors, concerning such interests. Any such interests discovered shall be promptly presented in detail to the Authority.

- 4.5.1.5 Suttle & Stalnaker, PLLC and all assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in West Virginia. All assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in the State of West Virginia. We are in good standing with the Unemployment Compensation Division and BrickStreet as required by law.

In addition, all assigned personnel have received adequate continuing professional education within the preceding two years to comply with AICPA and *Government Auditing Standards* (GAS). Suttle & Stalnaker, PLLC is a member in good standing with the American Institute of Certified Public Accountants (AICPA), the AICPA's Private Companies Practice Section, and the West Virginia Society of Certified Public Accountants (CPAs). All members proposed to serve on this engagement are members of the AICPA.

Suttle & Stalnaker, PLLC meets all requirements imposed by the State of West Virginia and other local laws, rules and regulations, and are registered resident vendors authorized to transact business with the State of West Virginia. All key professional staff of subcontractor firms will be properly licensed in the State of West Virginia.

4.5.1.6 Firm Qualifications and Experience

Suttle & Stalnaker, PLLC, Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301; 68 Clay Street, Wharf District, Morgantown, West Virginia 26501; and at Towne Square, PO Box 149, Parkersburg, West Virginia 26102. **The Firm currently consists of the following personnel: members/partners - 14, managers, seniors and staff accountants - 55, support staff - 13. We have 36 accounting professionals on staff that hold a CPA certificate in West Virginia.** Currently there are approximately 20 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office. We anticipate 3 to 4 full-time personnel assigned to the engagement. Various members and employees of the Firm are members of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, Government Finance Officers' Association, and other professional organizations. **Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 43 years.**

The audit work will be conducted from our Charleston, West Virginia office. The audit team will generally be a group of approximately five individuals from our Charleston, West Virginia Office.

STATE OF WEST VIRGINIA EXPERIENCE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 43 years. This segment currently makes up the largest industry concentration of Suttle & Stalnaker, PLLC's audit practice, with our professional staff spending well over 15,000 hours per year on audits of governmental and nonprofit entities and programs. Every member of Suttle & Stalnaker, PLLC's 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. Other engagements with the State of West Virginia include the West Virginia Department of Transportation, West Virginia Division of Highways, West Virginia Public Employees Insurance Agency, West Virginia Insurance Commission, WORKFORCE West Virginia, West Virginia Economic Development Authority, West Virginia Regional Jail Authority, West Virginia Lottery, West Virginia Parkways Authority, West Virginia Racing Commission and twelve West Virginia Colleges and Universities.

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. Our current clients, the West Virginia Division of Highways, and West Virginia Parkways Authority and our former clients, the West Virginia Lottery and the West Virginia Public Employee's Insurance Agency 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. As

stated in the Suttle & Stalnaker, PLLC mission statement, we are continually striving to “provide world class professional services to quality clients by utilizing a team of dynamic individuals and advanced technology to achieve success for our clients and ourselves.” We will be pleased to assist the Authority in its pursuit of a GFOA Certificate of Excellence in Financial Reporting.

GOVERNMENT AUDIT QUALITY CENTER AND EMPLOYEE BENEFIT PLAN AUDIT QUALITY CENTER

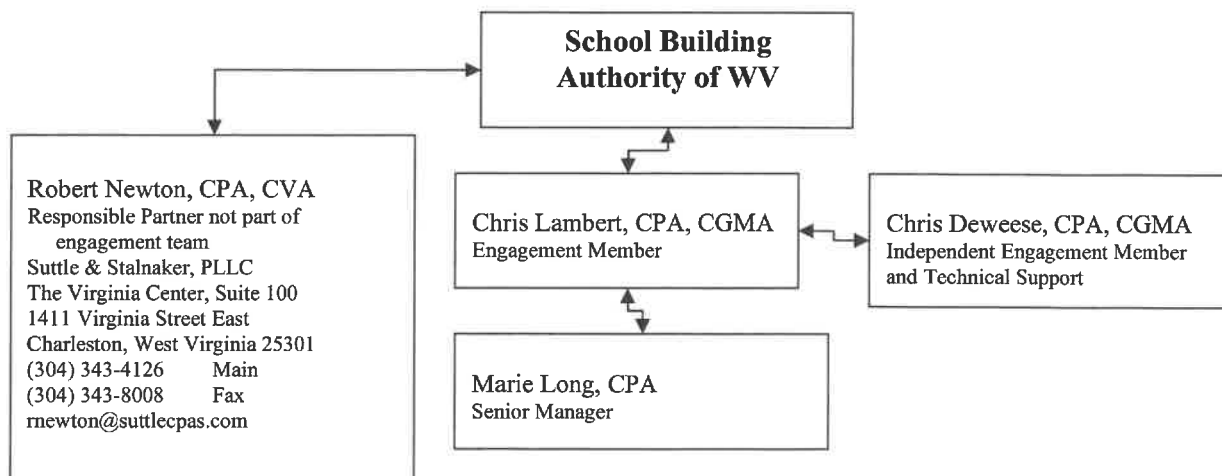
The AICPA recently established the Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC) in order to promote the importance of quality governmental and employee benefit plan audits and the value of such audits to purchasers of audit services. The GAQC and EBPAQC offer various resources including periodic news alerts, updates, and webcasts to enhance the quality of a firm’s governmental and benefit plan audits. The GAQC and EBPAQC are voluntary membership centers designed to help CPAs meet the challenges of performing quality audits in the governmental arena.

We demonstrated our commitment to quality governmental and benefit plan auditing by joining both the GAQC and EBPAQC within months after they were established. Their news alerts and updates are circulated to all applicable audit staff and many attend various webcasts.

ENGAGEMENT TEAM

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 Authority all have extensive governmental experience and prior experience with the State of West Virginia. We will provide for an organizational structure that ensures ongoing and knowledgeable supervision by management already familiar with the Authority to ensure maximum efficiency.

The following individuals will have responsibility to ensure that our services meet your requirements. Resumes and continuing professional education records for the Engagement Member and the Independent Engagement Member are included on the following pages. Continuing professional education records will be provided for additional engagement team members upon request.



ADDITIONAL STAFF

Additional staff will be assigned as necessary. Any professional staff will have at least a college degree from an accredited four-year college and be a true employee with at least one year's experience. 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.

ABILITY TO MAINTAIN QUALITY OF STAFF

In preparing and planning for the future success of Suttle & Stalnaker, PLLC and in an effort to provide our clients with the highest quality professional services, Suttle & Stalnaker, PLLC allows individuals the flexibility to establish personal work commitments, continuing education goals, and career goals while ensuring that our commitments to our clients are met. This flexibility in today's work environment has been an instant success in helping to attract dynamic career oriented personnel dedicated to achieving success for our clients. The direct results of this program for Suttle & Stalnaker, PLLC have been a significantly lower turnover than other firms in public accounting. This results in an increased ability to assign a core group of the same individuals to recurring engagements, thus improving client service, and audit effectiveness. However, over the course of the engagement, there may well be a need to change staff assigned to the engagement. We believe our hiring, promotion, and personnel assignment policies and practices will ensure the quality of staff assigned to the engagement. If any supervisory staff or specialists need to be changed during the engagement, we will provide the Chief Financial Officer for the Authority a resume similar to the ones included in this proposal, to ensure that the Authority agrees that the new person is suitable for the engagement based on their qualifications, experience and performance.

