



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

Header 2

List View

General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 702505

SO Doc Code: CRFQ

Procurement Type: Central Master Agreement

SO Dept: 0323

Vendor ID: 000000202390

SO Doc ID: WWW2000000016

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 4/30/20

Alias/DBA:

Close Date: 5/7/20

Total Bid: \$0.00

Close Time: 13:30

Response Date: 05/07/2020

Status: Closed

Response Time: 10:22

Solicitation Description: ADDENDUM 2 Auditing Services

Total of Header Attachments: 2

Total of All Attachments: 2



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

State of West Virginia
 Solicitation Response

Proc Folder : 702505
 Solicitation Description : ADDENDUM 2 Auditing Services
 Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation Response	Version
	2020-05-07 13:30:00	SR 0323 ESR05072000000006507	1

VENDOR
000000202390 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0323 WWV2000000016

Total Bid : \$0.00 Response Date: 2020-05-07 Response Time: 10:22:16

Comments:

FOR INFORMATION CONTACT THE BUYER
 Dusty J Smith
 (304) 558-2063
 dusty.j.smith@wv.gov

Signature on File FEIN # DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Auditing Services	0.00000	EA	\$261,250.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description : Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

COMMITMENT TO SERVE

WORKFORCE
West Virginia



A Professional Limited Liability Company



Workforce West Virginia

Auditing Services

**Response to Request for Quotation
CRFQ 0323 WWV2000000016**

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

Contact Person:



Kelly Shafer, CPA, Member

April 30, 2020



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TRANSMITTAL LETTER





April 30, 2020

Workforce West Virginia
Fiscal & Administrative Management - 5301
Office of Admin. Support-5302
1900 Kanawha Boulevard East
Building 3, 3rd Floor, Suite 300
Charleston, West Virginia 25305

We are pleased to submit our proposal to serve as independent Certified Public Accountants to perform the annual audit of the financial statements of Workforce West Virginia for the year ended June 30, 2020. 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.

The team which we have assembled to serve Workforce West Virginia 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 Federal and State grants and will be available at your request. Your engagement member will be Kelly Shafer. She has worked with Workforce West Virginia on several past engagements, including the financial statement audit, and serves as engagement partner for a number of other governmental organizations.

We will serve Workforce West Virginia 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 Workforce West Virginia in the most effective manner. Please feel free to contact Kelly Shafer 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

MANDATORY REQUIREMENTS



MANDATORY REQUIREMENTS

3.3.1 The firm must be independent and licensed to practice in West Virginia. This must be attested to in the proposal.

Vendor Response:

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 Encova 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



Governmental auditing standards required by the governmental accounting office define independence in the second general standard for governmental auditing as follows: "In all matters related to the audit work, the audit organization and the individual auditors, whether government or public, should be free from personal and external impairments to independence, should be organizationally independent, and should maintain an independent attitude and appearance."

The firm must meet standard accounting requirements as promulgated by United States General Accounting Offices and must also provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity as defined by those same standards.

In addition, the firm shall give Workforce West Virginia written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in WV §29.22.23. The firm will also notify Workforce West Virginia in writing if any other matters come to its attention during this engagement, which may impair its independence.

Suttle & Stalnaker, PLLC is independent of the Workforce West Virginia, and related systems, the State of West Virginia, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Accounting Office.

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

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

3.3.2 All Directors, Principals or Partner equivalents on the engagement must be licensed CPA's with at least 5 years of audit experience with governmental entities. All manager level employees on this engagement must be CPA's with 3 years of experience on governmental engagements. The state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance. Within the proposal, all manager level and above must be mentioned by name and must give experience to meet this requirement.

Vendor Response:

PERSONNEL QUALIFICATIONS AND EXPERIENCE

We firmly believe that the true quality of service can be linked directly to competent people dedicated to excellence. The professionals selected to serve Workforce West Virginia all have extensive governmental experience and prior Workforce West Virginia experience. We will provide for an



organizational structure that ensures ongoing and knowledgeable supervision by management already familiar with Workforce West Virginia to ensure maximum efficiency. All members and managers assigned to your engagement have over 5 years experience auditing governmental entities.

The following individuals will have responsibility to ensure that our services meet your requirements. Their CPA licenses are included below, and their resumes are included in section II.

Kelly Shafer, CPA

Kelly Shafer will serve as Engagement Member. She will be responsible for the direct supervision of the engagement, including ensuring that all professional standards are met. She will act as a direct liaison between Suttle & Stalnaker, PLLC and your personnel during the engagement and throughout the year. She has worked with Workforce West Virginia on several past engagements including financial statement audits, the State of West Virginia's Single Audit of the Unemployment Insurance and WIA Cluster programs, and various consulting engagements. She has also served as engagement member for the financial audits of a number of other state agencies and various major programs of the State of West Virginia's Single Audit. Kelly has over 15 years of experience in auditing governmental entities and programs.

Name: Kelly Shafer, CPA, Member
 Address: Suttle & Stalnaker, PLLC
 The Virginia Center, Suite 100
 1411 Virginia Street East
 Charleston, West Virginia 25301
 Telephone: (304) 720-3113 direct
 (304) 343-4126 main
 Fax: (304) 343-8008
 Email: kshafer@suttlecpas.com

Chris Deweese, CPA, CGMA

Chris Deweese will serve as Independent Review Member, performing a cold review of the financial statements to provide additional assurance that the financial statements are free of material error and that disclosures are adequate. Chris has over 25 years of experience. Chris has served on numerous State of West Virginia engagements, including Workforce West Virginia, the West Virginia Department of Transportation, the West Virginia Division of Highways, the West Virginia Lottery, the West Virginia Public Employees Insurance Agency, West Virginia Public Defender Services, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit. Chris also worked closely with the West Virginia Department of Administration regarding the implementation of GASB 45, *Other Post Employment Benefits*.

Marie Long, CPA

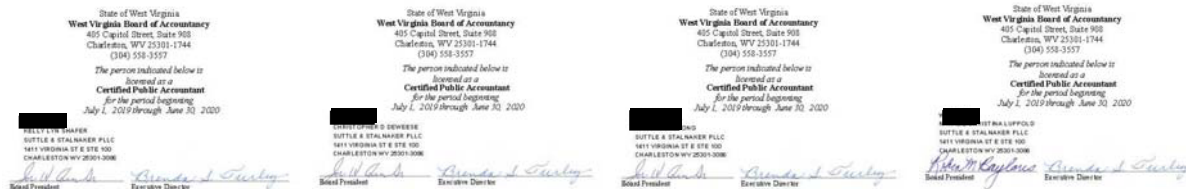
Marie Long is a Senior Manager and will be responsible for carrying out the audit plan and supervising staff accountants assigned to the project. She has over 13 years of experience working with governmental and governmentally funded entities. Marie has also managed a number of major program audits for the State of West Virginia's Single Audit.



Natalie Luppold, CPA, CITP, CISA

Natalie Luppold is a Senior Manager and will be responsible for the internal control involving information technology. She has experience with information systems including the Department of Highways systems and the State of West Virginia mainframe systems.

CPA Licenses



3.3.3 The firm must have experience auditing/consulting with 3 different state (does not have to be West Virginia) government entities (agencies) over the past 5 years. The firm must submit a list of those state audits/consulting engagements with the proposal.

Vendor Response:

STATE OF WEST VIRGINIA AND WORKFORCE WEST VIRGINIA PROGRAMS

Suttle & Stalnaker, PLLC audited Workforce West Virginia’s financial statements from 2000 to 2010. In addition, Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia and Workforce West Virginia, having served virtually every major division and department in some capacity, including participating as a joint venturer/subcontractor in every Single Audit of the State of West Virginia. As part of the Single Audit, Suttle & Stalnaker, PLLC personnel have audited the major programs of Workforce West Virginia, including Unemployment Insurance, WIA Cluster, and Employment Services Cluster.

Other engagements with the State of West Virginia have included auditing component units, divisions or programs to be incorporated into the State of West Virginia’s Comprehensive Annual Financial Reports. These engagements include the West Virginia Department of Transportation, West Virginia Division of Highways, West Virginia Offices of the Insurance Commissioner, West Virginia Public Employees Insurance Agency, West Virginia Lottery, West Virginia Public Defender Corporations, Bluefield State College, Concord University, Southern West Virginia Community and Technical College, West Virginia Osteopathic School of Medicine, New River Community and Technical College, Fairmont State University, Pierpont Community and Technical College, Eastern Community & Technical College, and BridgeValley Community and Technical College. These engagements demonstrate our ability to meet the time parameters required by the Department of Administration’s Financial and Reporting Section, as well as our ability to effectively and efficiently complete audits in the complex State environment.



