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## Header 1

[List View](#)**General Information** | [Contact](#) | [Default Values](#) | [Discount](#) | [Document Information](#) | [Clarification Request](#)

Procurement Folder: 1386003

Procurement Type: Central Master Agreement

Vendor ID: 000000197366 

Legal Name: BROWN EDWARDS &amp; COMPANY LLP

Alias/DBA:

Total Bid: \$0.00

Response Date: 04/17/2024 

Response Time: 10:43

Responded By User ID: readams 

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SO Doc Code: CRFQ

SO Dept: 0323

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Close Date: 4/23/24

Close Time: 13:30

Status: Closed

Solicitation Description: Auditing Services

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia  
 Solicitation Response**

**Proc Folder:** 1386003  
**Solicitation Description:** Auditing Services  
**Proc Type:** Central Master Agreement

Solicitation Closes	Solicitation Response	Version
2024-04-23 13:30	SR 0323 ESR04172400000006097	1

**VENDOR**  
 000000197366  
 BROWN EDWARDS & COMPANY LLP

**Solicitation Number:** CRFQ 0323 WWV2400000008  
**Total Bid:** 0  
**Response Date:** 2024-04-17  
**Response Time:** 10:43:46  
**Comments:** See attached proposal.

**FOR INFORMATION CONTACT THE BUYER**

Brandon L Barr  
 304-558-2652  
 brandon.l.barr@wv.gov

**Vendor Signature X** **FEIN#** **DATE**

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	PHASE I ENTRANCE CONFERENCE	0.00000	EA	5300.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See Attached Proposal

**Extended Description:**

PHASE I  
ENTRANCE CONFERENCE

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	PHASE I DETAILED AUDIT PLAN	0.00000	EA	13250.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal

**Extended Description:**

PHASE 1  
DETAILED AUDIT PLAN

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	PHASE I WV REPORTS & FINANCIAL STATEMENTS	0.00000	EA	59625.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal.

**Extended Description:**

PHASE I  
WORKFORCE WV REPORTS & FINANCIAL STATEMENTS FOR REVIEW

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	PHASE II REVISED DRAFTSTATEMENTS	0.00000	EA	14250.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal.

**Extended Description:**

PHASE II  
REVISED DRAFT WITH ALL REQUESTS CHANGED AND MODIFICATION OF WORKFORCE WEST VIRGINIA REPORTS AND FINANCIAL STATEMENTS FOR REVIEW

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	PHASE II DRAFT SUBMITTED TO FARS	0.00000	EA	8550.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal.

**Extended Description:**

PHASE II  
 DRAFT SUBMITTED TO THE FINANCIAL ACCOUNTING AND REPORTING SECTION (FARS) OF THE WV DEPARTMENT OF ADMINISTRATION WITH COPIES TO EXECUTIVE DIRECTOR OF WORKFORCE WEST VIRGINIA AND DIRECTOR OF FAM

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
6	PHASE III UNSIGNED FINAL DRAFT	0.00000	EA	12600.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal.

**Extended Description:**

PHASE III  
 UNSIGNED FINAL DRAFT WITH ALL MODIFICATIONS TO WORKFORCE WEST VIRGINIA MANAGEMENT FOR FINAL REVIEW

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
7	PHASE III FINAL SIGNED REPORT	0.00000	EA	12600.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal.

**Extended Description:**

PHASE III  
 FINAL SIGNED REPORT SUBMITTED TO WORKFORCE WEST VIRGINIA AND FARS

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
8	HOURLY SERVICES	0.00000	EA	7700.000000	0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

**Commodity Line Comments:** See attached proposal.

**Extended Description:**

HOURLY SERVICES  
 \*\*Rate per Hour for Accounting, Auditing, and Consulting Services

**CRFQ WWV240000008\_2024**

# PROPOSAL

TO PROVIDE  
PROFESSIONAL  
AUDIT SERVICES

**WorkForce**  
WEST VIRGINIA

WWW.BECPAS.COM

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**FEIN: 54-0504608**

**APRIL 23, 2024**

Robert E. Adams, CPA, CGMA  
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## Letter of Transmittal



April 23, 2024

WORKFORCE West Virginia  
Charleston, West Virginia 25305

We are pleased to present our qualifications to provide independent auditing services to WORKFORCE West Virginia, hereafter referred to as "the Agency" for the fiscal year ending June 30, 2024, with the options to renew for three successive one (1) year periods. Our audit will be performed in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Brown, Edwards & Company, L.L.P. ("Brown Edwards") has a large state and municipal governmental practice and is a leader in providing services to clients in West Virginia and throughout the region.

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

- Frequent and proactive communication
- Local partners and directors
- Client involvement in decision-making
- High standards for deliverables
- Effective management of changes
- Ongoing performance feedback from our team

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

Please do not hesitate to contact me directly with questions or to arrange a meeting.

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

A handwritten signature in black ink that reads "Robert E. Adams".

Robert "Rob" E. Adams  
Partner



## History of the Firm

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

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

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

## QUICK FACTS ABOUT BROWN EDWARDS

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



Recognized as one of  
America's Best Accounting &  
Tax Firms for 2023 by  
Forbes Magazine

**Forbes**

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



Recognized as a 2024 Best  
of Accounting firm by  
ClearlyRated, a national  
satisfaction research firm



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



More than 450 professionals  
serving the southeastern U.S.



Top 50 Construction Accounting  
Firm as compiled by  
Construction Executive  
magazine

## Our Commitment to Excellence

### *5 Star Service Quality Standards*

- ★ Responsiveness
- ★ Product Quality
- ★ Product Delivery
- ★ Ease of Access to Decision Makers
- ★ Professional Attitudes of all Team Members

## Government and Municipal Practice Expertise

The location of the office primarily managing the services for the Agency is in Charleston, West Virginia. The location of this office provides the Agency with experience and control over the engagement; decisions are made locally and promptly.

Our governmental and municipal practice has

**9 partners, 5 directors,** and over  
**80 professionals** who devote substantial amounts  
of time servicing governmental clients.