QUALITY CONTROL

Suttle & Stalnaker, PLLC is a member in good standing of Allinial Global and of the PCPS: The AICPA Alliance for CPA Firms, and as such is required to provide a minimum average of 40 hours per year of continuing professional education for each professional on staff, have a complete quality control system in place which encompasses all of the quality control elements established by the AICPA, and have a peer review at least every three years.

In addition we are members of the Public Company Accounting Oversight Board (PCAOB), the Government Audit Quality Center and the Employee Benefit Plan Audit Quality Center of the American Institute of Certified Public Accountants. CPA firms that join the Center demonstrate their commitment to audit quality by agreeing to, and meeting, specific Center membership requirements. They also show their dedication to sharing best practices, learning about emerging issues, and demonstrating their commitment to enhancing quality in their practices.

The following is a brief summary of our policies as they relate to each quality control element.

Leadership Responsibilities For Quality

It is the firm's policy to promote a culture of quality that is pervasive throughout the firm's operations through the development of its system of quality control. Firm management, principally the Director of Audit, assumes responsibility for the firm's system of quality control and designs the system (a) to emphasize the importance of performing work that complies with professional standards and regulatory and legal requirements and (b) to issue reports that are appropriate in the circumstances. In maintaining a culture of quality, the firm emphasizes the importance of ethics and integrity in every decision that personnel make, particularly at the engagement level.

Relevant Ethical Requirements

It is the firm's policy that all professional personnel be familiar with and adhere to the relevant ethical requirements of the AICPA, the State of West Virginia Board of Accountancy, the West Virginia Society of CPAs, and State of West Virginia statutes. Furthermore, it is the firm's policy that, for engagements subject to the Securities and Exchange Commission (SEC), *Government Auditing Standards*, *PCAOB*, and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards and that personnel will always act in the public interest. In this regard, any transaction, event, circumstance or action that would impair independence or violate the firm's relevant ethical requirements policy on an audit, attestation, review or compilation engagement, or other service subject to the applicable standards is prohibited. Additionally, when the firm and its professional personnel encounter situations that raise potential independence threats but such situations are not specifically addressed by the independence rules of the *AICPA Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for AICPA Independence Standards* and applying professional judgment to determine whether an independence breach has occurred. The firm will take appropriate action to eliminate those threats or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the firm will decline to accept or withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach or potential breach.

Acceptance and Continuance of Clients and Engagements

It is the firm's policy that for all compilation, review, audit, and attestation engagements, the acceptability of the client and the engagement be evaluated before the firm agrees to provide professional services and that the firm will accept only engagements that it believes can be completed with professional competence after considering the risk associated with providing professional services in the particular circumstances.

Human Resources

The success of the firm is dependent upon its professional staff. It is the firm's intent to succeed in the marketplace by having members and staff that possess the capabilities, competence, and commitment to ethical principles to assure that engagements performed by the firm are in accordance with professional standards and regulatory and legal requirements and that appropriate reports are issued. Having effective quality control policies and procedures over the human resources element of quality control will help ensure the proficiency of firm personnel.

Accordingly, policies and procedures have been established to provide the firm with reasonable assurance that-

- Those hired possess the appropriate characteristics to enable them to perform competently. Professional staff must normally have an accounting degree and a grade point average of at least 3.0 on a 4.0 scale.
- Work is assigned to personnel having the degree of technical training and proficiency required in the circumstances.
- Personnel participate in general and industry-specific continuing professional education (CPE) and other professional development activities that enable them to fulfill responsibilities assigned. All professional personnel must comply with the continuing professional education requirements of the AICPA, the West Virginia State Board of Accountancy, and the U.S. General Accounting Office. Specifically, all professionals must obtain a minimum of 40 hours of continuing professional education per year. For persons involved in governmental auditing, at least 24 hours in any two-year period must be directly related to governmental accounting and auditing. Individuals who sign audit opinion and/or are assigned to public company audit engagements must meet the CPE requirements of the PCAOB and the AICPA Center for Audit Quality. All professional staff must maintain an adequate awareness and understanding of current developments in technical literature, and all professional staff must assist in the training and development of staff members under their supervision.
- Personnel selected for advancement must have the qualifications necessary for fulfillment of the responsibilities they will be called on to assume. These determinations are made based on periodic, objective evaluations of individual performances.

Engagement Performance

Engagement performance encompasses many aspects of performing an engagement, from the initial planning stages to the issuance of the report and assembly of the work papers. Additionally, it is not uncommon for the firm's engagement teams to occasionally encounter complex or contentious issues that result in the need for consultation or that create differences of opinion. The firm believes in a strong quality control system and supports frequent engagement quality control review.

Specific detailed procedures have been developed in regards to the following three components of Engagement Performance.

- Engagement performance and documentation. - Specific policies and procedures include guidance on the use of various practice aids to help ensure that all engagements are properly planned, performed, supervised, reviewed, documented and reported in accordance with professional standards.
- Engagement quality control review. - It is the firm's policy (a) to evaluate all engagements against criteria established by the firm to determine whether an engagement quality control review should be performed, and (b) to perform an engagement quality

control review for all engagements that meet these criteria. Engagement quality control reviews are completed before the report is released.

- Consultation and differences of opinion. - It is the firm's policy that personnel refer to authoritative literature or other sources when appropriate. The firm also recognizes the need for a constant exchange of ideas and opinions about technical issues on all professional engagements, and it is the firm's policy that all professional personnel seek consultation, on a timely basis, within or outside the firm whenever differences of opinion occur or uncertainty exists about the answer to a technical question; the application of a professional procedure or standard; the application of a rule, regulation, or procedure of a tax or other regulatory agency; or the application of a firm policy.

Monitoring

It is the firm's policy that the quality control system be monitored on an ongoing basis to provide the firm with reasonable assurance that the policies and procedures established by the firm for each of the elements of quality control are relevant, adequate, operating effectively, and being effectively applied. Monitoring activities may include engagement quality control reviews, inspection, and post-issuance review.

The specific procedures utilized to ensure compliance with the above policies are enumerated in our formal Quality Control Document which is available for inspection upon your request.

PEER REVIEW

Our Firm's most recent peer review of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants was completed in 2014, and **we received a pass rating with no deficiencies identified**. In accordance with peer review standards, the peer review included a review of selected specific governmental engagements. A copy of that report is included in this proposal.



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SYSTEM REVIEW REPORT

To the Members of Suttle & Stalnaker, PLLC
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014, 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*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
 November 14, 2014

Pikeville, KY

Cold Spring, KY

Cincinnati, OH

4.5.1.7 Partner, Supervisory, and Staff Qualifications and Experience

See section 3.2 and 4.5.1.6

4.5.1.8

Engagement	Scope of Work	Date	Engagement Member	Avg. Annual Hours	Client Contact	Telephone Number
Single Audit of State of WV	Participation in financial and compliance auditing for several departments, including numerous federal award programs	1986 thru present	Chris Deweese	3,500	Ross Taylor/ Jane Shinn	558-4083
WV Insurance Commission	Annual Financial Statement Audit	2000 thru 2011; 2015 thru present	Horace Emery/ Chris Lambert	1,250	Melinda Ashworth Kiss	558-8344
West Virginia Division of Highways	Annual Financial Statement Audit	2001 – 2006; 2013 – 2014	Chris Lambert/ Horace Emery	900	Aaron Allred	347-4800
West Virginia Economic Development Authority	Annual Financial Statement Audit	2006 – 2014	Chris Deweese	350	David Warner	558-3650
West Virginia Regional Jail Authority	Annual Financial Statement Audit	2009 thru present	Chris Lambert	350	Roger Townsend	558-2110
NOTE: ALL WORK WAS PERFORMED OUT OF THE CHARLESTON, WEST VIRGINIA OFFICE.						