OUR GOVERNMENT AND NONPROFIT PRACTICE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 46 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 25,000 hours per year on audits of governmental and nonprofit entities and programs. Virtually all of the governmental audits are for financial statements prepared in accordance with accounting standards promulgated by the Governmental Accounting Standards Board (GASB). Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

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

GFOA CERTIFICATE OF EXCELLENCE EXPERIENCE

Only a few entities in West Virginia have applied for and obtained a GFOA Certificate of Excellence in Financial Reporting. We have worked with the City of Charleston, West Virginia Parkways Authority, West Virginia Division of Highways, the West Virginia Consolidated Retirement Board, the West Virginia Public Employee's Insurance Agency and the West Virginia Lottery, all of whom successfully obtained the GFOA Certificate of Excellence. In addition, the State of West Virginia, our client through joint ventures with Ernst & Young, LLP and Deloitte & Touche, LLP, obtained the GFOA Certificate of Excellence. Also, Chris Deweese of our firm has served as a GFOA reviewer in the GFOA Certificate of Excellence program. As stated in the Suttle & Stalnaker, PLLC mission statement, we are continually striving to "provide world class professional services to quality clients by utilizing a team of dynamic individuals and advanced technology to achieve success for our clients and ourselves." If Workforce West Virginia wishes to pursue a GFOA Certificate of Excellence in Financial Reporting, we will be pleased to assist.

CLIENTS SERVED

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

- Workforce West Virginia
- West Virginia Workers' Compensation Division
- West Virginia Offices of the Insurance Commissioner
- West Virginia Bureau of Employment Programs
- Division of Workers' Compensation - Employer Field Audits
- West Virginia Public Defender Corporations - total of 17 separate audits



- Single Audit of State of West Virginia, including the following:
- Bureau of Employment Programs
 - Unemployment Insurance Programs
 - Employment Services
 - JTPA Programs
 - WIA Programs
- West Virginia Development Office
 - Community Development Block Grant Program
- Department of Health and Human Resources
 - Temporary Assistance for Needy Families
 - Social Services Block Grant
 - Low Income Housing and Emergency Assistance
 - Women's, Infant's and Children's
 - Foster Care - Title IV
 - Child Care Development Fund
 - Substance Abuse
 - Child Support Enforcement
 - Medicaid
 - Food Stamp Cluster
- Department of Education
 - Child Nutrition Cluster
 - Office of Special Education
 - Vocational Education
 - Title I - Grants to Local Education Agencies
- Division of Environmental Protection
 - Office of Abandoned Mine Lands
 - Office of Surface Mining
 - Capitalization Grants for State Revolving Loan Funds
- West Virginia Lottery - Drawing Auditors
- West Virginia Lottery - Consultant regarding review of Video Lottery Licensees
- West Virginia Lottery - Financial Statements Audit
- West Virginia Water Pollution Control Revolving Fund
- Twelve County Boards of Education - Single Audits
- Three Regional Education Service Agencies - Single Audits
- Systems and Controls Consulting for West Virginia Treasurer's Office
- West Virginia PEIA
- West Virginia PERS
- West Virginia Consolidated Public Retirement Board
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Parkways Authority
- Southern West Virginia Community & Technical College
- Bluefield State College
- New River Community & Technical College
- Concord University
- West Virginia School of Osteopathic Medicine
- West Virginia University



- Marshall University
- Fairmont State University
- Pierpont Community & Technical College
- BridgeValley Community & Technical College
- Eastern Community & Technical College
- West Virginia State University
- BCKP Regional Intergovernmental Council - Single Audit

3.3.4 The firm shall submit a statement with the proposal that they have not failed their 2 most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review as an attachment.

Vendor Response:

Our Firm's two most recent peer reviews of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants were completed in 2014 and 2017, and **we received a pass rating with no deficiencies identified each time**. In accordance with peer review standards, the peer reviews included a review of selected specific governmental engagements. A copy of these reports are on the following pages.

The Firm also has periodically had its workpapers and/or reports reviewed by federal and state agencies. The desk and/or field audits have uncovered no significant issues, and we have often been complemented by the reviewer on the quality of our work.





1200 Corporate Court • P.O. Box 990 • Ashland, Kentucky 41102
 • Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
 • Web www.ksgcpa.com Member of **PKF North America**

SYSTEM REVIEW REPORT

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

We have reviewed the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
 November 14, 2014

Pikeville, KY

Cold Spring, KY

Cincinnati, OH





1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105
 • Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
 • Web www.kgsgcpa.com Member of  GLOBAL

Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As part of our review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
 December 6, 2017

Pikeville, KY

Cold Spring, KY

Cincinnati, OH



3.3.5 The firm must have at least 7 licensed CPA's on staff within the audit firm that are strictly audit and not tax professionals. This insures we have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least 5 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations. This needs to be delineated on the proposal.

Vendor Response:

Suttle & Stalnaker, PLLC has 39 licensed CPAs; 30 in our Charleston office of which 17 are audit professionals. The engagement will be staffed out of our Charleston office.

3.3.6 The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by FARS or other West Virginia state agency two times or more.

Vendor Response:

Suttle & Stalnaker, PLLC has not had to have an audit reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency.

3.3.7 The firm must provide a statement with the proposal that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

Vendor Response:

Suttle & Stalnaker, PLLC belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel. The Firm is currently a member in good standing of the AICPA's Governmental Audit Quality Center.



3.4 Vendor must provide a written statement in conformity with Generally Accepted Accounting Principles, on the presentation of the general purpose financial statements that will include all of WorkForce West Virginia funds to the Director of FAM.

3.5 The audit must be audited in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

3.6 Vendor must audit the additional financial information schedules required by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration.

3.7 Vendor is responsible for performing certain limited procedures involving required supplementary information required by Governmental Accounting Standards as mandated by Generally Accepted Auditing Standards.

3.8 Vendor must provide all work under the direction of the Executive Director of Workforce West Virginia or his/her designee.

3.9 Vendor must provide to the Director of the Financial Accounting and Reporting Section (FARS) of the Department of Administration, 2101 Washington Street East, Building 17, 3rd floor, Charleston, WV 25305, under the authority of Section 5-A of the State Code, a written report within twenty-four (24) hours of all irregularities and illegal acts of which the firm becomes aware.

3.10 A copy of all such reports must be given to the Executive Director of Workforce West Virginia and the Director of Financial Administrative & Management (FAM) in writing of each of the firm's responsibility under general accepted auditing standards, accounting policies, management judgements, accounting estimates and projections, audit adjustments and revisions of past and current estimates and projections, disagreements with management, consultation with other accountants and actuaries, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.

3.11 The firm must immediately communicate to the Executive Director of Workforce West Virginia and the Director of FAM any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact. A written summary of these issues must be provided within twenty-four (24) hours to the Executive Director of Workforce West Virginia and the Director of FAM.

3.12 Vendor must submit all written reports initially in draft form in order that any necessary changes may be discussed and agreed upon before final acceptance.

3.13 Vendor must discuss any public statements with the Executive Director or designee prior to the statements being released or made.

3.14 Vendor, if requested, must provide special assistance to the WorkForce West Virginia's auditors, the State's auditors and the Financial Accounting and FARS since the agency's financial statements are to be included in the financial statement of the State of West Virginia.



3.15 Vendor must give the agency written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in W. Va. State Code 29.22.23 (<http://wwlegis.state.wvcode/code.cfin>) the vendor shall also notify the agency in writing if any other matters come to its attention during the course of this contract which may impair its independence.

3.16 No subcontracting is allowed on this proposal.

3.17 All working papers and reports must be retained at the vendor's expense in a secure storage area for a minimum of five (5) years, unless the vendor is notified by the agency of the need to extend the retention period. The vendor will be required to make working papers available upon request to the Executive Director of Workforce West Virginia, the Director of FAM, and FARS. In addition, the firm must respond to the inquiries of grantors and successor auditors and allow them to review working papers. The agency must be provided access keys to the storage area upon request.

3.18 Vendor must deliver five (5) copies of the bound final report to the Director of FAM, Building 3, Suite 300, 1900 Kanawha Blvd East, Charleston, WV 25305, or current location, by October 15, 2020 and subsequent years allowed under this contract. An electronic copy of the report must be provided in a PDF or similar format for public review on the agency's website.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements 3.4 through 3.18 and deliverables.



