

JULY 23, 2025

A PROPOSAL TO PROVIDE
PROFESSIONAL SERVICES FOR:

OFFICE OF THE GOVERNOR OF WEST VIRGINIA

SOLICITATION NO.: CRFP GOV2600000001
PERFORMANCE EVALUATION AUDIT
TECHNICAL RESPONSE

BDO USA, P.C.
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	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Proposals Consulting
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BID RECEIVING LOCATION
BID CLERK DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON ST E CHARLESTON WV 25305 US

VENDOR
Vendor Customer Code: Vendor Name : BDO USA, P.C. Address : Street : 8401 Greensboro Dr., Suite 800 City : McLean State : VA Country : USA Zip : 22102 Principal Contact : Nic Nunn-Faron Vendor Contact Phone: 314-889-1183 Extension:

FOR INFORMATION CONTACT THE BUYER Toby L Welch (304) 558-8802 toby.l.welch@wv.gov

Vendor Signature X		FEIN# 13-5381590	DATE 7/22/25
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All offers subject to all terms and conditions contained in this solicitation



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July 23, 2025

Toby Welch
Bid Clerk
Office of the Governor of West Virginia
2019 Wasington STE
Charleston, WV 25305

Dear Mr. Welch:

BDO is pleased to present this proposal to support the Office of the Governor of West Virginia with a comprehensive performance evaluation of the Departments of Human Services, Homeland Security, and Transportation. The BDO team brings a deep understanding of the State's operational environment, stakeholder landscape, and the unique challenges and opportunities facing West Virginia's agencies.

This engagement will be led by David Clark, who has served as BDO's relationship and project oversight leader on multiple projects for the State of West Virginia. David's leadership ensures a disciplined approach, continuity of oversight, and the application of best practices developed through years of successful project delivery in similar environments.

Throughout the ongoing partnership with the State, the focus has remained on delivering actionable insights, fostering transparency, and building trusted relationships. In response to the current initiative to drive improvement and efficiency, BDO is prepared to deliver exceptional value. Drawing on extensive experience and a thorough understanding of the project objectives, the following can be expected from this engagement:

- ▶ **A Tailored, Value-Driven Methodology:** The proposed approach is specifically designed for West Virginia, combining proven frameworks with local insight to ensure a disciplined, transparent, and actionable evaluation—delivering not just compliance, but sustainable improvement.
- ▶ **A Senior, Specialized Team:** The engagement team consists of subject matter experts and experienced professionals who understand the complexities of state government operations. This mix of resources ensures that every phase of the project benefits from both strategic oversight and detailed, practical analysis.
- ▶ **Seamless Execution and Partnership:** Familiarity with state processes and priorities enables BDO to minimize ramp-up time and ensure continuity. A commitment to open communication and proactive risk management supports a smooth, on-schedule project with no surprises.
- ▶ **Clear, Actionable Deliverables:** Reports and recommendations are designed to be user-friendly and immediately implementable, with clear ownership, prioritization, and step-by-step guidance for each department.

BDO welcomes the opportunity to discuss this proposal and demonstrate a continued commitment to providing excellent service to the Purchasing Division. The team looks forward to further strengthening the relationship and supporting the achievement of future goals for the State of West Virginia.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrea Espinola Wilson". The signature is fluid and cursive, written in a professional style.

Andrea Espinola Wilson
Managing Principal
301-354-0760
aewilson@bdo.com



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**Project
Specifications -
4.2 Project Goals
and Proposed
Approach and
Project
Specifications -
4.3 Project Goals
and Objectives**

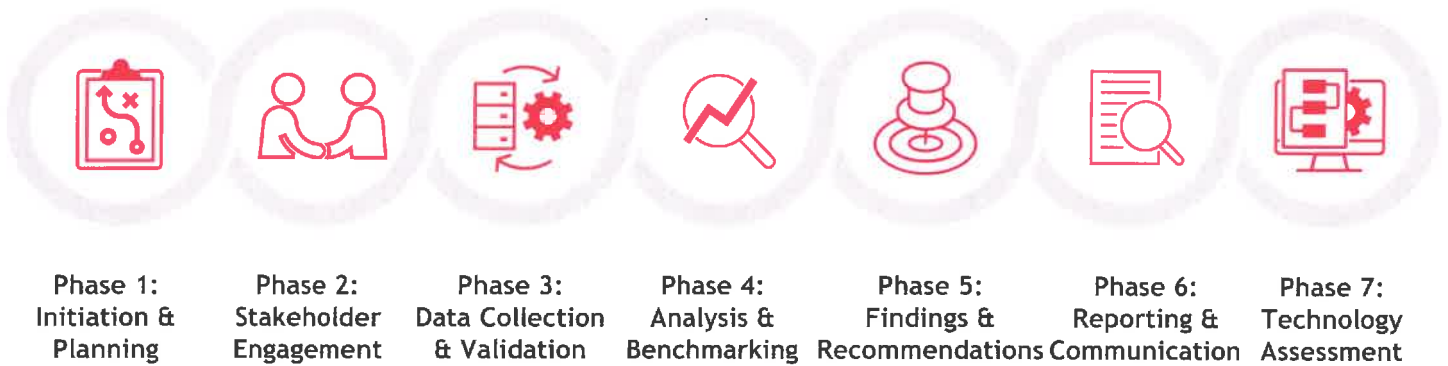


Audit Approach for the Office of the Governor

BDO's approach delivers a disciplined, transparent, and actionable performance evaluation for the West Virginia Departments of Human Services, Homeland Security, and Transportation. Our methodology is informed by years of hands-on experience working with the State and its agencies. We know the unique operational realities, stakeholder dynamics, and challenges faced by West Virginia's departments—and we leverage this insight to maximize value, ensure compliance with RFP Sections 4.2 (Project Goals and Proposed Approach), 4.3 (Project Goals and Objectives), and 4.4 (Mandatory Project Requirements), and drive sustainable improvement.

Phase	Addressed RFP Requirements
Initiation & Planning	4.2.2, 4.3.9, 4.4.6
Stakeholder Engagement	4.2.1, 4.2.3, 4.3.6, 4.4.5
Data Collection & Validation	4.2.2, 4.3.2, 4.4.1, 4.4.3, 4.4.4, 4.4.2
Analysis & Benchmarking	4.2.2, 4.3.1, 4.3.2, 4.3.3, 4.3.6, 4.3.7, 4.4.1, 4.4.4, 4.4.10
Findings & Recommendations	4.2.1, 4.3.1, 4.3.4, 4.3.5, 4.3.6, 4.3.8, 4.3.10, 4.4.8, 4.4.10, 4.4.8.1
Reporting & Communication	4.4.8, 4.4.8.1, 4.4.9
Technology Assessment & Recommendations	4.3.10, 4.4.1, 4.4.11
Optional Services Identification/Delivery	4.3.11, 4.4.11
Project Management & Milestone Tracking	4.2.2, 4.3.9, 4.4.6, 4.4.7

Project Approach and Methodology



Phase 1: Initiation & Planning

A successful engagement begins with a strong foundation. BDO's Initiation & Planning phase is focused on building alignment, trust, and shared understanding among all project stakeholders. Our long-standing relationships with West Virginia agencies mean we can quickly establish rapport and credibility, ensuring an efficient launch. We believe that clear communication, well-defined roles, and proactive risk management are essential to launching a disciplined, on-schedule project. This phase is not just about logistics—it's about setting the tone for transparency, accountability, and partnership. Our goal is to ensure that every participant understands the project's objectives, the criteria for success, and the roadmap for achieving results. By investing time up front in collaborative planning, we minimize downstream surprises and establish a framework for continuous engagement and course correction. We leverage efficient, high-impact meetings and digital collaboration tools to minimize ramp-up time and maximize clarity.