4.5.1.9

Engagement	Scope of Work	Date	Engagement Partner	Avg. Annual Hours	Client Contact	Telephone Number
Boone County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1994, 1996, 1997 to present	Chris Deweese/ Chris Lambert	400	Charles Chapman	369-3131
Doddridge County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1998 to present	Chris Deweese/ Chris Lambert	400	Ramie Reed	873-2300
Tyler County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1998 to present	Chris Deweese/ Chris Lambert	400	Jeff Davis	758-2145
Roane County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1998 to present	Chris Deweese/ Chris Lambert	400	Amy Downey	927-6410
City of Charleston, West Virginia	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	2015 thru present	Chris Lambert	1,000	Tia Robertson	304-348-8000 Ext. 127

4.5.1.10 Specific Audit Approach

We will determine whether the combined financial statements which will include all programs administered by the Authority are presented fairly in all material respects in conformity with accounting principles generally accepted in the United States of America. In addition, we will determine whether the other financial information, including that required by the Financial Accounting and Reporting Section of the West Virginia Department of Administration, is presented fairly in all material respects in relation to the financial statements taken as a whole. The Authority's financial statements will also include unaudited supplemental information for purposes of complying with GASB. We will apply certain limited procedures to the unaudited supplementary information, principally inquiries of management regarding the methods of measurement and presentation of such information. However, we will not audit or render an opinion on such information.

We understand that all financial reports must comply with the parameters established by the State of West Virginia's Department of Administration, Financial Accounting and Reporting Section (FARS). We will respond to reasonable requests for information and attend meetings held by FARS regarding their requirements for report format, deadlines, etc.

We will issue a report on compliance and on internal control over financial reporting based on an audit of the financial statements performed in accordance with GAS. In planning and performing our audit, we will consider the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting will not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. However, we will report to you any matters noted involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

In addition, we will perform tests of compliance with certain provisions of laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on the Authority's financial statements. However, providing an opinion on compliance with those provisions will not be an objective of our audit and, accordingly, we will not express such an opinion. We will report to you any instances of noncompliance that are required to be reported under GAS.

Written reports will be submitted initially in draft form so that any necessary changes may be discussed and agreed upon before final acceptance.

Management Communication

Because the Authority is still an integral part of the financial statements of the CAFR of the State of West Virginia, we are prepared to provide special assistance to the State's auditors, and the Financial Accounting and Reporting Section of the West Virginia Department of Administration if needed.

We will perform an audit of the Authority's financial statements as of and for the year ended June 30, 2017. We understand that the financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America. The objective of an audit of financial statements is to express an opinion on those statements.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

An audit of financial statements also includes obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to you and to management any significant deficiencies or material weaknesses that become known to us during the course of the audit.

We will also communicate to the audit committee or its equivalent any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements, (b) illegal acts that come to our attention (unless they are clearly inconsequential), (c) disagreements with management and other serious difficulties encountered in performing the audit, and (d) various matters related to the entity's accounting policies and financial statements.

Management is responsible for the financial statements, including adjusting the financial statements to correct material misstatements, and for making all financial records and related information available to us. Management is responsible for providing us with a written management representation letter confirming certain representations made during the course of our audit of the financial statements and affirming to us that it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge.

Management is responsible for identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The audit committee is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

If circumstances arise relating to the condition of the Authority's records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

Our acceptance of this engagement is subject to our satisfactorily completing our normal engagement acceptance procedures, including communication with and review of the audit documentation of your previous auditors (accountants). We will notify you promptly if we become aware of anything during our acceptance procedures or the communication or review that results in our not being able to continue this engagement.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

During the course of our engagement, we may accumulate records containing data which should be reflected in the Authority's books and records. The Authority will determine that all such data, if necessary, will be so reflected. Accordingly, the Authority will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Authority personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Our professional standards require that we perform certain additional procedures, on current and previous years engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client. Accordingly, the Authority agrees it will compensate Suttle & Stalnaker, PLLC for any additional costs incurred as a result of the Authority's employment of a partner or professional employee of Suttle & Stalnaker, PLLC.

In the event we are requested or authorized by the Authority or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the Authority, the Authority will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Professional standards and our firm policies require that we perform certain additional procedures whenever our reports are included, or we are named as accountants, auditors, or "experts" in a document used in a public or private offering of equity or debt securities. Accordingly, the Authority agrees that it will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our consent. Any request to consent is also a matter for which separate arrangements will be necessary. After obtaining our consent, the Authority also agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the Authority seeks such consent, we will be under no obligation to grant such consent or approval.

Any claim arising out of services rendered pursuant to this agreement shall be resolved in accordance with the laws of West Virginia. It is agreed by the Authority and Suttle & Stalnaker, PLLC or any successors in interest that no claim arising out of services rendered pursuant to this agreement by or on behalf of the Authority shall be asserted more than two years after the date of the last audit report issued by Suttle & Stalnaker, PLLC.

SPECIFIC WORK PLAN

Overview of Approach, Including Hours by Segment

Our approach to the audit of the Authority's financial statements is driven by the overriding consideration of public concern and perception regarding the integrity of operations. Therefore, our approach will place a greater emphasis on review and evaluation of internal controls. These considerations are further explained in the following overview of our approach.

Our audit approach consists of the following segments:

- Planning
- Consideration of the internal control structure, including complying with new risk assessment standards
- Development of the audit plan
- Testing
- Overall Conclusions and Reporting

The following is a summary of estimated hours by segment.

	<u>Member</u>	<u>Manager/ Supervisor</u>	<u>Senior</u>	<u>Staff</u>	<u>Total</u>
Planning	3	10	25	15	53
Internal Control, including risk assessments	1	10	10	10	31
Testing	3	10	40	45	98
Conclusions/Reporting	8	16	15	10	49
Exit Conference	4	4	4	-	12
Total	19	50	94	80	243

Planning

During the planning phase of the engagement, we will perform the following activities:

- Document our understanding of the Authority's operating environment. This understanding will address both internal and external factors which significantly affect the Authority, and will include a review of such things as:
 - West Virginia State Code (the Code)
 - New/proposed legislation specific to the current issues
 - Organizational structure of the Authority, if any
 - Long range plans of the Authority
 - Policy and procedure documents/manuals for significant operational areas
 - Internal financial reports