Our governmental and municipal practice will staff engagements based on the needs of the client, considering such factors as the existence of local pension plans, federal award usage and the need for a single audit, specific accounting or compliance complexities, and other matters where involvement of a specialist is important. While the locations of our offices provide us reasonable access to all areas of the southeastern United States, we will commonly staff engagements with a mix of individuals from the most local office, as well as specialists from other offices, as needed. To provide the best team possible for various technical and logistical needs of the Agency's engagement, we will also use resources and expertise from our firm-wide governmental team.

## Government and Municipal Practice Expertise, Continued

### Governmental and Municipal Experience

- One of the leading firms in West Virginia serving governmental and municipal entities with approximately **\$6.3 million in gross fees annually** directly related to state and local governments.
- **Spend approximately 50,500 hours annually** providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*.
- **More than 30 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate. In many cases, we have assisted localities in obtaining their first Certificate of Excellence.

### Engagement Staff Consistency and Growth

- We are proud to continually grow within our firm by acquiring new talents. In order to maintain staff consistency, each Brown Edwards partner, director, and senior manager is responsible for significantly fewer staff and engagement hours than partners in other firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff attrition on our clients.

### Annual State & Local Government Forum

- Each year we conduct a one-day conference specifically geared to governmental entities. In recent years, topics such as GASB updates, utility rate setting, internal controls, budgeting, and capital markets have been presented. *To find out more information about our 2024 State & Local Government Forum that was held in Charlottesville, Virginia on February 27, 2024, scan the QR code below:*



## Our Membership in Professional Organizations

As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP and other Alliance members.



Requires peer review every 3 years. Our most recent peer review was for the year ended September 2021. **We received a "Pass" rating, the highest rating.** Further, Brown Edwards has a practice niche which provides peer review services for other firms.

Many of our professionals are Certified Fraud Examiners ("CFE"). CFE's are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance..



We adhere to specific requirements covering the governmental audits we perform, comply with the continuing education for all of our personnel working on these audits, and have access to tools that focus around quality improvement.

We have more than **25 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate.



Pass opinion on our peer review, and inspected by the PCAOB since its inception.



We are an AICPA Employee Benefit Plan Audit Quality Center Member.

## Technology

Brown Edwards is committed to providing our professionals access to advanced technology in order to ensure optimum levels of efficiency in our engagements.

Our personnel can work from anywhere and have complete access to the firm's network as well as access to multiple high-quality research sites for research of accounting and auditing issues. Our electronic workpaper software allows efficient integration of client-prepared Word, PDF, and Excel files into our workpaper files. Our remote work solution is an invaluable tool for our continued ability to perform the highest quality audit while ensuring the safety and security of your work place, constituents, and staff. **We also plan to be on-site for elements of our services.**

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

### TeamMate Analytics

We use TeamMate Analytics for many of our engagements. TeamMate Analytics allow us to extract and analyze very large databases providing for more targeted testing. In many cases, TeamMate Analytics allows us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means.

### Suralink



An automated document exchange and request list management solution built specifically for auditors. Suralink helps to create, manage, track, and share documents with clients and others in your firm easily and efficiently.

### ProSystem Fx Engagement



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

## Technology

### Security and Compliance Measures

As an extra level of security, Brown Edwards utilizes VPNs, Duo Authenticators, and firewalls to ensure the safety of private information. All employees are also required to participate in multiple KnowBe4 Trainings throughout the year so they are up to date on technology safety.

Brown Edwards is proud to say we have not had a history of data breaches.

We will ensure that staff is knowledgeable of all state code and other applicable laws and regulations impacting the Agency, and will test the Agency's compliance using analytical and substantive tests as deemed necessary and appropriate.



## Continuing Professional Education

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

## Commitment to Provide Continuity of Staff

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

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

## Overall Charleston Office Experience

The Charleston office of Brown Edwards has a long tradition of providing the highest quality professional services to governmental clients. The Brown Edwards' Charleston office includes recent public sector experience with the following entities:

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

## References

### Governments Served

### Years of Service

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#### West Virginia Solid Waste Management Board

June 30, 2017 - June 30, 2023

Scott Norman, Controller  
304.414.1120

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards*, includes audits of lending portfolios and agreed upon procedures.

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#### West Virginia Housing Development

June 30, 2017 - June 30, 2023

Trisha Hess, Accounting Senior Manager  
304.391.8609

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards*, Audit in accordance with Uniform Guidance for federal programs (Single Audit), and Annual Comprehensive Financial Report review assistance, includes audits of investment and lending portfolios and bond issuances.

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#### West Virginia Water Development Authority

June 30, 2017 - June 30, 2023

Marie Prezioso, Executive Director  
304.414.6500

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards*, Audit in accordance with Uniform Guidance for federal programs (Single Audit), includes audits of investment and lending portfolios and bond issuances.

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#### West Virginia Infrastructure and Jobs Development Council

June 30, 2017 - June 30, 2023

Wayne Morgan, Executive Director  
304.414.6500

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards*, includes audits of investment and lending portfolios and bond issuances.

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#### West Virginia College and Jumpstart Savings Programs

June 30, 2017 - June 30, 2023

Amy Willard, Deputy Director  
304.340.5043

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards* and Annual Comprehensive Financial Report preparation assistance, includes audits of investment portfolios.

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#### West Virginia Lottery Commission

June 30, 2017 - June 30, 2023

Michelle Painter, Deputy Director of Finance & Administration  
304.558.0500

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards* and Annual Comprehensive Financial Report preparation assistance

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#### West Virginia Alcohol Beverage Control Administration