KEY ACTIVITIES:

- ▶ **Kickoff Workshop (4.2.2, 4.3.9, 4.4.6)**
 - Convene the Governor's Office, department leadership, and BDO's team to:
 - Confirm the unique goals and expectations for each of the three departments, drawing on our knowledge of prior initiatives and pain points.
 - Establish a shared understanding of the project's scope, deliverables, and timeline, leveraging BDO's familiarity with state processes to set realistic expectations.
 - Identify department-specific priorities and anticipated challenges, informed by our experience with similar state projects.
- ▶ **Workplan & Timeline Creation (4.2.2, 4.3.9, 4.4.6)**
 - Build a milestone-driven workplan:
 - Sequence activities to avoid bottlenecks and allow for parallel data collection and stakeholder engagement, using lessons learned from past state engagements.
 - Assign clear ownership for each milestone, with regular check-ins, ensuring accountability and momentum.

Project Approach and Methodology

Phase 2: Stakeholder Engagement

BDO recognizes that the best solutions are informed by those who live the work every day. Our Stakeholder Engagement phase is designed to capture the full spectrum of perspectives from staff, leadership, partner agencies, and service recipients. Because we have worked with many of these stakeholders before, we can quickly identify key informants and build trust, leading to more candid and actionable feedback. We approach engagement as a two-way dialogue—listening deeply, asking thoughtful questions, and validating what we hear. By engaging broadly and inclusively, we surface not only pain points and challenges but also hidden strengths and innovative ideas. This phase is critical for building trust, fostering buy-in, and ensuring that recommendations are grounded in operational reality and stakeholder priorities. We focus on targeted, high-value engagement, prioritizing key informants and representative groups, and using digital surveys and focused interviews to maximize reach and minimize disruption.

KEY ACTIVITIES:

▶ Stakeholder Mapping (4.2.1, 4.2.3, 4.3.6, 4.4.5)

- Identify essential internal and external stakeholders for each department, prioritizing those with the greatest insight into operations and service delivery, leveraging BDO's existing relationships and knowledge of agency structures.

▶ Engagement Plan Design (4.2.1, 4.2.3, 4.3.6, 4.4.5)

- Develop a plan that:
 - Schedules 6-8 key interviews per department, targeting those we know are most influential or have unique perspectives.
 - Deploys concise digital surveys to a broader audience for quantitative input, using BDO's proven survey tools and benchmarks.

▶ Surveys, Interviews & Focus Groups (4.2.1, 4.2.3, 4.3.6, 4.4.5)

- Use standardized templates and digital tools to:
 - Gather input on service quality, fairness, and efficiency, tailored to the realities of West Virginia's agencies.
 - Document department-specific challenges and strengths, capturing nuances that only experienced partners can elicit.

▶ Structured Questionnaires & Prioritization (4.4.5)

- Use questionnaires to collect improvement suggestions, then prioritize them for further analysis, applying BDO's understanding of what is feasible within the state context.

Project Approach and Methodology

Phase 3: Data Collection & Validation

Reliable, actionable insights require a solid evidence base. In the Data Collection & Validation phase, BDO takes a rigorous, methodical approach to gathering and verifying all relevant information. Our familiarity with West Virginia's data systems and reporting conventions allows us to move quickly and avoid common pitfalls. We understand that data quality underpins every subsequent analysis and recommendation. Our team not only collects and reviews documentation but also triangulates information from multiple sources to ensure accuracy and completeness. We pay special attention to compliance with laws and regulations, as well as to mapping resources and services in detail. This phase ensures that our findings are defensible, our recommendations are data-driven, and our clients can move forward with confidence. We focus on collecting and validating the most critical data sets, leveraging existing reports and digital data pulls to maximize efficiency.

KEY ACTIVITIES:

- ▶ **Comprehensive Document Review (4.4.1, 4.4.4)**
 - Request and review core documents: org charts, policies, procedures, program descriptions, and prior reviews, using BDO's knowledge of where to find the most relevant and reliable information in state systems.
- ▶ **Quantitative Data Gathering (4.2.2, 4.3.2, 4.4.3)**
 - Obtain service volumes, budgets, staffing levels, and KPIs, focusing on summary and division-level data and knowing which data sources are most trustworthy based on prior engagements.
- ▶ **Service & Resource Inventory (4.4.3)**
 - Map resources to service lines using summary tables and visualizations for clarity and applying BDO templates proven effective in previous engagements.
- ▶ **Compliance Review (4.2.2, 4.3.4, 4.4.2)**
 - Conduct a targeted review of policies and procedures against key federal and state requirements, leveraging BDO's understanding of common compliance challenges in West Virginia.
- ▶ **Data Validation & Organization (4.2.2, 4.4.4)**
 - Triangulate data using cross-referencing and follow-up with department contacts, relying on BDO's established working relationships to expedite clarifications.
 - Store all data in a secure, searchable repository, using BDO's secure cloud infrastructure.

Project Approach and Methodology

Phase 4: Analysis & Benchmarking

Analysis & Benchmarking is where BDO transforms data and stakeholder input into actionable insight. We use proven frameworks to evaluate effectiveness, fairness, and efficiency—always with an eye toward practical improvement. Our team leverages process mapping, logic models, and comparative analytics to uncover root causes of performance gaps and to identify opportunities for innovation. Benchmarking against peer states ensures that recommendations are not only evidence-based but also informed by the latest best practices in government. This phase is about moving from “what is” to “what could be”—providing the foundation for a clear, prioritized roadmap to excellence. BDO’s team applies proven frameworks to analyze data and benchmark each department against peers, using a focused set of metrics and best practices to ensure depth without overextending resources. Our prior work for West Virginia agencies means we can quickly identify the most relevant comparators and actionable best practices.

KEY ACTIVITIES:

- ▶ **Gap Analysis (4.2.2, 4.3.2, 4.3.7, 4.4.4)**
 - Compare current metrics and outcomes to industry standards and best practices using BDO’s benchmarking experience and state-specific knowledge.
- ▶ **Program Logic Models & Process Mapping (4.3.3, 4.3.6, 4.4.1)**
 - Map key service lines and processes, focusing on the most impactful areas and leveraging BDO’s understanding of typical West Virginia workflows.
- ▶ **Benchmarking (4.3.7, 4.4.4)**
 - Select 2-3 comparable states per department; gather peer data on structure, technology, and performance, focusing on states with similar demographics and policy environments.
- ▶ **Best Practice Identification (4.3.7, 4.4.10)**
 - Highlight 2-3 best practices per department for potential adoption using BDO’s library of public sector innovations.
- ▶ **Technology Assessment (4.3.10, 4.4.1)**
 - Review technology environment and identify 3-5 priority areas for modernization, informed by BDO’s experience with state IT modernization projects.
- ▶ **Synthesis (4.2.2, 4.3.1, 4.4.1)**
 - Integrate findings into a concise, actionable set of insights for each department, drawing on BDO’s understanding of what is feasible and impactful in West Virginia.

Project Approach and Methodology

Phase 5: Findings & Recommendations

This phase is where insight becomes action. BDO synthesizes findings from all prior phases, weaving together data, stakeholder perspectives, and benchmarking results into a comprehensive, actionable narrative. Our recommendations are not generic—they are tailored, specific, and prioritized for impact and feasibility. We ensure that each recommendation is clearly justified, with an assigned owner and a practical path to implementation. Our goal is to empower the State with a roadmap that is both ambitious and achievable, setting the stage for measurable improvement and lasting value. We focus on the highest-impact recommendations and ensure clarity for implementation. Our deep knowledge of West Virginia’s organizational culture and change readiness ensures our recommendations are both bold and realistic.

KEY ACTIVITIES:

- ▶ **Findings Integration (4.2.1, 4.3.1, 4.4.8)**
 - Summarize strengths, weaknesses, and root causes for each department, highlighting issues BDO has seen recur across state agencies.
- ▶ **Actionable Recommendations (4.3.4, 4.3.5, 4.3.6, 4.3.8, 4.3.10, 4.4.8, 4.4.10)**
 - Develop 6-10 prioritized recommendations per department, covering KPIs, process improvements, structure, and technology, and tailored to West Virginia’s operational realities.
- ▶ **Implementation Guidance (4.4.8)**
 - Assign ownership and provide step-by-step guidance for each recommendation, using BDO’s experience to anticipate and address common implementation barriers.
- ▶ **Draft Review (4.4.8, 4.4.8.1)**
 - Share drafts with the Governor’s Office for feedback and refinement, leveraging established relationships to facilitate rapid, constructive input.