- Significant contractual agreements
- Preliminary Analytical Review - Preliminary analytical review is utilized to increase our understanding of the Authority's operations and to help focus the audit effort on those areas which are most significant or critical to the fair presentation of the financial statements. Specific analytical procedures will include year to year comparisons, ratio analysis, and trend analysis.
- Approach to laws, regulations, contracts, and grants - Identifying and ensuring that the Authority complies with laws and regulations is the responsibility of management. Our procedures will include appropriate inquiries of management to identify laws and regulations noncompliance with which could have a direct and material effect on financial statement amounts. We will also review relevant portions of the West Virginia Constitution, the West Virginia Code, and relevant regulations. We will test the provisions of those laws, regulations, grants and awards for noncompliance which could have a direct and material effect on financial statement amounts.
- Meeting with Audit Committee/Commission - A critical component to the audit will be open communication with the Authority or Audit Committee. We will meet early in the planning stages to discuss audit risk issues, concerns and our audit plan. Follow-up meetings will be held as necessary.
- Coordination with Commission Personnel - During the planning phase we will meet with Board personnel to coordinate our planned activities and procedures with your needs and requirements. Preliminary timing of the various phases of the audit will be agreed upon. Any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact on the audit opinion will be immediately communicated to the Management of the Authority, and the Chief Financial Officer of the Authority. The planned time table for the audit follows. **We are committed to meeting this timetable provided there are no significant delays in receiving required information from the Authority, or other circumstances beyond our control interfere.** If such circumstances arise, we will promptly notify you to obtain an appropriate extension of time.
- Continuous Planning - We believe that planning is an ongoing process throughout the course of the audit. As the audit progresses, time estimates and decisions regarding critical areas and audit emphasis will be adjusted based on the results of procedures as they are performed. This process generally entails frequent communication among the staff, in-charge, manager, and member during the course of the engagement, thus assuring an effectively managed engagement.

Consideration of Internal Control

The consideration of the internal control structure will consist of gaining an understanding of the control environment, evaluating the risk assessments made by management, understanding the information and communication systems (including the financial reporting systems), monitoring activities performed, and control activities, including internal controls over computer processing.

- Understanding the Control Environment - Our review of the control environment will encompass the organizational structure; management's philosophy and operating style, particularly regarding their approach to security and internal controls; policies and procedures adopted by the Authority; and management and employee consciousness of and attitude toward internal controls.

The control environment sets the tone of an organization and influences the control consciousness of its people. The control environment is the foundation for all other components of internal control and provides structure and discipline. The control environment of an organization includes the following factors:

- Integrity and ethical values.
 - Commitment to competence.
 - Attention and direction provided by the governing body or audit committee.
 - Management's philosophy and operating style.
 - Organizational structure.
 - Manner of assigning authority and responsibility.
 - Human resource policies and procedures.
- Evaluating Risk Assessment - Risk assessment for financial reporting purposes refers to the client's identification, analysis, and management of risks relevant to the preparation of financial statements that are fairly presented in conformity with accounting principles generally accepted in the United States of America. More simply, it can be described as identifying types of potential misstatements and designing control activities to prevent or promptly detect those misstatements. An entity's risk assessment, on the other hand, is the process of identifying, analyzing, and managing risks that affect the entity's objectives.

A key step in the risk assessment process is identifying changed conditions and taking necessary actions. This involves identifying and communicating both external and internal events or activities that may affect the organization's financial reporting objectives and analyzing the associated risks. Risks relevant to the financial reporting process may arise due to the following:

- Changes in the organization's operating environment.
 - New personnel.
 - New or revised information systems.
 - Rapid growth within the organization.
 - New technology.
 - New lines, products, or activities.
 - Restructuring within the organization.
 - New accounting pronouncements.
- Understanding of Information and Communication Systems - The information system relevant to financial reporting (the "financial reporting system") consists of methods established to identify, assemble, analyze, classify, record, and report transactions and conditions, and to maintain accountability for the organization's assets, liabilities, and equity. In addition, information systems generate information necessary to carry out many control

activities. An information system may be computerized, manual, or a combination of the two, depending on the size and complexity of the entity.

Our review of the financial reporting system will include the Authority's methods and procedures to:

- Identify and record all valid transactions.
- Provide, on a timely basis, sufficient detailed information about transactions to permit proper classification for financial reporting.
- Allow transactions to be recorded at their proper monetary value in the financial statements.
- Provide sufficient information to permit recording of transactions in the proper accounting period.
- Properly present the transactions and related disclosures in the financial statements.

Communication relates to providing a clear understanding of internal control over financial reporting, how it works, and the responsibilities of individuals within the entity related to internal control. We will review the effectiveness of the Authority's communication tools including policy manuals, memorandums, oral communications, etc.

Communication also relates to the flow of information upstream in an entity. For control activities to be effective, individuals must be able to report exceptions to the appropriate levels of management. For upstream communication to occur, there must be open channels of communication and a willingness by management to deal with problems as they occur. We will also review the effectiveness of the Authority's upstream communications.

- Understanding of Monitoring - Because of changes among personnel and changes within an organization, it is essential that internal controls be monitored over time to determine whether they continue to be relevant and able to address new risks of the organization. Monitoring is a process that assesses the quality of an organization's internal control over time and involves assessing the design and operation of controls on a timely basis and taking corrective actions as necessary. We will evaluate both the ongoing and periodic evaluations performed by staff, including any internal audit activities.
- Understanding of Control Activities - Control activities are the policies and procedures established to help ensure that management directives are carried out. Control activities may occur at all levels, and in all functions, of an entity. Control activities cover a range of activities and may include the following:
 - *Performance reviews*, such as comparison of actual results to budgets, forecasts, and prior period of performance.
 - *Information processing controls*, such as controls to check the accuracy, completeness, and authorization of individual transactions. Information processing controls include automated as well as manual controls.
 - *Physical controls*, such as physical security of assets, including adequate safeguards over access to assets and records, authorization for access to computer programs and

data files, and periodic counting and comparison with amounts recorded in the accounting records.

- *Segregation of duties*, such as assigning the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets to different people within the organization.

Control activities usually involve two elements: (a) a policy that establishes what should be done and (b) the procedure that implements the policy. Policies may be communicated either orally or in writing. Also critical to control activities are the follow-up actions taken in response to identified discrepancies (for example, investigation by management of unexpected variances noted while comparing the budget to actual results).

Development of the Audit Plan

Based on the information gathered in the planning and internal control structure consideration stages, we will develop an audit plan taking into consideration the audit risk assessments developed for various transaction classes and accounts. Audit programs will be tailored to focus on testing of the specific key points in processing and/or controlling financial information. Each audit program step will be designed to specifically achieve certain audit objectives. After completion of the audit program, we will meet with Division personnel to discuss the specific timing of the procedures. The audit plan will include addressing the following:

- **Sampling** - Sample sizes will be determined based on sound sampling plans. Statistical sampling is used whenever it is determined to be cost effective. Sampling will include both substantive tests and tests of compliance. Samples for tests of compliance, including compliance with certain laws and regulations are generally based on attribute principles. Substantive sampling procedures would normally be weighted toward higher dollar items. When statistical sampling is considered to be cost effective, we will use a computer program to determine the samples based on the assessments of inherent/control risk and the evidence provided by other audit procedures.
- **Extent of use of IT Audit Software** - We utilize the CCH Engagement program for our core trial balance and adjustment workpapers, for account groupings, and for certain analytical procedures and ratio analysis. We anticipate that certain financial information and schedules prepared for the auditors will be supplied on disk, which we will load on our computers and perform various tests. Other use of EDP software will be determined based on the results of the system reviews. We actively use other computer assisted audit techniques utilizing various programs such as Audit Command Language (ACL). Efficiency and effectiveness are often enhanced by computer assisted audit techniques. Examples of EDP audit applications include:
 - Analytical review
 - Year to year and trend analyses
 - Importing general ledger
 - Sampling
 - Data analysis, extraction, and manipulation
 - Edits and computations

We have access to various specialized software. We plan to make use of ACL in this role, as necessary, to perform a significant number of computer assisted procedures in a short amount of time. We will also use email to communicate with the Authority and other professionals assigned to the engagement; Microsoft EXCEL and WORD to perform analyses and document work on the engagement; and Tvalue to perform interest calculations and amortizations.

