



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](http://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](http://WVPurchasing.gov) with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

## Header 1

## General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 634623

SO Doc Code: CRFQ

Procurement Type: Central Purchase Order

SO Dept: 0210

Vendor ID: 000000202390

SO Doc ID: ISC2000000006

Legal Name: SUTTLE &amp; STALNAKER PLLC

Published Date: 10/30/19

Alias/DBA:

Close Date: 11/1/19

Total Bid: \$64,900.00

Close Time: 13:30

Response Date: 11/01/2019

Status: Closed

Response Time: 11:19

Solicitation Description: Addendum 4-Auditing and Assessment Services (OT20038)

Total of Header Attachments: 1

Total of All Attachments: 1



Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS	\$64,900.000000	\$64,900.00

Comm Code	Manufacturer	Specification	Model #
84111600			

<b>Extended Description :</b>	<p>4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1</p> <p>4.1.1.1 The vendor will review the WVOT's service organization.</p>
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COMMITMENT TO SERVE

**West Virginia Office of Technology**



A Professional Limited Liability Company



West Virginia Office of Technology

Audit and Assessment Services

Response to Request for Quotation  
RFQ Number ISC2000000006

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

Contact Person:



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Chris Deweese, CPA, CGMA, Member  
[CDeweese@suttlecpas.com](mailto:CDeweese@suttlecpas.com)

October 31, 2019

TRANSMITTAL LETTER

October 31, 2019

West Virginia Department of Administration  
Office of Technology  
1900 Kanawha Boulevard East  
Building 5, 10<sup>th</sup> Floor  
Charleston, West Virginia 25305

We are pleased to submit our proposal to perform audit and assessment services per the terms and conditions and specification of CRFQ 0210 ISC2000000006 for the West Virginia Office of Technology (WVOT). Suttle & Stalnaker, PLLC welcomes this opportunity to serve you. We are particularly well suited to serve you since our experience is especially strong in working with West Virginia State government and governmentally funded organizations. We will use the services of Wolf & Company, a firm that is part of our Allinial Global network of firms that specialized in Information Technology auditing and consulting, to assist us in this engagement. They will provide planning, supervision and review assistance.

The team which we have assembled to serve WVOT has a long-standing relationship with various State and local government organizations which means that we know and understand the difficult issues and how to address them. Our primary team members have extensive technical knowledge of and experience with information technology controls, regulatory requirements, and best practices and will be available at your request. Your engagement member will be Chris Deweese. He has been engagement member for audits of WorkForce West Virginia, West Virginia Consolidated Public Retirement Board, and numerous other governmental organizations.

We will serve WVOT 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 WVOT in the most effective manner. Please feel free to contact 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

The Virginia Center  
1411 Virginia Street, East | Suite 100  
Charleston, WV 25301

MAIN (304) 343-4126  
FAX (304) 343-8008

Towne Square | 201 Third Street  
PO Box 149  
Parkersburg, WV 26102

MAIN (304) 485-6584  
FAX (304) 485-0971

Wharf District  
68 Clay Street | Suite C  
Morgantown, WV 26501

MAIN (304) 554-3371  
FAX (304) 554-3410

suttlecpas.com  
cpa@suttlecpas.com

QUALIFICATIONS  
SECTION 3 OF THE RFQ

## **QUALIFICATIONS**

**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 Vendor must be a licensed CPA firm with five (5) years of prior experience in SSAE 18 reviews providing Service Organization Control (SOC) reports at multiple engagement levels - SOC I, SOC2, and SOC3. Vendor must provide documentation upon request.**

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

### **Vendor Response:**

#### **Firm Qualifications and Experience**

##### Suttle & Stalnaker, PLLC

Suttle & Stalnaker, PLLC, Certified Public Accountants, is a licensed CPA firm with three offices to serve you:

<b>Charleston</b>	<b>Morgantown</b>	<b>Parkersburg</b>
1411 Virginia Street East The Virginia Center, Suite 100 Charleston, WV 25301	68 Clay Street, Suite C Wharf District Morgantown, WV 26501	201 Third Street Towne Square Parkersburg, WV 26101

The Firm currently consists of the following personnel: members/partners – 14; managers, seniors and staff accountants – 54; support staff – 14. We have 38 accounting professionals on staff that hold a CPA certificate in West Virginia. Additionally, we have staff with information system certifications such as Certified Information Systems Auditor (CISA) and Certified Information Technology Professional (CITP).

Suttle & Stalnaker, PLLC has a long-standing relationship with various State and local government organizations which means that we know and understand the difficult issues and how to address them. Our primary team members have extensive technical knowledge of and experience with information technology controls, regulatory requirements, and best practices and will be available at your request. Wolf & Company, a firm that is part of our Allinial Global network of firms that specialized in Information Technology auditing and consulting, to assist us in this engagement. Wolf & Company will work under the direction and supervision of Suttle & Stalnaker, PLLC and all reports and billings will be done by Suttle & Stalnaker, PLLC. They will provide planning, supervision and review assistance.

## Wolf & Company P.C.

Wolf & Company (Wolf) is a leading regional certified public accounting and business consulting firm that is part of our Allinial Global network of firms. Wolf & Company was founded in 1911, with offices in Boston and Springfield, Massachusetts; Albany, New York; and Livingston, New Jersey. Wolf & Company is one of the few firms in the Northeast that provides financial and risk management services including internal audit, information technology assurance and regulatory compliance. The Firm has approximately 220 professionals, of which approximately 25 are dedicated specifically to providing IT assurance services to clients.

Clients benefit from Wolf's specialized industry expertise, extensive resources, and responsive service. Our multi-disciplinary teams are strengthened by the direct involvement of our owners and senior management. We work to develop a deep understanding of our clients and their businesses, and serve as an objective sounding board, providing advice and guiding decisions.

## System and Organization Controls (SOC) Reporting Experience

Wolf & Company has twenty years of experience examining service organizations and issuing SOC reports including:

- SOC 1 Reports (SAS 70, SSAE 16, and SSAE 18)
- SOC 2 Reports
- SOC Readiness Reviews

Annually, Wolf issues over forty-three SOC 1 and 2 reports covering a wide range of industries including Healthcare, Financial Services, Software as a Service (SoaS), and Technology. References are available on request

## PROFESSIONAL AFFILIATIONS

Our firm and its professionals are members of numerous organizations that conduct educational training and provide educational publications to keep up with the current developments. Some of those organizations include:

American Institute of Certified Public Accountants (AICPA)  
PCPS: The AICPA Alliance for CPA Firms  
AICPA Government Audit Quality Center  
AICPA Employee Benefit Plan Audit Quality Center  
AICPA Center for Audit Quality  
West Virginia Society of CPAs  
Ohio Society of CPAs  
Allinial Global  
Government Finance Officers Association  
Public Company Accounting Oversight Board (PCAOB)  
Association of School Business Officials  
Association of Government Accountants (AGA)  
West Virginia Bankers Association (WVBA)  
Community Bankers of West Virginia (CBWV)

Medical Group Management Association  
National Association of Certified Valuators and Analysts (NACVA)  
National CPA Health Care Advisors Association (HCAA)  
CPA Firm Management Association (CPAFMA)  
Contractors Association of West Virginia (CAWV)  
National Electrical Contractors Association (NECA) West Virginia - Ohio Valley Chapter  
Associated Builders and Contractors, Inc. - West Virginia Chapter (ABCWV)

## ALLINIAL GLOBAL



Allinial Global is an accounting firm association of legally independent accounting and consulting firms with offices in North America and throughout the world through international members and partnerships.

Allinial Global firms have the flexibility to find not just a good solution to your business challenges—but the best solution for you. Working with an Allinial Global firm means that you have access to the experience and knowledge of every firm in our organization through our Transfer of Excellence.

And because the Allinial Global structure is fluid, our reach is broader and our member firms can be more responsive, both locally and globally. There aren't many business challenges that can't be resolved or questions that can't be answered by members of our association or their connections. Put the agility of Allinial Global to work for you.

### Quick Stats:

Member Firms: 183  
Net Fees: 2.55 billion  
Partners: 4,035  
Staff: 22,419

Countries: 66  
Locations: 538  
Largest Firm (millions): 400  
Average Firm (millions): 13

The member firms of Allinial Global share education, marketing resources, and technical knowledge in a wide range of services and sectors. They have access to a broad array of resources and support that benefit both our member firms and their clients in eight key impact areas:



### Learning & Development

- Become a leader you'd want to follow through progressive leadership development.
- Trust the guidance of an advisor up-to-date on the highest levels of technical training.





### Human Resources

- Improve employee retention through the Retaining Employees Through Active Involvement Now (RETAIN©) program and develop talent from hire to retire.
- Collaborate with advisors who are in it for the long haul and dedicated to your continued success.



### International Connection

- We'll go wherever we need to secure the highest quality solutions to your business needs, whether in or outside of our association.
- You're covered wherever you do business: get the best solution, not the best available.



### Technical Support

- Depend on your Allinial Global Technical Support liaison to connect you directly to an experienced specialist.
- Have confidence that your advisor will provide a tailored solution to all your business needs.



### Communities of Practice

- Tap our collective experience in a wide range of industries and service lines through our online portal and both in-person and virtual events.
- When advisors keep abreast of industry trends, you work with leaders who keep you ahead of the competition.



### Marketing Resources

- Reduce your learning curve by connecting to peers who've already implemented the marketing projects you're considering.
- An Allinial Global firm won't bombard you with self-congratulatory promotions. Get the educational content that will help you make sound business decisions.