June 30, 2017 - June 30, 2023

Julia Jones, Chief Financial Officer  
304.356.5500

**Services Provided:** Audit in accordance with US GAAS and *Government Auditing Standards*

## Service Philosophy

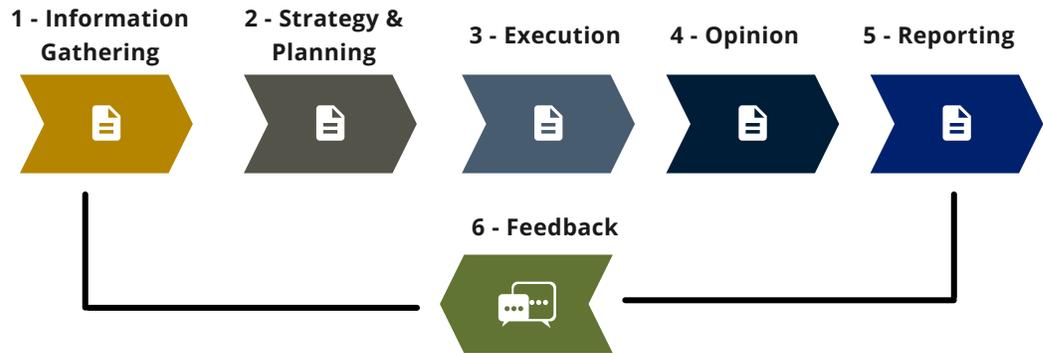
We reject the notion that an audit is a commodity. First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and to make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in the course of conducting an audit, your firm should generate information and develop insights that-in the hands of professionals who combine competence with judgment, maturity, and creativity-will result in improved controls, greater efficiencies, and clear, concise, and understandable financial reporting. It is this "value-added" philosophy to client service that has molded our approach to engagement management and distinguishes us from other firms.

## Clear Communication

We value the candid exchange of ideas and opinions with our clients, and we maintain an open and robust dialogue with management and those charged with governance. We believe that communication is the most important tool for maximizing audit efficiency and effectiveness. There is no value to be derived from audit information unless it is communicated to the client in an effective and timely manner. Our approach emphasizes the importance of communication during all phases of the audit process. Good communication is the key to **no surprises!**

- **Prior to the audit, we will meet with management and the Audit Committee** to assist us in planning the audit. Taking the time to listen to you during the planning process is crucial to ensuring that we understand your organization and its risks.
- Our key team members **will also meet with management frequently** during the engagement to keep you apprised of our progress, to discuss any issues that may arise, and to solicit feedback regarding our performance.
- At the conclusion of our audit, **we will communicate in writing** regarding the results of the audit and any internal control matters that are required by professional standards to be communicated and we will meet with management to discuss these matters.
- **We also encourage contact throughout the year**, and your client service team will be ready to consult with you any time you have a question. To demonstrate this commitment to meaningful dialogue, we do not bill for brief phone calls throughout the year. Of course, if a question requires extensive research, we will let you know and arrive at a fee estimate in advance for such additional services.

## Our Methodology



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

## Audit Approach Overview

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

## Audit Approach Overview, Continued

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

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

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

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

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

## Schedule

Our primary goals in scheduling is to ensure that the engagement is thoroughly planned, that field work is scheduled at times which are compatible with the schedules of the Agency's accounting staff, and that the audit is completed well in advance of the deadline described in your request for proposal to allow management adequate time to review our draft reports. We will establish the audit schedule, coordinating with the management and staff of the Agency, to ensure that all deadlines established by FARS and the RFQ are met.

## Availability Throughout the Year

At Brown Edwards, we believe that ongoing communication with management is the key to being effective professional advisors. Our goal is to be proactive in helping management identify and address challenges and opportunities in a timely manner, when successful resolution is most likely, rather than merely providing an after-the-fact reporting of the issues in connection with our engagement.



## Internal Control

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

1. **Control environment**
2. **Risk assessment**
3. **Information and communication**
4. **Monitoring**
5. **Control activities**

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

Our understanding incorporates two primary elements:

1. the evaluation of the design of the control
2. a determination of whether it has been implemented

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

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

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

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

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



## Audit Plan and Execution

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

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

## Audit Plan and Execution, Continued

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

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

We will inform the Agency of each of the following:

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

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



## Scope of Work

From your request for quotation, we have obtained an understanding of your expectations for the public accounting firm with whom you will work in the future. Key among these is that your accounting firm should:

- Present a diversity of audit experience which demonstrates that the firm can meet your service needs.
- Have an experienced team of professionals with a proven record of providing high quality audit services and who will work closely with management. We would expect this experienced team of professionals to be utilized on a consistent basis from year-to-year.
- Have an audit approach that addresses areas of highest risk, concentrates its efforts in areas of most concern, and results in a smooth and efficient audit.
- Produce timely management letters which make specific, creative and practical suggestions, not only to strengthen internal controls, but also to improve operating performance and effectiveness.
- Provide ongoing communications with management regarding any accounting or financial reporting developments which may affect the Agency.

We understand that the accounting staff of WORKFORCE, as well as management, will be available during the audit to assist us by providing information, documentation, and explanations. We understand that the preparation of conformations will be the responsibility of Brown Edwards. We understand that an appropriate number of hours of clerical support will be made available to Brown Edwards for preparations of routine conformation and/or informational letters and memoranda. Brown Edwards understands that the agency will provide us with workspace, desks, and chairs. We understand that we will also be provided with access to telephone lines, internet, photocopying facilities, and fax machines. We will provide WORKFORCE with an estimate of number of personnel to be assigned to the audit in the detailed audit plan. We understand that final report preparation, editing, and printing will be our responsibility and no internal audit support is available.

Brown Edwards will audit the additional financial information schedules required by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration.

We understand that we are responsible for performing certain limited procedures involving required supplementary information required by *Government Auditing Standards* as mandated by Generally Accepted Auditing Standards.

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

## Scope of Work, Continued

Brown Edwards will provide a copy of all such reports to the Executive Director of WORKFORCE and the Director of Financial Administrative & Management (FAM) in writing of each of our responsibility under general accepted auditing standards, accounting policies, management judgements, accounting estimates and projections, audit adjustments and revision of past and current estimates and projections, disagreements with management, consultation with other accountants and actuaries, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.

We will immediately communicate to the Executive Director of WORKFORCE and the Director of FAM any issues that arise during the audit that could cause delays in the issuance of the report or have an adverse impact. A written summary of these issues will be provided within twenty-four (24) hours to the Executive Director of WORKFORCE and the Director of FAM.

Brown Edwards will submit all written reports initially in draft form for review. We understand that this ensures all necessary changes will be discussed and agreed upon before final acceptance.

We will discuss any public statements with the Executive Director or designee prior to the statements being released or made.