We also now make the financial statements available to our clients in a clean PDF format for posting to their website.

- **Analytical Procedures** - Analytical procedures can be powerful tools to anticipate and predict results. Therefore, actual results can be compared to these designs, and significant variances analyzed. Many expenses, such as commissions, wages and benefits, payroll taxes, rent, etc. are also susceptible to strong predictive analytical tests. The following section on Testing summarizes some of the various tests for the significant financial statement elements, demonstrating the extent to which analytical procedures are used to enhance the audit process.

Testing

Overview of Audit Testing Strategy

The following chart depicts an overview of the various interrelated sampling and analytical procedures applied to significant financial statement elements during the audit of the Authority.

	Representative Sampling	Key Items	Analytical Procedures	Independent Confirmation
Planning			✓	
Tests of Controls	✓			
Cash and Cash Equivalents		✓	✓	✓
Assets Held in Agency Capacity	✓	✓	✓	✓
Payables and Accruals		✓	✓	
Revenues	✓	✓	✓	
Expenditures	✓	✓	✓	
Other Income and Expense		✓	✓	
Compliance	✓	✓	✓	✓
Financial Reporting		✓	✓	

Preliminary Design of Audit Tests by Significant Audit Area

In the previous section, we have discussed our overall general audit approach. This section is to describe in more detail how this will be utilized in auditing the various significant audit areas for the Authority. We have leveraged from our previous experience with the Authority in developing our approach. These procedures are not all inclusive.

Detailed Audit Approach by Key Financial Statement Element

Cash and Cash Equivalents - Our approach in auditing cash and cash equivalents will be primarily utilizing substantive auditing procedures. These procedures will include testing the related reconciliations and evaluating the need to confirm cash and cash equivalents.

Investments and Investment Income - Our approach in auditing investments and the related investment income will include evaluating the need to confirm investments and related investment income. In addition, we will obtain an understanding of the Investment Management Board's (IMB) and Board of Treasury Investments (BTI) process regarding the allocation of investment principle and interest to the Authority. This may include making inquiries of IMB/BTI personnel, performing walkthroughs, and performing a site visit, if deemed necessary. Investment income will be tested analytically by calculating an annual yield and comparing this calculation to the anticipated or market return on the investment. We will review for appropriateness the methods used to establish the fair value for investments, including foreign exchange contracts, futures contracts, and interest rate swaps.

Assets Held in Agency Capacity - We will review for the makeup of items comprising the balance to determine the most effective method of testing. Generally testing will include review of reconciliations, confirmation of balances, review of documentation underlying transactions, and analytical analysis.

Accrued Expenses and Other Liabilities - We will obtain a detail listing of accrued expenses and other liabilities and test for clerical accuracy. We also will perform a test for unrecorded liabilities by reviewing cash disbursed subsequent to year end and reviewing for significant unpaid invoices or open contracts.

Overall Conclusions and Reporting

In this final phase of the audit, we perform certain general audit procedures, conduct an overall review of the financial statements, and draw overall audit conclusions based on the results of our work. The general audit procedures performed during this phase include obtaining management and legal representations, and reviews of subsequent events, among others.

Throughout the course of the audit, we will make inquiries of management about various facets of the Authority's operations, commitments, contingencies, pending or actual suits and judgments, and obligations. Responses to our inquiries may be provided both orally and in writing. During this final phase, we will request written legal representation from the State Attorney General and representations from management to confirm the continuing appropriateness of earlier representations and to assure a mutual understanding of the subject matters relating to these representations.

Also, during this phase we will perform a review of events occurring subsequent to the date of the financial statements up to the date of our report that could have a direct and material effect on the financial statements. Our objective is to determine whether any significant direct or contingent liabilities or commitments have occurred, whether there have been any significant changes in the status of items accounted for in the financial statements on the basis of estimates or on the basis of tentative, preliminary, or inconclusive data, whether there have been any

unusual adjustments to the accounts since the balance sheet date, and whether there have been any significant changes in the financial condition or operations since the balance sheet date.

We will perform an overall analytical review of the financial statements near or at the conclusion of our audit work. The purpose of this review is to satisfy ourselves that the numbers make sense in light of our understanding of your the Authority, that we have obtained explanations of significant fluctuations between years, and that the financial statements meet generally accepted presentation and disclosure standards.

In addition, we will reevaluate our materiality judgments and the adequacy of our audit procedures. In the planning phase, we determined planning materiality based on preliminary information which was used to help determine the extent and timing of tests performed. Based upon the final assessment of risk and the audited materiality base, we will consider whether the extent of substantive auditing procedures was sufficient to form conclusions concerning the information contained in the financial statements, the effectiveness of internal controls, and compliance with laws and regulations.

We will meet with management to discuss developments in the audit and/or resolve accounting or reporting issues as they arise. Such meetings will be held regularly from the beginning of fieldwork until the final report is issued. Potential financial statement adjustments identified during the course of the audit will be formally documented and we will discuss with management the effects of these adjustments. We are confident that with the appropriate dialogue between management and our team, all reporting issues will have been identified and resolved well in advance of all final reports.

The reporting phase is divided into two distinct phases. The first phase encompasses a review of the financial statement format and presentation, and a review of the significant accounting policies utilized by the Authority. This phase is accomplished early in the engagement, so that significant reporting issues can be addressed timely and effectively.

The second phase occurs at the end of the testing, when all information is accumulated and evaluated. **Any proposed adjustments are agreed upon and drafts of financial statements discussed and approved.** At this point we will be in position to prepare our reports on the financial statements and on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. If a report other than an unqualified report would be necessary, we would fully discuss the reasons with you prior to issuance of the report.

We routinely provide PDF copies of final reports that can be distributed electronically or posted to our client's websites as desired.

Audit of Federal Programs, if needed

If it is determined that an audit of a federal program is required, the audit plan will be modified to incorporate the testing required by the Uniform Guidance, including evaluation of internal control and compliance with the provisions of the identified major federal program(s) significant compliance requirements. We will also provide our report on compliance for each major program and on internal control over compliance required by Uniform Guidance.

EXHIBIT A Pricing Page

Description	Quantity	Unit Cost	Extended Cost
Independent Audit Services for Fiscal Year 2017	1	31,000	31,000
FY 2017 - Additional Cost for Federal Funds *	1	5,000	5,000
Independent Audit Services for Fiscal Year 2018(2nd year optional renewal)	1	32,000	32,000
FY 2018 - Additional Cost for Federal Funds * (2nd year optional renewal)	1	5,000	5,000
Independent Audit Services for Fiscal Year 2019 (3rd year optional renewal)	1	35,000	35,000
FY 2019 - Additional Cost for Federal Funds* (3rd year optional renewal)	1	5,200	5,200
Independent Audit Services for Fiscal Year 2020 (4th year optional renewal)	1	36,000	36,000
FY 2020 - Additional Cost for Federal Funds* (4th year optional renewal)	1	5,200	5,200
TOTAL BID AMOUNT			154,400

* In any year the SBA utilizes Federal funds, this is the additional cost to be paid for the preparation of documents relating to the Single Audit Act. Any year the SBA does not have Federal Funds then this cost will not be paid.