SECTION I:
FIRM QUALIFICATIONS AND EXPERIENCE



SECTION I: FIRM QUALIFICATIONS AND EXPERIENCE

FIRM QUALIFICATIONS AND EXPERIENCE

Suttle & Stalnaker, PLLC, Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301; at Towne Square, PO Box 149, Parkersburg, West Virginia 26102; and at Wharf District, 68 Clay Street, Suite C, Morgantown, WV 26501. **The Firm currently consists of the following personnel: members/partners - 14, managers, seniors and staff accountants - 51, support staff - 15. We have 39 accounting professionals on staff that hold a CPA certificate in West Virginia.** Currently there are approximately 12 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office. We anticipate 4 to 5 full-time personnel assigned to the engagement. Various members and employees of the Firm are members of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, Government Finance Officers' Association, and other professional organizations. **Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 46 years.**

We are experienced in and perform a full range of services. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them.

ABOUT 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: 229
Partners: 4,035
Staff: 28,373
Net Fees: 3.024 billion
Largest Firm (millions): 400
Average Firm (millions): 13

Countries: 71
Regions:
Americas – 324
Asia Pacific – 55
EMEIA - 159
Locations: 592



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.

At Suttle & Stalnaker, PLLC, our goal is to be your most trusted advisors, both locally and globally. Allinial Global helps us deliver. For more information, please visit www.allinialglobal.com.

OUR GOVERNMENT PRACTICE

Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia and governmental entity, having served virtually every major division and department in some capacity. Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 46 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 15,000 hours per year on audits of governmental and nonprofit entities and programs. Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Circular A-133. In addition to the State Government Entities listed earlier our Firm has served numerous other governmentally and nonprofit funded clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market.



EXTERNAL REVIEWS OF FIRM WORK

Our Firm's most recent peer reviews of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants were completed in 2014 and 2017, and **we received a pass rating with no deficiencies identified**. In accordance with peer review standards, the peer review included a review of selected specific governmental engagements. A copy of these reports is included in this proposal.

LITIGATION

The Firm has never had any litigation against it, and there is no pending litigation involving the Firm with any state regulatory bodies or professional organizations.

ACCOUNTING AND AUDITING

We have a strong reputation as auditors and business consultants to small and middle market companies, assisting in the analysis of business opportunities and threats, operations improvement, profit management, and design and installation of computer accounting and statistical systems. We are especially well known and respected for our experience and expertise in governmental and nonprofit entities, programs and activities, including Federal financial assistance programs, and cost allocation plans.

Our professionals are skilled in the unique financial reporting, accounting and auditing, and tax concerns of our clients as well as assisting them in such specialized projects as business financing, and operational analysis and improvement.



REFERENCES
PRIOR ENGAGEMENTS WITH THE STATE OF WEST VIRGINIA

Engagement	Scope of Work	Date	Engagement Member	Avg. Annual Hours	Client Contact	Telephone Number
Single Audit of the State of WV Building 1, Room E-119 1900 Kanawha Blvd., E. Charleston, WV 25305-0120	Participation in financial and compliance auditing for several departments, including numerous federal award programs	1986 thru present	Chris Deweese	3,500	Stephanie Bailes	304.558.6181
WV Department of Transportation Building 5, Room A-109 1900 Kanawha Blvd., E. Charleston, WV 25305-0440	Annual Financial Statement Audit including assistance with CAFR and FARS forms, including numerous federal award programs	2001 thru 2006	Horace Emery / Chris Deweese	3,000	Keith Chapman/ Susan Creager	304.558.9408
WV Division of Highways Building 5, Room 109 1900 Kanawha Blvd., E. Charleston, WV 25305-0403	Annual Financial Statement Audit including assistance with CAFR and FARS forms, including numerous federal award programs	2001 thru 2006; 2013 – 2014; 2017 thru present	Horace Emery / Chris Deweese / Chris Lambert	800 to 1,000	Stanley Lynch Legislative Post Audit Div. Building 1, Room W-329 1900 Kanawha Blvd., E. Charleston, WV 25305	304.347.4880
West Virginia State Rail Authority PO Box 470 Moorefield, WV 26836	Annual Financial Statement Audit	2001 thru 2006; 2013 - present	Chris Deweese	300	Lucinda Butler	304.538.2305
West Virginia Parkways Authority 3310 Piedmont Road Charleston, WV 25306-6633	Annual Financial Statement Audit	2011 thru present	Chris Lambert	285	Parrish French	304.926.1900
West Virginia Racing Commission 900 Pennsylvania Avenue, Suite 533 Charleston, WV 25301	Annual Financial Statement Audit	2012 thru present	Chris Lambert	300	Joe Moore / John Myers	304.558.2150
WV Offices of the Insurance Commissioner 1124 Smith Street Charleston, WV 25301	Annual Financial Statement Audit	2000 thru 2011; 2015 - present	Horace Emery	1,250	Melinda Ashworth Kiss	304.558.3029 X1205
West Virginia Economic Development Authority 160 Association Drive North Gate Business Park Charleston, WV 25311	Annual Financial Statement Audit	2006 thru 2014	Chris Deweese	400	David Warner Erin McCoy	304.558.3650
West Virginia Regional Jail Authority 1325 Virginia Street East Charleston, WV 25301	Annual Financial Statement Audit	2009 thru 2018	Chris Lambert	300	Roger Townsend	304.558.2110
West Virginia Division of Corrections and Rehabilitation 1201 Greenbrier Street Charleston, WV 25301	Annual Financial Statement Audit	2019 thru present	Chris Lambert	300	David Dew, CFO	304.558.2350 Ext 53562



Engagement	Scope of Work	Date	Engagement Member	Avg. Annual Hours	Client Contact	Telephone Number
West Virginia Consolidated Public Retirement Board 4101 MacCorkle Avenue SE Charleston, WV 25304	Annual Financial Statement Audit including assistance with CAFR	2016 thru present	Chris Deweese	2,000	John Galloway, CPA	304.558.3570 Ext. 52426
West Virginia Council for Community and Technical College Education 1018 Kanawha Blvd, E., Suite 700 Charleston, WV 25301	Annual Financial Statement Audit	2013 thru present	Chris Deweese	500	Ed Magee	304.558.0281
Fairmont State University 1201 Locust Avenue Fairmont, WV 26554	Annual Financial Statement Audit	2013 thru present	Chris Deweese / Kelly Shafer	500	Christa Kwiatkowski	304.367.4796
Pierpont Community & Technical College 1201 Locust Avenue Fairmont, WV 26554	Annual Financial Statement Audit	2013 thru present	Chris Deweese / Kelly Shafer	400	Dale Bradley	304.367.4752
Southern West Virginia Community & Technical College PO Box 2900 Mount Gay, WV 25637	Annual Financial Statement Audit	2004 thru present	Chris Deweese / Kelly Shafer	300	Sam Litteral	304.896.7426
New River Community & Technical College 280 University Drive Beaver, WV 25813	Annual Financial Statement Audit	2006 thru present	Chris Lambert	400	Dr. Gerald Shields	304.929.5012



REFERENCES
SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Engagement	Scope of Work	Date	Engagement Partner	Avg. Annual Hours	Client Contact	Telephone Number
BCKP Regional Intergovernmental Council	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1980's to 2016	Chris Deweese	200	Colt Sandoro	304.345.8191
Boone County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1994, 1996, 1997 to present	Chris Deweese	400	Sam Pauley, CPA	304.369.3131
Doddridge County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1998 to present	Chris Deweese	400	Dan Minney	304.873.2300
Tyler County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1998 to present	Chris Deweese	400	Jeff Davis	304.758.2145
Roane County of Board of Education	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	1998 to present	Chris Deweese	400	Andrew Metheney	304.927.6410
City of Charleston, West Virginia	Single Audit of the Financial Statements in Accordance with OMB Circular A-133 and now with Uniform Guidance	2015 thru present	Chris Lambert	1,000	Tia Robertson	304.348.8000 Ext. 127



SECTION II:
PERSONNEL QUALIFICATIONS AND EXPERIENCE



Section II - PERSONNEL QUALIFICATIONS AND EXPERIENCE

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

The following individuals will have responsibility to ensure that our services meet your requirements. Resumes and continuing professional education records are included on the following pages.

