



# West Virginia Purchasing Division

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

Header @ 1

List View

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

Procurement Folder: 1196852

Procurement Type: Central Contract - Fixed Amt

Vendor ID: 000000197366

Legal Name: BROWN EDWARDS & COMPANY LLP

Alias/DBA:

Total Bid: \$164,985.00

Response Date: 04/06/2023

Response Time: 13:49

Responded By User ID: readams

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SO Doc Code: CRFQ

SO Dept: 0707

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Solicitation Description: ANNUAL FINANCIAL AUDIT SERVICES

Total of Header Attachments: 1

Total of All Attachments: 1



Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Annual Financial Audit				164985.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Commodity Line Comments:** See Attached Proposal

**Extended Description:**

Enter total Bid Amount from Exhibit A Pricing Page.



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*Your Success is our Focus.*

# Proposal to Provide Professional Auditing Services



CRFQ 0707 RAC2300000001

**Robert E. Adams**  
Engagement Partner  
[readams@becpas.com](mailto:readams@becpas.com)

April 11, 2023



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April 11, 2023

Bid Clerk  
Department of Administration  
Purchasing Division  
2019 Washington ST E  
Charleston, WV 25305

Dear Selection Committee Members:

We are very pleased to present our qualifications to provide independent auditing services to the West Virginia Racing Commission, hereafter referred to as "the Commission". Brown Edwards & Company, L.L.P. ("Brown Edwards") is a leader in providing services to governmental and municipal clients in West Virginia, Virginia, and Tennessee.

At Brown Edwards, we strive to deliver an exceptional experience for our clients and we have found that experience is shaped by client expectations. While the Commission has provided detailed needs and expectations, we also know that in order to create a positive experience and maintain an enhanced client relationship with you, we need to focus on Client-Centered Expectations. Our goals for delivering an exceptional experience include adherence to our guiding principles:

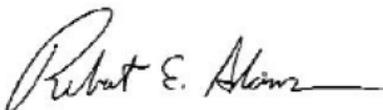
- a. Frequent and proactive communication
- b. Local partners/directors/senior managers
- c. Client involvement in decision-making
- d. High standards for deliverables
- e. Effective management of changes
- f. Ongoing performance feedback from our team

We are in a unique position as a firm with two locations in West Virginia to offer hands-on local service and consistency while providing industry and service-specific teams of experts, including an active state, local governments, and municipal authorities segment.

We know that many of the proposals you will review during this process will look similar. You will find that any reputable firm can provide you with a quality audit. We know those services are not what distinguishes us from our competition. Where we shine is in the relationships we build with our clients, our outstanding client service, **and our commitment to no surprises - ever!** Not in the delivery of service, not in our final reports, and not in our fees. As the Commission tackles its opportunities and challenges, you can rest assured that Brown Edwards will be there to offer dependable, superior quality service.

We are eager to continue providing excellent service to the Commission. Please do not hesitate to contact me directly with questions or to arrange a meeting.

**Brown Edwards & Company, L.L.P**



Robert "Rob" E. Adams  
Partner



## Our Governmental Experience

- One of the leading firms in West Virginia serving governmental and municipal entities with approximately **\$6.3 million in gross fees annually**.
- **Spend approximately 50,500 hours annually** providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*.
- **More than 25 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate. In many cases, we have assisted localities in obtaining their first Certificate of Excellence.
- The Commission is a governmental entity and reports under those standards prepared by Governmental Auditing Standards (GASB), while its structure and operations are significantly different than that of most governments.

## Our Engagement Staff Consistency and Growth

- In order to maintain staff consistency, each Brown Edwards partner, director, and senior manager is responsible for significantly fewer staff and engagement hours than partners in national or regional firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff attrition on our clients.

## Our Annual Government Conference

- Each year we conduct a conference specifically geared to governmental entities. In recent years, topics such as GASB updates, internal controls, budgeting, and capital markets have been presented. We are committed to providing this value added benefit to our clients. We offer our conference as a hybrid, with both in-person and virtual options.

## History of the Firm

Formed in **1967** through the merger of Fred P. Edwards Company and C. A. Brown & Company

**25** years of experience for partners and directors

**10** years of experience for senior managers and managers

## QUICK FACTS ABOUT BROWN EDWARDS

Inside Public Accounting's Top 100 Public Accounting Firms by net revenue



Top Accounting Firm headquartered in Virginia based on number of CPAs by Virginia Business Magazine



Recognized as one of America's Best Tax Firms for 2022 by Forbes Magazine



- Accounting Today's Top 100 Firms by net revenue
- Listed as a Top 100 Firm Pacesetter in Growth by Accounting Today



Member of Inc. 5000 2021 list of the fastest-growing private companies in the U.S.



Pass opinion on our peer review for over 25 years, and inspected by the PCAOB since its inception



More than 400 professionals serving the southeastern U.S.