Please provide vendor contact information below:

VENDOR CONTRACT MANAGER NAME - Chris Lambert, CPA, CGMA, Member
VENDOR NAME - Suttle & Stalnaker, PLLC
VENDOR ADDRESS - 1411 Virginia Street, East, Suite 100, Charleston, WV 25301
VENDOR PHONE NUMBER - 304-343-4126
VENDOR FAX NUMBER - 304-343-8008
VENDOR CONTACT E-MAIL - CSLambert@suttlecpas.com

**TOTAL BID AMOUNT
is the amount to be entered on the
commodity line in wvOASIS**



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: 327212

Doc Description: Addendum No. 1 Independent Auditor Services for the SBA

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2017-05-16	2017-05-25 13:30:00	CRFQ 0402 SBA1700000001	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

Melissa Pettrey
 (304) 558-0094
 melissa.k.pettrey@wv.gov

Signature X

Chris Lambert

FEIN # 55-0538163

DATE 05/24/2017

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

ADDITIONAL INFORMATION:

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

Request For Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia School Building Authority to establish a contract for Independent Auditing Services per the attached bid requirements, specifications and terms and conditions.

INVOICE TO		SHIP TO	
SCHOOL BUILDING AUTHORITY 2300 KANAWHA BLVD E		SCHOOL BUILDING AUTHORITY 2300 KANAWHA BLVD E	
CHARLESTON	WV25311	CHARLESTON	WV 25311
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Government auditing services				

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :
 Reference Exhibit A Pricing Page.

SBA1700000001	Document Phase Final	Document Description Addendum No. 1 Independent Auditor Services for the SBA	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

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 nonbinding.

Submitted e-mails should have solicitation number in the subject line.

Question Submission Deadline: 05/12/2017 @ 10:00 A.M. EST

Submit Questions to: **Melissa Pettrey, Senior Buyer**
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: melissa.k.pettrey@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:
BUYER:
SOLICITATION NO.:
BID OPENING DATE:
BID OPENING TIME:
FAX NUMBER:

The Purchasing Division may prohibit the submission of bids electronically through wvOASIS at its sole discretion. Such a prohibition will be contained and communicated in the wvOASIS system resulting in the Vendor's inability to submit bids through wvOASIS. Submission of a response to an Expression or Interest or Request for Proposal is not permitted in wvOASIS.

For Request For Proposal ("RFP") Responses Only: In the event that Vendor is responding to a request for proposal, 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, 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

7. 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: 05/25/2017 @ 1:30 P.M. EST

Bid Opening Location: Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

8. 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 and viewed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately accessed and 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 to make a file viewable if those documents are required with the bid. A Vendor may be required to provide document passwords or remove access restrictions to allow the Purchasing Division to print or electronically save documents provided that those documents are viewable by the Purchasing Division prior to obtaining the password or removing the access restriction.

19. NON-RESPONSIBLE: The Purchasing Division Director reserves the right to reject the bid of any vendor as Non-Responsible in accordance with W. Va. Code of State Rules § 148-1-5.3, when the Director determines that the vendor submitting the bid does not have the capability to fully perform, or lacks the integrity and reliability to assure good-faith performance.”

20. ACCEPTANCE/REJECTION: The State may accept or reject any bid in whole, or in part in accordance with W. Va. Code of State Rules § 148-1-4.5. and § 148-1-6.4.b.”

21. YOUR SUBMISSION IS A PUBLIC DOCUMENT: Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

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. "Bid" or "Proposal" means the vendors submitted response to this solicitation.

2.3. "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.

2.4. "Director" means the Director of the West Virginia Department of Administration, Purchasing Division.

2.5. "Purchasing Division" means the West Virginia Department of Administration, Purchasing Division.

2.6. "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.

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

2.8. "State" means the State of West Virginia and/or any of its agencies, commissions, boards, etc. as context requires.

2.9. "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 _____
UPON 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. 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 a 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.

7. REQUIRED DOCUMENTS: All of the items checked below must be provided to the Purchasing Division by the Vendor as specified below.

BID BOND (Construction Only): Pursuant to the requirements contained in W. Va. Code § 5-22-1(c), All Vendors submitting a bid on a construction project shall furnish a valid 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. Notwithstanding the foregoing, West Virginia Code § 5-22-1 (d) mandates that a vendor provide a performance and labor/material payment bond for construction projects. Accordingly, substitutions for the performance and labor/material payment bonds for construction projects is not permitted.

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.

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.

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.

8. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below prior to Contract award. Subsequent to contract award, and prior to the insurance expiration date, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies mandated herein, including but not limited to, policy cancelation, policy reduction, or change in insurers. The insurance coverages identified below must be maintained throughout the life of this 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 in this section.

Vendor must maintain:

Commercial General Liability Insurance in at least an amount of:

Automobile Liability Insurance in at least an amount of: _____

Professional/Malpractice/Errors and Omission Insurance in at least an amount of:

Commercial Crime and Third Party Fidelity Insurance in an amount of:

Cyber Liability Insurance in an amount of: _____

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

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

_____ for _____.

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: Vendor's signature on its bid, or on the certification and signature page, constitutes an offer to the State that cannot be unilaterally withdrawn, signifies that the product or service proposed by vendor meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise indicated, and signifies acceptance of the terms and conditions contained in the Solicitation unless otherwise indicated.

13. 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.

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. 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.

16. 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.

17. ADDITIONAL FEES: Vendor is not permitted to charge additional fees or assess additional charges that were not either expressly provided for in the solicitation published by the State of West Virginia or included in the unit price or lump sum bid amount that Vendor is required by the solicitation to provide. Including such fees or charges as notes to the solicitation may result in rejection of vendor's bid. Requesting such fees or charges be paid after the contract has been awarded may result in cancellation of the contract.

18. 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.

19. 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 § 148-1-6.1.e.

20. TIME: Time is of the essence with regard to all matters of time and performance in this Contract.

21. 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.

22. 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 laws, regulations, and ordinances.

23. 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.

24. 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). Any change to existing contracts that adds work or changes contract cost, and were not included in the original contract, must be approved by the Purchasing Division and the Attorney General's Office (as to form) prior to the implementation of the change or commencement of work affected by the change.

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25. 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.

26. 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.

27. 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.

28. 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.

29. 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.

30. 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.

31. PRIVACY, SECURITY, AND 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/privac/default.html>.

32. YOUR SUBMISSION IS A PUBLIC DOCUMENT: Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

33. LICENSING: In accordance with West Virginia Code of State Rules § 148-1-6.1.e, 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.

34. 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.

35. 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.

36. 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.

37. 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.

38. 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.

39. ADDITIONAL AGENCY AND LOCAL GOVERNMENT USE: This Contract may be utilized by 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"). Any extension of this Contract to the aforementioned Other Government Entities must be on the same prices, terms, and conditions as those offered and agreed to in this Contract, provided that such extension is in compliance with the applicable laws, rules, and ordinances of the Other Government Entity. 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.

40. 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.

41. 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.

42. 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.

43. 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.

44. 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.