Phase 6: Reporting & Communication

BDO is committed to making complex findings accessible and actionable for all audiences. Our Reporting & Communication phase ensures that results are delivered in clear, concise, and engaging formats. We tailor our reports and presentations to the needs of executives, staff, and the public—ensuring transparency and buy-in. We also facilitate review sessions and Q&A opportunities, supporting informed decision-making and smooth implementation. This phase is about more than just delivering a document; it’s about enabling real, sustainable change. We focus on clarity, brevity, and actionable content. Our long-standing relationships with state leadership mean our communications are trusted and our recommendations are more likely to be adopted.

KEY ACTIVITIES:

- ▶ **Draft Reports (4.4.8)**
 - Prepare draft reports for each department, including executive summaries and prioritized recommendations, using BDO’s proven templates for previous engagements.
- ▶ **Review Sessions (4.4.8, 4.4.8.1)**
 - Facilitate virtual review sessions with the Governor’s Office, ensuring rapid feedback and buy-in.
- ▶ **Final Reports & Presentations (4.4.8, 4.4.9)**
 - Finalize reports and develop tailored slide decks and infographics, making findings accessible to all audiences.
- ▶ **Stakeholder Briefings (4.4.9)**
 - Conduct 1-2 virtual briefings per department to support understanding and buy-in, leveraging BDO’s credibility and relationships to drive engagement.

Project Approach and Methodology

Phase 7: Technology Assessment and Recommendations

Modern government depends on modern technology. BDO's Technology Assessment phase ensures that each department's IT environment is not only secure and reliable but also aligned with strategic goals and operational needs. We go beyond inventorying assets—we assess integration, user satisfaction, and readiness for future demands. Our recommendations are pragmatic, balancing quick wins with long-term investments, and always include change management guidance to ensure successful adoption. Our technology assessment is focused and actionable, identifying the most critical opportunities for modernization and efficiency. BDO's experience with West Virginia's IT landscape allows us to quickly pinpoint both pain points and best practices.

Throughout this phase, BDO will ensure strict compliance with all current and future security and privacy policies and procedures of the Department and the West Virginia Office of Technology (WVOT). All assessments, recommendations, and implementation guidance will be developed and delivered in accordance with these standards. (4.4.11)

KEY ACTIVITIES:

- ▶ **Technology Inventory & Alignment (4.3.10, 4.4.1)**
 - Catalog key hardware, software, and infrastructure for each department using BDO's knowledge of state IT inventories.
- ▶ **Integration & User Feedback (4.3.10)**
 - Interview IT leads and select users to assess satisfaction and integration, leveraging BDO's relationships for candid feedback.
- ▶ **Gap & Risk Identification (4.3.10, 4.4.1)**
 - Highlight top 3-5 technology gaps or risks per department, focusing on those most likely to impact service delivery.
- ▶ **Modernization Roadmap (4.3.10)**
 - Develop a concise, prioritized roadmap for technology upgrades, tailored to West Virginia's budget and procurement realities.
- ▶ **Change Management Guidance (4.3.10)**
 - Provide high-level training and adoption recommendations, drawing on BDO's experience with successful state IT rollouts.



Optional Services Identification and Delivery

BDO's approach is flexible and responsive, ensuring that as new needs emerge, we are ready to adapt. Our team works closely with the Governor's Office to identify, scope, and deliver optional services that maximize value. Whether it's a deeper dive into a specific area or support for implementation, we bring the same rigor and transparency to every engagement, ensuring that all work is integrated and aligned with the project's overarching goals. Our established presence in West Virginia allows us to mobilize quickly and efficiently.

KEY ACTIVITIES:

- ▶ **Needs Monitoring & Scoping (4.3.11, 4.4.11)**
 - Monitor for new objectives; quickly scope and estimate optional services, using BDO's understanding of state priorities and processes.
- ▶ **Resource Mobilization & Reporting (4.3.11, 4.4.11)**
 - Mobilize resources as approved; integrate findings into main deliverables.
 - Track and report on all optional engagements, ensuring transparency and alignment with state reporting requirements.



Project Management & Milestone Tracking

Effective project management is the backbone of BDO’s delivery model. We believe that disciplined execution, proactive risk management, and transparent communication are essential to staying on schedule and within scope. Our project manager is not just an administrator—they are a strategic partner, ensuring that the project adapts to challenges and that all stakeholders are kept informed and engaged. We use best-in-class tools for tracking, documentation, and reporting, so that progress is visible and accountability is clear at every step. We keep project management lean, focused, and highly responsive. Our experience with West Virginia’s reporting and approval processes ensures that we can anticipate and navigate procedural requirements efficiently.

Key Activities:

- ▶ **Project Manager Assignment (4.2.2, 4.4.6, 4.4.7)**
 - A dedicated BDO project manager oversees all activities and communication, leveraging existing relationships for efficient coordination.
- ▶ **Schedule & Milestone Tracking (4.2.2, 4.3.9, 4.4.6)**
 - Maintain a detailed schedule, using project management software for visibility and alignment with state reporting cycles.
- ▶ **Status Meetings & Risk Management (4.4.6, 4.4.7)**
 - Bi-weekly check-ins with the Governor’s Office; maintain a risk register, using BDO’s templates and escalation protocols familiar to state staff.
- ▶ **Documentation (4.4.6)**
 - Record all key decisions and communications for transparency, ensuring compliance with state documentation standards.

Project Schedule

Our team members are experienced with project kickoffs and can readily resolve any problems that may occur during this initiation. We will devote the highest priority to the careful and thoughtful planning required to help ensure a smooth initiation with the least possible disruption to the Agency’s personnel and its operations.

Phase	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
Initiation & Planning	Active					
Stakeholder Engagement	Active					
Data Collection & Validation		Active				
Analysis & Benchmarking			Active			
Findings & Recommendations				Active		
Reporting & Communication					Active	
Technology Assessment & Recs			Active			
Optional Services/PMO/Tracking	Active					

**Project
Specifications -
4.4 Mandatory
Project
Requirements**

4.4 Mandatory Project Requirements -The following mandatory requirements relate to the objectives and must be met by the Vendor as a part of its submitted proposal. Vendor should describe in detail how it will comply with the mandatory requirements and include any areas where its proposed solution exceeds the mandatory requirement. Failure to comply with mandatory requirements will lead to disqualification, but the approach/methodology that the vendor uses to comply, and areas where the mandatory requirements are exceeded, will be included in technical scores where appropriate. The mandatory project requirements are listed below.

4.4.1 Vendor shall review the current organizational structure of the departments and their current procedures and systems, and the resources allocated to the departments, with regards to the operational requirements including objectives that have been assigned to the departments.

BDO has read, understands, and will comply with this mandatory requirement. As part of our process for this engagement, BDO will review the current organizational structure of the departments and their current procedures and systems, and the resources allocated to the departments. Our solution not only meets the requirement by including a comprehensive review of organization charts, procedures, systems, and resource allocation in Phase 3 (Data Collection & Validation) and Phase 4 (Analysis & Benchmarking), but we can exceed the requirement by leveraging our years of hands-on experience with WV agencies to quickly identify critical documents and organizational nuances, minimizing ramp-up time and surfacing hidden inefficiencies that are often missed by less experienced vendors.

4.4.2 Vendors shall review and analyze the department's policies, procedures, and programs, identifying the respective departments' compliance with federal and state laws, regulations, statutes and administrative rules.