Top 50 Construction Accounting Firm as compiled by Construction Executive magazine

## Local, State, and National Organizations

<p>As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP and other Alliance members.</p>			<p>Requires peer review every 3 years. Our most recent peer review was for the year ended May 2021. <b>We received a "Pass" rating, the highest rating.</b> Further, Brown Edwards has a practice niche which provides peer review services for other firms.</p>
<p>Many of our professionals are Certified Fraud Examiners ("CFE"). CFE's are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance..</p>			<p>We adhere to specific requirements covering the governmental audits we perform, comply with the continuing education for all of our personnel working on these audits, and have access to tools that focus around quality improvement.</p>
<p>We have more than <b>25 years of experience</b> with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate.</p>			<p>Pass opinion on our peer review, and inspected by the PCAOB since its inception.</p>

Brown Edwards performs peer reviews for six to eight firms each year, and our peer review clients include seven of the top 100 firms in the country in terms of annual revenue. Participation as peer reviewers gives Brown Edwards exposure to the work of other quality firms and is an excellent exercise to ensure we are up to date on the most recent professional standards.

Brown Edwards is also registered with the Public Company Accounting Oversight Board (PCAOB); this Board monitors quality in firms that audit public companies, which subjects Brown Edwards to be most stringent of inspections to be conducted by the PCAOB.



## The Benefits of a Regional Firm

As a regional firm, we offer the best of both worlds. With a total staff of over 400 and growing, we are large enough to provide services to a broad range of clients in the functional areas of accounting, auditing, tax, and management advisory services while providing you with direct access to our partners and directors

Although we are considered a large firm on a national basis, Brown Edwards is owned, operated, and managed locally and as a result, we can respond to your needs quickly and effectively. Our offices are located in West Virginia, Virginia, and Tennessee, and we have quick and easy access to all of the southeastern United States. Because we live and work very close to all the markets we serve, our partners and directors are always accessible to you. Having unparalleled access to our firm's decision makers helps to create the meaningful relationship between our firm and our clients that you should expect from your auditors. Our goal is not merely to provide the desired services but to proactively work with you to identify opportunities and use our resources to support your strategic mission.

*“In a constantly changing governmental environment full of industry standard updates and changes, Brown Edwards is always there to help guide the implementation to make the transition smooth. They are a top notch quality firm that gets the job done right.”*

Matthew R. Hornby  
Assistant Director of Finance  
Town of Blacksburg, Virginia

## Technology

Brown Edwards is committed to providing our professionals access to sound and advance technology in order to ensure optimum levels of efficiency in our engagements. We use “paperless” audit techniques which enable our professionals to spend more time on judgment matters and in-depth research and analysis, rather than on “number crunching” and other mechanical aspects of client service, which enhances efficiency by allowing for the quick update of key documentation from year-to-year.

With an internet connection, our personnel can work from anywhere and have complete access to the firm's network as well as access to multiple high quality research sites for research of accounting and auditing, and reporting issues. Our electronic software allows efficient integration of client prepared Word, PDF, and Excel files into our workpaper files.

## Technology, Continued

All data on Brown Edwards computers, including our workpapers in our computerized audit documentation management system, is encrypted using advanced algorithm technology. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Brown Edwards personnel.

We use the following software solutions to perform the aforementioned tasks:



**ProSystem fx Engagement** - A workpaper preparation program that produces financial statements, trial balances, journal entries, fluctuation and ratio analysis.



**Checkpoint** - Online access to an expansive library of tax, accounting, auditing, and corporate finance content, including primary source materials and expert analysis.



We use **TeamMate Analytics** and **IDEA** for many of our engagements. TeamMate and IDEA make it possible to perform a 100% test of a transaction class for some attributes in less time than it would take to design a statistical sample for a traditional test. TeamMate and IDEA allow us to extract and analyze very large databases providing also for more targeted testing. In many cases, TeamMate and IDEA allow us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means.



**Engagement Organizer** within CCH ProSystem fx Engagement- A secure cloud-based collaboration, file-sharing and workflow solution that supports all the document-centric needs of businesses. Auditors and clients can safely share large files, e-sign and get secure remote access to servers and PCs from any device, any time.

### ***Information and Cybersecurity Consulting***

Brown Edwards also offers specialized Information and cybersecurity consulting ranging from Security assessments and consulting to penetration and vulnerability testing to help identify threats to system security. We have the expertise and experience to help our clients design and implement solid, secure programs for both IT compliance and security. Fees associated with these services would be based on the degree of responsibility involved and the skill required.

### ***Emerging Technology and Its Effect on the Audit Process***

As a Top 100 accounting firm, Brown Edwards is currently participating in discussions with the AICPA and other Top 100 accounting firms regarding the use of artificial intelligence (AI) in the audit process. What this means for the Commission is that you can be assured that Brown Edwards continually strives to improve the efficiency and effectiveness of our audit process in order to better serve our audit clients.

