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Header 1

List View

General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 657953

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0704

Vendor ID: 00000202390

SO Doc ID: INS200000002

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 12/17/19

Alias/DBA:

Close Date: 1/14/20

Total Bid: \$299,600.00

Close Time: 13:30

Response Date: 01/14/2020

Status: Closed

Response Time: 10:39

Solicitation Description: Addendum No.01 - Audit Service for Fiscal Year

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 657953
Solicitation Description : Addendum No.01 - Audit Service for Fiscal Year
Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2020-01-14 13:30:00	SR 0704 ESR01142000000004111	1

VENDOR
000000202390 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0704 INS2000000002

Total Bid : \$299,600.00 **Response Date:** 2020-01-14 **Response Time:** 10:39:29

Comments:

FOR INFORMATION CONTACT THE BUYER
 Brittany E Ingraham
 (304) 558-2157
 brittany.e.ingraham@wv.gov

Signature on File	FEIN #	DATE
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Audit services 2020				\$74,900.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : To audit the financial records and statements of the agency.
For fiscal year 2020.

Vendor should complete the Pricing Page with total all-inclusive maximum price in US currency for audit services as described in this solicitation.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Audit services 2021				\$74,900.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : To audit the financial records and statements of the agency.
For fiscal year 2021.

Vendor should complete the Pricing Page with total all-inclusive maximum price in US currency for audit services as described in this solicitation.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Audit services 2022				\$74,900.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : To audit the financial records and statements of the agency.
For fiscal year 2022.

Vendor should complete the Pricing Page with total all-inclusive maximum price in US currency for audit services as described in this solicitation.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Audit services 2023				\$74,900.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : To audit the financial records and statements of the agency.
For fiscal year 2023.

Vendor should complete the Pricing Page with total all-inclusive maximum price in US currency for audit services as described in this solicitation.

COMMITMENT TO SERVE

**The West Virginia
Offices of the Insurance Commissioner**



A Professional Limited Liability Company

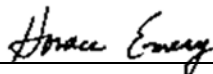
The West Virginia Offices of the Insurance Commissioner

Audit Services

Response to Request for Quotation
RFQ Number INS2000000002

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

Contact Person:



Horace Emery, CPA, Member
HEmery@suttlecpas.com

January 14, 2020

TRANSMITTAL LETTER

January 14, 2020

The West Virginia Offices of the Insurance Commissioner
900 Pennsylvania Avenue
Charleston, West Virginia 25302

We are pleased to submit our proposal to audit the basic financial statements of the West Virginia Offices of the Insurance Commissioner (the OIC). We demonstrate in the attached proposal that we exceed your mandatory qualifications, understand your Request for Quotation and service needs, and commit to meeting all of your requirements within the specified time periods.

In addition to serving as the OIC's auditors for ten years and as auditors for the West Virginia Workers' Compensation Commission (Division) for the six years prior to that, Suttle & Stalnaker, PLLC, has served on the single audit team for the State of West Virginia since 1986, and is extremely knowledgeable of State government operations. Suttle & Stalnaker, PLLC is excited about assisting the OIC, and will manage all services from our Charleston office.

The team which we have assembled to serve the OIC has a long-standing relationship with the OIC, which means that we know and understand the difficult issues and how to address them. Our primary team members are located in Charleston, West Virginia, providing the OIC with **local access** to their professional accounting firm and team members if management advisory services are needed. These primary team members have extensive technical knowledge of and experience with the OIC, and will be available at your request. Our commitment to you is further evidenced by the fact that various members of our team have continued to provide valuable advice, support and consultations even when not under contract.

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

Selecting the Suttle & Stalnaker, PLLC team to serve the OIC provides you with a number of important advantages:

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

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

- The West Virginia Offices of the Insurance Commission
- West Virginia Workers' Compensation Division
- West Virginia Consolidated Public Retirement Board
- West Virginia Bureau of Employment Programs
- West Virginia Department of Transportation
- West Virginia Regional Jail Authority
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Parkways Authority
- West Virginia Public Employees Insurance Agency
- West Virginia Division of Highways
- State of West Virginia - Single Audit
- West Virginia Lottery

In addition, our team members have provided extensive services for the OIC and/or the State of West Virginia, including but not limited to the following:

- West Virginia Workers' Compensation Division employer field audits
- Service on the GASB 34 Implementation task force
- Single Audit for State of West Virginia
- Cost Allocation Services
- Provider Audits for the Department of Health
- Consulting Services for Consolidated Public Employees Retirement
- Audit/Consulting Services for PEIA
- Audit/Consulting Services for the West Virginia Board of Risk & Insurance Management
- Audit/Consulting Services for other Departments, Division, and Component Units of the State of West Virginia

➤ **Understanding significant issues** - As an example of Suttle & Stalnaker, PLLC's commitment to helping resolve significant issues before they become problems, Suttle & Stalnaker, PLLC served in an advisory capacity on the State of West Virginia GASB 34 implementation task force. In addition, we are already very familiar with key issues, including the history of and status of the workers' compensation deficit, and numerous issues underlying the estimated liability for unpaid claims and claim adjustment expenses. We also helped the OIC navigate a number of extremely complex issues related to the transition of the Workers' Compensation Commission to a private entity, with the remaining "Old Fund" as well as new funds created becoming part of the OIC. In 2008, the OIC changed the third party administrators (TPAs) for claims processing from BrickStreet to three new processors. Suttle & Stalnaker, PLLC worked with OIC personnel to manage the audit process so as to allow us to obtain the audit evidence needed to complete the audit with a minimum of disruption to the ongoing transition to the new TPA's. Similarly, when the OIC engaged new actuarial consultants, we worked smoothly with them without disruption to the audit process. Our team will be in the best position to ensure that there is appropriate consistency in the approach to estimating the liability for unpaid claims and claim adjustment expenses.