Managing Member

Name: Robert Newton, CPA, CVA
 Address: Suttle & Stalnaker, PLLC
 The Virginia Center, Suite 100
 1411 Virginia Street East
 Charleston, West Virginia 25301
 Direct Telephone: (304) 720-3104
 Fax: (304) 343-8008
 email: rnewton@suttlecpas.com

Personnel



Kelly Shafer, CPA
 Member

Kelly will serve as the engagement Member. She will be responsible for the engagement, including ensuring that all professional standards are met as well as performing the detail Member review. Kelly has over 15 years of experience. She has served on numerous State of West Virginia engagements, including Workforce West Virginia, the West Virginia Parkways Authority, seven public colleges and universities, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit. Kelly has worked with Workforce West Virginia on several past engagements, including the financial statement audit, audits of the Unemployment Insurance and WIA Cluster programs under the State of West Virginia Single Audit, and various consulting engagements.





Chris Deweese, CPA, CGMA
Member

Chris Deweese will serve as Independent Member. Chris has over 25 years of experience. Chris has served on numerous State of West Virginia engagements, including the Workforce West Virginia, the West Virginia Department of Transportation, the West Virginia Division of Highways, the West Virginia Lottery, the West Virginia Public Employees Insurance Agency, West Virginia Public Defender Services, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit. Chris also worked closely with the West Virginia Department of Administration regarding the implementation of GASB 45, *Other Post Employment Benefits*.



Marie Long, CPA
Senior Manager

Marie Long is a Senior Manager who works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervising other staff and senior accountants, and communication with clients during the course of the fieldwork. Marie has over 13 years experience in auditing governmental entities and programs. She has prior experience auditing Workforce West Virginia and serves as manager on several programs under the State of West Virginia's Single Audit.



Natalie Luppold, CPA, CISA, CITP,
Senior Manager

Natalie Luppold, CPA, CISA, CITP is a Senior Manager who will be responsible for the internal control involving information technology. Natalie has performed various engagement reviews for West Virginia State Agencies in the past and has over 13 years experience. She has extensive experience with information systems including the State of West Virginia mainframe systems. This range of experience and background will be a significant asset to the engagement team.

Other Staff

Other staff will be assigned and will meet the mandatory requirements of the contract. No subcontractors are anticipated to be used in this contract.



ABILITY TO MAINTAIN QUALITY OF STAFF

Suttle & Stalnaker, PLLC realizes that our number one resource in effectively and efficiently serving our clients begins with our staff. As such, every effort will be taken to provide for staff continuity on your engagement team. In preparing and planning for the future success of Suttle & Stalnaker, PLLC and in an effort to provide our clients with the highest quality professional services, Suttle & Stalnaker, PLLC has established human resources policies that allow each individual the flexibility to establish personal work commitments, continuing education goals, and career goals while ensuring that our commitments to our clients are met. This flexibility in today's work environment has been an instant success in helping to attract dynamic career oriented personnel dedicated to achieving success for our clients. The direct results of this program for Suttle & Stalnaker, PLLC have been a significantly lower turnover than other firms in public accounting. This results in an increased ability to assign a core group of the same individuals to recurring engagements, thus improving client service, and audit effectiveness. However, over the course of the engagement, there may well be a need to change staff assigned to the engagement. We believe our hiring, promotion, and personnel assignment policies and practices will ensure the quality of staff assigned to the engagement.

If any key staff or specialists need to be changed during the engagement, we will provide Workforce WV a resume similar to the ones included in this proposal, to ensure that Workforce WV agrees that the new person is suitable for the engagement based on their qualifications, experience and performance. We will also maintain the same mix of credentials throughout the audit engagement. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients. As outlined in the Quality Control Section of this proposal, we are committed to this effort in order to provide our clients with the high quality service they deserve.



KELLY SHAFER, CPA
Member

Firm Responsibilities

Kelly Shafer is a Member in the audit and consulting areas of the Firm. She will be responsible for the direct supervision of the engagement, including ensuring that all professional standards are met. Kelly will coordinate the audit strategy, communicate with management during the course of the engagement, and be responsible for completion and delivery of final audit reports.

Experience

Kelly has over 15 years of experience in public accounting. She has served as an auditor for the following clients:

- Workforce West Virginia
- West Virginia Lottery
- West Virginia Parkways Authority
- State of West Virginia, Single Audit, including the following:
 - 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 Division of Rehabilitative Services
- West Virginia Higher Education Policy Commission - Purchasing Performance and Compliance Audits
- West Virginia Council for Community and Technical College Education
- West Virginia School of Osteopathic Medicine
- Bluefield State College
- Concord University
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- Fairmont State University
- Pierpont Community and Technical College
- Tyler County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- Kanawha County Board of Education - Single Audit

Education

Kelly graduated summa cum laude from West Virginia University with a bachelor of science degree in accounting and a masters of professional accountancy. She is a certified public accountant in the State of West Virginia receiving certificate number 4745. Kelly has obtained the Advanced Single Audit certification from the AICPA.



Professional Activities

Kelly is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and serves on the Banking, Industry, and Government Services and the Awards Committees of the WVSCPA. She also serves on several not-for-profit boards and is involved with various civic organizations as a member or volunteer.

Kelly was the recipient of the WVSCPA's 2015 Young CPA of the Year Award and the WVSCPA's 2017 Women to Watch Emerging Leader Award.



CHRIS DEWEESE, CPA, CGMA**Member**

Firm Responsibilities

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

Experience

Chris has over 25 years of experience in public accounting. He has served as an auditor for the following clients:

- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- Workforce West Virginia
- West Virginia Lottery
- West Virginia Public Employees Insurance Agency
- State of West Virginia, Single Audit, including the following:
 - 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
- Kanawha 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



Education

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

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, a member of the West Virginia Society of Certified Public Accountants (WVSCPA), President of the WVSCPA Executive Committee, and is the Past-President of the Board of Directors of the Charleston Chapter of the WVSCPA, past chair of the Accounting and Audit subcommittee of the WVSCPA, and past service on the West Virginia Accounting Procedures Committee. 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.



MARIE LONG, CPA
Senior Manager

Firm Responsibilities

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

Experience

Marie has over 14 years of experience in public accounting during which time she has worked on several audit and consulting engagements with a focus in governmental. She has served as an auditor for the following clients:

- Workforce West Virginia
- West Virginia Racing Commission
- West Virginia Regional Jail Authority
- West Virginia Department of Agriculture
- Workforce Investment Boards
- West Virginia Economic Development Authority
- Eastern Community and Technical College
- West Virginia School of Osteopathic Medicine
- Bluefield State College
- Concord University
- Blue Ridge Community and Technical College
- BridgeValley Community and Technical College
- Mountwest Community & Technical College
- New River Community & Technical College
- Southern WV Community & Technical College
- Council for Community and Technical College Education
- Charleston Sanitary Board
- Mineral Wells Public Service District
- Parkersburg Utility Board
- Tyler County Board of Education
- Gilmer County Board of Education
- Kanawha County Board of Education

Education

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



Professional Activities

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

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



NATALIE LUPPOLD, CPA, CISA, CITP
Senior Manager

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, carrying out audit plans, supervising staff accountants, communication with clients during the course of the fieldwork, completion of final audit reports.

Experience

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

- West Virginia Offices of the Insurance Commissioner
- Audits of several state-run high risk health insurance pools
- PRIDE Community Services, Inc.
- Coalfield Community Action Partnership, Inc.
- West Virginia Division of Highways
- BCKP Regional Intergovernmental Council
- Tyler County Board of Education
- Boone County Board of Education

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 5010 from the State of West Virginia. Additionally, Natalie is a certified information systems auditor having received certificate number 15123340 from the international Information Systems Audit and Control Association.

Professional Activities

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



SPECIFIC WORKPLAN



SERVICES TO BE PROVIDED

We understand that Workforce West Virginia requires an audit of its financial statements including supplemental schedules if any required by the West Virginia Department of Administration, Financial and Reporting Section (FARS) and the Government Accounting Standards Board (GASB). The audit will include our opinion as to the conformity of the financial statements with GAAP and will be conducted in accordance with Government Auditing Standards. We will provide routine technical assistance to the financial personnel for the continuation of GASB 34, SAS 99, and other technical requirements. We understand we will be under the direction of the Executive Director of Workforce West Virginia.

We believe that planning is the single most important ingredient in the conduct of a quality audit. Suttle & Stalnaker, PLLC will be prepared to begin the planning of the engagement within two weeks after receiving the signed contract and accordingly, we will schedule the work at a mutually agreeable time. Following is an outline of our audit plan for Workforce West Virginia as a guideline for your understanding our process. This plan is flexible innovative and at the leading edge of technology and will be altered as necessary, ensuring that your needs are met.