Brown Edwards, if requested, will provide special assistance to WORKFORCE's auditors, the State's auditors and the Financial Accounting and FARS since the agency's financial statements are to be included in the financial statement of the State of West Virginia.

We will give the agency written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in WV State Code 29.22.23. We will also notify the agency in writing any other matters that come to our attention during the course of the contract which may impair its independence. We understand that no subcontracting is allowed on the proposal.

We understand that all working papers and reports must be retained at our expense in a secure storage area for a minimum of five (5) years, unless Brown Edwards is notified by the agency of the need to extend the retention period. We understand that we will be required to make working papers available upon request to the Executive Director of WORKFORCE, the Director of FAM, and FARS. In addition, we understand that we must respond to the inquiries of grantors and successor auditors and allow them to review working papers. The agency must be provided access keys to the storage area upon request.

## Time Requirements

We will design, plan, and perform our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and auditing standards generally accepted in the United States of America to meet the following time requirements:

- Entrance Conference – Brown Edwards will schedule an entrance conference upon award and prior to May 30, 2024.
- Interim Work – Brown Edwards will have all interim work completed and will prepare a detailed audit plan no later than June 30, 2024.
- Draft Audit Reports and Financial Statements - Draft audit reports and financial statements prepared by August 21, 2024.
- Revised Draft Audit Reports and Financial Statements - Revised drafts of the audit report and recommendations will be submitted to management for their review by August 28, 2024. Draft and final draft audit reports will be submitted to FARS with copies to the Executive Director or WORKFORCE West Virginia and the Director of FAM by September 5, 2024. The unsigned final draft with all modifications will be submitted to the agency's management for final review by October 13, 2024.
- The final signed report shall be delivered to the Agency and FARS by October 15, 2024.

## Confidentiality

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

## Workpaper Retention and Access to Workpapers

All workpapers will be provided, upon request, as they pertain to any questioned costs determined in the audit. The workpapers will be concise and provide the basis for the questioned costs as well as any analysis of the problem. The workpapers will be available for examination by authorized representatives of any cognizant federal or state audit agency, the Government Accountability Office, or the Agency. The workpapers and reports will be retained, at our expense, for a minimum of five years, unless we are notified in writing by the Agency of the need to extend the retention period. In addition, we will respond to the reasonable inquiries of any successor auditor and allow the successor auditor to review workpapers relating to matters of continuing accounting significance.

## Affirmative Statements

Brown Edwards affirms to be independent of the Agency and licensed to practice in West Virginia.

All Brown Edwards will provide experienced staff. The staff accountants assigned to the audit engagement have at least 1 year of auditing experience. The partners and directors on the engagement are licensed CPAs with at least 5 years of audit experience with governmental entities. All manager-level employees on this engagement are CPAs with 3 years of experience in governmental engagements. We understand that the state agency retains the right to approve or reject replacements based on their qualifications, experience, or performance.

Brown Edwards has experience auditing/consulting with at least 3 different state government entities (agencies) over the past 5 years. A list of qualifying engagements is provided in this proposal.

Brown Edwards has passed our 2 most recent AICPA Peer Reviews. See Appendix B for our most recent Peer Review report.

Brown Edwards has at least 7 CPAs on staff within the firm that are strictly audit and not tax professionals. We affirm that at least 5 of these audit professionals are in the same location (Charleston office).

Brown Edwards has not had a final audit issued that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.

Brown Edwards is a member in good standing of the AICPA's Governmental Audit Quality Center.

Brown Edwards carries the professional liability insurance necessary to meet the minimum requirements of this RFQ. We can provide proof of insurance upon notification of intent to award the project to us.

Brown Edwards is in conformity with Generally Accepted Accounting Principles, on the presentation of the general purpose financial statements that will include all of WORKFORCE funds to the Director of FAM.

Brown Edwards attests that the audit will be audited in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

## Appendix A - Resumes



**Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner**  
[readams@becpas.com](mailto:readams@becpas.com) | 304.343.4188

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

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

Rob is in compliance with all applicable CPE requirements.

### Relevant Experience

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

## Appendix A - Resumes, Continued



**Chris Banta, CPA, CFE | Concurring Partner and Government Service Practice Leader**  
*cbanta@becpas.com | 804.282.6000*

Chris serves as the leader of Brown Edwards' State and Local Government Practice group and as a key Not-for-Profit audit partner serving clients in Virginia, West Virginia, and Tennessee. Chris has been with the firm for over 23 years and is also a certified fraud examiner, providing litigation support, as well as fraud investigations and internal control evaluations. Chris also serves various other industries including beverage and other distributors, national fraternities, electric cooperatives, healthcare facilities, HUD properties, and other not-for-profits. In addition, Chris serves as one of four Team Captains in the firm's peer review practice.

Chris holds a Bachelor of Business Accounting from Virginia Tech. He is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Institute of Management Accountants. In addition, he has been recognized as a "Super CPA" in the nonprofit practice by Virginia Business magazine.

Chris is in compliance of all applicable CPE requirements.

### Relevant Experience

VT/Montgomery Airport Authority  
 Bedford Regional Water Authority  
 Bloomingdale Utility District  
 Blountville Utility District  
 Central West Virginia Regional Airport Authority  
 City of Charlottesville, Virginia  
 City of Colonial Heights, Virginia  
 City of Falls Church, Virginia  
 City of Harrisonburg, Virginia  
 City of Lynchburg, Virginia  
 City of Roanoke Public Schools  
 City of Roanoke, Virginia  
 City of Staunton, Virginia  
 City of Danville, Virginia  
 City of Morristown, Tennessee  
 County of Amherst, Virginia  
 County of Bedford, Virginia  
 County of Frederick, Virginia  
 County of Montgomery, Virginia  
 County of New Kent, Virginia  
 County of Powhatan, Virginia  
 County of Roanoke, Virginia  
 Frederick County, Virginia  
 Hampton Roads Transit  
 Town of Bedford, Virginia  
 Town of Culpepper, Virginia  
 Town of Tazewell, Virginia

Town of Vinton, Virginia  
 Virginia Resources Authority  
 Virginia Tobacco Settlement Corp.  
 Town of Leesburg, Virginia  
 Town of Farmville, Virginia  
 Roanoke-Blacksburg Regional Airport  
 West Virginia Board of Treasury Investments

## Appendix A - Resumes, Continued



Anthony Carpenter, CPA | Director  
[acarpenter@becpas.com](mailto:acarpenter@becpas.com) | 304.343.4188

Anthony is a Director in the Charleston office with over 16 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to state and local governments, nonprofit organizations, employee benefit plans, and closely-held businesses. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments.