### Information Technology

- IT services are like umpires: you shouldn't even notice they're at work. Keep your technology on track with our education and best practices-sharing.
- Rest assured that your personal data is protected by advisors who value your security and keep abreast of security best practices.



**Practice Management**

- Go through your firm with a fine-toothed comb: learn how you can improve your processes with the Firm Management Review and benchmarking tools.
- Work with a dynamic firm devoted to continuous improvement. Allinial Global firms are proud, but never satisfied.

LICENSE TO PRACTICE IN WEST VIRGINIA

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 BrickStreet Insurance and the Unemployment Compensation Division of the Workforce West Virginia 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).

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.



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

*The entity listed below was issued a*  
**FIRM PERMIT**  
*for the period beginning*  
*July 1, 2019 through June 30, 2020*

**F0090A**  
**SUTTLE & STALNAKER PLLC**  
**1411 VIRGINIA ST E STE 100**  
**CHARLESTON WV 25301-3086**

Board President

Executive Director



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

*The entity listed below was issued an*  
**Authorization to Perform**  
**Attest and/or Compilation Services**  
*for the period beginning*  
*July 1, 2019 through June 30, 2020*

**F0090A**  
**SUTTLE & STALNAKER PLLC**  
**1411 VIRGINIA ST E STE 100**  
**CHARLESTON WV 25301-3086**

Board President

Executive Director



## **CHRISTOPHER D. DEWEESE, CPA, CGMA**

### **Member**

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#### 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 experience in public accounting. He has served as an auditor for the following clients:

- West Virginia Department of Transportation - Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- WORKFORCE West Virginia
- West Virginia Lottery
- West Virginia Public Employees Insurance Agency
- West Virginia Consolidated Public Retirement Board
- State of West Virginia, Single Audit, including the following:
  - West Virginia Department of Transportation
  - West Virginia Department of Education
  - West Virginia Bureau of Employment Programs
  - West Virginia Department of Environmental Protection
  - West Virginia Department of Health and Human Resources
  - West Virginia Development Office
  - West Virginia Division of Rehabilitative Services
  - West Virginia University
  - Marshall University
- West Virginia Higher Education Policy Commission - Purchasing Performance and Compliance Audits
- West Virginia School of Osteopathic Medicine
- Bluefield State College
- Concord University
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- Tyler County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- Summers County Board of Education - Single Audit
- Boone County Board of Education - Single Audit
- Doddridge County Board of Education - Single Audit
- RESA III, Regional Education Service Agency

## **CHRISTOPHER D. DEWEESE, (Continued)**

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### 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 [REDACTED] 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 and President-elect of the executive board 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

<b>SPONSOR</b>	<b>DATE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
<b>2016</b>			
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	02/04/2016	ASU Revenue Recognition & Standards Update	2
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
WV Society of CPAs	05/06/2016	Committee Day	3
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
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
WV Society of CPAs	06/15-18/2016	Annual Meeting	5.5
WV Dept. of Education, Office of School Finance	07/12-14/2016	A Tale of Two Budgets Conference	6
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
AICPA	08/12/2016	2016 GAQC Annual Update Webcast	2
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	3
WV Society of CPAs	08/31-09/02/2016	2016 WV Chamber of Commerce Annual Meeting	4.5
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

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## CHRISTOPHER D. DEWEESE, (Continued)

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### 2017

WV Society of CPAs	01/20/2017	Cabinet Meeting	4.5
Suttle & Stalnaker, PLLC	01/10/2017	Proposals Revisited: Content Creation and Customization	1
Charleston Chapter of the WVSCPA Profession and a Look Ahead	05/16/2017	Reflections on a Half-Century in the Accounting	1
AICPA	05/02/2017	2017 GAQC Annual Update Webcast	2
WV Society of CPAs	05/12/2017	Committee Day	3
State of WV - FARS	06/23/2017	FARS Closing Book Training	2
WV Society of CPAs	06/14-17/2017	Annual Meeting at The Greenbrier	3.5
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and Governmental Entities	8
Suttle & Stalnaker, PLLC	06/29/2017	Tax Presentation and Going into Business in WV Manual	9
Charleston Chapter of WVSCPA	07/26/2017	Charleston Area Economic Development Initiatives	1
WV Dept. of Education	07/18-20/2017	A Midsummer Night's Conference	4.5
Suttle & Stalnaker, PLLC	08/07/2017	Revenue Recognition Mastering the New FASB Requirements	8
WV Society of CPAs	08/30-09/01/2017	2017 WB Chamber of Commerce Annual Meeting & Business Summit	2
Suttle & Stalnaker, PLLC	10/24/2017	Standard Settings Update	1
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest Engagements	1

**51.5**

### 2018

Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
WV Society of CPAs	01/19/2018	Cabinet Meeting	4
WV Society of CPAs	01/29/2018	Legislative Seminar and Reception	4.5
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
AICPA	05/08/2018	2018 GAQC Annual Update Webcast	2
WV Society of CPAs	05/11/2018	Committee Day	3
Suttle & Stalnaker, PLLC	05/18/2018	Census Data Testing	1
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
WV Society of CPAs	06/20-23/2018	Annual Meeting at the Greenbrier	4.5
WV Society of CPAs	06/20-23/2018	Annual Meeting at the Greenbrier	6.5
CT Corporation - Wolters Kluwer	06/05/2018	The Corporation vs. The LLC	1
WV Dept. of Education	07/17-19/2018	The Greatest Finance Show On Earth Conference	6.5
Suttle & Stalnaker, PLLC	07/10/2018	Advanced Topics in a Single Audit	6.5
Suttle & Stalnaker, PLLC	07/17/2018	Auditing Accounting Estimates - SEC and AS Standards	2
WV Society of CPAs	08/29-31/2018	2018 WV Chamber of Commerce Annual Meeting & Business Summit	1.5
AGA Charleston Chapter	11/08/2018	Fall Conference	6.5
AGA Charleston Chapter	11/08/2018	Fall Conference	1.5
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	2.5
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
WVSCPA Charleston Chapter	12/05/2018	President WVSCPA	1

**66.5**

**Grand Total 199**



## **HORACE W. EMERY, CPA**

### **Member**

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#### Firm Responsibilities

Horace Emery is an audit member whose responsibilities include providing technical assistance on all accounting and audit engagements, and managing the Firm's continuing professional education program.

#### Experience

He has had over 40 years of diversified experience in public accounting with the firms of Suttle & Stalnaker, PLLC and Peat, Marwick, Main & Co. His extensive experience includes audits of nonprofit, governmental and healthcare entities as well as audits of retail wholesale, and manufacturing companies; reviews of accounting systems; and reviews of internal controls.

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

- West Virginia Department of Transportation - Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- Region VI Planning and Development Council
- West Virginia Parkways Authority
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Bureau of Employment Programs
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- West Virginia Higher Education Policy Commission
- West Virginia Lottery
- State of West Virginia - Single Audit
- Appalachian Community Health Center, Inc.
- West Virginia PEIA - Plan Document Compliance Review
- Boone County Board of Education - Single Audit
- Mercer County Board of Education - Single Audit
- Putnam County Board of Education - Single Audit
- Kanawha County Board of Education - Single Audit
- Pendleton County Board of Education - Single Audit
- Tyler County Board of Education - Single Audit
- Gilmer County Board of Education - Single Audit
- Doddridge County Board of Education - Single Audit
- Monroe County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- Calhoun County Board of Education - Single Audit
- Upshur County Board of Education - Single Audit
- BCKP Regional Intergovernmental Council

## **HORACE W. EMERY (Continued)**

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### Education

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

### Professional Activities

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

### Continuing Professional Education

<b>SPONSOR</b>	<b>DATE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
<b>2016</b>			
WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
Suttle & Stalnaker, PLLC	02/04/2016	Standards Update	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
WV Society of CPAs	05/06/2016	Committee Day	1.5
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	1
WV Society of CPAs	06/15-18/2016	Annual Meeting	2
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
WV Society of CPAs	06/15-18/2016	Annual Meeting	3.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
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
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
Suttle & Stalnaker, PLLC	12/05-06/2016	2016 AICPA Employee Benefit Plans Accounting, Auditing and Regulatory Update	2
Suttle & Stalnaker, PLLC	12/5-7/2016	AICPA National Conference on Current SEC & PCAOB Developments	14.5
AICPA	12/19/2016	Peer Review Update	2.5
AICPA	12/23/2016	AICPA Peer Review Must-Select Industry Update: Employee Benefit Plans	2.5
			<b>56.5</b>

## HORACE W. EMERY (Continued)

### 2017

Suttle & Stalnaker, PLLC	01/10/2017	Proposals Revisited: Content Creation and Customization	1
WV Society of CPAs	05/12/2017	Committee Day	3
Suttle & Stalnaker, PLLC	06/13/2017	Overview of Pension Recent Developments	1
WV Society of CPAs	06/14-17/2017	Annual Meeting at The Greenbrier	4.5
WV Society of CPAs	06/14-17/2017	Annual Meeting at The Greenbrier	4
WV Society of CPAs	06/14-17/2017	Annual Meeting at The Greenbrier	3.5
State of WV - FARS	06/23/2017	FARS Closing Book Training	2
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and	5
Governmental Entities			
Suttle & Stalnaker, PLLC	08/07/2017	Revenue Recognition Mastering the New FASB	8
Requirements			
Suttle & Stalnaker, PLLC	08/03/2017	Mandatory EBPAQC Designated Partners 2017 Audit	2
Planning Rebroadcast			
NASBA Center for the Public Trust	10/29/2017	Scared Straight: White Collar Crime and Beyond	2
Charleston Chapter of the WVSCPA	11/15/2017	WV Oil & Natural Gas Association	1
Suttle & Stalnaker, PLLC	11/10/2017	Banking	7
WV Board of Accountancy	11/29/2017	Required Annual Seminar for WV State Licensing Boards	6.5
Charleston Chapter of the WVSCPA	12/13/2017	President WVSCPA	1
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest	1
Engagements			