- **Experienced engagement team leadership** - As a demonstration of our commitment to the OIC, Horace Emery will continue to lead your team as coordinating member. Horace is a “hands-on” member/partner, who has served the OIC/Workers’ Compensation Division for twelve years, and has over 40 years of experience, including significant time devoted to government and not-for-profit clients. **Key engagement team members listed in this proposal also served on the prior audit team.**
- **Nationally Recognized Actuarial Support** - We have secured a commitment from Brad St. Pierre, of Strategic Actuarial & Risk Consultants, LLC, to perform the review of the estimated liability for unpaid claims and claim adjustment expenses. Mr. St. Pierre has over eight years experience, including recent previous experience with the West Virginia Workers’ Compensation liabilities, including serving as actuarial support on 4 audits of the OIC/Workers’ Compensation Commission. Mr. St. Pierre is a Member of the American Academy of Actuaries and a Fellow of the Casualty Actuarial Society.
- **Training** - Our commitment to training our staff to effectively serve the governmental market is demonstrated by the fact that virtually all of our audit staff are trained in governmental auditing and accounting.
- **Membership in Allinial Global (Allinial)** - Allinial Global includes over 100 member firms throughout the United States, Canada, and Mexico. Allinial offers a network of experience and expertise covering a wide range of industries and client services on a regional, national and international basis. Allinial is considered the premier professional association for independent CPA firms.
- **Membership in AICPA Audit Quality Centers** - The Firm belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding 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.
- **Technology** - Suttle & Stalnaker, PLLC uses extensive automated techniques in their client service plans and will work with the OIC to provide electronic copies of needed files in the format designated by the OIC.
- **Continuous communication** about new ideas, opportunities, vulnerabilities, and management issues with key management personnel to invigorate thinking and action, and giving you access to the professional and regulatory information and intelligence you need year-round.
- **Competitive fees.** Our record is one of providing high quality services for a fair fee. Our audit approach, our use of technology, and our people all work together for this goal.
- **Unmatched commitment to the State of West Virginia.** Suttle & Stalnaker, PLLC has demonstrated their commitment to the State of West Virginia being part of the State’s business community for over 46 years.

By selecting the Suttle & Stalnaker, PLLC team you will not incur the hidden, but very real costs to the OIC as your staff incurs additional time to educate new accountants. Because of our years of experience in serving the OIC and the State of West Virginia, we do not have to learn your operations.

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

Very truly yours,

A handwritten signature in cursive script that reads "Suttle & Stalnaker, PLLC". The signature is written in black ink and is positioned above the printed name of the firm.

Suttle & Stalnaker, PLLC

QUALIFICATIONS PER SPECIFICATIONS
SECTION 3 OF THE RFQ

SPECIFICATIONS

3. QUALIFICATIONS: Vendor, or Vendor's staff if requirements are inherently limited to individuals rather than corporate entities, shall meet or exceed the minimum qualifications. Qualifications will be verified with the West Virginia Board of Accountancy or other licensing bodies where applicable. Bid submissions not meeting the mandatory specifications and qualifications will be disqualified. The minimum qualifications are as follows:

3.1. The firm must be independent and licensed to practice in West Virginia.

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 BrickStreet Insurance and the Unemployment Compensation Division of the Workforce West Virginia as required by law.

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

Suttle & Stalnaker, PLLC meets all requirements imposed by the State of West Virginia and other local laws, rules and regulations, and are registered resident vendors authorized to transact business with the State of West Virginia.



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

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

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


Board President


Executive Director



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

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

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


Board President


Executive Director

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.

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

The following individuals will have responsibility to ensure that our services meet your requirements. Their CPA licenses included below, and their resumes are included in section 3.10.

Horace Emery, CPA

Horace Emery will continue to serve as Engagement Member. He will be responsible for the direct supervision of the engagement, including ensuring that all professional standards are met. He will act as a direct liaison between Suttle & Stalnaker, PLLC and your personnel during the engagement and throughout the year. He has served as Suttle & Stalnaker, PLLC member responsible for ensuring the execution of the financial audit of the West Virginia Offices of the Insurance Commissioner and of Suttle & Stalnaker's portions of the State of West Virginia's Single Audit, including participating in planning, entrance and exit conferences, addressing issues, and review of workpapers and findings. He has also served as engagement member for the audits of the West Virginia Department of Transportation, West Virginia Public Employees Insurance Agency, West Virginia Lottery and the West Virginia Water Pollution Control Revolving Fund. He has over 40 years experience in auditing with over 35 years experience auditing governmental entities and programs. Horace served on the State of West Virginia GASB 34

implementation task force on both the entity wide financial statement committee and the oversight committee.

Name: Horace Emery, CPA, Member
Address: Suttle & Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street East
Charleston, West Virginia 25301
Telephone: (304) 720-3103 direct
(304) 343-4126 main
Fax: (304) 343-8008
Email: hemery@suttlecpas.com

Chris Lambert, CPA, CGMA, CCIFP

Chris Lambert 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. He has served as engagement member for numerous governmental and not-for-profit organizations. He has over 25 years experience in auditing governmental entities, nonprofit organizations, and programs, including serving as engagement member for West Virginia Division of Highways from 2017 to 2019. He has also served as engagement member for the audits of the seventeen West Virginia Public Defender Services Judicial Circuits, the West Virginia Racing Commission, the West Virginia Parkways Authority, and the West Virginia Regional Jail and Correctional Facility Authority.

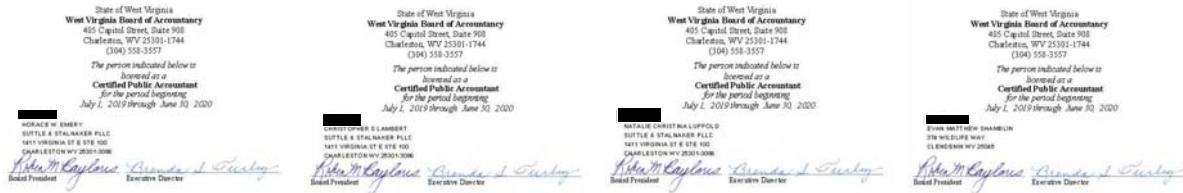
Natalie Luppold, CPA, CITP, CISA

Natalie Luppold, CPA, CITP, CISA, Senior Manager, will be responsible for carrying out the audit plan and supervising staff accountants assigned to the project. She has over 13 years of experience, the largest portion of which has been spent on the 2016 through 2019 and 2006 through 2011 OIC audits. She had also worked on audits of governmental entities and several state-run high risk health insurance pools.

Evan Shamblin, CPA

Evan Shamblin, Supervisor, will be responsible for supervising staff assigned during the course of the engagement, and executing the engagement plan. Evan has over 6 years of experience in public accounting, and audits of governmental entities, including the 2016 through 2019 OIC audits and the 2016 through 2019 audits of the WV Consolidated Public Retirement Board.

CPA Licenses



3.2.1. Subordinates or support staff must be supervised by a licensed CPA.

Vendor Response:

ADDITIONAL STAFF

Additional staff will be assigned as necessary. Any professional staff will have at least a college degree from an accredited four-year college, will be supervised by a licensed CPA. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients.

3.2.2. No change in personnel assigned to the project will be permitted without the written approval of the Insurance Commissioner or his/her designee.

Vendor Response:

ABILITY TO MAINTAIN QUALITY OF STAFF

In preparing and planning for the future success of Suttle & Stalnaker, PLLC and in an effort to provide our clients with the highest quality professional services, Suttle & Stalnaker, PLLC has implemented various personnel policies and programs to 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.** During the last three years we have had less than 10% turnover experience. This results in an increased ability to assign a core group of the same individuals to recurring engagements, thus improving client service, and effectiveness. However, over the course of the engagement, there may well be a need to change staff assigned to the engagement. We believe our hiring, promotion, and personnel assignment policies and practices will ensure the quality of staff assigned to the engagement. If any supervisory staff or specialists need to be changed during the engagement, we will provide the appropriate representative of the WVOIC a resume similar to the ones included in this proposal, to ensure that the WVOIC agrees that the new person is suitable for the engagement based on their qualifications, experience and performance.

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.

3.3.1. This experience includes Governmental Accounting Standards (GASB).

Vendor Response:

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 40 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 activities. 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.

STATE OF WEST VIRGINIA, OIC AND WORKERS' COMPENSATION COMMISSION (DIVISION)

Suttle & Stalnaker, PLLC audited the OIC's financial statements from 2016-2019, 2006-2011 and the Workers' Compensation Commission (Division) for the six years prior to that, often providing services significantly exceeding the normal audit procedures to address a variety of issues as they arose. For the year ending June 30, 2015, we provided compilation services for the OIC. In addition, Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia and the OIC/Workers' Compensation Commission (Division), 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.

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 have included the West Virginia Division of Highways, West Virginia Department of Transportation, several state colleges and the West Virginia Economic Development Authority. 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 complex State environments.

Suttle & Stalnaker, PLLC also performed a significant number of employer field audits for the Workers' Compensation Division from 1997 to 2000. In this capacity, we consistently demonstrated our ability to complete the assigned audits producing a quality product in the time frames needed by the Workers' Compensation Division.

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 the OIC wishes to pursue a GFOA Certificate of Excellence in Financial Reporting, we will be pleased to assist.

CLIENTS SERVED

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

- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- WORKFORCE West Virginia
- West Virginia Bureau of Employment Programs

- Division of Workers' Compensation - Employer Field Audits
- West Virginia Public Defender Corporations - total of 17 separate audits
- Single Audit of State of West Virginia, including the following:
 - Bureau of Employment Programs
 - Unemployment Insurance Programs
 - Employment Services
 - JTPA Programs
 - WIA Programs
 - West Virginia Development Office
 - Community Development Block Grant Program
 - Department of Health and Human Resources
 - Temporary Assistance for Needy Families
 - Social Services Block Grant
 - Low Income Housing and Emergency Assistance
 - Women's, Infant's and Children's
 - Foster Care - Title IV
 - Child Care Development Fund
 - Substance Abuse
 - Child Support Enforcement
 - Medicaid
 - Food Stamp Cluster
 - Department of Education
 - Child Nutrition Cluster
 - Office of Special Education
 - Vocational Education
 - Title I - Grants to Local Education Agencies
 - Division of Environmental Protection
 - Office of Abandoned Mine Lands
 - Office of Surface Mining
 - Capitalization Grants for State Revolving Loan Funds
- West Virginia 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 College
- West Virginia State College
- BCKP Regional Intergovernmental Council - Single Audit

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

Vendor Response:

Suttle & Stalnaker, PLLC'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 was completed in 2017 and 2014, and **we received a pass rating with no deficiencies identified**. In accordance with peer review standards, the peer review included a review of selected specific governmental engagements. A copy of both of these reports are included on the following pages.



**Kelley Galloway
Smith Goolsby, PSC**
Certified Public Accountants and Advisors

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 **Alliainal** 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



Kelley Galloway
Smith Goolsby, PSC

Certified Public Accountants and Advisors

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SYSTEM REVIEW REPORT

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

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

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

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

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
November 14, 2014

Pikeville, KY

Cold Spring, KY

Cincinnati, OH

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.

Vendor Response:

Suttle & Stalnaker, PLLC has 40 licensed CPAs; 31 in our Charleston office of which 17 are audit professionals.

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 West Virginia Financial Accounting and Reporting Section 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.

3.7. The firm must provide a statement 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.

3.8. If subcontractors are used, the successful vendor must identify any subcontractors who will be used during the engagement and disclose the qualifications of each subcontractor or each person associated with subcontracted firm to the WVOIC. Any changes to subcontractors or subcontractor personnel must be submitted to the OIC for written approval of the Insurance Commissioner or his/her designee.

Vendor Response:

We have secured a commitment from Brad St. Pierre, of Strategic Actuarial & Risk Consultants, LLC, (SARC) to perform the review of the estimated liability for unpaid claims and claim adjustment expenses. Mr. St. Pierre has over eight years experience, including recent previous experience with the West Virginia

Workers' Compensation liabilities, including serving as actuarial support on 4 audits of the OIC/Workers' Compensation Commission. Mr. St. Pierre is a Member of the American Academy of Actuaries and a Fellow of the Casualty Actuarial Society.

If any subcontractor or subcontractor personnel need to be changed during the engagement, we will provide the appropriate representative of the WVOIC a resume similar to the ones included in this proposal, to ensure that the WVOIC agrees that the new person is suitable for the engagement based on their qualifications, experience and performance.

3.9. The successful vendor must have the necessary competency and experience, either independently, or through the use of subcontractors, to opine on the liability calculations derived by an independent consulting actuarial firm for the WVOIC's various workers' compensation funds. The competence and experience for the actuarial component of the work must be specifically related to workers' compensation liabilities and more fully defined below.

Vendor Response:

The subcontractor, SARC, will be engaged to review the loss and loss adjustment expense reserves. Brad St. Pierre has recent experience with the West Virginia Workers' Compensation liabilities, including serving as actuarial support on the previous 4 audits of the OIC/Workers' Compensation Commission.

3.9.1. To be considered as having the necessary competence for the purposes of Section 3.9, a minimum of one employee, member or associate of the successful firm (or subcontracting firm) assigned to this contract must currently be a Fellow or Associate of the Society of Actuaries (FSA) and/or a Member of the American Academy of Actuaries (MAAA).

Vendor Response:

Brad St. Pierre is a Member of the American Academy of Actuaries and a Fellow of the Casualty Actuarial Society.

3.9.2. To be considered as having the necessary experience for purposes of Section 3.9, the vendor (or subcontracting firm) must assign at least one employee, member or associate to the project that has 3 or more years of Actuarial experience with workers' compensation claim loss reserve estimation and at least one employee with 2 or more years of experience in federal black lung claim loss estimation.

Vendor Response:

Mr. St. Pierre has over eight years experience, including providing the actuarial review for estimated liability for unpaid claims and claim adjustment expenses for 4 audits of the OIC/Workers' Compensation Commission (Division) audits all of which included federal black lung claim loss estimation.

3.9.3. Vendor must disclose the names and experience of the individuals that will perform the actuarial component of the audit described in Section 3.9, and subsections 3.9.1 and 3.9.2. Vendor must obtain approval from WVOIC for the individuals named in response to this subsection prior to making any substitutions for the persons identified.

Vendor Response:

SARC has assigned the following individuals to the audit:

Brad St. Pierre, FCAS, MAAA, Strategic Actuarial & Risk Consultants, LLC

Brad St. Pierre has been providing independent actuarial consulting services since February 2011. He is a Fellow of the Casualty Actuarial Society and a Member of the American Academy of Actuaries. Mr. St. Pierre's responsibilities include a wide array of actuarial and operational issues. Current clients include insurers, state insurance departments, and law firms. Current services include reserves analysis, ratemaking, regulatory issues, expert witness testimony, and general insurance management. Mr. St. Pierre provides client services for all types of property and casualty insurance as well as providing life and health insurance assistance. A full bio is provided in section 3.10.

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

Vendor Response:

The following references are provided for your convenience.

Suttle & Stalnaker, PLLC

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

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

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

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

Strategic Actuarial & Risk Consultants, LLC

Maria R. Lenz,
Special Assistant Attorney General
Chief, Insurance Advocacy Unit, Tobacco
Enforcement Counsel
State of Rhode Island – Office of the
Attorney General
150 South Main Street
Providence, RI 02903
401-274-4400 ext. 2225

Mr. Hilary C. Candela
Ascendant Commercial Insurance, Inc.
2199 Ponce De Leon Blvd., #500
Coral Gables, FL 33134
305-820-4360 ext. 1602

HORACE W. EMERY, CPA
Audit Member

Firm Responsibilities

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

Experience

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

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

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

HORACE W. EMERY (Continued)

Education

Horace graduated from West Virginia University with a master's of business administration degree with an emphasis in accounting, and from Oberlin College with a Bachelor of Arts degree. He is a certified public accountant having received certificate number 1144 from the State of West Virginia.