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

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

Anthony is in compliance with all applicable CPE requirements.

### Relevant Experience

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

## Appendix A - Resumes, Continued



**Faye McQuinn, CPA | Director**  
*[fmcquinn@becpas.com](mailto:fmcquinn@becpas.com) | 304.343.4188*

Faye is a Director in the Charleston office with over 16 years of experience in public accounting with a concentration in Assurance Services. She primarily works with not-for-profit organizations, employee benefit plans, local and state governmental agencies, and closely-held businesses.

Faye is a graduate of Marshall University with a Bachelor of Business Administration in accounting and a Master of Business Administration. She is a member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants.

Faye is in compliance with all applicable CPE requirements.

### **Relevant Experience**

West Virginia Board of Treasury Investments  
West Virginia Solid Waste Management Board  
West Virginia State Bar  
West Virginia College Prepaid Tuition and Savings Plan  
West Virginia Jobs Investment Trust  
West Virginia Economic Development Authority  
Tobacco Settlement Finance Authority of WV  
South Carolina Prepaid Tuition Plan  
YWCA of Charleston, WV  
Center for Rural Health Development  
WV Primary Care  
Heaven Sent Ministries  
Charleston Catholic High School  
Gazette Charities  
West Virginia Land Trust

## Appendix A - Resumes, Continued



**Staunton Gorrell, CPA | Senior Manager**  
[sgorrell@becpas.com](mailto:sgorrell@becpas.com) | 304.343.4188

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

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

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

Staunton is in compliance with all applicable CPE requirements.

### Relevant Experience

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



**Stephen Linkous | Associate**  
[slinkous@becpas.com](mailto:slinkous@becpas.com) | 304.343.4188

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

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

Stephen is in compliance with all applicable CPE requirements.

### Relevant Experience

West Virginia Solid Waste Management Board  
 West Virginia College Prepaid Tuition and Savings Plan  
 West Virginia Jobs Investment Trust  
 South Carolina Prepaid Tuition Plan  
 West Virginia Lottery  
 West Virginia Water Pollution Control Revolving Fund

## Appendix A - Resumes, Continued



**Clarence Rhudy, CPA, CISA, CITP | Information Technology Director**  
**[crhudy@becpas.com](mailto:crhudy@becpas.com) | 540.345.0936**

Clarence is an Assurance Services Director in our Roanoke, Virginia office with over 22 years of experience. The majority of his time is spent within the areas of Employee Benefit Plans, Financial Institutions, and IT assurance and consulting. He is a member of our peer review services team, providing reviews to accounting firms around the country. Clarence brings a unique perspective through knowledge of both regulatory issues and information systems in addition to his knowledge of Employee Benefit Plans.

Clarence earned his Bachelor of Science degree from Concord University and holds a Master's Degree in Accountancy from Lynchburg College. He has previously taught courses at local colleges in accounting and information technology. Clarence is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants.

In addition to experience in many types of employee benefits plans, Clarence has also performed work for public companies, including Sarbanes-Oxley (SOX) compliance and audit. He also holds the CISA certification in addition to being a CPA, holds other certifications such as A+ and Network + from Comptia, in addition to being a Certified Information Technology Professional (CITP).

Clarence is in compliance with all applicable CPE requirements.

## Appendix B - Peer Review Report



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

A Professional Accounting Corporation

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

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

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown, Edwards & Company, L.L.P. has received a peer review rating of *pass*.

*Postlethwaite ; Netterville*

Baton Rouge, Louisiana  
September 17, 2021

Brown Edwards affirms that our Peer Review Report included local government engagements.

We have also not had any federal or state desk reviews in the last three (3) years and we have not had any disciplinary action taken or pending in the last three (3) years.

## Appendix C - Firm License & CPA Licenses

### Rob Adams License

#### CPA License Information

Name	ROBERT E ADAMS
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

### Chris Banta License

#### CPA Details

##### Name

**Name:** Christopher Alan Banta

##### Address Information

**City, State, ZIP code:** [REDACTED]

**County:** [REDACTED]

**Country:** [REDACTED]

##### License Information

**License #:** [REDACTED]

**Profession:** Accountancy

**Type:** Certified Public Accountant

**Status:** Active

**Issued:** 5/18/2007

**Expiration:** 6/30/2024

## Appendix C - Firm License & CPA Licenses, Continued

### Anthony Carpenter License

#### CPA License Information

Name	ANTHONY LEE CARPENTER
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

### Faye McQuinn License

#### CPA License Information

Name	FAYE ALLISON MCQUINN
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

## Appendix C - Firm License & CPA Licenses, Continued

### Staunton Gorrell License

CPA License Information	
Name	STAUNTON THOMAS GORRELL
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	[REDACTED]
License Type	CPA
Status	Active
Effective Date	07/01/2023
Expiration Date	6/30/2024
Discipline	
Public Discipline Documents	

### Clarence Rhudy License

#### CPA Details

##### Name

Name: Clarence Alexander Rhudy Jr

##### Address Information

City, State, ZIP code:

County:

Country:

##### License Information

License #: [REDACTED]

Profession: Accountancy

Type: Certified Public Accountant

Status: Active

Issued: 2/9/2001

Expiration: 6/30/2024

## Appendix C - Firm License & CPA Licenses, Continued

### Firm License

#### Firm License Information

Firm Name	BROWN EDWARDS & CO LLP
Address	707 Virginia Street, East
City	charleston
State	WV
Zip	25304
County	KANAWHA
Permit Number	██████
Effective Date	07/01/2023
Current Status	Active
Expiration Date	06/30/2024

#### Authorization to Perform Attest/Compilation Services

Active	06/30/2024
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## Appendix D - Delivery Schedule

Brown Edwards will deliver contract deliverables within the timeframes set forth in the Delivery Schedule below.