**52.5**

### 2018

WV Society of CPAs	01/29/2018	Legislative Seminar and Reception	4.5
Suttle & Stalnaker, PLLC	01/18/2018	Uniform Guidance Year 3: A Deeper Dive Into	2.5
Challenging Audit Areas			
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/09/2018	Growth Culture	1.5
Suttle & Stalnaker, PLLC	02/27/2018	Ask the Regulators - Practical Examples of How Small	2
Less Complex Community Banks Can Implement CELL			
Suttle & Stalnaker, PLLC	03/29/2018	Consulting vs AUPs	1
Suttle & Stalnaker, PLLC	04/02/2018	Commercial Lending Compliance	2
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	0.5
WV Society of CPAs	05/11/2018	Committee Day	3
The Greater Kanawha Valley	05/23/2018	Vehicles for Personal Philanthropy: Donor Advised Funds	1.5
Foundation	vs. Private Foundations		
Suttle & Stalnaker, PLLC	06/26/2018	Lessons Learned from Public Company Adoption of ASC	1.5
606			
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics:	2
A Risk Management Perspective			
WV Society of CPAs	06/20-23/2018	Annual Meeting at the Greenbrier	2
WV Society of CPAs	06/20-23/2018	Annual Meeting at the Greenbrier	4.5
State of West Virginia - Dept. of	06/14/2018	FARS Closing Book Training	2
Administration - FARS			
Suttle & Stalnaker, PLLC	07/17/2018	Auditing Accounting Estimates - SEC and AS Standards	2
Suttle & Stalnaker, PLLC	07/10/2018	Advanced Topics in a Single Audit	5
The Greater Kanawha Valley	11/05/2018	Legacies State Here: Nonprofit Accounting Update and	1
Foundation	Tax Cuts and Jobs Act		
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8

**56.5**

**Grand Total 165.5**





## **NATALIE LUPPOLD, CPA, CISA, CITP**

### **Senior Manager**

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#### Firm Responsibilities

Natalie Luppold is a senior manager who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her 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, carrying out audit plans, and completion and presentation of final audit reports.

#### Experience

Natalie has over 13 years of experience during which time she has worked on several audit engagements that are similar to the client being proposed on:

- West Virginia State Legislature IT Control Assessment
- WorkForce West Virginia National Directory of New Hires Independent Security Assessment
- West Virginia Division of Highways - IT controls related to financial statements
- West Virginia Offices of the Insurance Commission - IT controls related to financial statements
- Premier Financial Bancorp - IT audit
- Engagement to evaluate cost sharing compliance with provisions of a federal program. Involved visiting 10 different states
- Engagement to test compliance with a specific new federal program. Involves visiting approximately 15 states to date
- Fairmont State University - IT controls related to financial statements

Natalie has worked on several IT specific engagements, including those testing controls, compliance and social engineering. Her experience includes reviewing IT controls for several West Virginia State Agencies and financial institution engagements.

#### Education

Natalie graduated from Concord College with a bachelor of science degree in business administration and from West Virginia University with a masters of professional accountancy. She is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia, a Certified Information Systems Auditor having received certificate number [REDACTED] from ISACA, and a Certified Information Technology Professional (CITP) certificate number [REDACTED] from the American Institute of Certified Public Accountants.

## NATALIE LUPPOLD, (Continued)

### Professional Activities

Certified Public Accountant. Certified Information System Auditor. Certified Information Technology Professional. Member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, Information Systems and Audit Control Association (ISACA), the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the AICPA Information Technology Section. Natalie also serves on the Board of Directors for the Charleston Chapter of the West Virginia Society of Certified Public Accountants and two community nonprofit organizations.

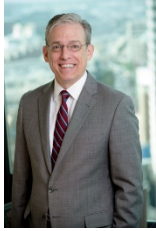
### Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2016</b>			
Checkpoint Learning	01/08/2016	Federal Single Audit - Major Program Determination	2
Checkpoint Learning	01/20/2016	Common Practice Problems in Preparing Nonprofit	2
Organization Financial Statements			
Suttle & Stalnaker, PLLC	02/04/2016	Audit Quality Toolkit by the AICPA	1
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Checkpoint Learning	02/09/2016	Identifying and Correcting the Most Common Audit Inefficiencies	2
Checkpoint Learning	02/19/2016	A Single Audit Case Study	2
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
Checkpoint Learning	03/09/2016	Audit Sampling Considerations in a Single Audit	2
SANS Institute	03/14-19/2016	Security Essentials Bootcamp Style	46
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
WV Society of CPAs	05/06/2016	Committee Day	3
Community Bankers of West Virginia	06/10-12/2016	21st Annual Convention	6
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
Allinial Global	08/17-18/2016	Training LP3#1 (16'-17' Mid-Atlantic Consortium)	16.5
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
Checkpoint Learning	11/29/2016	A Close Look at GASB Statements No. 69 and 70	2
Suttle & Stalnaker, PLLC	12/15/2016	Excel Add-in for Governmental Statements	9
Allinial Global	12/12-13/2016	Training: LP3#2 (2016-2017 Mid-Atlantic Consortium)	17.5
			<b>118</b>
<b>2017</b>			
WV Society of CPAs	01/20/2017	Cabinet Meeting	4.5
ISACA	02/23/2017	Self-Empowerment in Technology: Bootstrapping and Belief	1
ISACA	02/28/2017	Mitigating the Top 5 Cloud Security Threats	1
AICPA	03/30/2017	Smart Contracts: What Lies Ahead for Blockchain	2
Charleston Chapter of the WVSCPA's	05/16/2017	Reflections on a Half-Century in the Accounting Profession and a Look Ahead	1
Allinial Global	05/22-23/2017	Training: LP3#3	18
ACFE	05/25/2017	Alternative Remittance Systems & Trade Based Money Laundering	2
Deloitte LLP	06/1/2017	Dark data analytics: Shedding Light on a new and valuable business asset	1
ISACA	06/21/2017	Practical Approaches to Accelerating Privileged Access	1
Community Bankers of West Virginia	06/23-25/2017	22nd Annual Convention	7.5
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and Governmental Entities	8
Community Banker University	06/11-16/2017	Compliance Institute	42
Charleston Chapter of WVSCPA's	07/26/2017	Charleston Area Economic Development Initiatives	1
Allinial Global	08/21-22/2017	Training: LP3#4	18
Charleston Chapter of the WVSCPA's	09/06/2017	Department of Revenue	1
Suttle & Stalnaker, PLLC	10/03/2017	Data Analytics Roundtable and Using Data Extraction in Audits	2
Suttle & Stalnaker, PLLC	10/24/2017	Standard Settings Update	1
AGA Charleston Chapter	11/01/2017	The Fall Conference	8

## NATALIE LUPPOLD, (Continued)

Suttle & Stalnaker, PLLC	11/10/2017	Banking	7
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest	1
Engagements			
AICPA	12/11/2017	How Hackers Can Breach Your System	2
			<b>130</b>
<b>2018</b>			
WV Society of CPAs	01/19/2018	Cabinet Meeting	4
Suttle & Stalnaker, PLLC	02/27/2018	Ask the Regulators - Practical Examples of How Small	2.5
Less Complex Community Banks Can Implement CELL			
Suttle & Stalnaker, PLLC	03/30/2018	Breaking Down Beneficial Ownership: A Former	3
Regulator's Perspective			
Suttle & Stalnaker, PLLC	03/29/2018	Consulting vs AUPs	6
Suttle & Stalnaker, PLLC	03/28/2018	Countdown to the New HMDA Rules Effective January 1,	4.5
2018			
Suttle & Stalnaker, PLLC	03/29/2018	2018 ACH Updates	3
AGA Charleston Chapter	04/30-05/01/2018	2018 AGA Spring Conference	15
AGA Charleston Chapter	04/30-05/01/2018	2018 AGA Spring Conference	1
Suttle & Stalnaker, PLLC	04/02/2018	Commercial Lending Compliance	2
WV Society of CPAs	05/11/2018	Committee Day	3
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics:	2
A Risk Management Perspective			
Community Bankers of West Virginia	06/08-10/2018	23rd Annual Convention	3
State of West Virginia - Dept. of	06/14/2018	FARS Closing Book Training	2
Administration - FARS			
Suttle & Stalnaker, PLLC	06/26/2018	Lessons Learned from Public Company Adoption of ASC	1.5
606			
Allinial Global	07/26-27/2018	Financial Institutions Fly-In: Nashville TN	8.5
Allinial Global	07/26-27/2018	Financial Institutions Fly-In: Nashville TN	1.5
West Virginia Bankers Association	07/29-31/2018	WVBA Annual Convention 2018	4
Suttle & Stalnaker, PLLC	07/17/2018	Auditing Accounting Estimates - SEC and AS Standards	2
Allinial Global	07/26-27/2018	Financial Institutions Fly-In: Nashville TN	2
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
WVSCPA's Charleston Chapter	12/05/2018	President WVSCPA's	1
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
			<b>87.5</b>

**Grand Total 335.5**



## James T. McGough, CPA, CGMA Principal

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### **OVERVIEW**

Jim is a Principal in Wolf's Audit group, and has over twenty years of experience in accounting, auditing, and managerial consulting related to the financial services industry. He's also a member of the Firm's Accounting and Auditing Committee, which oversees Wolf's compliance with professional standards.