- Planning and terms of engagement
- Knowledge of entity and risk assessment
- Identification of transaction types, sources of audit evidence and potential errors
- Systems descriptions and documentation
- Evaluation of internal controls
- Development of overall audit plan
- Coordination of client assistance
- Design internal control, compliance, and substantive procedures
- Perform testing of accounting and administrative internal controls
- Perform tests of transactions
- Design substantive procedures for year-end balances
- Perform substantive testing of year-end balances
- Trial balance and adjustments
- Report preparation
- Meetings with management to review results of audit

We understand that Workforce West Virginia requires an audit for the fiscal year ended June 30, 2020, of its financial statements prepared on the accrual basis of accounting. We will audit the balance sheet of Workforce West Virginia as of June 30, 2020 and the related statements of revenues, expenses, and changes in fund net assets, and cash flows for the year then ended.

3.4 – 3.18

We also understand all of the mandatory requirements included in the request for quotation and will meet or exceed these. Specifically 3.4 through 3.18 we will meet these mandatory requirements.



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

In addition to our report on Workforce West Virginia's financial statements, we will also issue the following reports or types of reports:

Report on internal control related to the financial statements. This report will describe the scope of testing of internal control and the result of our tests of internal control.

Report on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements.

Our report on internal control will include any significant deficiencies and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards identified above. Our report on compliance will address material errors, fraud; violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed by contracts; and any state or federal grant, entitlement of loan program questioned costs of which we become aware, consistent with requirements of the standards identified above.

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

As you know, management is responsible for 1) the preparation of Workforce West Virginia's financial statements, 2) establishing and maintaining effective internal control over financial reporting and safeguarding assets, and for informing us of all significant deficiencies in the design or operation of such controls of which it has knowledge, 3) properly recording transactions in the records, 4) identifying and ensuring that Authority complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations, 5) the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements, 6) informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, regulators, or others, 7) making all financial records



and related information available to us, 8) for adjusting the financial statements to correct material misstatements, and 9) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan. At the conclusion of our audit, we will request certain written representations from management about the financial statements and matters related thereto. We will also require that you affirm to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Workforce West Virginia is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity. We will also determine that certain matters related to the conduct of the audit are communicated to Workforce West Virginia including 1) fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, 2) illegal acts that come to our attention (unless they are clearly inconsequential), 3) disagreements with management and other serious difficulties encountered in performing the audit, and 4) various matters related to the entity's accounting policies and financial statements.

The working papers for this engagement are the property of Suttle & Stalnaker, PLLC. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least five years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested workpapers will be provided under the supervision of Suttle & Stalnaker, PLLC audit personnel and at a location designated by our Firm.

The two overarching principles of the independence standards of the *Government Auditing Standards* issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, Authority agrees to the following:

Workforce West Virginia will be accountable and responsible for overseeing the financial statement preparation and will approve all proposed adjustments.

Workforce West Virginia will establish and monitor the performance of the preparation of financial statements and approval of the adjustments to ensure that they meet management's objectives.

Workforce West Virginia will make any decisions that involve management functions related to the preparation of the financial statements and approval of the adjustments and accepts full responsibility for such decisions.

Workforce West Virginia will evaluate the adequacy of services performed and any findings that result.

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



The assistance to be supplied by organization personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with management. Specific information related to timelines, adjusting journal entries, draft financial statements and the timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Professional standards and our Firm policies require that we perform certain additional procedures whenever our reports are included, or we are named as accountants, auditors, or "experts" in a document used in a public offering of debt securities. Our report on the financial statements is not to be included in an official statement or other document involved with the sale of debt instruments without our prior consent. Additionally, if you intend to publish or otherwise reproduce the financial statements and/or make reference to us or our audit, you agree to provide us with printer's proofs or master for our review and consent before reproduction and/or release occurs. You also agree to provide us with a copy of the final reproduced material for our consent before it is distributed or released. Our fees for any additional services that may be required under our quality assurance system as a result of the above will be established with you at the time such services are determined to be necessary.

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

This proposal constitutes the complete and exclusive statement of agreement between Suttle & Stalnaker, PLLC and Workforce West Virginia, superseding all proposals oral or written and all other communication, with respect to the terms of the engagement between the parties.

In addition, we will respond to reasonable inquiries by Workforce West Virginia or its successor auditors and allow its successor auditors to review working papers relating to the matters of continuing account significance.

Reporting

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

We will also communicate in a letter to management any reportable conditions found during the audit. Reportable conditions involve matters coming to our attention that involve significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

We will also report at a minimum, to Workforce West Virginia Finance/Audit Committee the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies



3. Management judgments, accounting estimates and projections
4. Significant audit adjustments and significant revisions of past and current estimates and projections
5. Other information in documents containing audited financial statements and/or estimates and projections
6. Disagreements with management
7. Consultation with other accountants and actuaries
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

We will be available to meet in person with Workforce West Virginia Finance/Audit Committee to present and discuss the results of our audit.

Other Considerations

3.17

Audit Workpapers

The workpapers for this engagement are the property of Suttle & Stalnaker, PLLC and constitute confidential information. However, we may be requested to make certain workpapers available to other agencies pursuant to authority given to them by law or regulation. If requested, access to such workpapers will be provided under the supervision of Suttle & Stalnaker, PLLC personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to such agencies, which may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

All working papers and reports will be retained, for a minimum of five (5) years, unless the firm is notified in writing by Workforce West Virginia of the need to extend the retention period. We will make working papers available, upon reasonable request, under the supervision of Suttle & Stalnaker, PLLC personnel to the following parties or their designees:

Deputy Executive Director of Administration
Workforce West Virginia

Assistant Director of FAM Accounting Services
Workforce West Virginia

Director
Financial Accounting and Reporting Section
Department of Administration
State of West Virginia

3.18

We understand that the financial statements of Workforce West Virginia are to be included as a component unit of the financial statements of the State of West Virginia.



We will deliver five copies of the bound final report to the Director of FAM in accordance with 3.18 of the contract.

WORKPLAN

The dates in the following schedule are required delivery deadlines:

Deliverables/Event	Time Period
Entrance Conference (Planning Event)	Before May 30
Interim work completed and Detailed Audit Plan Prepared	By June 30
Draft of Agency's reports and financial statements for review	August 21
Revised draft with all requested changes and modifications of agency's reports and financial statements for review	August 28
Draft submitted to the Financial Accounting and Reporting Section (FARS) of the Department of Administration with copies to the Deputy Commissioner of Administration of Workforce West Virginia	September 5
Unsigned final draft with all modifications to Workforce West Virginia management for final review	October 13
Final signed report for Workforce West Virginia submitted to Workforce West Virginia and to the Financial Accounting and Reporting Section of the Department of Administration	October 15



REQUEST FOR QUOTATION





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

State of West Virginia
 Request for Quotation
 14 – Financial

Proc Folder: 702505

Doc Description: ADDENDUM 2 Auditing Services

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2020-04-30	2020-05-07 13:30:00	CRFQ 0323 WWV2000000016	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:

Suttle & Stalnaker, PLLC
 1411 Virginia Street East, Suite 100
 Charleston, WV 25301
 304-343-41216

FOR INFORMATION CONTACT THE BUYER

Dusty J Smith
 (304) 558-2063
 dusty.j.smith@wv.gov

Signature X

FEIN # 55-0538163

DATE 04/30/2020

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

ADDITIONAL INFORMATION:

OPEN END
 THE STATE OF WEST VIRGINIA PURCHASING DIVISION FOR THE AGENCY, WORKFORCE West Virginia, IS SOLICITING BIDS FOR THE OPEN-END CONTRACT OF AUDITING SERVICES) PER THE ATTACHED DOCUMENTS.

QUESTIONS REGARDING THE SOLICITATION MUST BE SUBMITTED IN WRITING TO DUSTY.J.SMITH@WV.GOV PRIOR TO THE QUESTION PERIOD DEADLINE CONTAINED IN THE INSTRUCTIONS TO VENDORS SUBMITTING BIDS.

****PLEASE NOTE THAT PAGES THAT NEED SIGNED AND RETURNED SUCH AS 22, 23, 30, 33, 34 OF THE SOLICITATION SHOULD BE SIGNED AND SUBMITTED WITH THE BID.****

** Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.**

INVOICE TO		SHIP TO	
FISCAL AND ADMINISTRATIVE MANAGEMENT - 5301 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV25305 US		OFFICE OF ADMIN SUPPORT - 5302 WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Auditing Services	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description :

Vendors submitting bids online through wvOASIS should enter the total bid amount from the Exhibit A Pricing Page into the commodity line of wvOASIS and attached (or upload) a copy with their bid submittal.