### WORKFORCE WV AUDIT SERVICES

#### EXHIBIT B

#### AUDITING SERVICES DELIVERY SCHEDULE OF THE CURRENT AND SUBSEQUENT YEARS

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

Brown Edwards will deliver items to WorkForce West Virginia, Suite 300, 1900 Kanawha Blvd East, Charleston, WV 25305, or their current location.

We will deliver five (5) copies of the bound final report to the Director of FAM, Building 3, Suite 300, 1900 Kanawha Blvd East, Charleston, WV 25305, or current location by October 15, 2024 and subsequent years allowed under this contract. We understand that an electric copy of the report must be provided in a PDF or similar format for public review on the agency's website.

WORKFORCE WEST VIRGINIA										
Exhibit A - Pricing Page										
DELIVERABLES		Estimated Hours	Hourly Rates Year One	Extended cost	Hourly Rates Year Two	Extended Cost Year Two	Hourly Rates Year Three	Extended Cost Year Three	Hourly Rates Year Four	Extended Cost Year Four
PHASE I										
	Entrance Conference	20	\$ 265.00	\$ 5,300.00	\$ 286.20	\$ 5,724.00	\$ 309.10	\$ 6,181.92	\$ 333.82	\$ 6,676.47
	Detailed Audit Plan	50	\$ 265.00	\$ 13,250.00	\$ 286.20	\$ 14,310.00	\$ 309.10	\$ 15,454.80	\$ 333.82	\$ 16,691.18
	Draft of WORKFORCE West Virginia Reports and Financial Statements for Review	225	\$ 265.00	\$ 59,625.00	\$ 286.20	\$ 64,395.00	\$ 309.10	\$ 69,546.60	\$ 333.82	\$ 75,110.33
<b>TOTAL PHASE I</b>				\$ 78,175.00	<b>TOTAL PHASE I YEAR TWO</b>	\$ 84,429.00	<b>TOTAL PHASE I YEAR THREE</b>	\$ 91,183.32	<b>TOTAL PHASE I YEAR FOUR</b>	\$ 98,477.99
PHASE II										
	Revised draft with all requests changed and modification of WORKFORCE West Virginia reports and financial statements for review	50	\$ 285.00	\$ 14,250.00	\$ 307.80	\$ 15,390.00	\$ 332.42	\$ 16,621.20	\$ 359.02	\$ 17,950.90
	Draft submitted to the Financial Accounting and Reporting Section (FARS) of the WV Department of Administration with copies to Executive Director of WORKFORCE West Virginia and Director of FAM	30	\$ 285.00	\$ 8,550.00	\$ 307.80	\$ 9,234.00	\$ 332.42	\$ 9,972.72	\$ 359.02	\$ 10,770.54
<b>TOTAL PHASE II</b>				\$ 22,800.00	<b>TOTAL PHASE II YEAR TWO</b>	\$ 24,624.00	<b>TOTAL PHASE II YEAR THREE</b>	\$ 26,593.92		\$ 28,721.43
PHASE III										
	Unsigned Final Draft with all modifications to WORKFORCE West Virginia management for final review	40	\$ 315.00	\$ 12,600.00	\$ 340.20	\$ 13,608.00	\$ 367.42	\$ 14,696.64	\$ 396.81	\$ 15,872.37
	Final signed report submitted to WORKFORCE West Virginia and FARS	40	\$ 315.00	\$ 12,600.00	\$ 340.20	\$ 13,608.00	\$ 367.42	\$ 14,696.64	\$ 396.81	\$ 15,872.37
<b>TOTAL PHASE III</b>				\$ 25,200.00	<b>TOTAL PHASE III YEAR TWO</b>	\$ 27,216.00	<b>TOTAL PHASE III YEAR THREE</b>	\$ 29,393.28	<b>TOTAL PHASE III YEAR FOUR</b>	\$ 31,744.74
<b>Phase Total = PHASE 1 + PHASE II + PHASE III</b>										
Hourly Services	**Rate per Hour for Accounting, Auditing, and Consulting Services	20	\$ 385.00	\$ 7,700.00	\$ 415.80	\$ 8,316.00	\$ 449.06	\$ 8,981.28	\$ 484.99	\$ 9,699.78
<b>Grand Total YEAR ONE ( Total Hourly Services + Total Phases )</b>				\$ 133,875.00	<b>GRAND TOTAL (HRLY SERVICE &amp; PHASES) YR 2</b>	\$ 144,585.00	<b>GRAND TOTAL (HRLY SERVICE &amp; PHASES) YR 3</b>	\$ 156,151.80	<b>GRAND TOTAL (HRLY SERVICE &amp; PHASES) YR 4</b>	\$ 168,643.94
HOURS SHOWN ARE AN ESTIMATION AND IS FOR AWARD PURPOSES ONLY										
AWARD WILL BE BASED ON GRAND TOTAL , HOWEVER THE COST OF THE HOURS WILL BE ACTUAL PAYMENT AND THOSE HOURS ARE NOT GUARANTEED.										
Vendor may request payment pursuant to the following schedule:										
* First Payment and can be submitted upon completion of Phase I , identified in the above table										
* Second Payment can submitted upon completion of Phase II , identified in the above table										
* Third payment can be submitted upon completion of Phase III , identified in the table										
**WORKFORCE West Virginia requires that the accounting first be available to assist with accounting Issues and new reporting requirements as they arise on an as-needed basis. The bid must include firm fixed fee for the services shown as well as an hourly rate for accounting and auditing consulting services. The total cost submitted for bid must include all travel and out-of- -pocket expenses.										