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

Suttle & Stalnaker, PLLC

(Name, Title)

Chris Lambert, CPA, CGMA, Member

(Printed Name and Title)

1411 Virginia Street, East, Suite 100, Charleston, WV 25301

(Address)

304-343-4126 / fax 304-343-8008

(Phone Number) / (Fax Number)

CSLambert@suttlecpas.com

(email address)

CERTIFICATION AND SIGNATURE: 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

Chris Lambert, CPA, CGMA, Member

(Authorized Signature) (Representative Name, Title)

Chris Lambert, CPA, CGMA, Member

(Printed Name and Title of Authorized Representative)

05/24/20107

(Date)

304-343-4126 / fax 304-343-8008

(Phone Number) (Fax Number)

REQUEST FOR QUOTATION
Independent Auditor Services

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of School Building Authority of WV to establish a contract for Independent Auditing Service.

Current Environment: The School Building Authority of WV (SBA) seeks to contract with a Certified Public Accounting firm to provide an independent audit report for the fiscal year ending June 30, 2017.

Monies received by the SBA are from bond sales, interest earnings on bond proceeds invested under the terms of the bond indenture, appropriations from the WV Legislature and when available, Federal grants. In addition, the SBA is currently the fiscal agent for the WV Department of Education under the terms of a contract with the US Army Corps of Engineers for the relocation of seven schools in McDowell County. The SBA is also the fiscal agent for the state's FEMA Grants which will relocate five schools that were destroyed during the June 2016 Floods.

A complete copy of the FY 2016 Independent Auditors Report is included in Exhibit B-1 and Exhibit B-2.

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 Independent Auditing Services as more fully described in these specifications.
- 2.2 **“Pricing Page”** means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.
- 2.3 **“FARS”** means the Division of Accounting and Reporting Section “FARS” which is the division of the WV Department of Administration’s Finance Division that provides financial information to citizens, decision-makers, and other interested parties to allow for sound financial decision-making. Reports prepared by this office include the Comprehensive Annual Financial report, Single Audit and Statewide Cost Allocation Plan.
- 2.4 **“SBA”** means School Building Authority of West Virginia “SBA”.
- 2.5 **“FEMA”** means the Federal Emergency Management Agency which is an agency of the United States Department of Homeland Security.

REQUEST FOR QUOTATION
Independent Auditor Services

2.6 “KRONOS” means the state of West Virginia’s computerized system for processing employee payroll.

2.7 “Government Auditing Standards” means the official standards to which government audits are to be perform (yellow book). These standards are issued by the Comptroller of the United States of America.

2.8 “Single Audit” also known as an A-133 audit, is required by the Office of Management and Budget for any entity with federal award expenditures in excess of \$500,000 in a year. The objective of the Single Audit is to provide assurance to the US Federal Government that federal assistance funds are expended properly.

The State of West Virginia prepares a Single Audit each fiscal year in accordance with A-133. The Department of Administration is responsible for preparation of this document, and its submission to the Federal Audit Clearinghouse within nine months after the close of the fiscal year.

2.9 “Solicitation” means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

3. QUALIFICATIONS: Vendor, or Vendor’s staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:

3.1. A Certified Public Accounting firm to perform the auditing of the School Building Authority’s financial statements in accordance with auditing standards generally accepted in the United States of America and its standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The financial statements to be audited are for the fiscal year ending June 30, 2017, with the option to audit the SBA’s financial statements for each of the three subsequent fiscal years and to provide technical assistance to the SBA accounting staff in the preparation of financial statements, reports and documents necessary for compliance with the Comprehensive Annual Financial Accounting and Reporting Section of the Department of Administration (FARS). Also, this bid must include all work necessary for the Single Audit Act requirements should the SBA receive Federal monies. The audit and technical assistance must be performed in accordance with the provisions contained in this request for quotations.

REQUEST FOR QUOTATION
Independent Auditor Services

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 résumé 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.

4. MANDATORY REQUIREMENTS:

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

- 4.1.1.1 The SBA requires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.
- 4.1.1.2 The SBA requires the auditor to express an "in relation to" opinion on any supplemental forms that FARS requires and include said forms in the bound financial statements.
- 4.1.1.3 The auditor shall be responsible for providing the reports needed for the Comprehensive Annual Financial Report and other requirements of FARS in the preparation and presentation of financial statements.
- 4.1.1.4 The SBA requires the auditor to express an opinion on the fair presentation of the schedule of expenditures of federal awards in accordance with the Single Audit Act of 1996 and OMB Circular A-133 (Audits of States, Local Governments and Non-Profit Organizations).

4.2.1 Auditing Standards to be Followed

To meet the requirements of this request for quotations, the audit shall be performed in accordance with generally accepted auditing standards. The audit must also be audited in accordance with *Government Auditing Standards* (Yellow Book) issued by the Comptroller of the United States. These requirements include Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments as well as

REQUEST FOR QUOTATION
Independent Auditor Services

statement on Auditing Standards No. 99, Consideration of Fraud in a Financial Statement Audit.

4.2.2 Reports to be Issued

Following the completion of the audit of the financial statements, the auditor shall issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. As discussed above, it is the intention of the SBA to issue a bound set of financial statements. The SBA expects the selected auditor to provide technical assistance in the design of the financial statement package.

4.2.2.1 Irregularities and Illegal Acts. The auditors shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware to the Acting State Comptroller and FARS under the authority of Section 5A-2-33 which is the Financial accounting and reporting section; comptroller; powers and responsibilities section of WV State Code.

4.2.2.2 Reporting to the SBA. At a minimum, the auditor is required to inform the SBA of each of the following:

- a. The auditor's responsibility under generally accepted auditing standards
- 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
- i. Difficulties encountered in performing the audit

4.2.2.3 Expression of opinion as to whether the schedule of expenditures of federal awards is fairly presented, in all material respects, in conformity with the Single Audit Act of 1996 and OMB Circular A-133 (Audits of States, Local Governments and Non-Profit Organizations).

4.2.2.4 Special Considerations

The financial statements of the SBA are to be included as a component unit of the financial statements of the State of West Virginia. It is anticipated that the auditor will be required to respond to inquiries from the State of West Virginia's auditors and the accounting staff of the SBA regarding the inclusion of the SBA's financial statements. In addition, the SBA is required, by bond indenture, to provide audited financial

REQUEST FOR QUOTATION
Independent Auditor Services

statements annually. Because of these requirements, a draft copy of the audited financial statements for the year ending June 30, 2017 must be delivered to the SBA by September 1, 2017. The final audited financial statements for the year ending June 30, 2017 must be delivered to the SBA by October 15, 2017. Any subsequent year's audits must be delivered on the due dates set by FARS and the SBA. The requirements of FARS must be completed and an "in relation to" opinion rendered on the supplemental forms.

4.2.2.5 Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by the SBA of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. Department of Administration including FARS
2. The School Building Authority of WV

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

4.3.1 Description of the School Building Authority of WV

4.3.1.1. Name of Contact Person

The auditor's principal contact with the SBA will be the Director of Finance, Garry Stewart, who will coordinate the assistance to be provided by the SBA to the auditor.

4.3.1.2. Fund Structure/Method of Reporting

The SBA will be reported as a proprietary fund of the State of West Virginia. It is anticipated that the financial statements will be included in the Comprehensive Annual Financial Report of the State of West Virginia.

4.3.1.3. Financial Operations

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The SBA uses the State's accounting system wvOASIS and payroll system KRONOS and has in-house systems for general ledger entries and accruals.

4.3.1.4. Prior Years Records

Dixon Hughes have performed the previous three audits for the SBA. SBA's pertinent records will be made available to the selected auditor.