### **AREAS OF EXPERTISE**

Jim focuses on financial statement audits for public and non-public banks, finance companies, investment management companies, trust operations, and employee benefit plans. He works extensively with SEC reporting issues for our publicly held banking clients, and also performs internal audit services and SOC1 examinations.

A former examiner for the National Credit Union Administration, Jim has extensive experience in the credit union industry.

### **ON A PERSONAL NOTE**

Jim resides in Melrose, MA with his wife, Yui, who is also an accountant.

### **EDUCATION AND CERTIFICATIONS**

Graduate of Fitchburg State College  
Certified Public Accountant (CPA)  
Chartered Global Management Accountant (CGMA)

### **MEMBERSHIPS AND ORGANIZATIONS**

American Institute of Certified Public Accountants (AICPA)  
Massachusetts Society of CPAs (MSCPA)

## James T. McGough (Continued)

### Continuing Professional Education

<u>Date</u>	<u>Certificate</u>	<u>Sponsor</u>	<u>Delivery Method</u>	<u>Hours</u>
9/12/2019	A&A Update: Seniors, Managers, and Principals	Wolf and Company	Group-Live	Auditing: 8
8/26/2019	Blockchain: Benefits, Values, and Opportunities	AICPA	QAS Self-Study	Information Technology: 2
8/20/2019	Understanding Robotic Process Automation	AICPA	QAS Self-Study	Information Technology: 2.5
8/16/2019	Data Driven Decision Making	AICPA	QAS Self-Study	Specialized Knowledge: 1.5
6/5/2019	AG - LP4 #1 ('19-'20): Program for Emerging Leaders Workplace Harassment Prevention for Managers "Multi-State Edition, version 2.0 (Title VII)	Allinial Global	Group-Live	Personal Development: 22
5/30/2019	ThinkHR	ThinkHR	Self-Study	Personnel/HR: 2
10/26/2018	HUD Lending - Advanced	Wolf & Company, P.C.	Group-Live	2
10/10/2018	AICPA SEC Training	Wolf & Company, P.C.	Group-Live	8
10/4/2018	Audit Orientation Program Day 9 of 10: Investments	Wolf & Company, P.C.	Instruction Group-Internet /	12
10/1/2018	2018-2019 Independence & Ethics Training	Wolf & Company, P.C.	Webinar	2
9/21/2018	Secondary Market	Wolf & Company, P.C.	Instruction	12
9/12/2018	A&A Update for Seniors, Managers, and Partners	Wolf & Company, P.C.	Group-Live	5
9/12/2018	A&A Update for Seniors, Managers, and Partners	Wolf & Company, P.C.	Instruction	3
8/7/2018	CPEA Leases Training	Wolf & Company, P.C.	Group-Live	4
7/23/2018	Sandler Tactical Deep Dive	Wolf & Company, P.C.	Group-Live	4
6/29/2018	2018-2019 Information Security Awareness Training	Wolf & Company, P.C.	Group-Internet / Webinar	0.5
5/29/2018	Sandler - Reviews, Wins and Losses, Tactical Deep Dive Coaching with Greg Nanigian	Wolf & Company, P.C.	Group-Live	4
4/25/2018	Reviews, Wins, and Losses, Tactical Deep Drive; Coaching with Greg Nanigian	Wolf & Company, P.C.	Group-Live	4
4/23/2018	Salesforce Lunch and Learn	Wolf & Company, P.C.	Group-Live	1
1/31/2018	Sandler Training	Wolf & Company, P.C.	Group-Live	4
12/6/2017	2017 Annual Boston CPA-Regulator Roundtable	FDIC	Group-Live	Specialized Knowledge: 3.5
10/10/2017	TA: Advanced Revenue Recognition Training	CPEA	Group-Live	8
9/15/2017	TA: A&A Update	Wolf & Company, P.C.	Instruction	3
9/15/2017	TA: A&A Update	Wolf & Company, P.C.	Group-Live Group-Internet /	7
9/14/2017	2017-2018 Independence & Ethics Training	Wolf & Company, P.C.	Webinar	2
9/8/2017	TA: ALM	Wolf & Company, P.C.	Instruction Group-Internet /	1.5
9/8/2017	2017-2018 Security Awareness Training	Wolf & Company, P.C.	Webinar	1
7/27/2017	Financial Institutions Fly-In	Allinial Global	Group-Live	8
7/12/2017	IS: STAR: Billing	Wolf & Company, P.C.	Group-Live	3
6/23/2017	IS: STAR: Job Budgeting	Wolf & Company, P.C.	Group-Live	2
5/19/2017	Employee Benefit Plan Conference	MSCPA	Group-Live	8
11/11/2016	TA: Investment Companies	Wolf & Company, P.C.	Group-Live	3
11/11/2016	TA: Alternative Investments	Wolf & Company, P.C.	Group-Live	1
10/3/2016	TA: Audit Staff Grade 1 Orientation Program, Day 3 of 6	Wolf & Company, P.C.	Instruction	12
9/23/2016	TA: Substantive Testing	Wolf & Company, P.C.	Group-Live	6
9/9/2016	TA: A&A Update	Wolf & Company, P.C.	Group-Live	6.5
9/9/2016	TA: A&A Update (CECL)	Wolf & Company, P.C.	Instruction	4.5



## Jason T. Clinton, CISA, CCSFP

### IT Assurance Supervisor

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#### **OVERVIEW**

Jason is a Supervisor in Wolf's IT Assurance Services group where he is responsible for coordinating, supervising, and executing IT audit services for clients in a variety of industries, including the financial, technology, and healthcare sectors. Jason joined the firm in 2012.

#### **AREAS OF EXPERTISE**

Jason's expertise is in facilitating and performing System and Organization Controls (SOC) readiness assessments and reports for a wide array of service organizations. Jason also performs a variety of IT audits and specializes in risk assessment and management, vendor management, information security, and business application security.

In addition to the technical audits noted above, Jason has performed work in various compliance areas including the Gramm-Leach-Bliley Act (GLBA), Sarbanes-Oxley (SOX) 404 internal control testing, Health Insurance Portability and Accountability Act (HIPAA), Health Information Trust Alliance (HITRUST), and Statement on Standards for Attestation Engagements (SSAE) No. 18 and SOC 2 Reports.

#### **EDUCATION AND CERTIFICATIONS**

Graduate of Bryant University  
Certified Information Systems Auditor (CISA)  
Certified Common Security Framework Practitioner (CCSFP)

#### **MEMBERSHIPS AND ORGANIZATIONS**

National and New England chapters of the Information Systems Audit and Control Association (ISACA)  
Webmaster, New England Chapter of ISACA  
Massachusetts Society of Certified Public Accountants (MSCPA)  
American Institute of Certified Public Accountants (AICPA)

#### **PRESENTATIONS AND ARTICLES**

April 2018 – Hot Topics in Third Party Management  
March 2018 – Maximizing SOC Reports for Effective Vendor Management  
February 2018 – 3 Steps for Building an Effective Software Management Program  
January 2017 – 3 Ways to Improve Your Threat Intelligence Program  
December 2016 – Why Social Engineering is one of Your Biggest Security Threats  
January 2016 – Understanding SOC Reports for Effective Vendor Management

## Jason T. Clinton (Continued)

### Continuing Professional Education

<u>Date</u>	<u>Certificate</u>	<u>Sponsor</u>	<u>Delivery Method</u>	<u>Subject Area: Hours</u>
7/15/2019	AG - LP2: Leading People	Allinial Global	Group-Live	Personal Development: 27
5/30/2019	Workplace Harassment Prevention for Managers â€œ Multi-State Edition. version 2.0 (Title VII)	ThinkHR	Self-Study	Personnel/HR: 2
4/18/2019	CIS Critical Security Controls	Wolf and Company	Group-Live	Other: 4
4/18/2019	Business Continuity Planning	Wolf and Company	Group-Live	Other: 2.5
4/12/2019	RMS Excel User Training	Wolf & Company. P.C.	Group-Live	Computer Software & Applications: 1.5
3/2/2019	Certified CSF Practitioner 2nd Annual Refresher	Wolf & Company. P.C.	Group-Internet / Webinar	4
10/1/2018	2018-2019 Independence & Ethics Training	Wolf & Company. P.C.	Group-Internet / Webinar	2
9/11/2018	HITRUST 2018 Conference	HITRUST Alliance	Group-Live	22
7/26/2018	2018 SOC for Service Organizations School	AICPA	Group-Live	16.5
6/15/2018	2018-2019 Information Security Awareness Training	Wolf & Company. P.C.	Group-Internet / Webinar	0.5
6/13/2018	Orientation: Work program Lab Work (Internet Banking and Fas)	Wolf & Company. P.C.	Instruction	36
4/12/2018	Third Party Management	IIA	Group-Live	12
2/20/2018	Engagement Management: Client Issue Management	Wolf & Company. P.C.	Group-Live	1
2/20/2018	Engagement Management: Managing Workflow	Wolf & Company. P.C.	Group-Live	3
2/20/2018	Wolf's Incentive Compensation Plan Training	Wolf & Company. P.C.	Group-Live	1
2/19/2018	Engagement Management Training-Delegation	Wolf & Company. P.C.	Group-Live	6
2/19/2018	Engagement Management Training-Defining Expectations	Wolf & Company. P.C.	Group-Live	1
2/19/2018	Engagement Management: Report Production	Wolf & Company. P.C.	Group-Live	1
2/9/2018	Critical Security Controls (CSC) Top 5	Wolf & Company. P.C.	Instruction	6
2/9/2018	Report Writing	Wolf & Company. P.C.	Instruction	3.75
2/9/2018	Certified CSF Practitioner 1st Annual Refresher	HITRUST Alliance	Group-Internet / Webinar	4
2/8/2018	Review of the Prior Year	Wolf & Company. P.C.	Instruction	3
2/7/2018	Vendor Management	Wolf & Company. P.C.	Instruction	4.5
2/7/2018	Reporting Client & Internal Communications	Wolf & Company. P.C.	Instruction	6
2/7/2018	Sampling Standards	Wolf & Company. P.C.	Instruction	1.5
2/5/2018	WolfPAC IT 4.0 Module Training	Wolf & Company. P.C.	Group-Live	1.5
9/25/2017	2017-2018 Security Awareness Training	Wolf & Company. P.C.	Group-Internet / Webinar	1
9/2/2017	2017-2018 Independence & Ethics Training	Wolf & Company. P.C.	Group-Internet / Webinar	2
8/18/2017	TA: FS IT Audit Training	Wolf & Company. P.C.	Group-Live	1
8/18/2017	TA: Intro to Vulnerability Assessments (Scanning)	Wolf & Company. P.C.	Group-Live	1
6/14/2017	TA: IT Assurance New Hire Orientation Program Day 5 of 6 (SOC)	Wolf & Company. P.C.	Instruction	9
5/22/2017	AICPA's New Examination Engagement: SOC for Cybersecurity	AICPA	Group-Internet / Webinar	1
4/14/2017	BIM: MBTI Workshop Part 2 - IT Assurance	Wolf & Company. P.C.	Group-Live	2
3/17/2017	IS: SOC Readiness Assessments (Phase II)	Wolf & Company. P.C.	Instruction	4.5
2/1/2017	Certified CSF Practitioner Training & Exam	HITRUST Alliance	Group-Live	23
1/19/2017	Cybersecurity Frameworks and Incident Response	ISACA	Group-Live	4
1/16/2017	BIM: IT Assurance MBTI Teambuilding Workshop. Part 1 (Intro to the MBTI)	Wolf & Company. P.C.	Group-Live	2
12/6/2016	BIM: Emotional Intelligence	The Faurote Group	Group-Live	8
8/18/2016	2016-2017 Independence & Ethics Training	Wolf & Company. P.C.	Group-Internet / Webinar	2
8/4/2016	DEF CON 24 Security Conference	DEF CON	Group-Live	20
7/20/2016	Understanding the Clarified Attestation Standards (New SSAE No. 18)	AICPA	Group-Internet / Webinar	2
7/13/2016	2016-2017 Security Awareness Training	Wolf & Company. P.C.	Group-Internet / Webinar	1
6/28/2016	BIM: 201.2 Networking Fundamentals. Public Speaking	RAIN Group	Group-Live	8
6/21/2016	BIM: 201.1 Networking Fundamentals. Public Speaking	RAIN Group	Group-Live	8
6/7/2016	ISACA New England Conference 2016	ISACA	Group-Live	8
5/20/2016	TA: Basics of VA and PT	Wolf & Company. P.C.	Group-Live	2
4/20/2016	Principals of Persuasion (POP) Utilized in Social Engineering Leading to Your Moments of Misery and Vulnerability (MOVE) of Moments of Mitigation (MOM)	ISACA	Group-Live	2
4/15/2016	Risk Assessment Engagements	Wolf & Company. P.C.	Instruction	4.5
3/29/2016	SecureWorld	SecureWorld	Group-Live	12
2/23/2016	Social Engineering: Placing Obstacles on the Place of Least Resistance	ISACA	Group-Internet / Webinar	1
2/15/2016	IT Assurance Nexpose Overview	Wolf & Company. P.C.	Group-Live	1.5

## **WHITNEY MERRILL, CPA**

### **Senior Accountant**

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#### Firm Responsibilities

Senior Accountant who works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, communication with clients during the course of the fieldwork, and completion of detailed testing of transactions and account balances.

#### Experience

Whitney has four years of experience in public accounting during which time she has worked on several audit and consulting engagements of governmental entities which include:

- West Virginia Department of Transportation – Division of Highways
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia State Rail Authority
- West Virginia Racing Commission
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- BridgeValley Community and Technical College
- City of Charleston, West Virginia
- Kanawha County Commission
- City of Parkersburg, West Virginia

#### Education

Whitney graduated from West Virginia University with a Bachelor of Science in Business Administration with a Concentration in Accounting. She graduated with a Masters of Accountancy from Auburn University. She is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

#### Professional Activities

Whitney is a member of the AICPA, the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.



**WHITNEY MERRILL, (Continued)****Continuing Professional Education**

<b>SPONSOR</b>	<b>DATE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
<b>2016</b>			
Allinial Global	05/2-4/2016	Training ASD Module B - Mid-Atlantic Consortium	5.5
Allinial Global	05/2-4/2016	Training ASD Module B - Mid-Atlantic Consortium	18.5
WV Society of CPAs	05/06/2016	Committee Day	3
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
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
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	6
			<b>47</b>
<b>2017</b>			
Allinial Global	05/17-19/2017	Training ASD Module C - Mid-Atlantic Consortium	18
Allinial Global	05/17-19/2017	Training ASD Module C - Mid-Atlantic Consortium	1
Allinial Global	05/17-19/2017	Training ASD Module C - Mid-Atlantic Consortium	4
WV Society of CPAs	05/12/2017	Committee Day	3
Suttle & Stalnaker, PLLC	06/19/2017	Single Audit PPC / Sampling	1.5
Suttle & Stalnaker, PLLC	06/08/2017	S&S Level 2 Incremental Auditor Training	6.75
State of WV - FARS	06/23/2017	FARS Closing Book Training	2
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and Governmental Entities	8
Suttle & Stalnaker, PLLC	08/03-04/2017	Applying the Uniform Guidance in Your Single Audits	10.5
Suttle & Stalnaker, PLLC	10/24/2017	Standard Settings Update	1
Suttle & Stalnaker, PLLC	11/14/2017	Power User Tips for QuickBooks	1
Suttle & Stalnaker, PLLC	12/19-20/2017	CI101 IDEA Data Analysis - Level 1	16
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest Engagements	1
			<b>73.75</b>
<b>2018</b>			
Suttle & Stalnaker, PLLC	01/18/2018	Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas	2.5
Suttle & Stalnaker, PLLC	01/05/2018	Sampling Forms	3
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	05/03/2018	S&S Incremental Audit Training - Level 3	7
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	1
WV Society of CPAs	05/11/2018	Committee Day	3
Allinial Global	05/07-09/2018	LP1 Leading Engagements	23
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
Suttle & Stalnaker, PLLC	06/26/2018	Lessons Learned from Public Company Adoption of ASC 606	1.5
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
			<b>61</b>

**Grand Total 181.75**

MANDATORY REQUIREMENTS  
PER SECTION 4 OF THE RFQ

**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** *Statement of Standards for Attestation Engagements No. 18- Reporting on Controls at a Service Organization (SOC1) Type 1*

Vendor Response: We will perform a Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1.

**4.1.1.1** *The vendor will review the WVOT's service organization.*

Vendor Response: The SOC1, Type 1 report will include an examination the WVOT's description of selected applications and support services (the Description).

**4.1.1.2** *The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (CPA).*

Vendor Response: The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA).

**4.1.1.3** *The Vendor is responsible for expressing an opinion on the operating effectiveness of controls tested to provide reasonable assurance that the control objectives were achieved and operated effectively through the audit period.*

Vendor Response: In accordance with attestation standards established by the AICPA the SOC1, Type 1 report will express an opinion on the fairness of the Description on the suitability of the design of the controls to achieve the related control objectives stated in the Description provided by WVOT. In order to express an opinion on the operating effectiveness of controls a SOC1, Type 2 report would have to be completed. Per 4.1.1, only a SOC1, Type 1 report was requested.

**4.1.1.4** *In conjunction with key WVOT staff, the Vendor will perform a risk assessment of operations to prioritize areas improvement.*

Vendor Response: *Control recommendations identified as part of the SOC1 examination will be risk rated and prioritized based on criticality of implementation.*

**4.1.1.5** *The Vendor must provide recommendations to strengthen internal controls in order to lower risk in a prioritized list based on criticality of implementation.*

Vendor Response: *Control recommendations identified as part of the SOC1 examination will be risk rated and prioritized based on criticality of implementation.*

**4.1.1.6** *The Vendor must provide recommendations for implementing "best practices" in instances where policies, procedures and processes do not exist or should be improved upon.*

Vendor Response: *Best practices and policy recommendations that are identified as part of the SOC1 examination will be provided to management.*

**4.1.1.7** *The Vendor must issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are non-reportable conditions for each entity as appropriate.*

Vendor Response: *Recommendations for improvements, observations and other non-reportable conditions identified as part of the SOC1 examination will be provided to management in a separate management letter.*

**4.1.1.8** *The time period covered for should begin at the cutoff date for the last audit and continue through the last day of the period being audited.*

Vendor Response: *The time period will be based on the time period applicable in the description of selected applications and support services provided by WVOT and the time period most appropriate for the WVOT's user entities.*

**4.1.1.9** *One (1) copy of the SSAE 18 report, supporting documentation, and requested management documents must be made available in electronic form.*

Vendor Response: *An electronic copy of the report, supporting documentation, and requested management documents will be made available.*

**4.1.1.10** *Five (5) copies of the SSAE 18 report, supporting documentation, and requested management documents must be made available in paper form.*

Vendor Response: *Five paper copies of the report, supporting documentation, and requested management documents will be made available.*

**4.1.1.11** *The Vendor must perform the audit within ninety (90) days of the acceptance of the contract, or earlier.*

Vendor Response: *We will perform fieldwork within 90 days of the acceptance of the contract, unless otherwise agreed to by WVOT.*

**4.1.1.12** *The requested reports and documentation must be provided in a finalized format sixty (60) days after the audit is performed, unless otherwise agreed to by WVOT.*

Vendor Response: *We will provide requested reports and documentation in a finalized format 60 days after the examination of WVOT, unless otherwise agreed to by WVOT.*

EXHIBIT A: PRICING PAGE

**EXHIBIT A – Pricing Page**  
**Auditing and Assessment Services (OT20038)**

Item #	Item Description	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
4.1.1	Statement of Standards for Attestation Engagements No. 18	LS	1	\$ 64,900.00	\$ 64,900.00
<b>Overall Total Bid Amount</b>				\$	<b>64,900.00</b>

Please note: This information is being captured for auditing purposes



\_\_\_\_\_  
Vendor Signature:



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: 634623

Doc Description: Addendum 4-Auditing and Assessment Services (OT20038)

Proc Type: Central Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-30	2019-11-01 13:30:00	CRFQ 0210 ISC2000000006	6

**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**

Jessica S Chambers  
 (304) 558-0246  
 jessica.s.chambers@wv.gov

Signature X 

FEIN # 55-0538163

DATE 11/01/2019

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

**ADDITIONAL INFORMATION:**

Addendum

Addendum No.04 is being issued to extend bid opening date to 11/01/2019.

No other changes.

\*\*\*\*\*

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.



<b>ISC2000000006</b>	<b>Document Phase</b> Final	<b>Document Description</b> Addendum 4-Auditing and Assessment Services (OT20038)	<b>Page 3</b> <b>of 3</b>
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**ADDITIONAL TERMS AND CONDITIONS**

See attached document(s) for additional Terms and Conditions



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

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

Proc Folder: 634623

Doc Description: Auditing and Assessment Services (OT20038)

Proc Type: Central Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-09	2019-10-24 13:30:00	CRFQ 0210 ISC2000000006	1

**BID RECEIVING LOCATION**

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

**VENDOR**

Vendor Name, Address and Telephone Number:

**FOR INFORMATION CONTACT THE BUYER**

Jessica S Chambers  
 (304) 558-0246  
 jessica.s.chambers@wv.gov

Signature X

FEIN #

DATE

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

**ADDITIONAL INFORMATION:**

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.

## 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 **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 individual is permitted to represent more than one vendor at the pre-bid meeting. Any individual that does attempt to represent two or more vendors will be required to select one vendor to which the individual's attendance will be attributed. The vendors not selected will be deemed to have not attended the pre-bid meeting unless another individual attended on their behalf.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying 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  
Revised 10/01/2019



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: **October 17, 2019 at 9:00 AM (EDT)**

Submit Questions to: **Jessica Chambers**

2019 Washington Street, East

Charleston, WV 25305

Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)

Email: [Jessica.S.Chambers@wv.gov](mailto:Jessica.S.Chambers@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:** Jessica Chambers

**SOLICITATION NO.:** CRFQ ISC2000000006

**BID OPENING DATE:** 10/24/2019

**BID OPENING TIME:** 1:30 PM (EDT)

**FAX NUMBER:** (304)558-3970

Revised 10/01/2019

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 \_\_\_\_\_ 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: 10/24/2019 at 1:30 PM (EDT)

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. ALTERNATE MODEL OR BRAND:** Unless the box below is checked, 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.

This Solicitation is based upon a standardized commodity established under W. Va. Code § 5A-3-61. Vendors are expected to bid the standardized commodity identified. Failure to bid the standardized commodity will result in your firm's bid being rejected.

**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 be requested in purchases of motor vehicles or construction and maintenance equipment and machinery used in highway and other infrastructure projects. Any request for preference must be submitted in writing with the bid, must specifically identify the preference requested with reference to the applicable subsection of West Virginia Code § 5A-3-37, and should include with the bid any information necessary to evaluate and confirm the applicability of the requested preference. A request form to help facilitate the request can be found at:

<http://www.state.wv.us/admin/purchase/vrc/Venpref.pdf>.

**15A. RECIPROCAL PREFERENCE:** The State of West Virginia applies a reciprocal preference to all solicitations for commodities and printing in accordance with W. Va. Code § 5A-3-37(b). In effect, non-resident vendors receiving a preference in their home states, will see that same preference granted to West Virginia resident vendors bidding against them in West Virginia. A request form to help facilitate the request can be found at:

<http://www.state.wv.us/admin/purchase/vrc/Venpref.pdf>.

**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.



**22. INTERESTED PARTY DISCLOSURE:** West Virginia Code § 6D-1-2 requires that the vendor submit to the Purchasing Division a disclosure of interested parties to the contract for all contracts with an actual or estimated value of at least \$1 Million. That disclosure must occur on the form prescribed and approved by the WV Ethics Commission prior to contract award. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

**23. WITH THE BID REQUIREMENTS:** In instances where these specifications require documentation or other information with the bid, and a vendor fails to provide it with the bid, the Director of the Purchasing Division reserves the right to request those items after bid opening and prior to contract award pursuant to the authority to waive minor irregularities in bids or specifications under W. Va. CSR § 148-1-4.6. This authority does not apply to instances where state law mandates receipt with the bid.

## GENERAL TERMS AND CONDITIONS:

1. **CONTRACTUAL AGREEMENT:** Issuance of a Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.
2. **DEFINITIONS:** As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.
  - 2.1. **"Agency" or "Agencies"** means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.
  - 2.2. **"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:** **Initial Contract Term:** This Contract becomes effective on \_\_\_\_\_ and extends for a period of \_\_\_\_\_ 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 delivered to the Agency and then 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. Unless otherwise specified below, renewal of this Contract is limited to \_\_\_\_\_ successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed the total number of months available in all renewal years combined. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

**Alternate Renewal Term** – This contract may be renewed for \_\_\_\_\_ successive \_\_\_\_\_ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

**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 of the work covered by the preceding sentence, the vendor agrees that maintenance, monitoring, or warranty services will be provided for \_\_\_\_\_ year(s) thereafter.

**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 of breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One Time Purchase contract.

**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 100% of the contract. The performance bond must be received by the Purchasing Division prior to Contract award.

**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 of the General Terms and Conditions entitled Licensing, 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 and must include the State as an additional insured on each policy prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, 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, including but not limited to, policy cancelation, policy reduction, or change in insurers. 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: \$1,000,000 per occurrence.
- Automobile Liability Insurance** in at least an amount of: \$1,000,000 per occurrence.
- Professional/Malpractice/Errors and Omission Insurance** in at least an amount of: \_\_\_\_\_ per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.
- Commercial Crime and Third Party Fidelity Insurance** in an amount of: \_\_\_\_\_ per occurrence.
- Cyber Liability Insurance** in an amount of: \_\_\_\_\_ per occurrence.
- Builders Risk Insurance** in an amount equal to 100% of the amount of the Contract.
- Pollution Insurance** in an amount of: \_\_\_\_\_ per occurrence.
- Aircraft Liability** in an amount of: \_\_\_\_\_ per occurrence.
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Notwithstanding anything contained in this section to the contrary, the Director of the Purchasing Division reserves the right to waive the requirement that the State be named as an additional insured on one or more of the Vendor's insurance policies if the Director finds that doing so is in the State's best interest.

**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. [Reserved]**

**11. LIQUIDATED DAMAGES:** 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. Vendor shall pay liquidated damages in the amount specified below or as described in the specifications:

\_\_\_\_\_ for \_\_\_\_\_

Liquidated Damages Contained in the Specifications

**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. Notwithstanding the foregoing, Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

**14. PAYMENT IN ARREARS:** 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. PAYMENT METHODS:** Vendor must accept payment by electronic funds transfer and P-Card. (The State of West Virginia's Purchasing Card program, administered under contract by a banking institution, processes payment for goods and services through state designated credit cards.)



**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 § 148-1-5.2.b.

**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 WITH LAWS:** 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.

**SUBCONTRACTOR COMPLIANCE:** Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to comply with all applicable laws, regulations, and ordinances. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

**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.

**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.

**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. 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/privacy/default.html>.

**31. 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.

**32. 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. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. 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.

**SUBCONTRACTOR COMPLIANCE:** Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up-to-date on all state and local obligations as described in this section. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

**33. 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.



**34. 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.

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

Vendor shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including, but not limited to, the foregoing payments, withholdings, contributions, taxes, Social Security taxes, and employer income tax returns.

**36. INDEMNIFICATION:** The Vendor agrees to indemnify, defend, and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any subcontractor, person, or firm performing or supplying services, materials, or supplies in connection with the performance of the Contract; (2) Any claims or losses resulting to any person or entity injured or damaged by the Vendor, its officers, employees, or subcontractors by the publication, translation, reproduction, delivery, performance, use, or disposition of any data used under the Contract in a manner not authorized by the Contract, or by Federal or State statutes or regulations; and (3) Any failure of the Vendor, its officers, employees, or subcontractors to observe State and Federal laws including, but not limited to, labor and wage and hour laws.

**37. PURCHASING AFFIDAVIT:** In accordance with West Virginia Code §§ 5A-3-10a and 5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State, Vendors are required to sign, notarize, and submit the Purchasing Affidavit to the Purchasing Division affirming under oath that it is not in default on any monetary obligation owed to the state or a political subdivision of the state.