Professional Activities

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

Continuing Professional Education Records for Horace Emery

SPONSOR	DATE	DESCRIPTION	HOURS
2016			
WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
Suttle & Stalnaker, PLLC	02/04/2016	Standards Update	1
Suttle & Stalnaker, PLLC	04/19/2016	GAQC Update presented by the AICPA	2
Suttle & Stalnaker, PLLC	04/25/2016	EBPAQC 2016 Managers & Supervisors Audit Planning	2
WV Society of CPAs	05/06/2016	Committee Day	1.5
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	1
WV Society of CPAs	06/15-18/2016	Annual Meeting	2
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
WV Society of CPAs	06/15-18/2016	Annual Meeting	3.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
State of WV, DOE, FARS	07/21-22/2016	2016 GAAP Uniform Guidance Training	10
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
Suttle & Stalnaker, PLLC	12/05-06/2016	2016 AICPA Employee Benefit Plans Accounting, Auditing and Regulatory Update	2
Suttle & Stalnaker, PLLC	12/5-7/2016	AICPA National Conference on Current SEC & PCAOB Developments	14.5
AICPA	12/19/2016	Peer Review Update	2.5
AICPA	12/23/2016	AICPA Peer Review Must-Select Industry Update: Employee Benefit Plans	2.5
			56.5

HORACE W. EMERY (Continued)

Continuing Professional Education Records for Horace Emery

2017

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

52.5

2018

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

56.5

Grand Total 165.5

CHRISTOPHER S. LAMBERT, CPA, CGMA, CCIFP
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 29 years of public accounting experience, including experience with construction, pension, government and other not-for-profit entities. He has additional experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. Chris has extensive consulting and audit experience with government clients. Following is a partial listing of clients he has served:

- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Parkways Authority
- City of Charleston, West Virginia
- City of Parkersburg, West Virginia
- West Virginia Department of Transportation - Division of Highways
- West Virginia Racing Commission
- West Virginia Lottery Commission
- West Virginia Consolidated Public Retirement Board
- Kanawha County Commission
- Randolph County Commission
- Seventeen Public Defender Corporation Judicial Circuits
- West Virginia Municipal Pension Oversight Board
- BCKP Regional Intergovernmental Council
- Region VI Planning and Development Council
- State of West Virginia, Single Audit, including the following:
 - West Virginia Department of Education
 - West Virginia Department of Environmental Protection
 - West Virginia Development Office
 - West Virginia Division of Rehabilitative Services
- West Virginia School of Osteopathic Medicine
- Bluefield State College
- Concord University
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- Tyler County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- Summers County Board of Education - Single Audit
- Boone County Board of Education - Single Audit
- Doddridge County Board of Education - Single Audit

CHRISTOPHER S. LAMBERT (Continued)

Education

Chris graduated with a Bachelor's degree with a major in accounting from the Marshall University. He is a certified public accountant having received certificate number 3212 from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant. Chris has also achieved the designation of Certified Construction Industry Financial Professional.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA. Chris has served on the board of the Susan G. Komen Foundation WV Affiliate, Big Green Scholarship Foundation, Charleston Quarterback Club, West Virginia Soccer Club and was a member of Leadership WV's Class of 2012.

Continuing Professional Education Records for Chris Lambert

SPONSOR	DATE	DESCRIPTION	HOURS
2016			
WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	3
Suttle & Stalnaker, PLLC	02/02/2016	ProSystem fx Scans Fundamentals	2
AICPA	03/08/2016	Understanding the New Leases Standard	1
AICPA	04/20/2016	EBP Audit Quality and Firm Best Practices	2
Suttle & Stalnaker, PLLC	04/19/2016	GAQC Update presented by the AICPA	2
Suttle & Stalnaker, PLLC	04/25/2016	EBPAQC 2016 Managers & Supervisors Audit Planning	2
AICPA	05/05/2016	Designated Partner Planning Webinar 2016	2
Suttle & Stalnaker, PLLC	05/03/2016	Business Combinations Refresher by Mind the GAAP, LLC	1
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
Suttle & Stalnaker, PLLC	06/02/2016	Introduction to Fiduciary Taxation	2.5
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Nature and Significance of the Construction Industry; and Strategic Planning for the Construction Contractor	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Internal Controls for the Contractor	1
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
AICPA	08/30/2016	Construction Contracts Advanced Issues: Fraud and the Contractor	0.5
JPMorgan Chase & Co.	11/10/2016	Payments Fraud - From Paper to Electronic: Fraudsters Follow the Money	1
Suttle & Stalnaker, PLLC	12/28/2016	Internal Control, COSO, Green Book, and more	2
AICPA	12/8-9/2016	Construction and Real Estate Conference	5.5
AICPA	12/8-9/2016	Construction and Real Estate Conference	10.5
AICPA	12/8-9/2016	Construction and Real Estate Conference	1
AICPA	12/8-9/2016	Construction and Real Estate Conference	1
Suttle & Stalnaker, PLLC	12/19/2016	2016 S&S Tax Update	7
Suttle & Stalnaker, PLLC	12/27/2016	Avoiding Common Deficiencies in Single Audit and The New Data Collection Form	4.5
			70

CHRISTOPHER S. LAMBERT (Continued)

Continuing Professional Education Records for Chris Lambert

2017

Suttle & Stalnaker, PLLC	01/10/2017	Proposals Revisited: Content Creation and Customization	1
WV Society of CPAs	02/27/2017	Legislative Seminar and Reception	4.5
Charleston Chapter of the WVSCPA	05/16/2017	Reflections on a Half-Century in the Accounting Profession and a Look Ahead	1
Suttle & Stalnaker, PLLC	06/13/2017	Overview of Pension Recent Developments	1
State of WV - FARS	06/23/2017	FARS Closing Book Training	2
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and Governmental Entities	8
Suttle & Stalnaker, PLLC	08/07/2017	Revenue Recognition Mastering the New FASB Requirements	8
Suttle & Stalnaker, PLLC	08/03/2017	Mandatory EBPAQC Designated Partners 2017 Audit Planning Rebroadcast	2
WV Society of CPAs	08/30-09/01/2017	2017 WB Chamber of Commerce Annual Meeting & Business Summit	3.5
Charleston Chapter of the WVSCPA	09/06/2017	Department of Revenue	1
Suttle & Stalnaker, PLLC	10/24/2017	Standard Settings Update	1
Charleston Chapter of the WVSCPA	11/15/2017	WV Oil & Natural Gas Association	1
AICPA	12/07-08/2017	Construction and Real Estate Conference 2017	1
AICPA	12/07-08/2017	Construction and Real Estate Conference 2017	8
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest Engagements	1
Suttle & Stalnaker, PLLC	12/21/2017	2017 Federal Tax Update: Tax Reform - The Elephant in the Room	8