### **Other Professional Service Offerings**

We know our clients operate in a complex financial and compliance-focused environment. At times, clients face challenges that only our expertise can assist with. These circumstances have strengthened our relationship with clients through services that are beyond the basic engagement. Brown Edwards can provide a number of professional services, visit us at [becpas.com](http://becpas.com) to learn more.

## Technology, Continued

We have assembled a dedicated team of professionals to serve the needs of the Commission. These individuals, whose biographies are located on the following pages, bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with other governmental entities. Our service team is exceptionally well suited to meet your needs because:

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the Commission's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the Commission.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make the difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and 'round the clock' commitment to the Commission. To view complete bios and experience of your team, see **Appendix A**.

## Continued Professional Education

One of the best measures of a firm's commitment to its audit practice is the depth of specialized training provided to its professionals. Brown Edwards provides internal and external training on governmental accounting, auditing, reporting, and operations in excess of the GAO requirements. In addition, our membership in the AICPA's Governmental Audit Quality Center requires additional levels of continuing professional education to maintain our membership. We continually monitor the issuance of technical auditing and accounting pronouncements and provide our personnel with specialized training in these areas. Professionals at all levels receive specialized training in seminars and courses presented by nationally recognized experts in governmental and nonprofit accounting, auditing and financial reporting. Brown Edwards' professional staff has met all continuing professional education requirements.

## Commitment to Provide Continuity of Staff

Our staffing and scheduling policies have historically been very successful in maximizing audit team continuity from year to year. Effective staff recruiting and retention is a top priority for our firm, because we realize that our most valuable investment is our people. We recruit only those who have achieved a high academic standing and have demonstrated commitment, ambition, and leadership skills, and offer them a proactive approach to staff development that includes a mentoring program, comprehensive training at every level, and performance evaluations after every significant engagement.

We view continuity of engagement teams to be in the best interest of the Firm and our clients. Staff repetition enhances audit effectiveness and efficiency, and is our guiding principle in scheduling. When personnel changes are unavoidable, the depth of our pool of experienced professionals gives us the ability to select a replacement with similar qualifications and levels of experience for your audit team. We understand that the Commission reserves the right to request staff changes throughout the term of the contract.

## Overall Charleston Office Experience

The Charleston office of Brown Edwards, including the merged in firm of Gibbons and Kawash in 2018, has a long tradition of providing the highest quality professional services to governmental clients. The Brown Edwards' Charleston office includes recent public sector experience with the following entities:

- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Kanawha County Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Regional Development Authority
- Region III Planning and Development Council
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority of West Virginia
- West Virginia Affordable Housing Trust Fund
- West Virginia Alcohol Beverage Control Administration
- West Virginia Bar Foundation
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
  - Division of Motor Vehicles
  - Division of Public Transit
  - Aeronautics Commission
  - Public Port Authority
- **West Virginia Racing Commission**
- West Virginia Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pension Oversight Board
- West Virginia Parkways Authority
- West Virginia Prepaid College Tuition and Savings Plan
- West Virginia Public Service Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund

## Recent Engagements with the State of West Virginia

<b>Client Information</b>	<b>Contact Information</b>	<b>Scope of Work</b>	<b>Years Served</b>
<b>West Virginia Municipal Pension Oversight Board</b>	Blair Taylor 304-356-2419	GAS	2019-2022
<b>West Virginia Lottery Commission</b>	Paul Barnette 304-558-0500	GAS	2017-2022
<b>Tobacco Settlement Finance Authority of WV</b>	Stephanie Bailes 304-558-4083	GAS	2017-2022
<b>West Virginia Infrastructure and Jobs Development Council</b>	Marie Prezioso 304-414-6500	GAS	2017-2022
<b>West Virginia Water Development Authority</b>	Marie Prezioso 304-414-6500	GAS	2017-2022
<b>West Virginia Drinking Water Treatment Revolving Loan Fund</b>	Marie Prezioso 304-414-6500	GAS/UG	2017-2022
<b>West Virginia Jobs Investment Trust</b>	Andy Zulauf 304-345-6200	GAS	2017-2022
<b>West Virginia Economic Development Authority and affiliated entities</b>	Jackie Browning 304-558-3650	GAS	2017-2020
<b>West Virginia Water Pollution Control Fund</b>	Katheryn Emery-Fultineer 304-926-0499	GAS/UG	2017-2022
<b>West Virginia Alcohol Beverage Control Administration</b>	Julia Jones 304-356-5500	GAS	2017-2022
<b>West Virginia Solid Waste Management Board</b>	Scott Norman 304-414-1120	GAS/AUP	2017-2022
<b>West Virginia Prepaid College Tuition and Savings Plan</b>	Greg Curry 304-340-2702	GAS	2017-2022
<b>West Virginia Board of Treasury Investments</b>	Kara Hughes 304-340-1564	GAS/AUP	2017-2021
<b>West Virginia Housing Development Fund</b>	Chad Leport 304-391-8644	GAS/UG	2017-2022

## Relevant Governmental Experience

The Commission is a complex governmental entity with extensive financial reporting and disclosure requirements. Our personnel selected for the Commission engagement team are experienced with the specialized financial reporting and compliance requirements applicable to the operations of the Commission as a government entity. Engagements identified in the section titled RECENT ENGAGEMENTS WITH THE STATE OF WEST VIRGINIA are engagements most similar to the engagement described in your request for quotation. Their annual audits are performed under *Government Auditing Standards* and/or performed in accordance with Uniform Guidance standards. Most of the audits include required reporting of supplemental information to the West Virginia Financial Accounting and Reporting Section (FARS).