**38. 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”), provided that both the Other Government Entity and the Vendor agree. 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. A refusal to extend this Contract to the Other Government Entities shall not impact or influence the award of this Contract in any manner.

**39. CONFLICT OF INTEREST:** Vendor, its officers or members or employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Vendor shall periodically inquire of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Agency.

**40. REPORTS:** Vendor shall provide the Agency and/or the Purchasing Division with the following reports identified by a checked box below:

Such reports as the Agency and/or the Purchasing Division may request. Requested reports may include, but are not limited to, quantities purchased, agencies utilizing the contract, total contract expenditures by agency, etc.

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

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

After the contract for such services has been approved, but before any such employees are permitted to be on the grounds or in the buildings of the Capitol complex or have access to sensitive or critical information, the service provider shall submit a list of all persons who will be physically present and working at the Capitol complex to the Director of the Division of Protective Services for purposes of verifying compliance with this provision. The State reserves the right to prohibit a service provider’s employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check.

Revised 10/01/2019



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

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

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

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


The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a

“substantial labor surplus area”, as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products. This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

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

**44. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE:** W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$1 million, the vendor must submit to the Agency a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-award interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

**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.



Member

(Name, Title)

Chris Deweese, CPA, CGMA, Member of Suttle & Stalnaker, PLLC

(Printed Name and Title)

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

(Address)

304-343-4126 / 304-343-8008

(Phone Number) / (Fax Number)

CDeweese@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 Deweese, CPA, CGMA, Member

(Authorized Signature) (Representative Name, Title)

Chris Deweese, CPA, CGMA, Member

(Printed Name and Title of Authorized Representative)

11/01/2019

(Date)

304-343-4126 / 304-343-8008

(Phone Number) (Fax Number)



REQUEST FOR QUOTATION  
Audit and Assessment Services

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SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services.
  
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 **“Audit”** means an official inspection of an organization's processes by an independent body.
  
  - 2.2 **“Business Hours”** means Monday - Friday 8:00 AM to 5:00 PM EST excluding weekends and Federal and State holidays, which are as follows:
    - New Year’s Day (January 1)
    - Martin Luther King Day (Third Monday in January)
    - President’s Day (Third Monday in February)
    - Memorial Day (Last Monday in May)
    - West Virginia Day (June 20)
    - Independence Day (July 4)
    - Labor Day (First Monday in September)
    - Columbus Day (Second Monday in October)
    - Veterans Day (November 11)
    - Thanksgiving (Fourth Thursday in November)
    - Day After Thanksgiving (Fourth Friday in November)
    - Christmas Day (December 25)
  
  - 2.3 **“Contract Services”** means audit and assessment services as more fully described in these specifications.
  
  - 2.4 **“CPA”** means Certified Public Accountant.
  
  - 2.5 **“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.
  
  - 2.6 **“SOC”** means system and organization controls
  
  - 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 **“SSAE”** means Statement on Standards for Attestation Engagement
  
3. **QUALIFICATIONS:** Vendor, or Vendor’s staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:



REQUEST FOR QUOTATION  
Audit and Assessment Services

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- 3.1. Vendor must be a licensed CPA firm with five (5) years of prior experience in SSAE 18 reviews providing Service Organization Control (SOC) reports at multiple engagement levels – SOC1, SOC2, and SOC3. Vendor must provide documentation upon request.
- 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 Statement of Standards for Attestation Engagements No. 18 – Reporting on Controls at a Service Organization (SOC1) Type 1**

4.1.1.1 The vendor will review the WVOT’s service organization.

4.1.1.2 The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (CPA).

4.1.1.3 The Vendor is responsible for expressing an opinion on the operating effectiveness of controls tested to provide reasonable assurance that the control objectives were achieved and operated effectively through the audit period.

4.1.1.4 In conjunction with key WVOT staff, the Vendor will perform a risk assessment of operations to prioritize areas improvement.

4.1.1.5 The Vendor must provide recommendations to strengthen internal controls in order to lower risk in a prioritized list based on criticality of implementation.

REQUEST FOR QUOTATION  
Audit and Assessment Services

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- 4.1.1.6 The Vendor must provide recommendations for implementing “best practices” in instances where policies, procedures and processes do not exist or should be improved upon.
- 4.1.1.7 The Vendor must issue a separate “management letter” that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are non-reportable conditions for each entity as appropriate.
- 4.1.1.8 The time period covered for should begin at the cutoff date for the last audit and continue through the last day of the period being audited.
- 4.1.1.9 One (1) copy of the SSAE 18 report, supporting documentation, and requested management documents must be made available in electronic form.
- 4.1.1.10 Five (5) copies of the SSAE 18 report, supporting documentation, and requested management documents must be made available in paper form.
- 4.1.1.11 The Vendor must perform the audit within ninety (90) days of the acceptance of the contract, or earlier.
- 4.1.1.12 The requested reports and documentation must be provided in a finalized format sixty (60) days after the audit is performed, unless otherwise agreed to by WVOT.

**5. CONTRACT AWARD:**

**5.1 Contract Award:** The Contract is intended to provide Agency with a lump sum cost for all 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 entering the unit cost and extended cost into the Pricing Page. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor’s bid being disqualified.

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: [Jessica.S.Chambers@wv.gov](mailto:Jessica.S.Chambers@wv.gov)



REQUEST FOR QUOTATION  
Audit and Assessment Services

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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 a flat fee as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
8. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor'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.
  - 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.

REQUEST FOR QUOTATION  
Audit and Assessment Services

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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.

**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.

<b>Contract Manager:</b>	Chris Deweese, CPA, CGMA, Member
<b>Telephone Number:</b>	304-343-4126
<b>Fax Number:</b>	304-343-8008
<b>Email Address:</b>	CDeweese@suttlecpas.com

STATE OF WEST VIRGINIA  
Purchasing Division  
**PURCHASING AFFIDAVIT**

**CONSTRUCTION CONTRACTS:** Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

**ALL CONTRACTS:** 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: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, 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

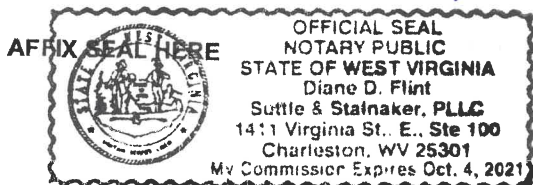
Authorized Signature:  Date: 11/01/2019

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 1 day of November, 2019.

My Commission expires Oct. 4, 2021.



NOTARY PUBLIC 

Purchasing Affidavit (Revised 01/19/2018)



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: 634623

Doc Description: Addendum 1-Auditing and Assessment Services (OT20038)

Proc Type: Central Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-23	2019-10-30 13:30:00	CRFQ 0210 ISC2000000006	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:

**FOR INFORMATION CONTACT THE BUYER**

Jessica S Chambers  
 (304) 558-0246  
 jessica.s.chambers@wv.gov

Signature X

FEIN #

DATE

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

**ADDITIONAL INFORMATION:**

Addendum

Addendum No.01 is being issued to extend the bid opening date one week to allow the agency enough time to address all technical questions received.

\*\*\*\*\*

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.

**SOLICITATION NUMBER:** CRFQ ISC2000000005

**Addendum Number:** No.04

---

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to extend bid opening date one week to allow the agency to address all technical questions received.

No additional changes.

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

**Terms and Conditions:**

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



**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.:** \_\_\_\_\_

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


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

**Addendum Numbers Received:**  
(Check the box next to each addendum received)

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

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

\_\_\_\_\_  
Suttle & Stalnaker, PLLC  
Company

  
\_\_\_\_\_  
Authorized Signature

11/01/2019  
\_\_\_\_\_  
Date

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



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: 634623

Doc Description: Addendum 2-Auditing and Assessment Services (OT20038)

Proc Type: Central Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-28	2019-10-30 13:30:00	CRFQ 0210 ISC2000000006	3

**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:

**FOR INFORMATION CONTACT THE BUYER**

Jessica S Chambers  
 (304) 558-0246  
 jessica.s.chambers@wv.gov

Signature X FEIN # DATE

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

**ADDITIONAL INFORMATION:**

Addendum

Addendum No.02 is being issued to to address all technical questions received.

\*\*\*\*\*

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.

**SOLICITATION NUMBER:** CRFQ ISC2000000006

**Addendum Number:** No.02

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to address all technical questions received.

No additional changes.

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

**Terms and Conditions:**

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

# ATTACHMENT A

**CRFQ ISC20-06 Auditing and Assessment Services (OT20038)**

**Vendor Questions and WVOT Responses**

**10/25/19**

---

**Vendor Question 01**

Page 23 – Scope: Can you please provide additional information related to the scope?

Has there been a SOC audit performed for this same scope in previous years? If so, can the most recent report be provided?

**WVOT Response 01**

The previous audit was contracted by the WV Finance Division under RFP FAR140001 / CCT FAR140001. The WVOT cannot provide the previous report due to the classified information it contains.

**Vendor Question 02**

What is the nature of the scope (e.g. hosting services, application maintenance, infrastructure management)?

**WVOT Response 02**

The scope of the audit is for infrastructure services including storage, networking, and account and system management.

**Vendor Question 03**

How many systems are in scope (e.g. applications, databases, operating systems)?

**WVOT Response 03**

There are three (3) systems to be audited. These systems include enterprise storage systems, networking infrastructure, and administrative controls.

**Vendor Question 04**

How many controls are in scope?

**WVOT Response 04**

Just the NIST 800-53 controls

**Vendor Question 05**

Why has WVOT requested a SOC 1, Type 1 rather than a SOC 1, Type 2?