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2018

Suttle & Stalnaker, PLLC	01/09/2018	Growth Culture	1.5
Suttle & Stalnaker, PLLC	01/18/2018	Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas	2.5
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
AICPA	01/12/2018	Multiple Employer Plan Audits	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	04/24/2018	2018 Mandatory EBPAQC Designated Partner Audit Planning Webinar by AICPA	2
Suttle & Stalnaker, PLLC	05/07/2018	Multiemployer Plan Payroll Audits	1
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	1
State of West Virginia - Dept. of Administration - FARS	06/14/2018	FARS Closing Book Training	2
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
Suttle & Stalnaker, PLLC	07/10/2018	Advanced Topics in a Single Audit	6.5
WV Society of CPAs	08/29-31/2018	2018 WV Chamber of Commerce Annual Meeting & Business Summit	8
Suttle & Stalnaker, PLLC	10/16/2018	The New Section 199A Deduction	3
Suttle & Stalnaker, PLLC	11/08-09/2018	2018 Tax Update	16
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
WVSCPA Charleston Chapter	12/05/2018	President WVSCPA	1

65.5

Grand Total 187.5

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 similar to AccessWV
- 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.

NATALIE LUPPOLD, (Continued)**Continuing Professional Education Record for Natalie Luppold**

SPONSOR	DATE	DESCRIPTION	HOURS
2016			
Checkpoint Learning	01/08/2016	Federal Single Audit - Major Program Determination	2
Checkpoint Learning	01/20/2016	Common Practice Problems in Preparing Nonprofit Organization Financial Statements	2
Suttle & Stalnaker, PLLC	02/04/2016	Audit Quality Toolkit by the AICPA	1
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Checkpoint Learning	02/09/2016	Identifying and Correcting the Most Common Audit Inefficiencies	2
Checkpoint Learning	02/19/2016	A Single Audit Case Study	2
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
Checkpoint Learning	03/09/2016	Audit Sampling Considerations in a Single Audit	2
SANS Institute	03/14-19/2016	Security Essentials Bootcamp Style	46
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
WV Society of CPAs	05/06/2016	Committee Day	3
Community Bankers of West Virginia	06/10-12/2016	21st Annual Convention	6
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
Allinial Global	08/17-18/2016	Training LP3#1 (16'-17' Mid-Atlantic Consortium)	16.5
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
Checkpoint Learning	11/29/2016	A Close Look at GASB Statements No. 69 and 70	2
Suttle & Stalnaker, PLLC	12/15/2016	Excel Add-in for Governmental Statements	9
Allinial Global	12/12-13/2016	Training: LP3#2 (2016-2017 Mid-Atlantic Consortium)	17.5
			118
2017			
WV Society of CPAs	01/20/2017	Cabinet Meeting	4.5
ISACA	02/23/2017	Self-Empowerment in Technology: Bootstrapping and Belief	1
ISACA	02/28/2017	Mitigating the Top 5 Cloud Security Threats	1
AICPA	03/30/2017	Smart Contracts: What Lies Ahead for Blockchain	2
Charleston Chapter of the WVSCPA	05/16/2017	Reflections on a Half-Century in the Accounting Profession and a Look Ahead	1
Allinial Global	05/22-23/2017	Training: LP3#3	18
ACFE	05/25/2017	Alternative Remittance Systems & Trade Based Money Laundering	2
Deloitte LLP	06/1/2017	Dark data analytics: Shedding Light on a new and valuable business asset	1
ISACA	06/21/2017	Practical Approaches to Accelerating Privileged Access	1
Community Bankers of West Virginia	06/23-25/2017	22nd Annual Convention	7.5
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and Governmental Entities	8
Community Banker University	06/11-16/2017	Compliance Institute	42
Charleston Chapter of WVSCPA	07/26/2017	Charleston Area Economic Development Initiatives	1
Allinial Global	08/21-22/2017	Training: LP3#4	18
Charleston Chapter of the WVSCPA	09/06/2017	Department of Revenue	1
Suttle & Stalnaker, PLLC	10/03/2017	Data Analytics Roundtable and Using Data Extraction in Audits	2
Suttle & Stalnaker, PLLC	10/24/2017	Standard Settings Update	1
AGA Charleston Chapter	11/01/2017	The Fall Conference	8
Suttle & Stalnaker, PLLC	11/10/2017	Banking	7
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest Engagements	1
AICPA	12/11/2017	How Hackers Can Breach Your System	2
			130

NATALIE LUPPOLD, (Continued)

Continuing Professional Education Record for Natalie Luppold

2018

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

87.5

Grand Total 335.5

Evan Shamblin, CPA

Supervisor

Firm Responsibilities

Evan is a supervisor who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. His responsibilities include, but are not limited to, carrying out audit plans, supervision of staff, communication with clients during the course of the fieldwork, and completion of final reports.

Experience

Evan has approximately six years of experience which time he has worked on several audit engagements that are similar to the client:

- West Virginia Offices of the Insurance Commissioner
- West Virginia Consolidated Public Retirement Board
- West Virginia Parkways Authority
- City of Charleston
- Doddridge County Board of Education
- Tyler County Board of Education
- Summers County Board of Education

Education

Evan graduated from Marshall University with bachelor of science degrees in accounting and finance along with a masters of business administration. He is a certified public accountant having received certificate number 5265 from the State of West Virginia.