## Understanding of the Services to be Provided

Following the completion of the audit of the financial statements, Brown Edwards will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. As discussed in the RFP, it is the intention of the Commission to issue a bound set of financial statements. We understand that the Commission expects Brown Edwards to provide technical assistance in the design of the financial statement package.

Irregularities and Illegal Acts. We understand that we will be required to make an immediate written report of all irregularities and illegal acts of which they become aware, to the Acting State Comptroller and Financial Accounting and Reporting Section of the Department of Administration under the authority of Section 5A-2-33 of the State Code.

Brown Edwards will provide the Commission both a detailed audit plan and a list of all schedules to be prepared by the Commission by July 31, 2023.

The Final Report for Fiscal Year 2023 is due on October 15, 2023. The final report, an electronic copy and five (5) signed copies will be delivered to the Executive Director.

## Our Methodology



- We will gather sufficient information on the key entity audit risks to enable us to design appropriate audit procedures and conduct the audit in the most efficient manner.
- Information gathering will also include a "prepared by client" list with agreed timetable for provision of information and pre year-end planning meetings.
- We will calculate an appropriate materiality level which reflects the perceived audit risk and is based on our in-depth understanding of your entity.
- We will use suitably qualified staff to ensure an efficient audit, while maximizing the opportunity for value added service from their experience.
- We will ensure clear and timely communication of issues to avoid any surprises and to enable smooth reporting.



## Audit Approach Overview

We recognize that every organization we serve is unique. Effective and thorough planning is the key to ensuring that our approach is tailored to meet your specific needs and is the cornerstone of successful engagement management. Our audit approach is designed to assess risk in relation to specified audit objectives to ensure an effective and timely audit. We evaluate the internal controls that you have established to safeguard assets and to provide for the preparation of accurate financial information. After documenting our understanding of the controls in the accounting system, we perform walkthroughs and design tests of internal controls over financial reporting, as necessary. We then design substantive testing procedures and plan our response to other favorable and unfavorable factors we identify during our risk assessment.

The risk and control assessments and substantive procedures provide evidence to support our audit opinion and provide us with a basis for making internal control and operational recommendations. Materiality is evaluated based on factors deemed important to the users of the Commission's financial statements, including assessments of selected qualitative measures. Our goal here is to get beyond the numbers, to develop a clear understanding of your organization, your goals and objectives, and the environment in which you operate.

Our approach emphasizes up-front planning. During the planning phase, we will gain an understanding of the Commission and its internal controls, to the extent necessary to plan our audit. This will involve one-on-one interviews with various personnel. We then perform "walkthroughs" of key internal controls and conduct interviews with personnel to corroborate our understanding. Our approach places significant emphasis on identifying and determining that key controls of each entity have been implemented. This allows us to appropriately design our substantive audit procedures in well-controlled environments.

In addition, we will seek to identify areas that might be of higher risk. We perform analytical procedures of trends and relationships reported in the balances of financial statements at the account and grouping levels. During this time, we will also inquire of the Commission personnel as to whether there are changes to their operations requiring us to address compliance with new laws and regulations as we plan our audit. We also review internal documents, such as by-laws, minutes, written policies and procedures, contracts, and agreements.

Utilizing this information, we assess the risks associated with your audit, including fraud, and adapt our audit strategy accordingly. A thoughtful, rigorous risk assessment process forces us to focus our efforts and to be as efficient and effective as possible. We also perform an engagement team "brainstorming" session to identify ways in which the financial statements could be misstated, especially as related to misappropriation or intentional misstatement. Our partners and directors are highly involved in this exercise.

Once we have made these critical decisions, we tailor our specific audit procedures and approach accordingly. We also factor the potential impact of newly issued technical pronouncements into the overall plan. To assist with controlling audit costs, we work with our clients to fully utilize their internal resources by developing comprehensive client assistance packages.

The comprehensive planning process is the cornerstone of adapting our audit approach to the needs identified by risk assessment for the Commission. The audit approach we take is both innovative and prudent in responding to the risk assessment; and its impact on the opinion provided on the financial statements of the Commission. These items help to determine the quality and quantity of audit evidence required to limit that risk to an acceptable level.

## Internal Control

Obtaining an understanding of internal controls is an important part of the risk assessment process. We will obtain an understanding of the five interrelated components of internal control:

- Control environment
- Risk assessment
- Information and communication
- Monitoring
- Control activities

Our understanding of internal control will be sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

- Our understanding incorporates two primary elements:
- the evaluation of the design of the control
  - a determination of whether it has been implemented

We will identify key controls and perform walkthroughs, observations, and inquiries to determine that they have been implemented.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

At the conclusion of our audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

## Consideration of Laws, Regulations, Contracts, and Grants

Identifying and ensuring that the Commission complies with laws and regulations is the responsibility of management. We will include appropriate inquiries of management and staff of the Commission to identify laws and regulations with which noncompliance could have a direct and material effect on the financial statements. We will also review relevant portions of the West Virginia Code, code of State Rules, and relevant regulations. We will test the provisions of those laws, regulations, grants and contracts for noncompliance which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion. We will report on the results of our tests if we discover any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Audit Plan and Execution

The risk assessment, planning, and information gathering result in the development of the audit plan which is a detailed audit approach that is supplemented by written, detailed audit programs. The plan will be scrutinized by the engagement partner to determine that the specific procedures developed are appropriate, efficient and reasonable in the circumstances.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected sources, creditors, and for financial institutions. We may also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. The objective also includes reporting on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.

Upon completion of fieldwork, the reporting phase will be completed in draft form and reviewed by the engagement in-charge, senior manager, director, and partner, prior to submission to the Commission's management for their review. After any questions or concerns have been answered, the final reports will be issued.

We will issue our report on the fair presentation of the Commission's financial statements in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.



## Audit Plan and Execution, Continued

We will inform the Commission of each of the following:

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Significant abuse, if detected

In addition, if we discover matters that are considered control deficiencies or other opportunities to strengthen existing controls or provide operational efficiency we will provide those in written form to management in a communication separate from the deliverables described above, commonly referred to as a management letter.

### Scope of Work

The Audit Report shall contain all the necessary financial statements, notes, management discussion, analysis, and reports as required by *Governmental Auditing Standards*.

Brown Edwards will evaluate whether the Commission has complied with laws, regulations, and the provisions of contracts that may have a material effect on the financial statements.

We will follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings and report when the audit firm concludes that the summary schedule materially misrepresents the status of any prior audit findings.

All work under the proposed contract will be under the direction of the Board. Written reports must be submitted initially in draft form in order that any necessary changes may be discussed and agreed upon before final acceptance.

The audit will commence on a date to be mutually agreed upon after June 30 of each year. A draft copy of the our report will be delivered to our office no later than September 15 and the final report will be delivered no later than October 15. If either of the dates listed above falls on a non-working day, the draft copy or the final report must be delivered no later than the last preceding workday.

Brown Edwards will hold entrance conferences with staff and key board members, as necessary, to discuss work to be performed, workspace, processes, and any potential audit problems. During the field work, auditors will communicate with staff as needed by either phone, email or in person. The auditors shall hold an exit conference with staff and key board members to summarize the results of their field work and to review significant findings.

## Scope of Work, Continued

The Commission must be provided an opportunity to respond to the findings in a reasonable time frame in order to correct the audit firm's errors or oversights identified by the audit firm, or to provide information that may have been previously unavailable.

The staff of the Commission will be available during the audit to assist the auditors by providing information, documentation, and explanations. The Commission staff will aid in preparing any confirmations as requested by Brown Edwards.

All working papers and reports must be retained, at our expense, for a minimum of three (3) years after the issuance of all reports. Brown Edwards will be required to make work papers available, upon request, to other state or federal government audit staff or to the Financial Accounting and Reporting Section of the West Virginia Department of Administration. The firm shall respond to the reasonable inquiries of successor auditors and allow them to review work papers relating to matters of continuing significance.

## Confidentiality

Brown Edwards shall have access to private and confidential data maintained by the Commission to the extent required for Brown Edwards to carry out the duties and responsibilities defined in this contract. Brown Edwards agrees to maintain confidentiality and security of the data made available.

## Workpaper Retention and Access to Workpapers

The workpapers will be available for examination by authorized representatives of any cognizant federal or state audit agency, the Government Accountability Office, the Financial Accounting and Reporting Section of the West Virginia Department of Administration, or the Commission. The workpapers and reports will be retained, at our expense, for a minimum of five years, unless we are notified in writing by the Commission of the need to extend the retention period. In addition, we will respond to the reasonable inquiries of any successor auditor and allow the successor auditor to review workpapers relating to matters of continuing accounting significance.



## Affirmative Statements

**General and Specific Terms and Conditions** Brown Edwards certifies that we have read and agree to abide by CRFQ 0707 RAC2300000001

**Independence** – Brown Edwards is independent of the Commission, the State of West Virginia, and any component units of the State of West Virginia, as defined by generally accepted auditing standards and Government Auditing Standards.

**License to Practice** – Brown Edwards and all assigned key professional staff are licensed to practice public accounting and perform assurance services in West Virginia.

**Registration** Brown Edwards is properly registered with the State of West Virginia Purchasing Division and has paid all required fees.

**Disciplinary Action** - No disciplinary action has been taken or is pending against Brown Edwards.

**Insurance** - The Firm is in good standing and maintains sufficient professional liability and workers compensation insurance through policies with reputable insurance carriers.

**CPA's** – Brown Edwards employs approximately 200 certified public accountants who are members of the AICPA across our 12 Firm offices.

**Experience** — All Brown Edwards partners, directors, audit managers, and senior accountants assigned to the Commission are certified public accountants with a license to practice in West Virginia and have a minimum of five years of governmental auditing of state level agencies.

**Compliance** —Brown Edwards certifies compliance with all other required certifications or requirements listed as in the body of the RFQ.



## Appendix A - Biographies



### **Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner**

Rob is a partner with Brown Edwards who has more than 28 years of experience in serving governmental clients and will serve as the lead partner on your engagement. He has substantial experience with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program having assisted numerous entities with multiple successful submissions for the certificate. His extensive experience with State of West Virginia entities will be of substantial benefit to this engagement.

Rob graduated Magna Cum Laude from West Virginia Wesleyan College with a Bachelor of Science degree in business administration with a concentration in accounting and a minor in economics. He is a member of the American Institute of CPAs, the West Virginia Society of CPAs, the Charleston Chapter of the West Virginia Society of CPAs, the Governmental Finance Officers Association, and is a Chartered Global Management Accountant. Rob is also treasurer of WV Kids Count.

Rob is in compliance with all applicable CPE requirements.

#### **Relevant Experience**

Central West Virginia Regional Airport Authority	West Virginia Department of Transportation
Charleston Area Alliance	West Virginia Water Pollution Control Revolving Fund
Charleston Urban Renewal Authority	West Virginia Agencies of Highways
City of Charleston, West Virginia	West Virginia Drinking Water Treatment Revolving Fund
Kanawha County, West Virginia	West Virginia Economic Development Authority
Kanawha County Parks and Recreation Commission	West Virginia Educational Broadcasting Authority
Kanawha Valley Regional Transportation Authority	West Virginia Housing Development Fund
Metro Emergency Operations Center of Kanawha County	West Virginia Independent Colleges and Universities
School Building Authority of West Virginia	West Virginia Infrastructure and Jobs Development Council
South Carolina Tuition Prepayment Plan	West Virginia Jobs Investment Trust
Tobacco Settlement Finance Authority of West Virginia	West Virginia Lottery Commission
West Virginia Affordable Housing Trust Fund	West Virginia Municipal Pensions Oversight Board
West Virginia Alcohol Beverage Control Administration	West Virginia Regional Jail and Correctional Facility Authority
West Virginia Affordable Housing Trust Fund	West Virginia Solid Waste Management Fund
West Virginia Alcohol Beverage Control Administration	West Virginia State Bar
West Virginia Board of Treasury Investments	West Virginia Water Development Authority
West Virginia College Prepaid Tuition and Savings Plan	West Virginia Water Pollution Control Revolving Fund
West Virginia Consolidated Public Retirement Board	
<b>West Virginia Racing Commission</b>	

## Appendix A - Biographies, Continued



### **Chris Banta, CPA | Concurring/Quality Control Partner State and Local Government Practice Leader**

Chris serves as the leader of Brown Edwards' State and Local Government Practice Group as well as serves as a key Not-for-Profit audit partner serving clients in Virginia, West Virginia, and Tennessee. Chris has been with the firm for over 21 years and is also a certified fraud examiner, providing litigation support, as well as fraud investigations and internal control evaluations. Chris also serves various other industries including beverage and other distributors, national fraternities, electric cooperatives, healthcare facilities, HUD properties, and not-for-profits. In addition, Chris serves as one of four Team Captains in the firm's peer review practice.

Chris holds a Bachelor of Business Accounting from Virginia Tech. He is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Institute of Management Accountants. In addition, he has been recognized as a "Super CPA" in the not-for-profit practice by Virginia Business magazine.

Chris is in compliance with all recent continuing professional education requirements required by the Government Auditing Standards, issued by the Comptroller General of the United States.

#### **Relevant Experience**

Albemarle County Service Authority	Greater Lynchburg Transit Co.
Bedford Regional Water Auth.	Henrico Economic Development Authority
Bloomingsdale Utility District	New River Valley Metropolitan Planning Organization
Blountville Utility District	NRV Metropolitan Planning Organization
Central Shenandoah Planning District Commission	Town of Bedford, Virginia
City of Charlottesville, Virginia	Town of Blacksburg, Virginia
City of Colonial Heights, Virginia	Town of Culpepper, Virginia
City of Falls Church, Virginia	Town of Herndon, Virginia
City of Harrisonburg, Virginia	Town of Leesburg, Virginia
City of Lynchburg, Virginia	Town of Vinton, Virginia
City of Roanoke Public Schools	Virginia Resources Authority
City of Roanoke, Virginia	VT/Montgomery Airport Authority
City of Salem, Virginia	
City of Staunton, Virginia	
City of Winchester, Virginia	
County of Bedford, Virginia	
County of Frederick, Virginia	
County of Montgomery, Virginia	
Frederick County, Virginia	
Frederick County Sanitation Authority	

## Appendix A - Biographies, Continued



### **Anthony Carpenter, CPA | Director**

Anthony is a Director in the Charleston office with over 17 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to state and local governments, nonprofit organizations, employee benefit plans, and closely-held businesses. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments.

Anthony graduated with a Bachelor of Business Administration with a concentration in accounting from West Virginia State University.

Anthony is a member of the American Institute of CPAs, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs, Leadership Kanawha Valley Class of 2016, and Emerging Leaders Academy Class of 2019.

Anthony is in compliance with all applicable CPE requirements.

### **Relevant Experience**

West Virginia Lottery Commission  
Central West Virginia Regional Airport Authority  
Charleston Area Alliance  
City of Charleston, West Virginia  
EastRidge Health Systems  
Hatfield-McCoy Regional Recreational Authority  
Kanawha County, West Virginia  
Kanawha County Parks and Recreation Commission  
Kanawha Valley Regional Transportation Authority  
Metro Emergency Operations Center of Kanawha County  
Public Service Commission of West Virginia  
School Building Authority of West Virginia  
Seneca Health Services  
Tobacco Settlement Finance Authority  
United Methodist Foundation of West Virginia, Inc.  
Valley Healthcare System  
West Virginia Affordable Housing Trust Fund  
West Virginia Board of Treasury Investments  
West Virginia Consolidated Public Retirement Board  
West Virginia Department of Transportation  
West Virginia Drinking Water Treatment Revolving Fund  
West Virginia Housing Development Fund  
West Virginia Independent Colleges and Universities  
West Virginia Infrastructure and Jobs Development Council  
West Virginia Agencies of Highways  
West Virginia Municipal Pensions Oversight Board  
West Virginia Parkways Authority  
**West Virginia Racing Commission**  
West Virginia Regional Jail and Correctional Facility Authority  
West Virginia Solid Waste Management Board  
West Virginia Water Development Authority  
West Virginia Water Pollution Control Revolving Fund  
Young Men's Christian Association of Kanawha Valley, Inc.

## Appendix A - Biographies, Continued



### **Staunton Gorrell, CPA | Senior Manager**

Staunton is a senior manager in the Charleston office with over 10 years of public accounting experience with a concentration in accounting and assurance services. His clients include foundations, nonprofit organizations, local and state governmental agencies, and closely-held businesses.

Staunton holds a Bachelor of Business Administration in Finance from James Madison University. He is a member of the American Institute of CPAs and the West Virginia Society of CPAs.

Staunton serves as a board member for FestivALL Charleston and is a member of Edgewood Country Club.

Staunton is in compliance with all applicable CPE requirements.

### **Relevant Experience**

Central West Virginia Regional Airport Authority  
West Virginia Alcohol Beverage Control Administration  
West Virginia Water Pollution Control Revolving Fund  
West Virginia Municipal Pensions Oversight Board  
Region III Planning and Development Council  
West Virginia Housing Development Fund  
West Virginia Independent Colleges and Universities  
West Virginia Lottery Commission  
West Virginia Solid Waste Management Board  
City of Charleston, West Virginia  
Kanawha County, West Virginia  
School Building Authority of West Virginia  
United Methodist Foundation of West Virginia, Inc.  
West Virginia Consolidated Public Retirement Board  
YMCA of Charleston, WV, Inc.  
Heart and Hand  
Center for Neighborhood Enterprise  
Jackson County Development Center  
University of Charleston

## Appendix A - Biographies, Continued



### **Clarence Rhudy, CPA, CISA, CITP | Information Technology Director**

Clarence is an information technology director based in our Roanoke office with over 18 years of public accounting experience in programming, classroom training, automation, and utilization of information technology and controls in the workplace with our firm and with other organizations.

Clarence has worked closely with various organization prior to achieve more effective and efficient use of technology, including IT assessments for various organizations including local governments and Sarbanes-Oxley (SOX) compliance both as a consultant and as an auditor. Clarence has experience performing information technology assessments for local governments, financial institutes, private industry, colleges, and universities.

Clarence holds a Master's in Accountancy degree from University of Lynchburg, and a Bachelor of Science degree in Accounting and Finance from Concord University.



### **Stephen Linkous | Associate**

Stephen is an associate in the Charleston office currently working on completing his Master's in Accounting from Marshall University as well as working towards becoming a certified public accountant. He has worked in all niches, including governmental, construction, and not-for-profit.

He holds a Bachelor's in Accounting from Marshall University.

#### **Relevant Experience**

Kanawha County Regional Development Authority  
Putnam County Parks & Recreation Commission  
South Carolina Tuition Prepayment Plan  
West Virginia Jobs Investment Trust  
West Virginia Housing Development Fund  
West Virginia College Prepaid Tuition and Savings Plan  
(now College and Jumpstart Savings Program)

## Appendix B - Peer Review Report



8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809  
225-922-4600 Phone – 225-922-4611 Fax – [pncpa.com](http://pncpa.com)

*A Professional Accounting Corporation*

### Report on the Firm's System of Quality Control

To the Partners of Brown, Edwards & Company, L.L.P.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021. 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](http://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 peer review, we considered reviews by regulatory entities as communicated to 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 Brown, Edwards & Company, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021, 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*. Brown, Edwards & Company, L.L.P. has received a peer review rating of *pass*.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
September 17, 2021

## Appendix C - Firm License to Perform Attestation Services and Team Member CPA Licenses

### Firm License Information

Firm Name	BROWN EDWARDS & CO LLP
Address	707 Virginia Street, East
City	charleston
State	WV
Zip	25304
County	KANAWHA
Permit Number	F0157
Effective Date	07/01/2022
Current Status	Active
Expiration Date	06/30/2023

### Authorization to Perform Attest/Compilation Services

Active	06/30/2023
--------	------------

### CPA License Information

Name	ROBERT E ADAMS
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2022
Expiration Date	6/30/2023
Discipline	
Public Discipline Documents	

## Appendix C - Firm License to Perform Attestation Services and Team Member CPA Licenses, Continued

### Name

**Name:** Christopher Alan Banta

### Address Information

**City, State, ZIP code:** MIDLOTHIAN VA 23112-5527  
**County:** Chesterfield  
**Country:** United States

### License Information

**License #:** [REDACTED]    **Profession:** Accountancy    **Type:** Certified Public Accountant  
**Status:** Active    **Issued:** 5/18/2007    **Expiration:** 6/30/2023

### CPA License Information

<b>Name</b>	ANTHONY LEE CARPENTER
<b>Company Name</b>	BROWN EDWARDS & CO LLP
<b>Address</b>	707 VIRGINIA ST E STE 300
<b>City</b>	CHARLESTON
<b>State</b>	WV
<b>Zip</b>	25301-2710
<b>County</b>	KANAWHA
<b>License Number</b>	[REDACTED]
<b>License Type</b>	CPA
<b>Status</b>	Active
<b>Effective Date</b>	07/01/2022
<b>Expiration Date</b>	6/30/2023
<b>Discipline</b>	
<b>Public Discipline Documents</b>	

## Appendix C - Firm License to Perform Attestation Services and Team Member CPA Licenses, Continued

### CPA License Information

Name	STAUNTON THOMAS GORRELL
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2022
Expiration Date	6/30/2023
Discipline	
Public Discipline Documents	

### CPA Details

#### Name

**Name:** Clarence Alexander Rhudy Jr

#### Address Information

**City, State, ZIP code:** SALEM VA 24153-6449  
**County:** Salem  
**Country:** United States

#### License Information

**License #:** [REDACTED]    **Profession:** Accountancy    **Type:** Certified Public Accountant  
**Status:** Active    **Issued:** 2/9/2001    **Expiration:** 6/30/2023



## Appendix D - Required Forms, Continued

**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.

(Printed Name and Title) Rob Adams, CPA, Partner

(Address) 300 Chase Tower, 707 Virginia Street, East, Charleston, WV 25301

(Phone Number)/(Fax Number) 304-343-4188 | 304.344.5035

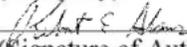
(Email address) readams@becpas.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract 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/Contract 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; 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; 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.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

Brown, Edwards and Company LLP

(Company)

  
\_\_\_\_\_  
(Signature of Authorized Representative)

Rob Adams, CPA, Partner | 4/11/2023

(Printed Name and Title of Authorized Representative) (Date)

304-343-4188 | 304.344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

## Appendix D - Required Forms, Continued

### ADDENDUM ACKNOWLEDGEMENT FORM SOLICITATION NO.:

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

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

Addendum Numbers Received:

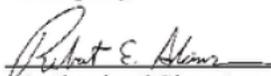
*(Check the box next to each addendum received)*

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

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

Brown, Edwards and Company LLP

\_\_\_\_\_  
Company

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

April 11, 2023

\_\_\_\_\_  
Date

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

## Appendix D - Required Forms, Continued

### 11. MISCELLANEOUS:

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

**Contract Manager:** Rob Adams, CPA

**Telephone Number:** 304-343-4188

**Fax Number:** 304.344.5035

**Email Address:** readams@becpas.com

## Appendix F - Pricing Page

**Exhibit A Pricing Page**

**CRQS RAC2300000001**

### Annual Financial Audit Cost Sheet

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\$38,795

**Year 1**

\$40,295

**Year 2**

\$42,000

**Year 3**

\$43,895

**Year 4**

\$164,985

**Total four year Cost**