**WVOT Response 05**

The audit is a requirement of the customers that WVOT provides services too.

**Vendor Question 06**

What is the expected “as of date” for the Type 1?

**WVOT Response 06**

WVOT’s intent is to start this project roughly January 1, 2020.

## **CRFQ ISC20-06 Auditing and Assessment Services (OT20038)**

### **Vendor Questions and WVOT Responses**

**10/25/19**

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#### **Vendor Question 07**

Pricing Page: Can you please provide an electronic copy of the Pricing Page?

#### **WVOT Response 07**

See attached Exhibit A - Pricing Page

#### **Vendor Question 08**

Provide additional information regarding the intended scope of WVOT's services to be included in the description and related control objectives and controls in the report? For example, will the report address WVOT's data center hosting services, including physical and environmental controls, infrastructure administration, system software changes, back-up and recovery, etc.?

#### **WVOT Response 08**

See WVOT Response #3.

#### **Vendor Question 09**

Who are the intended users of the SOC 1 report? Are there any specific scope requirements or issuance deadlines to meet the intended users' obligations?

#### **WVOT Response 09**

Customer agencies will use the SOC 1 in addition to their financial and regulatory IT audits. The only scope requirements are the ones listed in WVOT Response #2. There are no deadlines.

#### **Vendor Question 10**

Are there any subservice organization(s) leveraged by the WVOT to include in the SOC 1 report? If so, would these subservice organization(s) be included in the SOC 1 report description, control objectives and controls (inclusive method)? Or would they be excluded from the report and related controls (carved out method)?

#### **WVOT Response 10**

No subservice organizations

#### **Vendor Question 11**

What type of SOC 1 report is the expected deliverable - a Type 1 (design of controls as of a point in time) or Type 2 (design and operating effectiveness of controls for a period of time)? If a Type 2 report, what is the expected period of coverage for the report (i.e., 6, 9, or 12 month)? Would the report coincide with the State of West Virginia's fiscal year ending June 30, 2020?

#### **WVOT Response 11**

Type 1, per section 4.1.1. of the specifications. The report does not need to coincide with the State's fiscal year.

**Vendor Question 12**

How much did the State pay for previous services for this SOC audit and what were the significant terms?

**WVOT Response 12**

See WVOT Response #1

**Vendor Question 13**

May we obtain a copy of the report for the most recent SOC audit completed?

**WVOT Response 13**

See WVOT Response #1

**Vendor Question 14**

Will this be a multi-year award?

**WVOT Response 14**

This will be a one-time purchase.

**Vendor Question 15**

Does the WVOT service organization use any fourth parties? If so, will they be carved-out of the scope of the audit?

**WVOT Response 15**

The WVOT does not utilize any fourth party.

**Vendor Question 16**

Have there been any significant changes to systems, control objectives, or control activities since the last SOC audit was completed?

**WVOT Response 16**

Yes, there have been significant changes since the last SOC audit that was completed.

**Vendor Question 17**

How many references should be included within the proposal?

**WVOT Response 17**

Per specification section 3.1: *“Vendor must be a licensed CPA firm with five (5) years of prior experience in SSAE 18 reviews providing Service Organization Control (SOC) reports at multiple engagement levels – SOC1, SOC2, and SOC3. Vendor must provide documentation upon request.”*

There is no requirement on the number of individual CPAs. The WVOT only requires that the firm be licensed. See specification section 3.1



**CRFQ ISC20-06 Auditing and Assessment Services (OT20038)**

**Vendor Questions and WVOT Responses**

**10/25/19**

---

**Vendor Question 18**

Will the WVOT service organization be able to provide documentation electronically?

**WVOT Response 18**

Yes, the WVOT service organization can provide documentation electronically upon request.

**Vendor Question 19**

Where is the WVOT service organization located? Will any additional locations be included in the scope of the SOC audit?

**WVOT Response 19**

The WVOT service organization is located in Charleston, WV. There are no additional locations included in the SOC audit.

**Vendor Question 20**

Has the WVOT service organization received a qualified opinion in the past three years?

**WVOT Response 20**

No, the WVOT service organization has not received a qualified opinion in the last three years.

**Vendor Question 21**

What is the reporting period for the SOC audit?

**WVOT Response 21**

The expected reporting period is estimated to be January 1, 2020

**Vendor Question 22**

What is the nature of the services provided by the WVOT service organization?

**WVOT Response 22**

The WVOT Service organization is a centralized IT services for other State agencies.

**Vendor Question 23**

Can you provide the approximate number of applications, databases, servers, and domains included within the scope of the SOC audit?

**WVOT Response 23**

The audit will only focus on an Enterprise Service and related systems; not individual databases or applications.

**Vendor Question 24**

What types of operating systems will be included (i.e., Windows, Linux, etc.)?

**WVOT Response 24**

The WVOT service organization is primarily a Microsoft Windows shop.

**CRFQ ISC20-06 Auditing and Assessment Services (OT20038)**

**Vendor Questions and WVOT Responses**

**10/25/19**

---

**Vendor Question 25**

Is this the first SOC Audit of this nature?

**WVOT Response 25**

No. The WVOT's previous audit took place in 2012.

**Vendor Question 26**

Is there a reason why this is a SOC 1 and not a SOC 2? SOC 1 Audits are normally done in conjunction with a financial statement review.

**WVOT Response 26**

This is to meet our requirements for agencies having a financial review done. As a centralized IT shop, multiple State agencies rely on our IT services.

**Vendor Question 27**

Is all of the technology equipment on premise or are cloud services also used?

**WVOT Response 27**

Mostly on premise.

**Vendor Question 28**

Are there any sub-servicers involved?

**WVOT Response 28**

There are no sub-servicer involved.

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.:** \_\_\_\_\_

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


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

**Addendum Numbers Received:**  
(Check the box next to each addendum received)

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

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

\_\_\_\_\_  
Suttle & Stalnaker, PLLC  
Company

  
\_\_\_\_\_  
Authorized Signature

11/01/2019  
\_\_\_\_\_  
Date

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



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: 634623

Doc Description: Addendum 3-Auditing and Assessment Services (OT20038)

Proc Type: Central Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-29	2019-10-31 13:30:00	CRFQ 0210 ISC2000000006	4

**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:

**FOR INFORMATION CONTACT THE BUYER**  
 Jessica S Chambers  
 (304) 558-0246  
 jessica.s.chambers@wv.gov

Signature X FEIN # DATE

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

**ADDITIONAL INFORMATION:**

Addendum

Addendum No.03 is being issued to attach Exhibit A Pricing Page that was omitted in error and extend bid opening date to 10/31/2019.

\*\*\*\*\*

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.

**SOLICITATION NUMBER:** CRFQ ISC2000000006

**Addendum Number:** No.03

---

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to publish Exhibit A Pricing Page and extend bid opening date to 10/31/2019.

No additional changes.

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

**Terms and Conditions:**

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

# ATTACHMENT A



**EXHIBIT A – Pricing Page**  
**Auditing and Assessment Services (OT20038)**

Item #	Item Description	Unit of Measure	Estimated Quantity	Unit Cost	Extended Cost
4.1.1	Statement of Standards for Attestation Engagements No. 18	LS	1		\$ -
<b>Overall Total Bid Amount</b>				\$	-

Please note: This information is being captured for auditing purposes

\_\_\_\_\_  
Vendor Signature:

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.:** \_\_\_\_\_

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

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

**Addendum Numbers Received:**  
(Check the box next to each addendum received)

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

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

\_\_\_\_\_  
Suttle & Stalnaker, PLLC

Company

\_\_\_\_\_  


Authorized Signature

\_\_\_\_\_  
11/01/2019

Date

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



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: 634623

Doc Description: Addendum 4-Auditing and Assessment Services (OT20038)

Proc Type: Central Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version
2019-10-29	2019-11-01 13:30:00	CRFQ 0210 ISC2000000006	5

**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:

**FOR INFORMATION CONTACT THE BUYER**

Jessica S Chambers  
 (304) 558-0246  
 jessica.s.chambers@wv.gov

Signature X FEIN # DATE

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

**ADDITIONAL INFORMATION:**

Addendum

Addendum No.04 is being issued to extend bid opening date to 11/01/2019.

No other changes.

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The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Office of Technology to establish a contract for Audit and Assessment Services per the terms and conditions and specifications as attached.

INVOICE TO	SHIP TO
DEPARTMENT OF ADMINISTRATION OFFICE OF TECHNOLOGY 1900 KANAWHA BLVD E, BLDG 5 10TH FLOOR CHARLESTON WV25305 US	IS&C - CHIEF FINANCIAL OFFICER DEPARTMENT OF ADMINISTRATION BLDG 5, 10TH FLOOR 1900 KANAWHA BLVD E CHARLESTON WV 25305 US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Statement of Standards for Attestation Engagements No. 18	1.00000	LS		

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

4.1.1 Statement of Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) Type 1

4.1.1.1 The vendor will review the WVOT's service organization.

For further details see attached specifications.

**SOLICITATION NUMBER:** CRFQ ISC2000000006

**Addendum Number:** No.04

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. The purpose of this addendum is to extend bid opening date to 11/01/2019.

No additional changes.

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

**Terms and Conditions:**

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

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.:** \_\_\_\_\_

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


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

**Addendum Numbers Received:**  
(Check the box next to each addendum received)

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

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

\_\_\_\_\_  
Suttle & Stalnaker, PLLC  
Company

  
\_\_\_\_\_  
Authorized Signature

11/01/2019  
\_\_\_\_\_  
Date

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