Professional Activities

Evan is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.

EVAN SHAMBLIN, (Continued)**Continuing Professional Education Record for Evan Shamblin**

SPONSOR	DATE	DESCRIPTION	HOURS
2016			
Dixon Hughes Goodman LLP	01/06/2016	Audit Innovation: Engagement Management for Seniors and Staff 2016	1
Dixon Hughes Goodman LLP	01/14/2016	Professional Liability Risk Management	2
Dixon Hughes Goodman LLP	01/14/2016	Professional Liability Risk Management	2
Suttle & Stalnaker, PLLC	11/16-18/2016	2016 AICPA Healthcare Industry Conference	10.5
JPMorgan Chase & Co.	11/10/2016	Payments Fraud - From Paper to Electronic: Fraudsters Follow the Money	1
Suttle & Stalnaker, PLLC	11/16-18/2016	2016 AICPA Healthcare Industry Conference	7
Suttle & Stalnaker, PLLC	12/06/2016	GASB Pension Standards Part 1: Considerations for Cost-Sharing Plans and GASB Pensions: Are You ready for June 30, 2015 Audit Implementation	5
Suttle & Stalnaker, PLLC	12/28/2016	Internal Control, COSO, Green Book, and more	2
Suttle & Stalnaker, PLLC	12/27/2016	Avoiding Common Deficiencies in Single Audit and The New Data Collection Form	4.5
Suttle & Stalnaker, PLLC	12/21/2016	Governmental Update, Fair Value Standards, and Pension Auditing	9.5
			44.5
2017			
Allinial Global	05/17-19/2017	Training ASD Module C - Mid-Atlantic Consortium	18
Allinial Global	05/17-19/2017	Training ASD Module C - Mid-Atlantic Consortium	1
Allinial Global	05/17-19/2017	Training ASD Module C - Mid-Atlantic Consortium	4
Suttle & Stalnaker, PLLC	06/19/2017	Single Audit PPC / Sampling	1.5
State of WV - FARS	06/23/2017	FARS Closing Book Training	2
AuditWatch	06/22/2017	Effective and Efficient Procedures for Not-for-Profit and Governmental Entities	8
Suttle & Stalnaker, PLLC	06/08/2017	S&S Level 2 Incremental Auditor Training	8
Suttle & Stalnaker, PLLC	08/03-04/2017	Applying the Uniform Guidance in Your Single Audits	10.5
Allinial Global	10/03/2017	Data Analytics Roundtable and Using Data Extraction in Audits	2
Suttle & Stalnaker, PLLC	10/24/2017	Standard Settings Update	1
Suttle & Stalnaker, PLLC	11/14/2017	Power User Tips for QuickBooks	1
CPA Academy	12/21/2017	Ethics for CPAs: AICPA Code Changes & New Business Challenges	2
Suttle & Stalnaker, PLLC	12/19/2017	Actuarial Essentials in Governmental Audits	1
Suttle & Stalnaker, PLLC	12/19-20/2017	CI101 IDEA Data Analysis - Level 1	16
Suttle & Stalnaker, PLLC	12/08/2017	Independence Standards, AICPA, SEC & Attest Engagements	1
			77
2018			
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Suttle & Stalnaker, PLLC	01/05/2018	Sampling Forms	1
Suttle & Stalnaker, PLLC	01/04/2018	Preparation Engagements and Peer Review Updates	1
Allinial Global	05/07-09/2018	LP1 Leading Engagements	23
Suttle & Stalnaker, PLLC	05/03/2018	Checkpoint Research	1
Suttle & Stalnaker, PLLC	05/18/2018	Census Data Testing	1.5
WV Society of CPAs	05/11/2018	Committee Day	3
Suttle & Stalnaker, PLLC	05/03/2018	S&S Incremental Audit Training - Level 3	7
Suttle & Stalnaker, PLLC	06/26/2018	Lessons Learned from Public Company Adoption of ASC 606	1.5
State of West Virginia - Dept. of Administration - FARS	06/14/2018	FARS Closing Book Training	2
CAMICO	06/18/2018	Loss Prevention In-Firm Presentation, Accounting Ethics: A Risk Management Perspective	2
WV Dept. of Education	07/17-19/2018	The Greatest Finance Show On Earth Conference	12
Suttle & Stalnaker, PLLC	11/12/2018	Not-for-Profit Accounting and Auditing Update	8
Surgent McCoy CPE, LLC	12/10/2018	Accounting & Auditing Update (ACAU)	8
			72
			Grand Total 193.5

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BRAD ST. PIERRE, FCAS, MAAA

Brad St. Pierre is a principal of Strategic Actuarial & Risk Consultants, LLC, an insurance, actuarial, and risk analysis consulting firm based in Tallahassee, FL. Mr. St. Pierre has been providing actuarial consulting services since February 2011. He is a Fellow of the Casualty Actuarial Society and a Member of the American Academy of Actuaries. Mr. St. Pierre's responsibilities include a wide array of actuarial and operational issues. Current clients include insurers, state insurance departments, and law firms. Current services include reserves analysis, ratemaking, regulatory issues, expert witness testimony, and general insurance management. Mr. St. Pierre provides client services for all types of property and casualty insurance as well as providing life and health insurance assistance.