4.4.1 Time Requirements

4.4.1.1 Schedule for the 2017 Fiscal Year Audit

Each of the following shall be completed by the auditor no later than the dates indicated for the 2017 Audit. The 2017 Audit and two subsequent years will require meeting the deadlines of FARS and the SBA.

4.4.1.1.1 Draft Reports

The auditor shall have drafts of the audit report(s) and recommendations to management for their review by September 1, 2017. The Audit Committee of the SBA will complete its review of the draft as expeditiously as possible. It is not expected that this process shall exceed one week. During that period, the auditor shall be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the SBA within seven working days. It is anticipated that this process will be completed and the final report delivered by October 15, 2017.

4.4.1.1.2 Entrance Conferences, Progress Reporting and Exit Conferences

At a minimum, the following conferences shall be held by the dates indicated on the schedule:

- a. Entrance Conference with SBA staff within two weeks of award. The purpose of this meeting will be to discuss potential audit problems and the interim work to be performed. This meeting will also be used to establish an overall liaison for the audit and to make arrangements for work space and other needs of the auditor.
- b. Exit Conference with audit managers
The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.

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4.4.1.1.3 Date Final Report is Due

The Final Report for Fiscal Year 2017 is due on **October 15, 2017**.
The final report and fifteen copies shall be delivered to the SBA.

4.5.1 Assistance to be Provided to the Auditor and Report Preparation

4.5.1.1 Accounting Department Clerical Assistance

The accounting staff of the SBA and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

4.5.1.2 Internal Audit Assistance

No internal audit support will be available.

4.5.1.3 Work Area, Telephones, Photocopying and FAX Machine

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

4.5.1.4 Independence

1. The firm shall provide an affirmative statement that it is independent of the SBA as defined by generally accepted auditing standards and the US General Accounting Office's *Government Auditing Standards* (1988).
2. The firm also shall 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.
3. The firm shall give the SBA written notice of any professional relationships entered into during the period of this agreement which may cause a conflict of interest.

4.5.1.5 License to Practice in West Virginia

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

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Independent Auditor Services

4.5.1.6. Firm Qualifications and Experience

- 4.5.1.6.1** The quotation shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number of the professional staff to be employed in this engagement on a full-time basis and the number of the staff to be employed on a part-time basis.
- 4.5.1.6.2** The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
- 4.5.1.6.3** The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.
- 4.5.1.6.4** A minimum of five years of experience in auditing with state agencies is required of the firm.

4.5.1.7 Partner, Supervisory and Staff Qualifications and Experience

- 4.5.1.7.1** The firm shall identify the principal supervisory and management staff including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in West Virginia.
- 4.5.1.7.2** The firm shall provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education within the last two years of the specific staff to be assigned to this engagement. The firm shall also indicate how the quality of staff over the term of the agreement will be assured.
- 4.5.1.7.3** Engagement partners, managers and other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of

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Independent Auditor Services

the SBA. However, in either case, the SBA retains the right to approve or reject replacements.

4.5.1.7.4 Other audit personnel may be changed at the discretion of the firm provided the replacements have substantially the same or better qualifications or experience.

4.5.1.8 Prior Engagements with the State of West Virginia

The firm shall list separately the most significant engagements (maximum of five) within the last five years, ranked on the basis of total staff hours for the State of West Virginia by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm shall indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed and the name and telephone number of the principal client contact.

4.5.1.9 Similar Engagements with Other Government Entities

4.5.1.9.1 The firm shall list the most significant engagements (maximum of five) performed in the last five years that are similar to the engagement described in the request for quotations. These engagements shall be ranked on the basis of total staff hours.

4.5.1.9.2 Indicate the scope of work, date, engagement partners, total hours and the name and telephone number of the principal client contact.

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 résumé 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.

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4.5.1.10 Specific Audit Approach

4.5.1.10.1 The quotations shall set forth a work plan to perform the services required in Section II of this request for quotations including an explanation of the audit methodology to be followed. Firms will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement which, at a minimum, will be for each of the accounts administered by the SBA.
- b. Sample sizes and the extent to which statistical sampling is to be used in this engagement.
- c. Type and extent of analytical procedures to be used in the engagement.
- d. Extent and use of electronic data processing software in the engagement.
- e. Approach to be taken to gain and document an understanding of the SBA's internal controls structure.
- f. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- g. Approach to be taken in drawing audit samples for purposes of test compliance.

4.5.1.11 Identification of Anticipated Potential Audit Problems

The proposal shall identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the SBA.

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 completing the Bid Schedule provided in EXHIBIT A, which requires the vendor to provide the unit cost, including all travel expenses (if any) for FY 2017, FY 2018, FY 2019 and FY2020. It also requires that the vendor provide additional costs for Federal Fund for FY 2017, FY 2018 FY 2019 and FY 2020. The additional costs is for year(s) the SBA utilizes Federal funds, this is the additional cost to

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Independent Auditor Services

be paid for the preparation of documents relating to the Single Audit Act. **Any year the SBA does not have Federal funds then this cost will not be paid.**

Vendor should complete the Pricing Page in full, including the Total Bid Amount, as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document. In most cases, the Vendor can request an electronic copy of the Pricing Pages for bid purposes by sending an email request to the following address: melissa.k.pettrey@wv.gov

Solicitation will be evaluated on Total Bid Amount. Award will be for the first year's services only. Any services for subsequent years will be added by Change Order, initiated by Agency, with the approval of the Vendor and approved by the West Virginia Purchasing Division.

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.
7. **PAYMENT:** Agency shall pay on a progressive payment schedule as shown in Exhibit C, 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'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:
 - 9.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.

REQUEST FOR QUOTATION
Independent Auditor Services

- 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.

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Independent Auditor 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: Chris Lambert, CPA, CGMA, Member
Telephone Number: 304-343-4126 .
Fax Number: 304-343-8008 .
Email Address: CSLambert@suttlecpas.com .

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: Suttle & Stalnaker, PLLC

Authorized Signature: Chris Lambert

Date: 05/24/2017

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 24 day of May, 2017

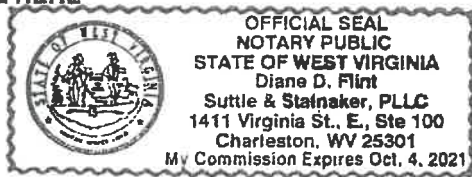
My Commission expires Oct. 4, 2021.

AFFIX SEAL HERE

NOTARY PUBLIC

Diane D. Flint

Purchasing Affidavit (Revised 09/01/2015)



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;
 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: 05/24/2017

Title: Member

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

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: SBA1700000001

Instructions: Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

Addendum Numbers Received:

(Check the box next to each addendum received)

<input checked="" type="checkbox"/> Addendum No. 1	<input type="checkbox"/> Addendum No. 6
<input type="checkbox"/> Addendum No. 2	<input type="checkbox"/> Addendum No. 7
<input type="checkbox"/> Addendum No. 3	<input type="checkbox"/> Addendum No. 8
<input type="checkbox"/> Addendum No. 4	<input type="checkbox"/> Addendum No. 9
<input type="checkbox"/> Addendum No. 5	<input type="checkbox"/> Addendum No. 10

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Suttle & Stalnaker, PLLC

Company

Chris Lambert

Authorized Signature

05/24/2017

Date

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