SCHEDULE OF EVENTS

Line	Event	Event Date
1	TECHNICAL QUESTIONS DUE AT 10AM	2020-04-23

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 01/09/2020

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: APRIL 23RD, 2020 10AM

Submit Questions to: DUSTY SMITH
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: DUSTY.J.SMITH@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: AUDITING SERVICES
BUYER: DUSTY SMITH
SOLICITATION NO.: WWW2000000016
BID OPENING DATE: APRIL 30,2020
BID OPENING TIME: 1:30PM
FAX NUMBER: 304-558-3970

Revised 01/09/2020

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

For Request For Proposal ("RFP") Responses Only: In the event that Vendor is responding to a request for proposal, the Vendor shall submit one original technical and one original cost proposal plus N/A convenience copies of each to the Purchasing Division at the address shown above. Additionally, the Vendor should identify the bid type as either a technical or cost proposal on the face of each bid envelope submitted in response to a request for proposal as follows:

BID TYPE: (This only applies to CRFP)

Technical

Cost

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

Bid Opening Date and Time: APRIL 30, 2020 1:30PM

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 must 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. Any request for reciprocal preference must include with the bid any information necessary to evaluate and confirm the applicability of the preference. 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: This Contract becomes effective on upon award and extends for a period of one (1) year(s).

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be 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 THREE (3) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed 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 a breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One Time Purchase contract.

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

BID BOND (Construction Only): Pursuant to the requirements contained in W. Va. Code § 5-22-1(c), All Vendors submitting a bid on a construction project shall furnish a valid bid bond in the amount of five percent (5%) of the total amount of the bid protecting the State of West Virginia. The bid bond must be submitted with the bid.

PERFORMANCE BOND: The apparent successful Vendor shall provide a performance bond in the amount of 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 upon request and in a form acceptable to the State. The request may be prior to or after contract award at the State's sole discretion.

Please see Section 3.2.1 and 3.2.2 of the specifications within this solicitation

The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications 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: \$1,000,00.00 per occurrence.
- Automobile Liability Insurance** in at least an amount of: \$1,000,00000 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.
-
-
-
-

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:

\$200.00 per day for each time-line that is not met as shown in Exhibit B

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.

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 01/09/2020

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.

45. PROHIBITION AGAINST USED OR REFURBISHED: Unless expressly permitted in the solicitation published by the State, Vendor must provide new, unused commodities, and is prohibited from supplying used or refurbished commodities, in fulfilling its responsibilities under this Contract.

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.

Kelly Shafer, CPA, Member

(Name, Title)

Kelly Shafer, CPA, Member

(Printed Name and Title)

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

(Address)

304-343-4126 / 304-343-8008

(Phone Number) / (Fax Number)

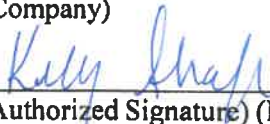
KShafer@suttlecpas.com

(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)



Kelly Shafer, CPA, Member

(Authorized Signature) (Representative Name, Title)

Kelly Shafer, CPA, Member

(Printed Name and Title of Authorized Representative)

04/30/2020

(Date)

304-343-4126 / 304-343-8008

(Phone Number) (Fax Number)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ WWV2000000016

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that 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

04/30/2020

Date

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

REQUEST FOR QUOTATION
Financial Auditing Services

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of Workforce West Virginia to establish an open-end contract for financial auditing services of the agency's financial statements for the fiscal year ending June 30, 2020 and subsequent years allowed under this contract. Last year's audit is included as Exhibit C.

- 1.1 **Current Environment:** The accounting staff of WorkForce West Virginia, as well as management, will be available during the audit to assist the auditing firm by providing information, documentation and explanations. The preparation of conformations will be the responsibility of the auditor. An appropriate number of hours of clerical support will be made available to the auditing firm for preparation of routine conformation and/or informational letters and memoranda. The agency will provide the auditing firm with workspace, desks, and chairs. The auditing firm will also be provided with access to telephone lines, internet access, photocopying facilities, and fax machines. The firm will provide WorkForce with an estimate of the number of personnel to be assigned to the audit in the detail audit plan. Final report preparation, editing, and printing shall be the responsibility of the auditing firm. No internal audit support is available.

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

- 2.1 **"Contract Item" or "Contract Items"** means the audit of the agency's financial statements for fiscal year ending June 30, 2020 and subsequent years allowed under this contract.

- 2.2 **"FAM"** means the Fiscal and Administrative Management Division of Workforce West Virginia.

- 2.3 **"FARS"** means Financial Accounting and Reporting Section of the West Virginia Department of Administration.

- 2.4 **"GASB"** means Government Accounting Standards Board.

- 2.5 **"Pricing Pages"** means the schedule of prices contained in wvOASIS or attached hereto as Exhibit A and are used to evaluate the Solicitation responses.

- 2.6 **"SAS"** means Statements on Auditing Standards.

- 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.

REQUEST FOR QUOTATION
Financial Auditing Services

3. GENERAL REQUIREMENTS:

3.1 Contract Items and Mandatory Requirements: Vendor shall provide Agency with the Contract Items listed below on an open-end and continuing basis. Contract Items must meet or exceed the mandatory requirements as shown below.

3.1.1 Delivery Time: Vendor shall deliver contract deliverables within the timeframes set forth in the Delivery Schedule (Exhibit B)

3.2 Items must be delivered to WorkForce West Virginia, Suite 300, 1900 Kanawha Blvd East, Charleston, WV, 25305, or their current location.

3.3 Mandatory Requirements: -Bid proposal must contain this information or will be disqualified:

3.3.1 The firm must be independent and licensed to practice in West Virginia. This must be attested to in the proposal.

3.3.2 All Directors, Principals or Partner equivalents on the engagement must be licensed CPA's with at least 5 years of audit experience with governmental entities. All manager level employees on this engagement must be CPA's with 3 years of experience on governmental engagements. The state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance. Within the proposal, all manager level and above must be mentioned by name and must give experience to meet this requirement.

3.3.3 The firm must have experience auditing/consulting with 3 different state (does not have to be West Virginia) government entities (agencies) over the past 5 years. The firm must submit a list of those state audits/consulting engagements with the proposal.

3.3.4 The firm shall submit a statement with the proposal that they have not failed their 2 most recent AICPA Peer Reviews of their audit/accounting practice and submit the most recent review as an attachment.

3.3.5 The firm must have at least 7 licensed CPA's on staff within the audit firm that are strictly audit and not tax professionals. This insures we

REQUEST FOR QUOTATION
Financial Auditing Services

have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least 5 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations. This needs to be delineated on the proposal.

- 3.3.6** The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by FARS or other West Virginia state agency two times or more.
- 3.3.7** The firm must provide a statement with the proposal that they are a member in good standing of the AICPA's Governmental Audit Quality Center.
- 3.4** Vendor must provide a written statement in conformity with Generally Accepted Accounting Principles, on the presentation of the general purpose financial statements that will include all of WorkForce West Virginia funds to the Director of FAM.
- 3.5** The audit must be audited in accordance with Government Auditing Standards issued by the Comptroller General of the United States.
- 3.6** Vendor must audit the additional financial information schedules required by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration.
- 3.7** Vendor is responsible for performing certain limited procedures involving required supplementary information required by Governmental Accounting Standards as mandated by Generally Accepted Auditing Standards.
- 3.8** Vendor must provide all work under the direction of the Executive Director of Workforce West Virginia or his/her designee.
- 3.9** Vendor must provide to the Director of the Financial Accounting and Reporting Section (FARS) of the Department of Administration, 2101 Washington Street East, Building 17, 3rd floor, Charleston, WV 25305, under the authority of Section 5-A of the State Code, a written report within twenty-four (24) hours of all irregularities and illegal acts of which the firm becomes aware.
- 3.10** A copy of all such reports must be given to the Executive Director of WorkForce West Virginia and the Director of Financial Administrative & Management (FAM) in writing of each of the firm's responsibility under general accepted

REQUEST FOR QUOTATION
Financial Auditing Services

auditing standards, accounting policies, management judgements, accounting estimates and projections, audit adjustments and revisions of past and current estimates and projections, disagreements with management, consultation with other accountants and actuaries, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.