## Appendix F - Required Forms

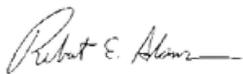
	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	<b>State of West Virginia</b> <b>Centralized Request for Quote</b> <b>Service - Prof</b>
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<b>Proc Folder:</b> 1386003		<b>Reason for Modification:</b>	
<b>Doc Description:</b> Auditing Services			
<b>Proc Type:</b> Central Master Agreement			
<b>Date Issued</b>	<b>Solicitation Closes</b>	<b>Solicitation No</b>	<b>Version</b>
2024-03-20	2024-04-09 13:30	CRFQ 0323 WWW2400000008	1

<b>BID RECEIVING LOCATION</b>
BID CLERK DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON ST E CHARLESTON WV 25305 US

<b>VENDOR</b>
<b>Vendor Customer Code:</b> <b>Vendor Name :</b> Brown Edwards and Company, LLP <b>Address :</b> 300 Chase Tower <b>Street :</b> 707 Virginia Street, East <b>City :</b> Charleston <b>State :</b> West Virginia <b>Country :</b> USA <b>Zip :</b> 25301 <b>Principal Contact :</b> Rob Adams, CPA <b>Vendor Contact Phone:</b> 304-343-4188 <b>Extension:</b>

<b>FOR INFORMATION CONTACT THE BUYER</b> Brandon L Barr 304-558-2652 brandon.l.barr@wv.gov
---

<b>Vendor Signature X</b> 	<b>FEIN#</b> 54-0504608	<b>DATE</b> 4/23/2024
---	-------------------------	-----------------------

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

## Appendix F - Required Forms, Continued

**ADDITIONAL INFORMATION**  
 The West Virginia Purchasing Division for the Agency, The WorkForce West Virginia is soliciting bids from qualified vendors to establish an open-end contract for Auditing services per the Specifications, Terms & Conditions and bid requirements as attached herein.

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	PHASE I ENTRANCE CONFERENCE	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
 PHASE I

ENTRANCE CONFERENCE

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	PHASE I DETAILED AUDIT PLAN	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
 PHASE 1

DETAILED AUDIT PLAN

## Appendix F - Required Forms, Continued

INVOICE TO		SHIP TO	
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US		WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	PHASE I WWV REPORTS & FINANCIAL STATEMENTS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**

PHASE I

WORKFORCE WV REPORTS &amp; FINANCIAL STATEMENTS FOR REVIEW

INVOICE TO		SHIP TO	
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US		WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	PHASE II REVISED DRAFT STATEMENTS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**

PHASE II

REVISED DRAFT WITH ALL REQUESTS CHANGED AND MODIFICATION OF WORKFORCE WEST VIRGINIA REPORTS AND FINANCIAL STATEMENTS FOR REVIEW

## Appendix F - Required Forms, Continued

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON                      WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON                      WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	PHASE II DRAFT SUBMITTED TO FARS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE II

DRAFT SUBMITTED TO THE FINANCIAL ACCOUNTING AND REPORTING SECTION (FARS) OF THE WV DEPARTMENT OF ADMINISTRATION WITH COPIES TO EXECUTIVE DIRECTOR OF WORKFORCE WEST VIRGINIA AND DIRECTOR OF FAM

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON                      WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON                      WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	PHASE III UNSIGNED FINAL DRAFT	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE III

UNSIGNED FINAL DRAFT WITH ALL MODIFICATIONS TO WORKFORCE WEST VIRGINIA MANAGEMENT FOR FINAL REVIEW

## Appendix F - Required Forms, Continued

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	PHASE III FINAL SIGNED REPORT	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE III

FINAL SIGNED REPORT SUBMITTED TO WORKFORCE WEST VIRGINIA AND FARS

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	HOURLY SERVICES	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
HOURLY SERVICES

\*\*Rate per Hour for Accounting, Auditing, and Consulting Services

SCHEDULE OF EVENTS		
--------------------	--	--

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Questions due by 3/28/24 at 10:00am ET	2024-03-28

## Appendix F - Required Forms, Continued

	Document Phase	Document Description	Page
WWV240000008	Final	Auditing Services	6

### ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

## Appendix F - Required Forms, Continued

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

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

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

(Phone Number) / (Fax Number) (304) 343-4188 / (304) 344-5035

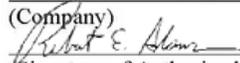
(email address) readams@becpas.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through WYOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; that I am authorized by the Vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on Vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

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

Brown Edwards and Company, LLP

(Company) \_\_\_\_\_

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

Rob Adams, CPA, Partner 4/23/2024

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

(304) 343-4188 / (304) 344-5035

(Phone Number) (Fax Number) \_\_\_\_\_

readams@becpas.com

(Email Address) \_\_\_\_\_

## Appendix F - Required Forms, Continued

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

**Contract Manager:** Rob Adams, CPA  
**Telephone Number:** 304-343-4188  
**Fax Number:** 304-344-5035  
**Email Address:** readams@becpas.com

## Appendix F - Required Forms, Continued

**SOLICITATION NUMBER:** CRFQ WWW2400000008  
**Addendum Number:** 1

---

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

1. Addendum No. 1 is published to extend the bid opening date to 4/23/2024 at 1:30pm ET.

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

**Terms and Conditions:**

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

## Appendix F - Required Forms, Continued

**SOLICITATION NUMBER:** CRFQ WWW2400000008  
**Addendum Number:** 2

---

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

1. Addendum No. 2 published to provide answers to vendor questions.
- No other changes-

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

**Terms and Conditions:**

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

## Appendix F - Required Forms, Continued

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.:** CRFQ WWV24\*08

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

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

**Addendum Numbers Received:**

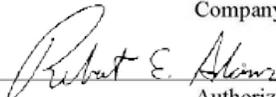
(Check the box next to each addendum received)

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

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

Brown Edwards and Company, LLP

\_\_\_\_\_  
Company

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

4/23/2024

\_\_\_\_\_  
Date

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



## Appendix F - Required Forms, Continued

ADDITIONAL INFORMATION
The West Virginia Purchasing Division for the Agency, The WorkForce West Virginia is soliciting bids from qualified vendors to establish an open-end contract for Auditing services per the Specifications, Terms & Conditions and bid requirements as attached herein.