BDO has read, understands, and will comply with this mandatory requirement. As part of our methodology, BDO reviews and analyzes policies, procedures, and programs, in order to identify the respective departments' compliance with federal and state laws, regulations, statutes and administrative rules. BDO meets this requirement through our targeted review of policies and procedures against federal and state requirements in Phase 3 (Data Collection & Validation). We will apply our proprietary compliance checklists and benchmarks against peer states, providing actionable gap analysis and best practice recommendations, going beyond basic compliance and exceeding the minimum requirements.

4.4.3. Vendors must take an inventory of all the services provided by the departments generally (summary form) and the divisions in particular and identify the resources applied to each of these services.

BDO has read, understands, and will comply with this mandatory requirement. As part of our methodology, we will take inventory of all the services provided by the departments and divisions and identify the resources applicable to each of these services, providing the Agency with a comprehensive performance evaluation audit. We will meet this requirement by mapping resources to service lines and inventories all services and resources by department/division in Phase 3. Further, we will exceed this requirement by using visual mapping, summary tables, and proven BDO templates for clarity and actionability, making outputs more useful for decision-makers, as described in our methodology above.

4.4.4 Vendors must compile and review pertinent background information including:

- Current departmental organization charts and staff count.
- Position descriptions and skills/competencies required (as necessary).
- Major background reports or studies that would be beneficial, including the most recent internal service delivery reviews (as necessary).
- General industry service norms or standards for delivery of services under the responsibility of the Departments

BDO has read, understands, and will comply with this mandatory requirement. As part of our methodology, we will compile and review pertinent background information during Phase 3, including but not limited to current departmental organization charts and staff count, position descriptions and skills/competencies required (as necessary), major background reports or studies that would be beneficial, and general industry service norms or standards for delivery of services under the responsibility of the Departments. We will expedite review using BDO's templates and state-specific knowledge, ensuring completeness and relevance, in order to exceed the requirement. This process incorporates benchmarking to industry leaders for added value.

4.4.5 Vendors must work with the Governor's Office and stakeholders, (if necessary) to obtain and analyze background information to identify significant patterns and trends in perceptions regarding the current level of services provided, organization structure, reporting relationships, and positions, from which a structured questionnaire would be prepared to obtain pertinent information from employees and stakeholders, to include:

- Identification of strengths and weaknesses.
- Relations with other State departments including the extent and nature of interaction.
- Services including suggestions/comments for improving the quality of services provided, cost- saving initiatives and on-time delivery; and
- Prioritize improvement suggestions

BDO has read, understands, and will comply with this mandatory requirement. BDO will work with the Governor's Office and stakeholders, as necessary, in order to obtain and analyze the required background information. We will engage stakeholders, issue questionnaires and prioritize improvements in Phase 2 to meet the requirement. Through the use of digital survey tools and focused interviews for maximum reach and minimal disruption, we will exceed the requirement. We will apply structured prioritization frameworks and leverages existing relationships for candid, actionable feedback.

BDO has worked with the Office of the Governor of West Virginia before, providing us with institutional knowledge and understanding of your unique requirements, priorities, and work processes. Our team retains valuable knowledge from this prior work, reducing onboarding time and minimizing disruptions. We will be able to hit the ground running and avoid redundant discover phases. The Governor's Office can expect consistent service quality and a dedicated team that understands your culture and expectations.

4.4.6 The vendor shall provide assistance to the Office of the Governor in planning and communicating the project and timeline to the staff and others as necessary throughout the duration of this project.

BDO has read, understands, and will comply with this mandatory requirement. BDO will provide assistance to the Office of the Governor in planning and communicating the project and timeline to the staff and others, as necessary. Effective communication is fundamental to BDO's ability to deliver exceptional client service, ensuring transparency, alignment, and responsiveness throughout every engagement. Through effective communication we strive to foster strong relationships, facilitating collaboration, and enabling us to proactively address client needs and challenges. By prioritizing clear and open communication, BDO builds on the trust we have cultivated throughout our relationship with West Virginia to drive a successful outcome for this engagement.

By employing high-impact meetings, digital collaboration tools, and milestone-driven workplans for transparency and efficiency, we will exceed this requirement, providing proactive risk management and regular updates.

4.4.7 The vendor shall meet with the Governor's Office as requested to give status updates and provide any preliminary or status reports.

COMMUNICATION

Through our previous work with the Governor's Office, we have established protocols for communication and reporting. By choosing BDO, the Agency benefits from this process efficiency.

We will communicate with the Governor's office on a regular basis through:

- ▶ Scheduled bi-weekly check-ins,
- ▶ Maintaining a risk register, and
- ▶ Using best-in-class project management tools for real-time visibility and accountability.

4.4.8 The vendor shall share a draft final report, specific to each department, including an executive summary, and review of project findings and proposed recommendations with the Governor's Office prior to finalizing the report. The evaluation report must be comprehensive, timely, reader-friendly and balanced. The report must be clear and concise and phrased in unambiguous language. The report shall be constructive, contribute to better knowledge, and highlight any necessary improvements. The recommendations contained in the report must be constructive and contribute to addressing the weaknesses or problems identified by the evaluation. Recommendations shall be well-founded and add value. They shall address the causes of problems and/or weaknesses and provide a framework for continuous improvement. Each recommendation shall also identify who is responsible for taking any initiative, what the recommendation means and how they will contribute to better performance.

4.4.8.1 The draft report shall remain confidential and publishing rights will be solely within the authority of the West Virginia Governor's Office.

BDO has read, understands, and will comply with this mandatory requirement. We aim to exceed this requirement by delivering tailored, actionable reports with clear ownership, step-by-step implementation guidance, and prioritization for impact and feasibility. We will maintain confidentiality of draft report, with publishing rights reserved for Governor's Office in Phase 6 of the methodology described above. We enforce strict confidentiality protocols and aligns with state-specific procedures for draft handling and information security.

4.4.9 The vendor shall be responsible for creating and providing appropriate content and presentation material to effectively communicate the findings and recommendations contained in the final report.

BDO has read, understands, and will comply with this mandatory requirement. As part of Phase 6 of our methodology, BDO will create and provide the appropriate content and presentation material to effectively communicate the finding and recommendations contained in the final report. We aim to exceed this requirement by developing tailored slide decks, infographics, and executive summaries for different audiences, helping to ensure accessibility and engagement.

4.4.10 The vendor must issue recommendations on how to deliver services in a more efficient and cost-effective manner by identifying key trends and patterns in service delivery, and identify improvements, best practices, and a continuous improvement framework that can be applied to the departments.

BDO has read, understands, and will comply with this mandatory requirement. As part of Phases 4 and 5, BDO will issue recommendations on how to deliver services in a more efficient and cost-effective manner, identifying key trends and patterns in service delivery, and will identify improvements, best practices, and a continuous improvement framework that can be applied to the departments. Our methodology benchmarks against best-in-class states, incorporates public sector innovations, and provides a continuous improvement framework with measurable KPIs.

4.4.11 Vendors must comply with all current and future security and privacy policies and procedures of the Department and the West Virginia Office of Technology (WVOT), which can be found at the following links: <http://www.wvdhhr.org/mis/policies.asp> <https://technology.wv.gov/security/Pages/policies-issued-by-the-cto.aspx>

BDO has read, understands, and will comply with this mandatory requirement. We will comply with all current and future security and privacy policies and procedures in Phase 8 (Technology Assessment & Recommendations) and Project Management. We proactively monitor policy updates, integrate compliance into all IT/data activities, and provide change management guidance to ensure ongoing adherence and user adoption.