Immediately prior to his current focus on actuarial consulting services, Mr. St. Pierre was Vice President and Chief Actuary for a property and casualty insurance company based in south Florida. He was instrumental in growing the Company's affiliated managing general agency's (MGA) Taxicab volume nationwide by approximately \$13M dollars and positioning the MGA as a market leader in Taxicab liability insurance. He helped improve the Company's policy year combined ratios in both Trucking and Taxicab lines; and was responsible for signing the Company's Statement of Actuarial Opinion covering both Commercial Auto and Workers' Compensation lines. Tasks included ensuring data quality, completing Schedule P, analyzing trends and results in the data, monitoring the adequacy of reserves, and articulating results to both senior management and regulators. Other duties included the following: (a) managing the Compliance Department and its staff including the Vice President of Compliance as well as a senior data analyst; and (b) filing and receiving approval for more than 20 rate filings including both Taxicabs and Trucks for the Company and its partnering programs in more than 20 states. Mr. St. Pierre represented the Company by delivering presentations to various audiences including AM Best, the Florida Office of Insurance Regulation, auditors, and external actuaries. He advised senior management on the costs and benefits of various reinsurance treaties and their ultimate expected impact on the Company's underwriting results.

Previously Mr. St. Pierre served as Managing Actuarial Consultant for Preferred Insurance Capital Consultants, LLC. His duties included reviewing rate filings for various insurance departments for workers' compensation, medical malpractice, personal auto and commercial auto lines of business. He assisted a client in an insolvency lawsuit by providing actuarial support estimating damages incurred by the client due to the insolvency. He provided range reserve estimates for clients

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detailing the adequacy of their carried reserves as they related to the projected ultimate losses on their books of business.

Prior to joining Preferred Insurance Capital Consultants, LLC Mr. St. Pierre was employed for seven years as an actuarial consultant by the National Council on Compensation Insurance, Inc. (NCCI). While at NCCI he prepared, presented and discussed rate filing recommendations with upper management; analyzed and projected loss reserves for the National, Massachusetts, Michigan and New Mexico Workers' Compensation (Assigned Risk) Pools; authored and secured IT acceptance of business requirements, conceptual design documents and test plans in support of new reserving system; and analyzed and priced legislative changes proposed by state legislatures in regard to workers' compensation benefits.

Mr. St. Pierre's academic background includes a Bachelor of Science degree in finance from the University of Florida.

Mr. St. Pierre is based in Atlanta, Georgia.



CASUALTY ACTUARIAL SOCIETY

HISTORY PROFILE

« [Back to Search Results](#)

Mr. Bradford J. St. Pierre, FCAS

FCAS 2009

12355 Pleasant Green Way

Boynton Beach, FL 33437

UNITED STATES

E-mail: bradstpierrejr@gmail.com

Attestation:

2012 - Have complied

2013 - Have complied

2014 - Have complied

2015 - Have complied

2016 - Have complied

2017 - Have complied

2018 - Have complied

2019 - Have complied

2020 - Have complied

Publications

Committees

committee name	position	start date	end date
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MANDATORY REQUIREMENTS PER
SECTION 4 OF THE RFQ

4. MANDATORY REQUIREMENTS:

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

- 4.1.1 The vendor will express an opinion on the fair presentation of financial statements in conformity with generally accepted accounting principles. A copy of the most recent audited financial statements is available on the WVOIC website located under Financial Statements at the following link: <http://www.wvinsurance.gov/Resources/Reports>.**
- 4.1.2 The vendor will be required to prepare all supporting schedules required by the Department of Administration for the preparation of the State's Comprehensive Annual Financial Report (CAFR). The state's most recent Comprehensive Annual Financial Report (CAFR) can be viewed at www.finance.wv.gov/FARS/CAFR/Pages/default.aspx.**
- 4.1.3 The vendor shall also be responsible for assisting in the implementation of supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.**
- 4.1.4 The audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants. Accounting Standards of Fieldwork shall be followed during the audit.**
- 4.1.5 The Vendor shall provide the deliverables as shown in Attachment A.**
- 4.1.6 All necessitated meetings and/or conference calls will be conducted on Eastern Time, 8:00am to 5:00pm, Monday thru Friday.**

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

4.2. Prior to beginning field work, the Vendor must provide a detailed work plan that will identify the major tasks to be accomplished and be used as a scheduling and managing tool, as well as the basis for invoicing. The work plan must be submitted in accordance with the timeline provided in Attachment A. The detailed work plan must conform to the tasks and the timeline included herein and on Attachment A. Specifically, the audit work plan should describe, in detail, the audit approach for the actuarially determined workers' compensation related liabilities for the various WVOIC funds.

Vendor Response: The detailed work plan will be provided after the entrance conference, but in no event later than July 20, 2020. The detailed work plan will be in accordance with the timeline provided in Attachment A.

PRICING PAGE

Pricing Page

**AUDIT SERVICES
FLAT FEE PRICING**

Description	Year	Extended Cost
Total all-inclusive maximum price for audit services as described in this solicitation.	2020	\$74,900.00
	2021	\$74,900.00
	2022	\$74,900.00
	2023	\$74,900.00
Total Bid Amount		\$299,600.00

ATTACHMENT A: SCHEDULE FOR MANDATORY
CONTRACT SERVICES AND DELIVERABLES*

Attachment A: Schedule for Mandatory Contract Services and Deliverables*

Required Submission or Event	Required Completion/Submission Date
Entrance Conference	Prior to June 30, 2020
Any interim work must be completed	Prior to June 30, 2020
Detailed audit plan	July 20, 2020
Field work to begin	On or after August 31, 2020
Unsigned final draft with all modifications to the OIC management for final review	October 5, 2020
Final signed report submitted to the OIC and to FARS (PDF Format)	October 8, 2020
25 copies of final bound audit report submitted to the OIC	October 22, 2020

****With contract renewal and updated Schedule of Mandatory Contract Services and Deliverables will be provided.***