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	PHASE I ENTRANCE CONFERENCE	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
 PHASE I  
 ENTRANCE CONFERENCE

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	PHASE I DETAILED AUDIT PLAN	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
 PHASE 1  
 DETAILED AUDIT PLAN

## Appendix F - Required Forms, Continued

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	PHASE I WWV REPORTS & FINANCIAL STATEMENTS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE I

WORKFORCE WV REPORTS & FINANCIAL STATEMENTS FOR REVIEW

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	PHASE II REVISED DRAFTSTATEMENTS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE II

REVISED DRAFT WITH ALL REQUESTS CHANGED AND MODIFICATION OF WORKFORCE WEST VIRGINIA REPORTS AND FINANCIAL STATEMENTS FOR REVIEW

## Appendix F - Required Forms, Continued

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	PHASE II DRAFT SUBMITTED TO FARS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE II

DRAFT SUBMITTED TO THE FINANCIAL ACCOUNTING AND REPORTING SECTION (FARS) OF THE WV DEPARTMENT OF ADMINISTRATION WITH COPIES TO EXECUTIVE DIRECTOR OF WORKFORCE WEST VIRGINIA AND DIRECTOR OF FAM

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	PHASE III UNSIGNED FINAL DRAFT	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE III

UNSIGNED FINAL DRAFT WITH ALL MODIFICATIONS TO WORKFORCE WEST VIRGINIA MANAGEMENT FOR FINAL REVIEW

## Appendix F - Required Forms, Continued

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	PHASE III FINAL SIGNED REPORT	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**

PHASE III

FINAL SIGNED REPORT SUBMITTED TO WORKFORCE WEST VIRGINIA AND FARS

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	HOURLY SERVICES	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**

HOURLY SERVICES

\*\*Rate per Hour for Accounting, Auditing, and Consulting Services

**SCHEDULE OF EVENTS**

Line	Event	Event Date
1	Questions due by 3/28/24 at 10:00am ET	2024-03-28

## Appendix F - Required Forms, Continued

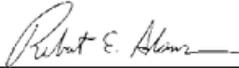
	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Quote Service - Prof
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<b>Proc Folder:</b> 1386003 <b>Doc Description:</b> Auditing Services  <b>Proc Type:</b> Central Master Agreement	<b>Reason for Modification:</b> Addendum No. 2 to provide answers to vendor questions								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Date Issued</th> <th style="width: 25%;">Solicitation Closes</th> <th style="width: 50%;">Solicitation No</th> <th style="width: 10%;">Version</th> </tr> </thead> <tbody> <tr> <td>2024-04-11</td> <td>2024-04-23 13:30</td> <td>CRFQ 0323 WWW2400000008</td> <td>3</td> </tr> </tbody> </table>	Date Issued	Solicitation Closes	Solicitation No	Version	2024-04-11	2024-04-23 13:30	CRFQ 0323 WWW2400000008	3	
Date Issued	Solicitation Closes	Solicitation No	Version						
2024-04-11	2024-04-23 13:30	CRFQ 0323 WWW2400000008	3						

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

VENDOR
<b>Vendor Customer Code:</b> <b>Vendor Name :</b> Brown Edwards and Company, LLP <b>Address :</b> 300 Chase Tower <b>Street :</b> 707 Virginia Street, East <b>City :</b> Charleston <b>State :</b> West Virginia <b>Country :</b> USA <b>Zip :</b> 25301 <b>Principal Contact :</b> Rob Adams, CPA <b>Vendor Contact Phone:</b> 304-343-4188 <b>Extension:</b>

<b>FOR INFORMATION CONTACT THE BUYER</b> Brandon L Barr 304-558-2652 brandon.l.barr@wv.gov
---

<b>Vendor Signature X</b> 	<b>FEIN#</b> 54-0504608	<b>DATE</b> 4/23/2024
---	-------------------------	-----------------------

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

## Appendix F - Required Forms, Continued

**ADDITIONAL INFORMATION**  
 The West Virginia Purchasing Division for the Agency, The WorkForce West Virginia is soliciting bids from qualified vendors to establish an open-end contract for Auditing services per the Specifications, Terms & Conditions and bid requirements as attached herein.

INVOICE TO				SHIP TO			
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Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	PHASE I ENTRANCE CONFERENCE	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
 PHASE I  
 ENTRANCE CONFERENCE

INVOICE TO				SHIP TO			
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US				WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US			

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	PHASE I DETAILED AUDIT PLAN	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
 PHASE 1  
 DETAILED AUDIT PLAN

## Appendix F - Required Forms, Continued

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	PHASE I WWV REPORTS & FINANCIAL STATEMENTS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE I

WORKFORCE WV REPORTS & FINANCIAL STATEMENTS FOR REVIEW

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	PHASE II REVISED DRAFTSTATEMENTS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE II

REVISED DRAFT WITH ALL REQUESTS CHANGED AND MODIFICATION OF WORKFORCE WEST VIRGINIA REPORTS AND FINANCIAL STATEMENTS FOR REVIEW

## Appendix F - Required Forms, Continued

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	PHASE II DRAFT SUBMITTED TO FARS	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE II

DRAFT SUBMITTED TO THE FINANCIAL ACCOUNTING AND REPORTING SECTION (FARS) OF THE WV DEPARTMENT OF ADMINISTRATION WITH COPIES TO EXECUTIVE DIRECTOR OF WORKFORCE WEST VIRGINIA AND DIRECTOR OF FAM

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	PHASE III UNSIGNED FINAL DRAFT	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE III

UNSIGNED FINAL DRAFT WITH ALL MODIFICATIONS TO WORKFORCE WEST VIRGINIA MANAGEMENT FOR FINAL REVIEW

## Appendix F - Required Forms, Continued

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	PHASE III FINAL SIGNED REPORT	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
PHASE III

FINAL SIGNED REPORT SUBMITTED TO WORKFORCE WEST VIRGINIA AND FARS

INVOICE TO	SHIP TO
WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US	WORKFORCE WEST VIRGINIA 1900 KANAWHA BLVD, EAST BLDG 3, 3RD FLOOR, SUITE 300 CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	HOURLY SERVICES	0.00000	EA		

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	HOURLY SERVICES	0.00000	EA		

Comm Code	Manufacturer	Specification	Model #
93151608			

**Extended Description:**  
HOURLY SERVICES

\*\*Rate per Hour for Accounting, Auditing, and Consulting Services

SCHEDULE OF EVENTS		
<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Questions due by 3/28/24 at 10:00am ET	2024-03-28

## Appendix F - Required Forms, Continued

	Document Phase	Document Description	Page 6
WV240000008	Final	Auditing Services	

### ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions