

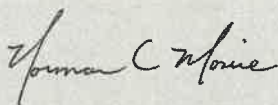
FORVIS™

03/08/23 10:12:51
WV Purchasing Division

A TECHNICAL PROPOSAL FOR

Department of Administration

CRFP 0803 DOT2300000001
FORVIS, LLP
500 Virginia Street East | Suite 800
Charleston, WV 25301
Phone: 304.414.3913/Fax: 304.343.1895
March 8, 2023



FORVIS

500 Virginia Street East, Suite 800 / Charleston, WV 25301
P 304.343.0168 / F 304.343.1895
forvis.com

CRFP 0803 DOT2300000001

March 8, 2023

Mr. John W. Estep
Buyer
Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 23505

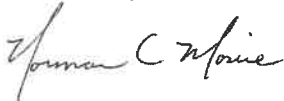
Dear Mr. Estep:

The Department of Administration and the Department of Transportation, Division of Highways, and the State Rail Authority (the Agencies) recognizes a robust financial accounting and reporting function is crucial to your organization's fiscal health. Outsourcing your financial reporting function to an experienced provider could help relieve your administrative burden, allowing you to focus on your operations and key business matters. That's where **FORVIS** comes in. Our team can provide the Agencies with traditional accounting and financial reporting services as well as insight and strategic advisory strategies to help address the challenges on the horizon facing your organization. Our professionals have years of experience helping clients solve intricate business problems, so we're confident we can scale our communicative, innovative approach to help meet the Agencies' changing needs. Furthermore, we're confident our local presence and our experience in serving State of West Virginia entities, along with significant experience working with other public sector entities, and ability to offer assistance through our Public Sector Reporting Solutions can benefit the Agencies.

FORVIS, a new firm combining two established track records of focused accounting and advisory experience, can provide the Agencies with the service-specific insight and knowledge you deserve. While similar services often look alike on paper, the quality of the service process, timing, and resulting ideas that can help improve profitability and operational efficiency can vary among providers. To the Agencies, FORVIS services can mean the difference between a check-the-box approach and a service process tailored to your specific needs that delivers additional value and proactive advice. Your proposed engagement team knows entities similar to the Agencies require an understanding of a number of accounting and reporting nuances, and we have the experience to help you navigate your complex environment.

We believe our proposal will help you select our firm for efficient and objective services delivered by experienced professionals. We will call you soon to answer questions you may have about this proposal, or you may reach us by phone or email as provided below.

Respectfully Presented,



Norman C. Mosrie, CPA, FHFMA, CHFP
Partner
304.414.3913
norman.mosrie@forvis.com



Christopher J. Telli, CPA, CIA®
Partner
719.471.4290
chris.telli@forvis.com



Table of Contents

Executive Summary 1

The FORVIS Value 1

Proposed Services for the Agencies 1

The FORVIS Difference 2

RFP Response 4

4.5 Qualifications & Experience 4

4.6 Mandatory Qualifications/Experience Requirements 7

Service Descriptions 13

Appendix 16

FORVIS, LLP Terms & Conditions Addendum* 17

Certification Form 20

Addendum Acknowledgement Form 35

Certificate of Liability Insurance 36

Public Sector Reporting Solutions 37

About FORVIS 38

Executive Summary

Forward Vision Drives Our Unmatched Client Experiences™

Department of Administration and the Department of Transportation, Division of Highways, and the State Rail Authority (the Agencies) strive to meet the needs of residents amid various challenges. Keeping up with regulatory change, properly implementing GASB pronouncements, identifying ways to better serve the public, and demonstrating transparency and accountability are all important. With so many different items needing attention, having knowledgeable advisors by your side to provide guidance and high-quality service can help provide the Agencies the confidence you need to tackle those issues. FORVIS works with hundreds of public sector entities across the country which means our advisors have the experience needed to assist the Agencies as you navigate your operating environment, demonstrate sound fiscal stewardship, and plan for what's ahead.

The FORVIS Value

The Agencies' choice of an advisor is important. Beyond completing your requested services on time, our goal is to provide the Agencies with the technical knowledge and industry intelligence you expect from an experienced team that is focused on your needs both today and tomorrow. While FORVIS is a new name in the marketplace, we bring an established history of performance helping similar clients see improvements to operations, processes, and financial outcomes. With a fresh perspective from FORVIS, the Agencies can be confident you are connected to the tools and services you need to thrive and receiving significant value through year-round thought leadership, best practice recommendations, and proactive ideas.

In addition, as evidenced by our recognition in the **INSIDE Public Accounting 2022 IPA Best of the Best** list, FORVIS offers value through a strong, reputable network of support and resources. Our national coverage benefits our clients, our people, and the market of the future as we focus on our commitment to deliver Unmatched Client Experiences.



Proposed Services for the Agencies

The Agencies have requested information and a fee quote for the following professional services:

- Preparation of the financial statements of the Division of Highways and the State Rail Authority, including management's discussion and analysis, footnotes, and supplementary information thereto
- Consultation and assistance with implementation of new *Governmental Accounting Standards* Board statements

- Assistance with audit support requested by the Agencies and external auditors
- Assistance with ongoing OASIS system integration journal entries as requested
- Other consulting as requested by the Finance Division of the Department of Transportation (DOT)

Please see the Service Descriptions section for detailed explanations of our professional service approaches.

The FORVIS Difference

Being a top 10 public accounting firm matters, but what sets us apart is our commitment to client service and a forward-thinking mindset focused on innovation. We prioritize investing in new technologies to help clients navigate public sector developments, and we foster a dynamic culture of leadership and professional development. This means the Agencies can work with a public sector-focused team driven by our forward vision to help you succeed today while helping the Agencies prepare for the future.

Here's what sets us apart:

- FORVIS' public sector professionals have developed strong working relationships with the individuals at GASB, Government Finance Officers Association (GFOA), state regulatory authorities, and various federal funding sources and agencies. These connections coupled with our advisors' depth of public sector experience means FORVIS can provide assistance to the Agencies as needed, including offering our Public Sector Reporting Solutions.
- FORVIS proudly encourages and promotes diversity and an inclusive workplace. With innovative strategies for recruiting, as well as an ongoing focus on the development and implementation of internal inclusion programs, we are committed to identifying opportunities that help each individual to thrive.
- With the urgency of changing environmental, social, and governance (ESG) requirements and the expectation your organization is prepared for what comes next, our experienced advisors are ready to offer the insights and education you may need to enhance and inform your ESG strategy. Start with our ESG and climate risk **FORsights™** at forvis.com/forsights.
- With a forward vision that drives our Unmatched Client Experiences, FORVIS is driven by a commitment to anticipate what's ahead so that our clients are ready to thrive when it arrives.

Commitment to West Virginia

FORVIS and our predecessor Firm, DHG, has maintained a long-standing office and community presence in West Virginia. We understand the importance of having a local presence in West Virginia, and serving entities that work to foster the economic success and vitality of the State is important to us. FORVIS is a registered vendor with the state of West Virginia and has many years of experience serving State entities.

Commitment to Serving the Public Sector

FORVIS is the CPA and advisory firm of choice for approximately 650 public sector clients. As part of our commitment to remaining at the forefront of the public sector, leaders across our national governmental practice meet regularly to discuss important developments, legislative updates, and challenges affecting governmental entities similar to the Agencies.

In addition, our public sector involvement has enabled us to establish connections with numerous regulatory and auditing organizations, including:

- AICPA Governmental Audit Quality Center, as a member
 - Chris Telli CPA, AICPA State and Local Government Expert Panel
 - Beginning May of 2023
 - Richard Cole CPA, AICPA NFP Expert Panel.
 - Beginning May of 2023



- Lindsey Oakley CPA, Chair of the Government Audit Quality Executive Committee
 - Beginning May of 2023
- Government Finance Officers Association (GFOA)
 - Amy Shreck CPA, GFOA's Committee on Accounting, Auditing, and Financial Reporting
- Governmental Accounting Standards Board (GASB)
- Office of Management and Budget (OMB)
- U.S. Government Accountability Office

We look forward to communicating best practices and forward-looking strategies to help the Agencies thoughtfully consider the areas important to fulfilling your fiduciary responsibilities.

Commitment to your Timelines

FORVIS understands the importance of meeting deadlines and your need of meeting the reporting requirements of the Financial Accounting and Reporting Section. We take your deadlines seriously and are committed to meeting the established deadlines. In fact, meeting your deadlines is inherent in our DNA and a cornerstone of our Unmatched Client Experience. We will work in corroboration with you to develop a written timeline, with pre-established milestones to help the engagement stay on track. Furthermore, FORVIS sets expectations for our professionals to respond promptly to your questions and complete work efficiently. We will coordinate our efforts with the Agencies to meet important deadlines and produce efficient and effective results.

Significant Single Audit Experience

According to data compiled by the OMB via the Federal Audit Clearinghouse, FORVIS is the third-largest provider of Single Audits among CPA firms, performing more than 800 annually. With many of our public sector clients receiving federal funding, we are familiar with the requirements for allowability of both direct and indirect costs, as well as the ability for the recipient to charge an administrative cost allowance under many federal programs. You can be confident that FORVIS will deliver insight as needed.

RFP Response

For your convenience, we have structured our proposal according to the requirements in your RFP. We believe our proposal will demonstrate our qualifications to serve the Agencies.

INFORMATION CONTAINED IN FORVIS' RFP RESPONSE, WHICH IT ASSERTS AS CONFIDENTIAL, IS EITHER BUSINESS AND/OR PROPRIETARY TRADE SECRET INFORMATION NOT SUBJECT TO DISCLOSURE AS SET FORTH IN THE STATE OF WEST VIRGINIA FREEDOM OF INFORMATION ACT. SUCH CONFIDENTIAL INFORMATION HAS INDEPENDENT ECONOMIC VALUE TO FORVIS, IS NOT REASONABLY ASCERTAINABLE BY THIRD PARTIES AND IS THE SUBJECT OF REASONABLE EFFORTS BY FORVIS TO MAINTAIN ITS SECRECY AND/OR CONFIDENTIALITY. SUCH INFORMATION IN THIS PROPOSAL SHALL BE DESIGNATED WITH AN ASTERISK (*).

4.5 Qualifications & Experience

4.5 Qualifications and Experience: Vendor should provide information and documentation regarding its qualifications and experience in providing services or solving problems similar to those requested in this RFP. Information and documentation should include, but is not limited to, copies of any staff certifications or degrees applicable to this engagement, proposed staffing plans, descriptions of past engagements completed (descriptions should include the location of the engagement, assigned manager name and contact information, type of engagement, and what the engagement goals and objectives were and how they were met.), references for prior engagements, and any other information that vendor deems relevant to the items identified as desirable or mandatory below.

Qualification and Experience Information: Vendor should describe in its proposal how it meets the desirable qualification and experience requirements listed below.

4.5.1 Proposed professional accounting staff must include at least one CPA with a minimum of four years of full-time experience in preparing or auditing GAAP based audited financial statements.

The Agencies' proposed engagement team members have a minimum of four years of full-time experience in preparing and auditing GAAP based audited financial statements for State Transportation governmental organizations.

4.5.2 Vendor must provide resume documentation for the purpose of evaluating staff experience that will be provided under this contract.

Per our understanding of the RFP, please see the Team Biographies & Experience section for our proposed engagement team members' biographies.

4.5.3 Vendor must have one or more licensed CPAs with at least (4) four years' experience with governmental engagements present when the vendor is onsite completing work. It is anticipated that between two (2) to five (5) people will be needed on this engagement.

When completing work onsite, FORVIS will have at least one licensed CPA with at least four years of experience working with governmental engagements.