- 3.11** The firm must immediately communicate to the Executive Director of Workforce West Virginia and the Director of FAM any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact. A written summary of these issues must be provided within twenty-four (24) hours to the Executive Director of Workforce West Virginia and the Director of FAM.
- 3.12** Vendor must submit all written reports initially in draft form in order that any necessary changes may be discussed and agreed upon before final acceptance.
- 3.13** Vendor must discuss any public statements with the Executive Director or designee prior to the statements being released or made.
- 3.14** Vendor, if requested, must provide special assistance to the WorkForce West Virginia's auditors, the State's auditors and the Financial Accounting and FARS since the agency's financial statements are to be included in the financial statement of the State of West Virginia.
- 3.15** Vendor must give the agency written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in W. Va. State Code 29.22.23 (<http://wwlegis.state.wvcode/code.cfin>) the vendor shall also notify the agency in writing if any other matters come to its attention during the course of this contract which may impair its independence.
- 3.16** No subcontracting is allowed on this proposal.
- 3.17** All working papers and reports must be retained at the vendor's expense in a secure storage area for a minimum of five (5) years, unless the vendor is notified by the agency of the need to extend the retention period. The vendor will be required to make working papers available upon request to the Executive Director of WorkForce West Virginia, the Director of FAM, and FARS. In addition, the firm must respond to the inquiries of grantors and successor auditors and allow them to review working papers. The agency must be provided access keys to the storage area upon request.
- 3.18** Vendor must deliver five (5) copies of the bound final report to the Director of FAM, Building 3, Suite 300, 1900 Kanawha Blvd East, Charleston, WV 25305, or current location, by October 15, 2020 and subsequent years allowed

REQUEST FOR QUOTATION
Financial Auditing Services

under this contract. An electronic copy of the report must be provided in a PDF or similar format for public review on the agency's website.

4. CONTRACT AWARD:

- 4.1 Contract Award:** The Contract is intended to provide Agencies with a purchase price on all Contract Items. The Contract shall be awarded to the Vendor that provides the Contract Items meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.
- 4.2 Pricing Pages:** Vendor should complete the Pricing Pages by providing an hourly rate for each line based on the estimated hours (for bidding purposes only) as well as all deliverables and shown on Exhibit A to reach a grand total. Vendor should complete the Pricing Pages in their entirety as failure to do so may result in Vendor's bids being disqualified.

The Pricing Pages contain a list of the Contract Items and estimated purchase volume. The estimated purchase volume for each item represents the approximate volume of anticipated purchases only. No future use of the Contract or any individual item is guaranteed or implied.

5. ORDERING AND PAYMENT:

- 5.1 Ordering:** Vendor shall accept orders through wvOASIS, regular mail, facsimile, e-mail, or any other written form of communication. Vendor may, but is not required to, accept on-line orders through a secure internet ordering portal/website. If Vendor has the ability to accept on-line orders, it should include in its response a brief description of how Agencies may utilize the on-line ordering system. Vendor shall ensure that its on-line ordering system is properly secured prior to processing Agency orders on-line.
- 5.2 Payment:** Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.

6. DELIVERY AND RETURN:

- 6.1 Delivery Time:** Vendor shall deliver standard orders within dates defined within Schedule B. Vendor shall deliver all orders in accordance with the above schedule and shall not hold orders until a minimum delivery quantity is met.

REQUEST FOR QUOTATION
Financial Auditing Services

- 6.2 Late Delivery:** The Agency placing the order under this Contract must be notified in writing if orders will be delayed for any reason. Any delay in delivery that could cause harm to an Agency will be grounds for cancellation of the delayed order, and/or obtaining the items ordered from a third party.

Any Agency seeking to obtain items from a third party under this provision must first obtain approval of the Purchasing Division.

- 6.3 Delivery Payment/Risk of Loss:** Standard order delivery shall be F.O.B. destination to the Agency's location. Vendor shall include the cost of standard order delivery charges in its bid pricing/discount and is not permitted to charge the Agency separately for such delivery. The Agency will pay delivery charges on all emergency orders provided that Vendor invoices those delivery costs as a separate charge with the original freight bill attached to the invoice.
- 6.4 Return of Unacceptable Items:** If the Agency deems the Contract Items to be unacceptable, the Contract Items shall be returned to Vendor at Vendor's expense and with no restocking charge. Vendor shall either make arrangements for the return within five (5) days of being notified that items are unacceptable, or permit the Agency to arrange for the return and reimburse Agency for delivery expenses. If the original packaging cannot be utilized for the return, Vendor will supply the Agency with appropriate return packaging upon request. All returns of unacceptable items shall be F.O.B. the Agency's location. The returned product shall either be replaced, or the Agency shall receive a full credit or refund for the purchase price, at the Agency's discretion.
- 6.5 Return Due to Agency Error:** Items ordered in error by the Agency will be returned for credit within 30 days of receipt, F.O.B. Vendor's location. Vendor shall not charge a restocking fee if returned products are in a resalable condition. Items shall be deemed to be in a resalable condition if they are unused and in the original packaging. Any restocking fee for items not in a resalable condition shall be the lower of the Vendor's customary restocking fee or 5% of the total invoiced value of the returned items.

7. VENDOR DEFAULT:

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

- 7.1.1** Failure to provide Contract Items in accordance with the requirements contained herein.
- 7.1.2** Failure to comply with other specifications and requirements contained herein.

REQUEST FOR QUOTATION
Financial Auditing Services

7.1.3 Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

7.1.4 Failure to remedy deficient performance upon request.

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

7.2.1 Immediate cancellation of the Contract.

7.2.2 Immediate cancellation of one or more release orders issued under this Contract.

7.2.3 Any other remedies available in law or equity.

8. MISCELLANEOUS:

8.1 No Substitutions: Vendor shall supply only Contract Items submitted in response to the Solicitation unless a contract modification is approved in accordance with the provisions contained in this Contract.

8.2 Vendor Supply: Vendor must carry sufficient inventory of the Contract Items being offered to fulfill its obligations under this Contract. By signing its bid, Vendor certifies that it can supply the Contract Items contained in its bid response.

8.3 Reports: Vendor shall provide quarterly reports and annual summaries to the Agency showing the Agency's items purchased, quantities of items purchased, and total dollar value of the items purchased. Vendor shall also provide reports, upon request, showing the items purchased during the term of this Contract, the quantity purchased for each of those items, and the total value of purchases for each of those items. Failure to supply such reports may be grounds for cancellation of this Contract.

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

Contract Manager: Kelly Shafer
Telephone Number: 304-343-4126
Fax Number: 304-343-8008
Email Address: KShafer@suttlecpas.com

WORKFORCE WV
AUDIT SERVICES

EXHIBIT B

AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND
SUBSEQUENT YEARS

DELIVERABLES	REQUIRED DATE
Entrance conference	Before May 30
Interim work Completed and Detailed Audit Plan Prepared	By June 30
Draft of Agency's reports and financial statement of review	August 21
Revised draft with all requests changed and modifications of agency's reports and financial statements for review	August 28
Draft submitted to the Financial Accounting and Reporting Section (FARS) with copies to Executive Director or WorkForce West Virginia and the Director of FAM	September 5
Unsigned final draft with all modifications to the agency's management for final review.	October 13
Final signed report submitted to the agency and FARS	October 15

West Virginia Ethics Commission



Disclosure of Interested Parties to Contracts

Pursuant to *W. Va. Code* § 6D-1-2, a state agency may not enter into a contract, or a series of related contracts, that has/have an actual or estimated value of \$1 million or more until the business entity submits to the contracting state agency a Disclosure of Interested Parties to the applicable contract. In addition, the business entity awarded a contract is obligated to submit a supplemental Disclosure of Interested Parties reflecting any new or differing interested parties to the contract within 30 days following the completion or termination of the applicable contract.

For purposes of complying with these requirements, the following definitions apply:

"Business entity" means any entity recognized by law through which business is conducted, including a sole proprietorship, partnership or corporation, but does not include publicly traded companies listed on a national or international stock exchange.

"Interested party" or *"Interested parties"* means:

- (1) A business entity performing work or service pursuant to, or in furtherance of, the applicable contract, including specifically sub-contractors;
- (2) the person(s) who have an ownership interest equal to or greater than 25% in the business entity performing work or service pursuant to, or in furtherance of, the applicable contract. (This subdivision does not apply to a publicly traded company); and
- (3) the person or business entity, if any, that served as a compensated broker or intermediary to actively facilitate the applicable contract or negotiated the terms of the applicable contract with the state agency. (This subdivision does not apply to persons or business entities performing legal services related to the negotiation or drafting of the applicable contract.)