4.5 - Qualifications and Experience

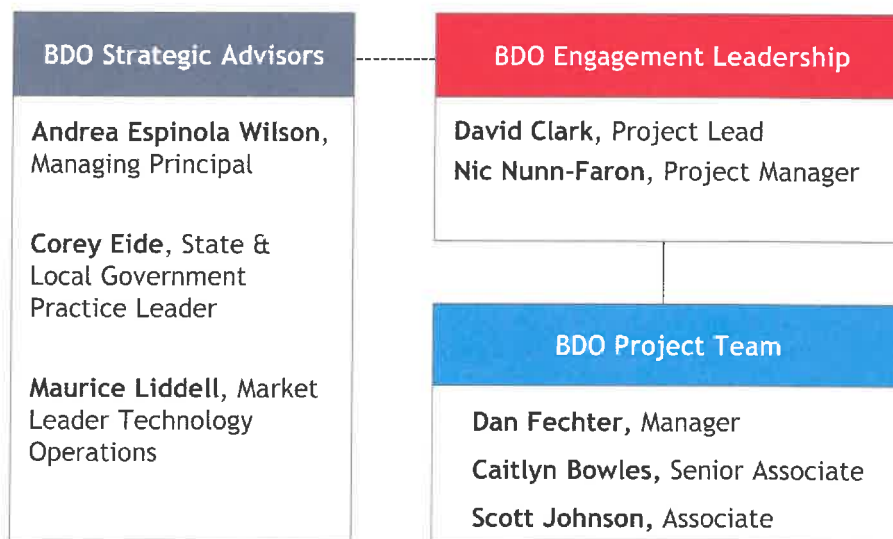
4.5 Qualifications and Experience: Vendor should provide information and documentation regarding its qualifications and experience in providing services or solving problems similar to those requested in this RFP. Information and documentation should include, but is not limited to, copies of any staff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

BDO Leaders Serving the Agency

BDO is proposing a highly qualified team with deep functional and industry experience to manage this important engagement.

Our engagement team brings a diverse set of individuals with not only the subject matter knowledge required, but also the cultural attributes needed to collaborate with the Agency’s project members and stakeholders to successfully achieve the project goals. Please find resumes for the proposed team member listed below in the Appendix on pages 37-41.

PROPOSED TEAM STRUCTURE



*We can confirm that the team outlined above is the team you will see and work with for the duration of this assignment based on best availability.

Sometimes, though, team changes are inevitable, and we get that. Should this arise, we will discuss the options with you and enable you to meet the potential new team members in advance. We will ensure any new resources are appropriately experienced and fully briefed. Any time spent briefing the new team member would, of course, be at our cost

Breadth of Experience

CITY OF BURLINGTON ORGANIZATIONAL ASSESSMENT

BDO was engaged by the City of Burlington to independently evaluate three major municipal departments:

- ▶ Community and Economic Development Office (CEDO)
- ▶ Business and Workforce Development
- ▶ Racial Equity, Inclusion & Belonging (REIB)

Our work was designed to drive organizational improvement, transparency, and value for stakeholders—directly aligning with the objectives of the West Virginia Department of Administration’s RFP.

PROJECT APPROACH

BDO’s approach began with building a deep understanding of each department’s structure, operations, and financial health. Through interviews, workshops, and data analysis, we mapped current staffing, budgets, and service delivery models. We listened to staff and stakeholders to uncover strengths, gaps, and opportunities for improvement.

Recognizing the importance of context, we benchmarked Burlington’s departments against peer cities. This comparative analysis highlighted best practices and innovative approaches that could be tailored to Burlington’s needs.

A core component of our engagement was the development of a revenue generation strategy. We assessed existing funding streams, identified new opportunities, and delivered actionable recommendations to support long-term financial sustainability.

Throughout the project, we focused on actionable, evidence-based solutions. Our recommendations included restructuring options, process improvements, and resource optimization, all supported by a clear implementation roadmap. We delivered concise, reader-friendly reports and presentations to City leadership, ensuring findings were accessible and actionable.

RELEVANCE TO RFP SECTION 4.5: QUALIFICATIONS AND EXPERIENCE

4.5.1.1 - Expertise, Resources, Capacity, and Experience to Provide Services Concurrently

- ▶ BDO successfully conducted simultaneous, in-depth assessments of three distinct departments, each with unique mandates and challenges.
- ▶ Our project management approach ensured all workstreams progressed in parallel, meeting complex stakeholder needs and tight timelines.

4.5.1.2 - Examples of Experience in Similar Projects

- ▶ The Burlington engagement closely mirrors the West Virginia RFP:
 - Multi-departmental, concurrent evaluations
 - Focus on performance, compliance, efficiency, and stakeholder value
 - Delivery of actionable recommendations and implementation support

4.5.1.4 - Demonstrated Capabilities

- ▶ BDO’s team brought expertise in organizational assessment, financial analysis, process improvement, and change management.
- ▶ We utilized structured methodologies such as root cause analysis, risk-based auditing, and Lean Six Sigma principles to identify and address performance gaps.

4.5.1.5 - Comprehension of Required Work and Additional Relevant Experience

- ▶ Our Burlington project demonstrates a comprehensive understanding of evaluating government departments for compliance, effectiveness, and stakeholder value.
- ▶ We exceeded expectations by incorporating peer benchmarking and a tailored revenue strategy—services that go beyond standard performance audits.

4.5.2.1 - Use of Structured Methodologies or Frameworks for Performance Optimization

- ▶ BDO’s approach in Burlington included:
 - Root cause analysis to identify underlying issues within the City
 - Data-based auditing to prioritize areas of concern
 - Project Management Institute tools to streamline processes and eliminate inefficiencies

Breadth of Experience

CARE ORGANIZATIONAL ASSESSMENT

CARE is the 9th largest NGO in the world, with 11,000 staff operating in over 100 countries. BDO was engaged by CARE to provide a comprehensive assessment of their operational units, including:

- ▶ Finance
- ▶ Legal
- ▶ People and Culture
- ▶ Digital
- ▶ Supply Chain
- ▶ Programmatic Support
- ▶ Grants & Contracts/Award Management

Our work was designed to drive organizational improvement, transparency, and value for key stakeholders, while supporting the complex structure of a multi-entity international organization.

PROJECT APPROACH

BDO's approach was grounded in a deep understanding of each department's structure, operations, and their alignment with CARE's global mission. Through interviews and walkthroughs, we gained insight into current challenges and pain points across the organization. Leveraging design workshops, we collaborated with CARE stakeholders to develop a future state operating model that incorporated perspectives from across the organization.

BDO developed an enhanced organizational structure to improve role clarity, accountability, and cross-functional support. This was accompanied by a comprehensive change management plan and a clear implementation roadmap to guide CARE through transformation.

Recognizing the importance of context, we benchmarked CARE's operating model against peer organizations. This comparative analysis highlighted best practices and innovative approaches that could be tailored to CARE USA's unique needs.

RELEVANCE TO RFP SECTION 4.5: QUALIFICATIONS AND EXPERIENCE

4.5.1.1 - Expertise, Resources, Capacity, and Experience to Provide Services Concurrently

- ▶ BDO successfully conducted simultaneous, in-depth assessments of multiple departments, each with unique mandates and challenges.
- ▶ Our project management approach ensured all workstreams progressed in parallel, meeting complex stakeholder needs and tight timelines.

4.5.1.2 - Examples of Experience in Similar Projects

- ▶ The Care engagement closely mirrors the West Virginia RFP:
 - Multi-departmental, concurrent evaluations
 - Focus on performance, compliance, efficiency, and stakeholder value
 - Delivery of actionable recommendations and implementation support

4.5.1.4 - Demonstrated Capabilities

- ▶ BDO's team brought expertise in organizational assessment, benchmarking, process improvement, and change management.
- ▶ We utilized structured methodologies such as root cause analysis and Lean Six Sigma principles to identify and address performance gaps.

4.5.1.5 - Comprehension of Required Work and Additional Relevant Experience

- ▶ Our CARE project demonstrates a comprehensive understanding of evaluating large, complex interdepartmental processes for efficiency, effectiveness, and overall stakeholder value.
- ▶ We exceeded expectations by incorporating peer benchmarking, ensuring CARE was positioned as a leader within the sector.

4.5.2.1 - Use of Structured Methodologies or Frameworks for Performance Optimization

- ▶ BDO's approach in CARE included:
 - Root cause analysis to identify underlying issues
 - Data-driven analysis to prioritize areas of concern
 - Application of Project Management Institute tools to streamline processes and eliminate inefficiencies

Breadth of Experience

DELAWARE UNEMPLOYMENT COMPENSATION FUND (DUCF) ASSESSMENT

In March 2024, the Delaware State Auditor of Accounts released a Special Report identifying critical financial management failures within the Delaware Unemployment Compensation Fund (DUCF), which manages approximately \$390 million in cash assets. The report followed a disclaimer of opinion in the state’s Annual Comprehensive Financial Report (ACFR) for fiscal year 2023, due to the Delaware Department of Labor’s Division of Unemployment Insurance (DOLUI) being unable to provide detailed accounting records. These findings exposed severe deficiencies in internal controls and management oversight, threatening the fund’s integrity and underscoring the urgent need for accountability and corrective action.

PROJECT APPROACH

BDO was engaged by DOLUI in January 2024 to address these significant challenges. Our initial task was to develop an auditable trial balance for the DUCF, despite incomplete and inaccurate records from previous years. The lack of integration between DOLUI’s Mainframe-based internal systems and the state’s centralized First State Financials System (FSF) further complicated the process. Nevertheless, BDO worked diligently to compile a cash-basis trial balance and begin addressing the audit deficiencies identified by the State Auditor.

Following the Special Report, BDO was retained to implement a comprehensive Corrective Action Plan for the DUCF. Our ongoing efforts are focused on enhancing internal controls, supporting accurate accounting practices, and improving communication between DOLUI and oversight entities such as the Division of Accounting (DOA). By streamlining processes, supporting system integration, and providing ongoing guidance, BDO is helping to restore the DUCF’s auditability and confidence in its financial reporting—contributing to the overall financial stability and transparency of Delaware’s unemployment insurance program.

RELEVANCE TO RFP SECTION 4.5: QUALIFICATIONS AND EXPERIENCE

<p>4.5.1.1 - Expertise, Resources, Capacity, and Experience to Provide Services Concurrently</p>	<ul style="list-style-type: none"> ▶ BDO demonstrated the ability to rapidly mobilize resources and address complex, multi-year financial management challenges under significant time constraints. ▶ Our team’s capacity and expertise enabled us to manage concurrent workstreams involving financial reconstruction, internal control assessment, and stakeholder coordination.
<p>4.5.1.2 - Examples of Experience in Similar Projects</p>	<ul style="list-style-type: none"> ▶ The DUCF engagement is directly relevant to public sector performance improvement initiatives: ▶ Addressed critical deficiencies in financial management and reporting ▶ Delivered actionable recommendations and implementation support ▶ Focused on restoring accountability, transparency, and stakeholder confidence
<p>4.5.1.4 - Demonstrated Capabilities</p>	<ul style="list-style-type: none"> ▶ BDO’s team brought deep expertise in public sector financial assessment, audit readiness, internal controls, and process improvement. ▶ We utilized structured methodologies to reconstruct financial records, identify control gaps, and support corrective action planning.
<p>4.5.1.5 - Comprehension of Required Work and Additional Relevant Experience</p>	<ul style="list-style-type: none"> ▶ Our DUCF project demonstrates a thorough understanding of evaluating and remediating complex financial and operational deficiencies in large public sector organizations. ▶ We exceeded expectations by not only addressing immediate audit findings but also supporting long-term process and system improvements.
<p>4.5.2.1 - Use of Structured Methodologies or Frameworks for Performance Optimization</p>	<ul style="list-style-type: none"> ▶ BDO’s approach included: <ul style="list-style-type: none"> • Data-driven analysis to identify and address root causes of financial misstatements • Implementation of corrective action plans to enhance internal controls and reporting accuracy • Ongoing guidance to support sustainable improvements in financial management and oversight

BDO Experience in West Virginia

Sample of current and past West Virginia organizations with whom BDO has provided technical assistance, training, and coalition support



ALLIANCE FOR THE
ECONOMIC DEVELOPMENT
OF SOUTHERN WEST VIRGINIA
Higher Education Means Jobs



Client References

Companies in the public sector industry know their success is dependent upon swift management decisions and the guidance of a sound business advisor. Across the public sector spectrum, from global Fortune 500 companies to emerging niche entrepreneurs, *BDO is this advisor.*

Below is a selection of our client references whom we invite you to contact regarding our technical abilities and quality of service:

Company	Contact Name/Title	Contact Information	Work Performed
City of Burlington	Brian Pine, CEDO Director	(802) 578-6953	Multi-Department Assessment
CARE	Ranil De Silva, Chief Financial & Operating Officer	(229) 712-6479	Organizational Assessment
State of Delaware	Kyle Pritchard, Director of Accounting	(302) 672-5502	Unemployment Compensation Fund (DUCF) Assessment

BDO | Building on our History with Office of the Governor of West Virginia



BDO Experience in West Virginia

Sample of current and past West Virginia organizations with whom BDO has provided technical assistance, training, and coalition support



ALLIANCE FOR THE
ECONOMIC DEVELOPMENT
OF SOUTHERN WEST VIRGINIA
Higher Education Means Jobs



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State of Delaware	Kyle Pritchard, Director of Accounting	(302) 672-5502	Unemployment Compensation Fund (DUCF) Assessment



4.5.1.3 The vendor's proposal should clearly define the organization of the firm, listing management and staff and explain the history and structure of the company.

About BDO USA

Helping people thrive, every day, is our core purpose and foundation of our business. We believe there is no limit to what we can achieve—for our clients, professionals, and communities—when we do it together.

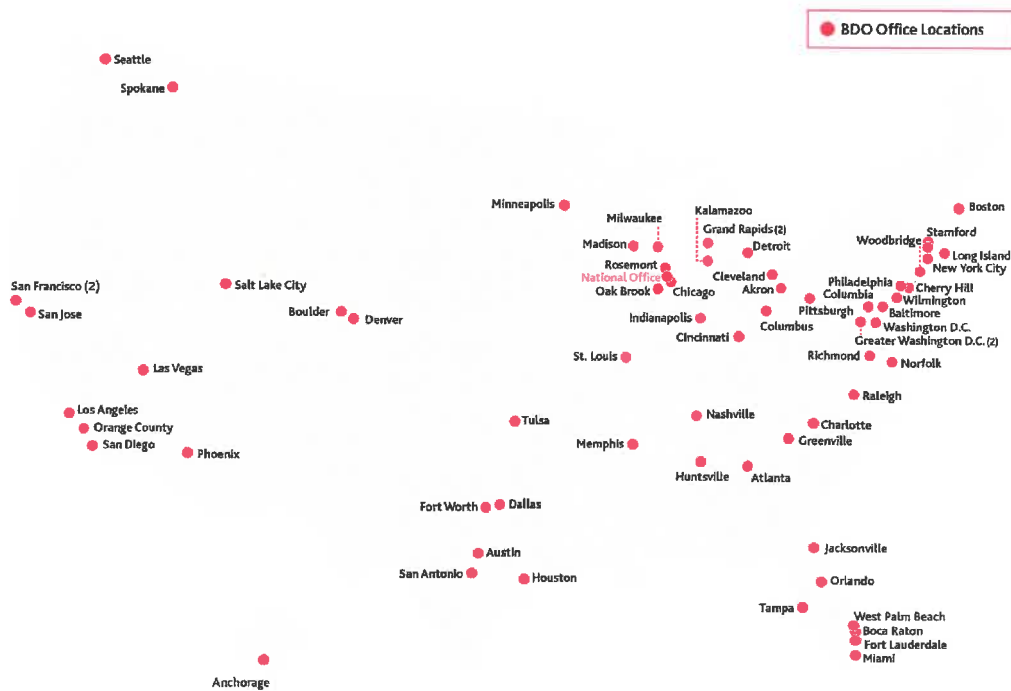
We are cultivating a conscious and caring corporate culture that puts people at the center of everything we do. We understand we have a role in contributing to a better future through:

- ▶ [Sustainability](#)
- ▶ [Inclusion](#)
- ▶ [Community Engagement](#)
- ▶ [Innovation](#)

Focusing on exceptional client outcomes, we are a true business advisor that delivers insight-driven perspectives and guidance through a comprehensive array of assurance, tax, and advisory services to help you navigate challenges, uncover opportunities, and adapt to the constantly changing business environment.

FACTS AND FIGURES *

\$2.89	9,300+	870+	12,160+	70+
Billion U.S. Revenue	Client Service Personnel	Principals	Total Personnel	Offices



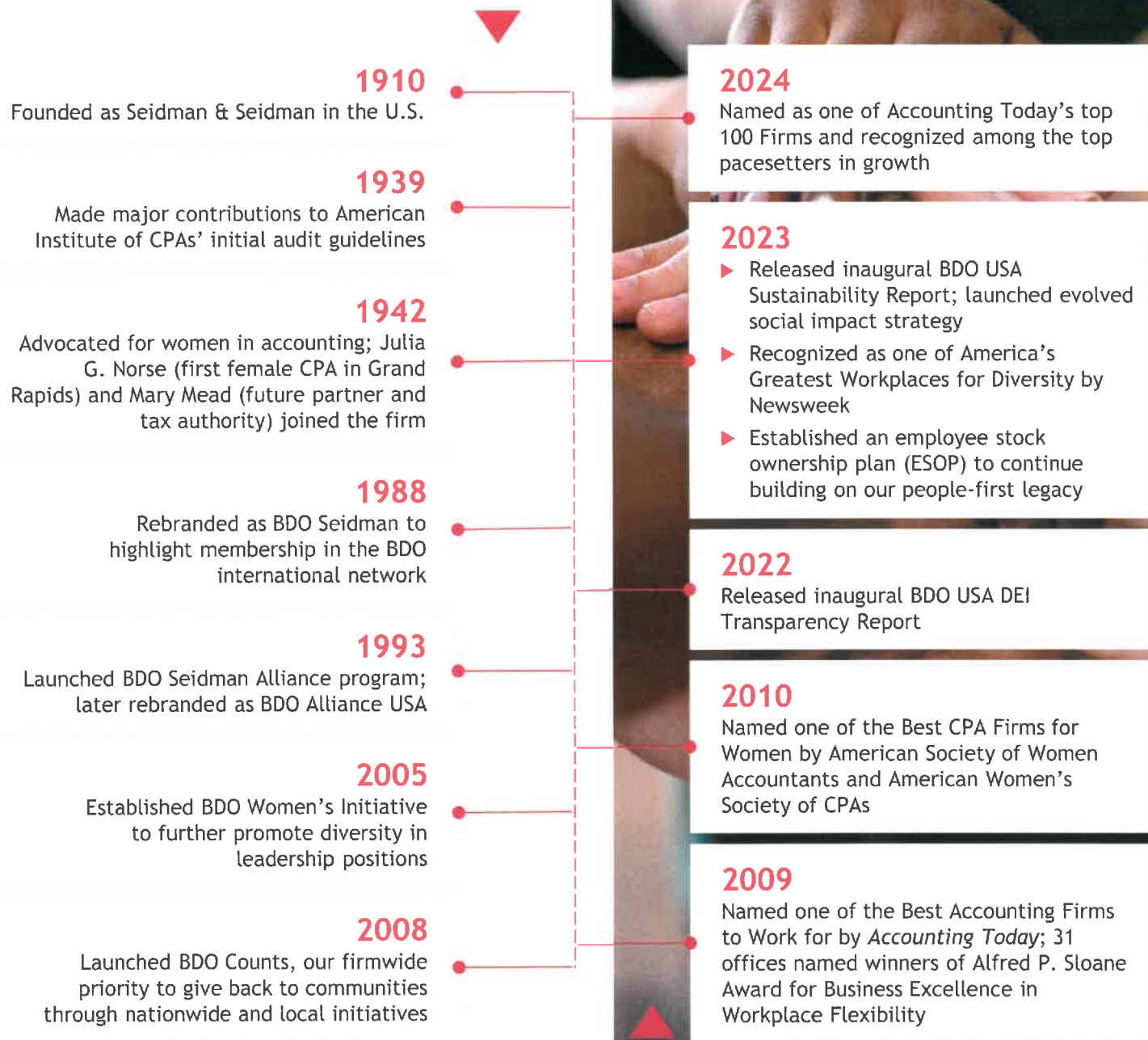
* Statistics for the calendar year-end December 31, 2024.

4.5.1.3 The vendor's proposal should clearly define the organization of the firm, listing management and staff and explain the history and structure of the company.

History of BDO USA

For over 100 years, the measure of our success has been in what we achieve together. The journey from our beginnings in 1910 to where we are today has been one focused on helping people thrive. Shown through our high professional standards, resilience, and commitment to client service, everything we do is rooted in our purpose and values.

BDO USA, P.C. is a Virginia professional corporation. It does not have partners; rather, it has over 870 principals. BDO is established as an employee stock ownership plan (ESOP). The ESOP is the largest shareholder in BDO. Its specific percentage of ownership is not publicly available, and no individual holds more than a 4.9% ownership in BDO.



4.5.1.3 The vendor's proposal should clearly define the organization of the firm, listing management and staff and explain the history and structure of the company.

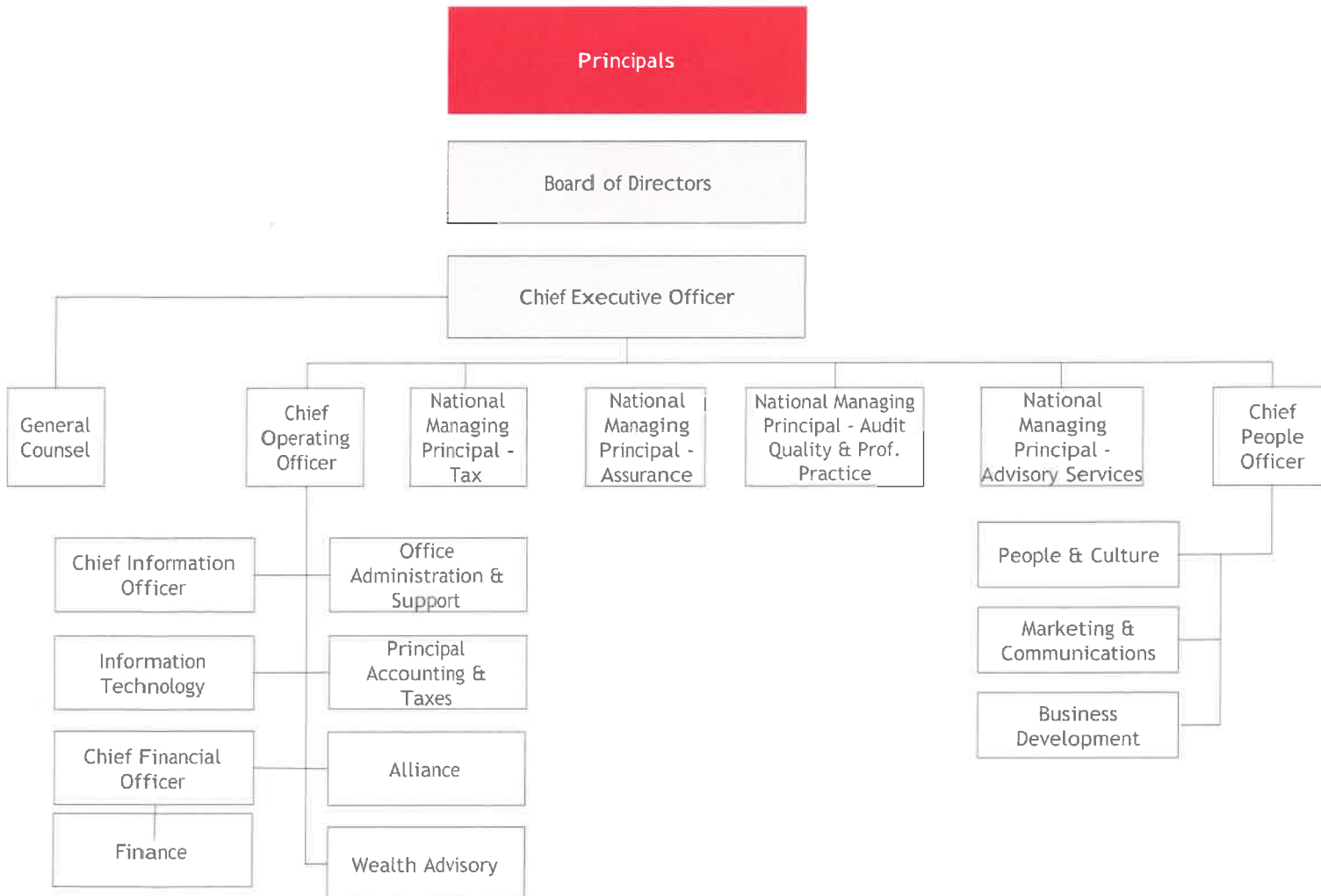
BDO USA, P.C. Firm Structure

The structure of BDO USA, P.C. is aligned with four business lines—Assurance, Tax, Advisory, and Capital Advisors—supported by core business services, including Finance, Administration, People & Culture, Business Development, Marketing and Communications, Compliance, Legal, and Information Technology. In addition, BDO Industry Groups, which are cross-disciplined across all business lines, provide broad-based experience and in-depth industry knowledge to bring clients a business savvy that can be critical to their success. This overall structure enables our professionals to tap knowledge around the country, across all disciplines and practices and focus on delivering exceptional client service.

At the executive level, an 11-member board of directors provides oversight of firm activities and performance and appoints a chief executive officer to manage the day-to-day operations along with the assistance of a chief operations officer, chief financial officer, and other leaders who report to the CEO. Our shareholders are all active professionals and, for operational purposes, are called principals.

Managing principals or national directors oversee each of the business lines, support areas, and geographies respectively. Regional managing principals help coordinate business line strategies in addition to their major responsibilities of client service, financial management, new business development, managing people, and developing intellectual capital. Office managing principals perform similar responsibilities at the local office level.

BDO USA's CEO is Wayne Berson, who assumed this position effective November 1, 2012. Wayne will retire on June 30, 2026, after which Matthew Becker will succeed Wayne on July 1, 2026. The CFO is Roland Reimink and the COO is Mark Ellenbogen.



Receipt of Addenda

	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	State of West Virginia Centralized Request for Proposals Consulting
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Proc Folder: 1732742 Doc Description: Addendum No 1 - Performance Evaluation Audit Proc Type: Central Master Agreement	Reason for Modification: Addendum No 1 is issued to publish Questions and Answers								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date Issued</th> <th style="width: 25%;">Solicitation Closes</th> <th style="width: 40%;">Solicitation No</th> <th style="width: 20%;">Version</th> </tr> </thead> <tbody> <tr> <td>2025-07-11</td> <td>2025-07-23 13:30</td> <td>CRFP 0100 GOV2600000001</td> <td>2</td> </tr> </tbody> </table>	Date Issued	Solicitation Closes	Solicitation No	Version	2025-07-11	2025-07-23 13:30	CRFP 0100 GOV2600000001	2	
Date Issued	Solicitation Closes	Solicitation No	Version						
2025-07-11	2025-07-23 13:30	CRFP 0100 GOV2600000001	2						

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

VENDOR
Vendor Customer Code: Vendor Name : BDO USA, P.C. Address : Street : 8401 Greensboro Dr., Suite 800 City : McLean State : VA Country : USA Zip : 22102 Principal Contact : Nic Nunn-Faron Vendor Contact Phone: 314-889-1183 Extension:

FOR INFORMATION CONTACT THE BUYER Toby L Welch (304) 558-8802 toby.l.welch@wv.gov

Vendor Signature X 	FEIN# 13-5381590	DATE 7/22/25
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All offers subject to all terms and conditions contained in this solicitation

ADDITIONAL INFORMATION

Addendum No 1 is issued for the following reason:

1) To publish a copy of Vendor questions with the Agency Responses.

--no other changes--

**** Online responses have been prohibited for this solicitation, if you have questions contact the Buyer - Toby Welch @ toby.l.welch@wv.gov

See attached instructions for requirements for responding.

INVOICE TO		SHIP TO	
GOVERNORS MANSION 1716 KANAWHA BLVD E		STATE OF WEST VIRGINIA VARIOUS LOCATIONS AS INDICATED BY ORDER	
CHARLESTON	WV 25305	No City	WV 99999
US		US	

Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Performance Evaluation Auditing Services				

Comm Code	Manufacturer	Specification	Model #
80101506			

Extended Description:

Performance Evaluation Auditing Services

Vendors MUST fill out Cost Sheet included as an attachment and separate from the technical proposal. Labeling each respectively. See Section 6 of the Instructions to Bidders

****ONLINE SUBMISSIONS OF REQUESTS FOR PROPOSAL ARE PROHIBITED****

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Questions are due by 3:00 p.m.	2025-07-09

	Document Phase	Document Description	Page
GOV2600000001	Final	Addendum No 1 - Performance Evaluation Audit	3

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

ISO/IEC 27001 Certification



Certificate of Registration

INFORMATION SECURITY MANAGEMENT SYSTEM - ISO/IEC 27001:2013

This is to certify that:

BDO USA, LLP,
5300 Patterson Ave S.E.
Suite 100
Grand Rapids
Michigan
49512
USA

Holds Certificate No:

IS 720266

and operates an Information Security Management System which complies with the requirements of ISO/IEC 27001:2013 for the following scope:

The Information Security Management System in support of client information received, manipulated, stored, and transmitted by the following services: Advisory, Assurance and Tax services, as well as internal Core Business Services (Compliance Office, People & Culture, Information Technology, Marketing, Finance, Learning & Development, Alliance Program and Office of General Counsel) per the Statement of Applicability 03.01.2023.

For and on behalf of BSI:


Carlos Pitanga, Managing Director Assurance, Americas

Original Registration Date: 2020-04-27

Effective Date: 2023-04-27

Latest Revision Date: 2023-04-05

Expiry Date: 2025-10-31

Page: 1 of 2



...making excellence a habit.™

Certificate of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/02/2025

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

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

PRODUCER MARSH USA LLC. 155 N. WACKER, SUITE 1200 CHICAGO, IL 60661		CONTACT NAME: PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: _____	
CN144473361--GAWU-25-26		INSURER(S) AFFORDING COVERAGE	
INSURED BDO USA, P.C. 5300 Patterson Ave. Ste 100 Grand Rapids, MI 49512		INSURER A: Federal Insurance Company	NAIC # 20281
		INSURER B: ACE American Insurance Company	22667
		INSURER C: ACE Fire Underwriters Insurance Company	20702
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** CHI-010682374-04 **REVISION NUMBER:** 1

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSP. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		36092703	06/01/2025	06/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		73652098	06/01/2025	06/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
B	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A	71844428	06/01/2025	06/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C			71844429	06/01/2025	06/01/2026	

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

CERTIFICATE HOLDER BDO USA, P.C. 5300 Patterson Ave., S. E., Suite 100 Grand Rapids, MI 49512	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Marsh USA LLC</i>
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About BDO USA

Our purpose is helping people thrive, every day. Together, we are focused on delivering exceptional and sustainable outcomes and value for our people, our clients, and our communities. BDO is proud to be an ESOP company, reflecting a culture that puts people first. BDO professionals provide assurance, tax, and advisory services for a diverse range of clients across the U.S. and in over 160 countries through our global organization.

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. www.bdo.com

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Material discussed is meant to provide general information and should not be acted on without professional advice tailored to your needs.

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