4.5.4 Provide a list of public entities where similar services have been provided by the vendor.

FORVIS is proud to currently provide, or have provided in the past, a variety of services, including those similar to the Agencies' requested services, to governmental entities, including the following:*

- Capital Improvement Board of Managers of Marion County
- Cherokee Nation and Cherokee Nation Entertainment
- Choctaw Nation Housing Authority
- Choctaw Nation of Oklahoma
- City and County of Denver, CO
- City of Aurora, CO
- City of Bloomington, IN
- City of Colorado Springs, CO
- City of Fishers, IN
- City of Fort Wayne, IN
- City of Fort Worth, TX
- City of Lincoln, NE
- City of San Antonio, TX
- City Utilities of Springfield, MO
- Colorado Department of Transportation
- Colorado Office of the State Auditor
- Colorado Water Resources Development & Power Authority
- Consolidated City of Indianapolis – Marion County, IN
- Denver Urban Renewal Authority
- Fayetteville Public Library
- Health & Hospital Corporation of Marion County
- Hinds County Board of Supervisors
- HoosierFund
- Illinois Gaming Board
- Indiana Economic Development Corporation
- Indiana Education Savings Authority and Upromise Investments, Inc.
- Indiana Housing & Community Development Corporation
- Indiana State Board of Accounts
- Indianapolis Airport Authority
- Kansas City Board of Public Utilities, Kansas
- Minneapolis/St. Paul Metropolitan Airports Commission
- Mississippi Department of Corrections
- Missouri Department of Transportation
- Municipal Energy Agency of Mississippi
- Nebraska Lottery
- Pikes Peak Library District
- State of Indiana Hoosier Lottery
- State Universities Retirement System of Illinois
- Teachers' Retirement System of the State of Illinois

FORVIS also performs contract work for many state department and agencies and works closely with a number of State Auditors, including Colorado, Illinois, Indiana, and Nebraska.

4.5.5 Identify and describe at least four (4) clients where such services are performed. Include the client's name and type, size and description of account, amount of time they have been a client and any other applicable information.

References

We have a track record of helping similar entities and understand our clients are our best ambassadors. Listening to us helps, but hearing directly from your peers can be a meaningful step in your decision-making process. We encourage you to reach out to the following clients to discuss FORVIS' services and capabilities at your convenience.

West Virginia Board of Risk and Insurance Management (BRIM)*

Description: A five-member board, appointed by the governor, oversees the West Virginia Board of Risk and Insurance Management (BRIM). BRIM operates under the authority of Chapter 29, Article 12; and Chapter 33, Article 30 of the West Virginia Code, as amended, and the provisions of Executive Order 12-86. The executive director manages the daily operations. The primary responsibility for BRIM is to provide casualty insurance coverage for all State Agencies.

Duration: Six years

Partner: Norman Mosrie
1124 Smith Street, Suite 4300
Charleston, WV 25301
Mr. Stephen W. Panaro
CFO
304.352.0233
stephen.w.panaro@wv.gov

West Virginia Public Employees Insurance Agency (PEIA)*

Description: PEIA insures more than 230,000 state employees, local government employees and retirees including more than 31,000 non-state employees, such as municipal employees. PEIA was established under the Public Employees Insurance Act of 1971, to provide hospital, surgical, group major medical, prescription drug, group life, and accidental death and dismemberment insurance coverage to eligible employees; and to establish and promulgate rules for the administration of these plans. Benefits are made available to all active employees of the State of West Virginia and various related State agencies and local governments. Participants may elect health insurance coverage through a fully self-insured preferred provider benefit plan (PPB) or through external managed care organizations (MCO). Additionally, all participants may elect to purchase additional life insurance under the optional life insurance policy. For revenue, PEIA relies almost solely on the premiums paid directly by its participating employers and employees.

Duration: Five years

Partner: Norman Mosrie
601 57th Street SE, Suite 2
Charleston, WV 25304
Mr. Jason A. Haught
Interim Director
304.558.7850
jason.a.haught@wv.gov

Colorado Department of Transportation (CDOT)*

Description: As contracted through the Colorado Office of the State Auditor (OSA), FORVIS provided audit and Single Audit services to CDOT under two 5-year contracts, before having to rotate after the fiscal year June 30, 2022 audit, per OSA policy.

Duration: 10 years

Assigned Manager: Chris Telli/Rob McCoy
2829 W. Howard Place
Denver, CO 80204
Ms. Lori Copeland
Controller
303.757.9557
lori.copeland@state.co.us

Colorado Office of State Auditor*

Description: FORVIS performs numerous financial and compliance audits of various state departments for the Colorado Office of the state Auditor. Over the years, this has included departments such as Transportation, Corrections, and Education, as well as institutions of higher education such as the University of Colorado and the Community College System.

Duration: FORVIS has been working with the Colorado OSA for more than 20 years.

Assigned Manager: Various depending on engagements
1525 Sherman Street, Suite 700
Denver, CO 80203
Kerri L. Hunter, CPA, CFE
State Auditor
303.869.2803
kerri.hunter@state.co.us

4.6 Mandatory Qualifications/Experience Requirements

4.6 Mandatory Qualification/Experience Requirements - The following mandatory qualification/experience requirements must be met by the Vendor as a part of its submitted proposal. Vendor should describe how it meets the mandatory requirements and include any areas where it exceeds the mandatory requirements. Failure to comply with mandatory requirements will lead to disqualification, but areas where the mandatory requirements are exceeded will be included in technical scores where appropriate. The mandatory qualifications/experience requirements are listed below.

4.6.1 Proposed professional accounting/auditing staff must have a bachelor's degree from a regionally accredited four-year college or university with a minimum of 24 hours in accounting and must be a licensed Certified Public Accountant CPA.

Our proposed engagement team members have a minimum of a bachelor's degree from a regionally accredited four-year college or university, have a minimum of 24 hours in accounting, and are licensed CPAs. Copies of our proposed engagement team members' certifications and degrees can be provided upon request.

4.6.2 Proposed professional accounting staff must have ten years of full-time paid experience in preparing or auditing GAAP based audited financial statements or maintain accounting system which support the preparation of GAAP statements which included substantial experience with applicable PC software.

Our proposed engagement executive and senior team members have at least 10 years of full-time paid experience in preparing or auditing GAAP based audited financial statements or maintaining accounting systems that support the preparation of GAAP statements and have substantial experience with applicable software.

4.6.3 Vendor must identify the firm's partners, managers, field supervisors and other staff that will be assigned to work on the engagement. Resumes including relevant experience and continuing education for those in charge and with final responsibility for the engagement are to be included.

4.6.4 Audits of CAFR's and/or government audit and accounting experience will meet the mandatory requirement that one or more partners or members are assigned to this contract.

Team Biographies & Experience

We take team selection seriously and have the appropriate team of advisors to meet your needs. Previous experience is a primary determinant for assigning professionals to your engagement, and we have assigned individuals who are experienced in working with similar entities to your engagement.



Norman C. Mosrie, CPA, FHFMA, CHFP
Client Relationship Partner

304.414.3913
norman.mosrie@forvis.com

With more than 35 years of experience, Norman has provided a wide variety of audit and business advisory services to clients.

In addition to having served as the audit partner for the State of West Virginia* Single Audit in the past, Norman's significant government experience serving West Virginia government entities includes the West Virginia Offices of the Insurance Commissioner*, the West Virginia Board of Risk and Insurance Management*, the West Virginia Public Employees Insurance Agency*, The West Virginia Retiree Health Benefit Trust*, West Virginia School Building Authority*, and the West Virginia Solid Waste Management Board*. As a Government Finance Officers Association (GFOA) special review committee member, Norman also has assisted clients such as the State of West Virginia*, West Virginia Public Employees Insurance Agency (PEIA)*, and West Virginia Board of Risk and Insurance (BRIM)* in filing for and maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting. He also has experience performing audits in accordance with *Government Auditing Standards* and the Uniform Guidance.

Norman has developed and led healthcare and government training programs at the local, area, and national levels.

He is a *summa cum laude* graduate of Marshall University, Huntington, West Virginia with a bachelor's degree in accounting.

As of February 2023, Norman has received approximately 111.5 hours of CPE in the last two years, including compliance with **Yellow Book** CPE.

Norman's professional and civic involvement includes:

- Rotary Club, Past President and Paul Harris Fellow
- American Institute of CPAs (AICPA), Former Council Member and Healthcare Expert Panel Member, National Healthcare Conference Chairman
- West Virginia Society of Certified Public Accountants (WVSCPA), Past President and Board of Directors
- Charleston Chapter of WVSCPAs, Past President
- FASB, Not-for-Profit Advisory Committee, former member
- GFOA, Special Review Committee Member
- Healthcare Financial Management Assoc, Principles & Practices Board Chair, Founders Medal of Honor
- Marshall University College of Business Advisory Board - Past President, current Board Member
- Marshall University Foundation, board member



Anna Thigpen, CPA
Engagement Director

303.861.4545
anna.thigpen@forvis.com

As audit director, Anna will be responsible for managing day-to-day audit procedures, including establishing and meeting key deadlines, communicating the status of the audit, coordinating resources, and reviewing whether the audit process is performed in compliance with applicable regulations.

Anna has more than 14 years of governmental accounting and auditing experience, spending the majority of her time in the governmental practice. As a member of FORVIS' Public Sector Practice, she provides audit and attest services to a wide variety of governmental clients, including municipalities, school districts, library districts, state departments, and utility organizations.

As a director, she is responsible for overseeing and reviewing all audit phases, including planning, risk assessment and reporting. She has extensive knowledge in Single Audit compliance and helps clients navigate the complex requirements of federal guidelines under the Uniform Guidance.

Throughout Anna's career she has presented on a variety of accounting topics at FORVIS' governmental seminars, Colorado Government Finance Officers Association (CGFOA), and the Colorado Department of Education's Charter School Program's Finance Seminar, as well as various internal trainings.

She is a member of the American Institute of CPAs, Colorado Society of CPAs and CGFOA.

Anna serves on the Town of Firestone Finance Committee, an advisory committee to the board of trustees concerning town finances, budget, and financial reporting. In addition, she has served on the firm's Colorado Foundation Committee and Engagement Council and was a participant in the 2016-2017 Leadership Weld County program.

She is a 2007 graduate of University of Northern Colorado, Greeley, with a B.S. degree in business with an emphasis in accounting.

As of February 2023, Anna has received approximately 97.5 hours of CPE in the last two years, including compliance with **Yellow Book** CPE.

Anna served on the Colorado Department of Transportation contract for the entire 10-year period in various roles including the audit director role.

In addition to the professionals above, FORVIS will assign other individuals at various experience levels based on needed backgrounds and competencies throughout our service to the Agencies.

Additional Resources



Lindsey D. Oakley, CPA

Partner / Technical Resource

Lindsey is a member of the Nonprofit Practice and the Public Sector Practice and serves in FORVIS' National Office accounting and auditing department, where she provides technical support to FORVIS auditors, implements new professional standards, and performs concurring reviews on engagements. She also serves as FORVIS' firmwide government and nonprofit technical coordinator.

She joined the National Office in 2012 after working in the Springfield office, where she provided audit and consulting services for nonprofit organizations, governmental entities, and real estate companies.

Lindsey is a member of the American Institute of CPAs (AICPA) and Missouri Society of CPAs. She is a prior member of the Executive Committee of the AICPA Governmental Audit Quality Center.

She is a 2004 *cum laude* graduate of Missouri State University, Springfield, with a B.A. degree in accounting, and a 2005 graduate with an M.Acc. degree.



Amy K. Shreck, CPA

Partner / Audit Technical Resource

Amy is a member of the Public Sector Practice and Nonprofit Practice at FORVIS and has more than 14 years of experience working with governmental entities, public power entities, nonprofits, and higher education institutions. She leads the Public Sector Center of Excellence, an internal committee of leaders across the firm who discuss a variety of issues important to the public sector.

She completed a two-year term as a practice fellow with GASB at its headquarters, where she helped to formulate standards and assisted with technical inquiries. Amy's experience at GASB allows her to help clients better understand GASB standards and the thought process behind the standards.

Amy is a member of the American Institute of CPAs and Nebraska Society of Certified Public Accountants.

She is a graduate of Leadership Omaha Class 37. She previously served on the Goodwill Industries Serving Southeast Nebraska, Inc. board of directors and the University of Nebraska–Lincoln School of Accountancy Junior Advisory Board. She currently serves on the Nebraska FORVIS Foundation Advisory Committee.

Amy is a graduate with highest distinction of University of Nebraska–Lincoln, with a B.S. degree in business administration and an M.P.A. degree.



Matthew R. Smith, CPA, CISA®, CISSP®

Director / IT Risk & Compliance

Matthew is a member of the IT Risk & Compliance practice unit. He has more than 20 years of internal and external audit experience specializing in information technology (IT) and financial and operational audits for multinational corporations. Matthew leads IT assurance reviews at FORVIS for integrated financial statement audits and System and Organization Controls engagements.

Prior to joining FORVIS, he worked with multiple Fortune 1000 organizations where he was responsible for developing and leading risk-based audit programs and a number of compliance initiatives, including SOX, PCI, GDPR, HIPAA, GLBA, etc.

Matthew holds and maintains CPA, Certified Information Systems Auditor® (CISA®), and Certified Information Systems Security Professional (CISSP®) certifications. He also is a member of the American Institute of CPAs, The Institute of Internal Auditors, (ISC)², and ISACA®.

He is a graduate of Bellarmine University, Louisville, Kentucky, with a B.A. degree in accounting and an M.B.A. degree.

Continuing Professional Education

Our audit professionals are required to receive at least 120 hours of CPE every three years. FORVIS professionals receive training from an annual internal industry seminar, internal webinars, and other external sources.

For auditors involved with audits performed under *Government Auditing Standards*, this education includes the hours required to comply with *Government Auditing Standards Yellow Book* guidance. All individuals, including specialists involved in performing fieldwork on *Government Auditing Standards* audits, are required to obtain at least 24 hours of CPE every two years in subjects directly related to governmental auditing or the governmental environment. In addition, engagement team members responsible for planning, directing, or reporting on *Government Auditing Standards* audits who spend more than 20% of their time performing *Government Auditing Standards* audits also are required to complete a minimum of 80 hours of CPE every two years that directly enhances their professional proficiency to perform audits.

Recognized Learning & Development

Keeping up with the latest industry developments and a rapidly changing regulatory environment requires significant time and resource investments. At FORVIS, we make those investments so you can depend on our professionals for technical knowledge and strategic guidance. In fact, FORVIS has been repeatedly recognized for the outstanding learning and development programs we've designed for our professionals.

Training magazine ranked FORVIS as a winner in the 2023 Training APEX Awards (formerly the Training Top 100), marking our tenth consecutive year for earning this premier distinction among other elite organizations from across the world. In addition, FORVIS has been a recipient of the LearningElite award from **Chief Learning Officer** magazine for the past seven years, earning Gold or Silver recognition since 2018.



Service Descriptions

4.6.5 Vendor is to submit a work plan for accomplishing the scope identified in this RFP. The work plan is to include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named, and their titles provided. The planned use of specialists should be included.

4.6.6 The accounting consulting services work plan should demonstrate the Vendor's understanding of the accounting consulting services requirements of a single audit and defined by GAAP accounting.

Preparation of the Financial Statements for the Division of Highways & State Rail Authority

Based on information you provide and on the basis of accounting principles generally accepted in the United States of America (GAAP), we will prepare the annual financial statements for the Division of Highways and the State Rail Authority, including the basic financial statements, notes to the financial statements, required supplementary information and supplementary information as applicable.

FORVIS reviews hundreds of public sector financials statements and annual comprehensive financial reports every year and works with hundreds of public sector clients. This means we can bring significant experience and insights to your financial reporting process and provide consultative advice regarding financial reporting best practices. Furthermore, while you are not necessarily seeking the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (COA Program), your lead relationship partner, Norman Mosrie, is a member of the GFOA, Special Review Committee and can share valuable insights from that Committee's perspective.

In reviewing the financial statements for the Division of Highways and the State Rail Authority, items we see that we believe warrant special attention are the budgetary basis statement for the general fund, given that we know your auditors must give this statement greater scrutiny than if it was in the supplementary information. We also point out the pension and OPEB footnotes, given the complexity of these standards and reporting requirements. Lastly, we would give special attention to the financial reporting and disclosures under newly adopted accounting standards, most notably GABS Statement No. 96 *Subscription-Based Information Technology Arrangements* and GASB Statement No. 94 (GASB statement No. 94), *Public- Private and Public-Public Partnerships and Availability Payment Arrangements* as applicable.

To facilitate the preparation of the financial statements, FORVIS plans to use a service called The Reporting Solution (TRS). FORVIS is now a certified implementor of TRS, a cloud-based tool that can help streamline the report preparation process. Through TRS, FORVIS and our clients can connect to a cloud-based online platform to prepare the report with print-ready financial statements and a word processor that links to a financial database.

In addition, changes can be made and updated in real time for all users to see. This platform allows multiple users to work simultaneously within the financial statement document, thereby creating an efficient, prompt, and cost-effective preparation process.

Consultation & Assistance with Implementation of new Governmental Accounting Standards Board Statements

FORVIS has significant experience assisting clients with the implementation of a wide range of new accounting standards, including non-audit clients that have engaged FORVIS specifically for implementation assistance, such as the new lease standard, GASB Statement No. 87, *Leases*. We are also beginning projects with clients on the implementation of GASB Statement No.96 *Subscription-Based Information Technology Arrangements* (GASB Statement No. 96), which you may be able to benefit from as you begin the process of implementing this complex accounting standard.

FORVIS spends significant time and resources keeping current with proposed changes from the GASB and even more time and effort learning the new standards in order to be a valuable resource to our clients. In addition to GASB Statement No. 96, FORVIS can also be a great asset in assisting with upcoming standards, not only in fiscal year 2023, but also beyond. The upcoming standards include, but are not limited to:

- GASB Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- GASB Statement No, 99, *Omnibus 2022*
- GASB Statement No, 100, *Accounting Changes and Error Corrections- an amendment to GASB Statement No. 62*
- GASB Statement No, 101, *Compensated Absences*

In addition to these already released standards, there are several projects GASB currently is reviewing that could have substantial impact on the Agencies, including:

- Revenue and Expense Recognition
- Financial Reporting Model Improvements
- Recognition of Elements in the Financial Statements
- Certain risk disclosures

These potential standards are not yet in the final phase of due process with the GASB, but you can rest assured that if these do become standards that must be implemented, FORVIS can be there to assist the Agencies and provide knowledgeable resources throughout the process.

Finally, as auditors ourselves, we can bring the audit perspective and provide insights regarding workpaper preparation and documentation to assist in streamlining your adoption process.

Audit Support, OASIS Integration Journal Entries & Other Consulting

In addition, FORVIS understands the Agencies are requesting audit support and assistance with ongoing OASIS system integration journal entries and other consulting as requested by the Department of Transportation. FORVIS stands ready to assist in these areas. We understand the level of documentation needed in your audit and believe we can be invaluable in the preparation or review of audit workpapers. If requested by the Agencies, we can also interact with your auditors and potentially help streamline the process and lessen the strain on your team. Furthermore, the team of professionals assigned to the Agencies have significant Single Audit experience, and this experience can be called upon if needed.

The key individuals performing the work and directly assisting the Agencies will be Partner Chris Telli and Director Anna Thigpen, as shown in the Team Biographies & Experience section above. Both Chris and Anna have significant experience with public sector clients and work exclusively within this industry, both as auditors and advisors. Both have many years of experience providing Single Audit services and spend significant time working in the compliance space. Finally, both Chris and Anna have experience with transportation departments as shown in their biographies. Additional personnel and specialists (such as IT specialists) will be added depending on the task and competencies. We will also assign managers, seniors level staff and associates where this makes sense in order to properly leverage the work and maintain cost efficiencies for the Agencies.

We understand the time commitment for this engagement and understand hours will be required between January and October, with significant hours being required in October of each year of the contract. We are prepared to meet this commitment and provide the necessary hours, at the necessary time, in order to meet you timelines and provide the level of service we know the Agencies deserve.

4.6.7 Vendor shall assign a contract manager to this contract. Vendor must designate and maintain a primary contract manager responsible for overseeing the 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 must identify the contract manager in the proposal. Contact information must include: Contact Manger name, telephone number, fax number and email address.

The Agencies' proposed client relationship partner is Norman C. Mosrie, CPA, FHFMA, CHFP.

FORVIS, LLP

500 Virginia Street East | Suite 800

Charleston, WV 25301

Phone: 304.414.3913

Fax: 304.343.1895

norman.mosrie@forvis.com

4.6.8 The WVDOT Finance Division reserves the right to approve employees assigned to work under this contract. Any substitutions must be approved in writing prior to assignment.

In the event we are required to make a change to any key personnel assigned to your engagement, we will discuss this with you to explain the circumstances and proposed change. Your client relationship partner, Norman Mosrie, or lead engagement partner, Chris Telli will be coordinating personnel changes. We generally do not remove key personnel from an engagement once it has begun, but occasionally employee turnover or other events beyond our control require such a change. If a personnel change is required, we are confident we can provide a qualified replacement to complete your services with limited interruption.

We understand engagement team members, consultants and firm specialists mentioned in our response to this RFP can only be changed with the prior express written permission of the Agencies, which retains the right to approve or reject replacements.

Appendix

FORVIS, LLP Terms & Conditions Addendum*

Any conflict between the two terms and conditions will be governed by those attached hereto.

FORVIS, LLP Terms and Conditions Addendum

GENERAL

- Overview.** This addendum describes FORVIS LLP's standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and FORVIS, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to FORVIS, LLP ("FORVIS"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

BILLING, PAYMENT, & TERMINATION

- Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 30 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges, and other amounts payable to FORVIS hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on FORVIS' net income or taxes arising from the employment or independent contractor relationship between FORVIS and FORVIS' personnel.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

- Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.
- Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay FORVIS for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of FORVIS' services hereunder.

DISPUTES & DISCLAIMERS

- Mediation.** Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by

agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.

- Indemnification.** Unless disallowed by law or applicable professional standards, You agree to hold FORVIS harmless from any and all claims which arise from knowing misrepresentations to FORVIS, or the intentional withholding or concealment of information from FORVIS by Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. You also agree to indemnify FORVIS for any claims made against FORVIS by third parties, which arise from any wrongful actions of Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. The provisions of this paragraph shall apply regardless of the nature of the claim.
- Statute of Limitations.** You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether FORVIS performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of FORVIS in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.
- Limitation of Liability.** You agree that FORVIS' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of FORVIS or if enforcement of this provision is disallowed by applicable law or professional standards or Section 36(2) and Section 26(3) with respect Vendor's indemnification obligations under the General Terms and Conditions.
- Waiver of Certain Damages.** In no event shall FORVIS be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.
- Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Texas, without regard to its conflict of laws principles.
- WAIVER OF JURY TRIAL. THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE TRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**
- Severability.** In the event that any term or provision of this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
- Assignment.** You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice.

RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION

15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that FORVIS has no responsibility to maintain this information. You agree You will not rely on FORVIS to provide hosting, electronic security, or backup services, e.g., business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from FORVIS' servers, i.e., FORVIS portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.
16. **FORVIS Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of FORVIS. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, FORVIS will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.
17. **Subpoenas or Other Legal Process.** In the event FORVIS is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which FORVIS is not a party, You shall compensate FORVIS for all time We expend in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

Our report on any financial statements must be associated only with the financial statements that were the subject of Our engagement. You may make copies of Our report, but only if the entire financial statements (exactly as attached to Our report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Our report. You agree not to reproduce or associate Our report with any other financial statements, or portions thereof, that are not the subject of Our engagement.

19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

REGULATORY

20. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this contract that would be prohibited by or impair Our independence under applicable law or

regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

21. **Offering Document.** You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor's report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor's report in the exempt offering document, will be a separate engagement.

Any exempt offering document issued by You with which We are not involved will clearly indicate that We are not involved by including a disclosure such as, "FORVIS, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. FORVIS, LLP also has not performed any procedures relating to this offering document."

22. **FORVIS Not a Municipal Advisor.** FORVIS is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, FORVIS is not recommending any action to You and does not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by FORVIS.
23. **FORVIS Not a Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of Our report require. As such, You should not place upon Us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree We are not in a fiduciary relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

TECHNOLOGY

24. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.
25. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (.pdf) or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.
26. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data

secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

OTHER MATTERS

27. **Cooperation.** You agree to cooperate with FORVIS in the performance of FORVIS' services to You, including the provision to FORVIS of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.
28. **Third-Party Service Providers.** FORVIS may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. FORVIS maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, FORVIS will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, You will be asked to consent prior to FORVIS sharing Your confidential information with the third-party service provider.
29. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor, and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor FORVIS shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
30. **Use of FORVIS Name.** Any time You intend to reference FORVIS' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.
31. **Praxity.** FORVIS is an independent accounting firm allowed to use the name "Praxity" in relation to its practice. FORVIS is not connected, however, by ownership with any other firm using the name "Praxity." FORVIS will be solely responsible for all work carried out on Your behalf. In deciding to engage FORVIS, You acknowledge that We have not represented to You that any other firm using the name "Praxity" will in any way be responsible for Our work.
32. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and FORVIS and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and FORVIS.
33. **Force Majeure.** We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.

Certification Form

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of an Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance by the State of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid, or on the Contract if the Contract is not the result of a bid solicitation, signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

2. DEFINITIONS: As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.

2.1. "Agency" or "Agencies" means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.

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

2.3. "Contract" means the binding agreement that is entered into between the State and the Vendor to provide the goods or services requested in the Solicitation.

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

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

2.6. "Award Document" means the document signed by the Agency and the Purchasing Division, and approved as to form by the Attorney General, that identifies the Vendor as the contract holder.

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

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

2.9. "Vendor" or "Vendors" means any entity submitting a bid in response to the Solicitation, the entity that has been selected as the lowest responsible bidder, or the entity that has been awarded the Contract as context requires.

3. CONTRACT TERM; RENEWAL; EXTENSION: The term of this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below:

Term Contract

Initial Contract Term: The Initial Contract Term will be for a period of upon award. The Initial Contract Term becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and the Initial Contract Term ends on the effective end date also shown on the first page of this Contract.

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be delivered to the Agency and then submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Unless otherwise specified below, renewal of this Contract is limited to (3) three successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed the total number of months available in all renewal years combined. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

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

Delivery Order Limitations: In the event that this contract permits delivery orders, a delivery order may only be issued during the time this Contract is in effect. Any delivery order issued within one year of the expiration of this Contract shall be effective for one year from the date the delivery order is issued. No delivery order may be extended beyond one year after this Contract has expired.

Fixed Period Contract: This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within _____ days.

Fixed Period Contract with Renewals: This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within _____ days. Upon completion of the work covered by the preceding sentence, the vendor agrees that:

the contract will continue for _____ years;

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

One-Time Purchase: The term of this Contract shall run from the issuance of the Award Document until all of the goods contracted for have been delivered, but in no event will this Contract extend for more than one fiscal year.

Construction/Project Oversight: This Contract becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and continues until the project for which the vendor is providing oversight is complete.

Other: Contract Term specified in _____

4. AUTHORITY TO PROCEED: Vendor is authorized to begin performance of this contract on the date of encumbrance listed on the front page of the Award Document unless either the box for "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked in Section 3 above. If either "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked, Vendor must not begin work until it receives a separate notice to proceed from the State. The notice to proceed will then be incorporated into the Contract via change order to memorialize the official date that work commenced.

5. QUANTITIES: The quantities required under this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below.

Open End Contract: Quantities listed in this Solicitation/Award Document are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.

Service: The scope of the service to be provided will be more clearly defined in the specifications included herewith.

Combined Service and Goods: The scope of the service and deliverable goods to be provided will be more clearly defined in the specifications included herewith.

One-Time Purchase: This Contract is for the purchase of a set quantity of goods that are identified in the specifications included herewith. Once those items have been delivered, no additional goods may be procured under this Contract without an appropriate change order approved by the Vendor, Agency, Purchasing Division, and Attorney General's office.

Construction: This Contract is for construction activity more fully defined in the specifications.

6. EMERGENCY PURCHASES: The Purchasing Division Director may authorize the Agency to purchase goods or services in the open market that Vendor would otherwise provide under this Contract if those goods or services are for immediate or expedited delivery in an emergency. Emergencies shall include, but are not limited to, delays in transportation or an unanticipated increase in the volume of work. An emergency purchase in the open market, approved by the Purchasing Division Director, shall not constitute of breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One-Time Purchase contract.

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

LICENSE(S) / CERTIFICATIONS / PERMITS: In addition to anything required under the Section of the General Terms and Conditions entitled Licensing, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits upon request and in a form acceptable to the State. The request may be prior to or after contract award at the State's sole discretion.

Must have licensed CPAs on staff

The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications regardless of whether or not that requirement is listed above.

8. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether that insurance requirement is listed in this section.

Vendor must maintain:

Commercial General Liability Insurance in at least an amount of: \$100,000.00 per occurrence.

Automobile Liability Insurance in at least an amount of: _____ per occurrence.

Professional/Malpractice/Errors and Omission Insurance in at least an amount of: _____ per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.

Commercial Crime and Third Party Fidelity Insurance in an amount of: _____ per occurrence.

Cyber Liability Insurance in an amount of: _____ per occurrence.

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

Pollution Insurance in an amount of: _____ per occurrence.

Aircraft Liability in an amount of: _____ per occurrence.

9. WORKERS' COMPENSATION INSURANCE: Vendor shall comply with laws relating to workers compensation, shall maintain workers' compensation insurance when required, and shall furnish proof of workers' compensation insurance upon request.

10. VENUE: All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.

11. LIQUIDATED DAMAGES: This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy. Vendor shall pay liquidated damages in the amount specified below or as described in the specifications:

_____ for _____.

Liquidated Damages Contained in the Specifications.

Liquidated Damages Are Not Included in this Contract.

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

13. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification. Notwithstanding the foregoing, Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

14. PAYMENT IN ARREARS: Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software maintenance, licenses, or subscriptions may be paid annually in advance.

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

16. TAXES: The Vendor shall pay any applicable sales, use, personal property or any other taxes arising out of this Contract and the transactions contemplated thereby. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.

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

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

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

37. NO DEBT CERTIFICATION: In accordance with West Virginia Code §§ 5A-3-10a and 5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State. By submitting a bid, or entering into a contract with the State, Vendor is affirming that (1) for construction contracts, the Vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, neither the Vendor nor any related party owe a debt as defined above, and neither the Vendor nor any related party are in employer default as defined in the statute cited above unless the debt or employer default is permitted under the statute.

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

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

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

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

40. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the State reserves the right to prohibit a service provider's employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check. Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

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

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

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

The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a "substantial labor surplus area", as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products. This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

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

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

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

45. VOID CONTRACT CLAUSES: This Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law.

46. ISRAEL BOYCOTT: Bidder understands and agrees that, pursuant to W. Va. Code § 5A-3-63, it is prohibited from engaging in a boycott of Israel during the term of this contract.

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

(Printed Name and Title) Partner Christopher J. Telli, CPA, CIA®

(Address) 111 South Tejon Street, Suite 800, Colorado Springs, CO 80903

(Phone Number) / (Fax Number) 719.471.4290/719.632.8087

(Email address) chris.telli@forvis.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.

FORVIS, LLP

(Company) Christopher J. Telli

(Signature of Authorized Representative)
Partner Christopher J. Telli, CPA, CIA®

(Printed Name and Title of Authorized Representative) (Date)
719.471.4290/719.632.8087

(Phone Number) (Fax Number)
chris.telli@forvis.com

(Email Address)

REQUEST FOR PROPOSAL

(WVDOT Accounting Consulting Professional Services)

Proposal 2: Step 1 – \$1,000,000 / \$1,100,000 = Cost Score Percentage of 0.909091 (90.9091%)
Step 2 – 0.909091 X 30 = Total Cost Score of 27.27273

- 6.8. Availability of Information:** Proposal submissions become public and are available for review immediately after opening pursuant to West Virginia Code §5A-3-11(h). All other information associated with the RFP, including but not limited to, technical scores and reasons for disqualification, will not be available until after the contract has been awarded pursuant to West Virginia Code of State Rules §148-1-6.3.d.

By signing below, I certify that I have reviewed this Request for Proposal in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that, to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

FORVIS, LLP

(Company)

Partner Christopher J. Telli, CPA, CIA®

(Representative Name, Title)

719.471.4290/719.632.8087

(Contact Phone/Fax Number)

March 8, 2023

(Date)

Addendum Acknowledgement Form

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFP DOT2300000001

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

FORVIS, LLP

Company

Christopher J. Selli

Authorized Signature

March 8, 2023

Date

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

Certificate of Liability Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
09/29/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA	CONTACT NAME: PHONE (A/C. No. Ext): (312) 381-1000 FAX (A/C. No.): (312) 381-7007 E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		
INSURED FORVIS, LLP Attn: Scott Henderson 910 East St. Louis Street Suite 400 Springfield MO 65806 USA	INSURER A:	Federal Insurance Company	20281
	INSURER B:	Chubb National Ins Co	10052
	INSURER C:	Chubb Indemnity Insurance Co.	12777
	INSURER D:		
	INSURER E:		
	INSURER F:		

Holder Identifier :


COVERAGES **CERTIFICATE NUMBER:** 570095695724 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested

INSR LTR	TYPE OF INSURANCE	ADDL SUBR (NSD) (WVD)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Blanket Additional Insured GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJ <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER		30040658 General Liability	06/01/2022	09/30/2023	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$25,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG Included
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		7362-88-88 Auto	06/01/2022	09/30/2023	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION		78197191 Umbrella	06/01/2022	09/30/2023	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in IN) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> Y	70441240 WC (AOS) 70441241 WC (AK & MS)	09/30/2022	09/30/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE-EA EMPLOYEE \$1,000,000 E.L. DISEASE-POLICY LIMIT \$1,000,000

Certificate No : 570095695724

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Evidence of Insurance

CERTIFICATE HOLDER FORVIS, LLP 910 East St. Louis Street Suite 400 Springfield MO 65806 USA	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Public Sector Reporting Solutions

FORVIS

Public Sector Reporting Solutions

What is Public Sector Reporting Solutions?

The process to create and submit your Annual Comprehensive Financial Report can be time consuming and complex. **FORVIS** Public Sector Reporting Solutions can help. FORVIS is a certified implementor of The Reporting Solution—a web-based Annual Comprehensive Financial Report software. FORVIS can help entities with report preparation. We also can offer an assessment of an entity's report, help resolve identified discrepancies, and help reduce exceptions when reports are returned.

A Streamlined Process

Multiple Users ✓

Web-based software that allows for multiple users to update the report at once

Linking ✓

Help to streamline production by linking the financial statements to other parts of the report document, e.g., notes and MD&A

Evaluate & Compare ✓

Ability to evaluate and compare current reports with prior years and view fully formatted pdfs

Knowledgeable Advisors & Trusted Insight

- Access to a support team of professionals who can complete an in-depth evaluation of your report
- Independently prepared checklists designed to aid in financial reporting and disclosure accuracy and completeness
- Assistance resolving identified discrepancies and reducing exceptions when reports are returned and submitted for consideration for the Government Finance Officers Association's Annual Comprehensive Financial Report Award



Want to know more?

Visit us at forvis.com or connect with us at publicsector@forvis.com

Assurance / Tax / Advisory

forvis.com

About FORVIS

FORVIS

An Enhanced Professional Services Firm

What's going to happen tomorrow? You can't predict the future, but you can prepare for it. To thrive in an environment that moves faster every day, business leaders must be able to look ahead and be ready for what comes next.

That's where **FORVIS** can help. Driven by the desire to anticipate what's next in the economic landscape, our goal is to help our clients be ready when the future becomes the present. We're committed to using our exceptional vision to provide each of our clients with an **Unmatched Client Experience™** that drives business forward.

FORVIS was created by the merger of equals between BKD and DHG. We aim to carry on our respective legacies of high-touch personal service delivered with remarkable integrity, care, and innovation—all now backed by the resources of a top 10 U.S. public accounting firm.



With national coverage and international presence, we're stronger: for our clients, our people, and the market of the future.



Forward Vision Drives Our Unmatched Client Experiences

As a FORVIS client, you will benefit from a single organization with the enhanced capabilities of an expanded national platform, deepened industry experience, greater resources, and innovative advisory services. Our aim is to provide assurance, tax, and advisory services that help clients succeed today while preparing them to forge ahead into a clear future.

Our eye on the future isn't exclusively directed toward our clients. We want our people—at every level, in every office—to be motivated by engaging career paths that challenge and inspire them to grow personally and professionally. Our partners and staff are the foundation of the firm, and when they have the opportunity to flourish, the result is Unmatched Client Experiences.

We are FORVIS—driven by a commitment to anticipating what's ahead so our clients are ready to thrive when it arrives.



Tom Watson
Chief Executive Officer



8th

Largest U.S. Firm*

530+

Partners & Principals

28

States + U.K. & Cayman Islands**

10+

Industries

5,700+

Team Members

72

Markets



FORVIS is a member of Praxity™, an international alliance of independent accounting firms that offers multinational clients access to resources around the world.

* FORVIS was ranked number eight on Inside Public Accounting's 2012 annual ranking of accounting firms by revenue.

** Services outside the United States are provided through our subsidiaries and/or affiliates.

FORV/S