"State agency" means a board, commission, office, department or other agency in the executive, judicial or legislative branch of state government, including publicly funded institutions of higher education: Provided, that for purposes of *W. Va. Code* § 6D-1-2, the West Virginia Investment Management Board shall not be deemed a state agency nor subject to the requirements of that provision.

The contracting business entity must complete this form and submit it to the contracting state agency prior to contract award and to complete another form within 30 days of contract completion or termination.

This form was created by the State of West Virginia Ethics Commission, 210 Brooks Street, Suite 300, Charleston, WV 25301-1804. Telephone: (304)558-0664; fax: (304)558-2169; e-mail: ethics@wv.gov; website: www.ethics.wv.gov.

West Virginia Ethics Commission
Disclosure of Interested Parties to Contracts
(Required by W. Va. Code § 6D-1-2)

Name of Contracting Business Entity: Suttle & Stalnaker, PLLC **Address:** 1411 Virginia Street East, Suite 100
Charleston, WV 25301

Name of Authorized Agent: Kelly Shafer, CPA, Member **Address:** 1411 Virginia Street East, Suite 100, Charleston,
WV 25301

Contract Number: _____ **Contract Description:** Auditing Services

Governmental agency awarding contract: Workforce West Virginia

Check here if this is a Supplemental Disclosure

List the Names of Interested Parties to the contract which are known or reasonably anticipated by the contracting business entity for each category below (attach additional pages if necessary):

1. **Subcontractors or other entities performing work or service under the Contract**
 Check here if none, otherwise list entity/individual names below.

2. **Any person or entity who owns 25% or more of contracting entity (not applicable to publicly traded entities)**
 Check here if none, otherwise list entity/individual names below.

3. **Any person or entity that facilitated, or negotiated the terms of, the applicable contract (excluding legal services related to the negotiation or drafting of the applicable contract)**
 Check here if none, otherwise list entity/individual names below.

Signature: *Kelly Shafer* Date Signed: 04/30/2020

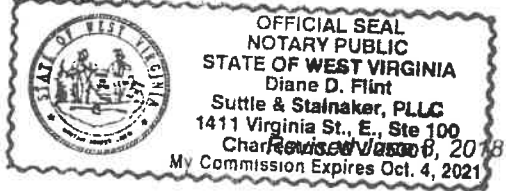
Notary Verification

State of West Virginia, County of Kanawha

I, Kelly Shafer, CPA, Member, the authorized agent of the contracting business entity listed above, being duly sworn, acknowledge that the Disclosure herein is being made under oath and under the penalty of perjury.

Taken, sworn to and subscribed before me this 30 day of April, 2020
Diane D. Flint
Notary Public's Signature

To be completed by State Agency:
Date Received by State Agency: _____
Date submitted to Ethics Commission: _____
Governmental agency submitting Disclosure: _____



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

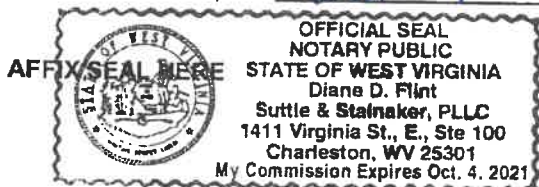
Authorized Signature: *Kelly Shaff* Date: 04/30/2020

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 30 day of April, 2020.

My Commission expires Oct. 4, 2021.



NOTARY PUBLIC *Diane D. Flint*

Purchasing Affidavit (Revised 01/19/2018)

WORKFORCE WEST VIRGINIA										
Exhibit A - Pricing Page										
DELIVERABLES		Estimated Hours	Hourly Rates Year One	Extended cost	Hourly Rates Year Two	Extended Cost Year Two	Hourly Rates Year Three	Extended Cost Year Three	Hourly Rates Year Four	Extended Cost Year Four
PHASE I										
	Entrance Conference	20	\$ 130.00	\$ 2,600.00	\$ 135.00	\$ 2,700.00	\$ 140.00	\$ 2,800.00	\$ 145.00	\$ 2,900.00
	Detailed Audit Plan	50	\$ 130.00	\$ 6,500.00	\$ 135.00	\$ 6,750.00	\$ 140.00	\$ 7,000.00	\$ 145.00	\$ 7,250.00
	Draft of WORKFORCE West Virginia Reports and Financial Statements for Review	225	\$ 130.00	\$ 29,250.00	\$ 135.00	\$ 30,375.00	\$ 140.00	\$ 31,500.00	\$ 145.00	\$ 32,625.00
TOTAL PHASE I				\$ 38,350.00	TOTAL PHASE I YEAR TWO	\$ 39,825.00	TOTAL PHASE I YEAR THREE	\$ 41,300.00	TOTAL PHASE I YEAR FOUR	\$ 42,775.00
PHASE II										
	Revised draft with all requests changed and modification of WORKFORCE West Virginia reports and financial statements for review	50	\$ 130.00	\$ 6,500.00	\$ 135.00	\$ 6,750.00	\$ 140.00	\$ 7,000.00	\$ 145.00	\$ 7,250.00
	Draft submitted to the Financial Accounting and Reporting Section (FARS) of the WV Department of Administration with copies to Executive Director of WORKFORCE West Virginia and Director of FAM	30	\$ 130.00	\$ 3,900.00	\$ 135.00	\$ 4,050.00	\$ 140.00	\$ 4,200.00	\$ 145.00	\$ 4,350.00
TOTAL PHASE II				\$ 10,400.00	TOTAL PHASE II YEAR TWO	\$ 10,800.00	TOTAL PHASE II YEAR THREE	\$ 11,200.00		\$ 11,600.00
PHASE III										
	Unsigned Final Draft with all modifications to WORKFORCE West Virginia management for final review	40	\$ 130.00	\$ 5,200.00	\$ 135.00	\$ 5,400.00	\$ 140.00	\$ 5,600.00	\$ 145.00	\$ 5,800.00
	Final signed report submitted to WORKFORCE West Virginia and FARS	40	\$ 130.00	\$ 5,200.00	\$ 135.00	\$ 5,400.00	\$ 140.00	\$ 5,600.00	\$ 145.00	\$ 5,800.00
TOTAL PHASE III				\$ 10,400.00	TOTAL PHASE III YEAR TWO	\$ 10,800.00	TOTAL PHASE III YEAR THREE	\$ 11,200.00	TOTAL PHASE III YEAR FOUR	\$ 11,600.00
Phase Total = PHASE 1 + PHASE II + PHASE III										
Hourly Services	**Rate per Hour for Accounting, Auditing, and Consulting Services	20	\$ 130.00	\$ 2,600.00	\$ 135.00	\$ 2,700.00	\$ 140.00	\$ 2,800.00	\$ 145.00	\$ 2,900.00
Grand Total YEAR ONE (Total Hourly Services + Total Phases)				\$ 61,750.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 2	\$ 64,125.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 3	\$ 66,500.00	GRAND TOTAL (HRLY SERVICE & PHASES) YR 4	\$ 68,875.00
HOURS SHOWN ARE AN ESTIMATION AND IS FOR AWARD PURPOSES ONLY										
AWARD WILL BE BASED ON GRAND TOTAL , HOWEVER THE COST OF THE HOURS WILL BE ACTUAL PAYMENT AND THOSE HOURS ARE NOT GUARANTEED.										
Vendor may request payment pursuant to the following schedule :										
* First Payment and can be submitted upon completion of Phase I , identified in the above table										
* Second Payment can submitted upon completion of Phase II , identified in the above table										
* Third payment can be submitted upon completion of Phase III , identified in the table										
**WORKFORCE West Virginia requires that the accounting first be available to assist with accounting Issues and new reporting requirements as they arise on an as-needed basis. The bid must include firm fixed fee for the services shown as well as an hourly rate for accounting and auditing consulting services. The total cost submitted for bid must include all travel and out-of -the -pocket expenses.										

WORKFORCE WEST VIRGINIA										
Exhibit A - Pricing Page										
DELIVERABLES		Estimated Hours	Hourly Rates Year One	Extended cost	Hourly Rates Year Two	Extended Cost Year Two	Hourly Rates Year Three	Extended Cost Year Three	Hourly Rates Year Four	Extended Cost Year Four
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WORKFORCE WV
AUDIT SERVICES

EXHIBIT B

AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND
SUBSEQUENT YEARS

DELIVERABLES	REQUIRED DATE
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