2019 Washington Street, East
Charleston, WV 25305
Telephone: 304-558-2306
General Fax: 304-558-6026
Bid Fax: 304-558-3970

West Virginia Purchasing Division

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

Solicitation Response(SR) Dept: 0313 ID: ESR08242600000001279 Ver.: 1 Function: New Phase: Final

Modified by batch , 08/25/2026

Header 1

List View

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

Procurement Folder: 2031783
Procurement Type: Central Purchase Order
Vendor ID: 000000202390
Legal Name: SUTTLE & STALNAKER PLLC
Alias/DBA:
Total Bid: $35,000.00
Response Date: 08/24/2026
Response Time: 14:28
Responded By User ID: Dflint14
First Name: Diane
Last Name: Flint
Email: dflint@suttlecpas.com
Phone: 304-982-1471

SO Doc Code: CRFQ
SO Dept: 0313
SO Doc ID: DEP2700000001
Published Date: 8/14/26
Close Date: 8/25/26
Close Time: 13:30
Status: Closed
Solicitation Description: In Lieu Fee (ILF) Program Audit
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: 2031783

Solicitation Description: In Lieu Fee (ILF) Program Audit

Proc Type: Central Purchase Order

Solicitation Closes	Solicitation Response	Version
2026-08-25 13:30	SR 0313 ESR08242600000001279	1

VENDOR

000000202390
SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0313 DEP2700000001

Total Bid: 35000 **Response Date:** 2026-08-24 **Response Time:** 14:28:23

Comments:

FOR INFORMATION CONTACT THE BUYER
Joseph (Josh) E Hager III
(304) 558-2306
joseph.e.hageriii@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	ILF Audit Services				35000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

ILF Audit Services

COMMITMENT TO SERVE

West Virginia Department of Environmental Protection -
West Virginia In Lieu Fee Mitigation Program

Suttle & Stalnaker Certified Public Accountants

A Professional Limited Liability Company

West Virginia Department of Environmental Protection –
West Virginia In Lieu Fee Mitigation Program

Auditing Services

Response to Request for Quotation
CRFQ 0313 DEP2700000001

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

Contact Person:

Chris Lambert

Chris Lambert, CPA, CGMA, CCIFP, Member

August 24, 2026

TABLE OF CONTENTS

TRANSMITTAL LETTER

Suttle & Stalnaker | Certified Public Accountants
A Professional Limited Liability Company

August 24, 2026

West Virginia Department of Environmental Protection
West Virginia In Lieu Fee Mitigation Program
601 57th Street, S.E.
Charleston, West Virginia 25304

We are pleased to submit our proposal to serve as independent Certified Public Accountants to perform an audit of the West Virginia Department of Environmental Protection, West Virginia In Lieu Fee Mitigation Program (the ILF) for the years ended December 31, 2021, through 2025. Suttle & Stalnaker, PLLC welcomes this opportunity to serve you. We are particularly well suited to serve you since our experience is especially strong in working with West Virginia State government and governmentally funded organizations.

The team which we have assembled to serve the ILF has a long-standing relationship with various State and local government organizations which means that we know and understand the difficult issues and how to address them. Our primary team members have extensive technical knowledge of and experience with Federal and State grants and will be available at your request. Your engagement member will be Kelly Shafer. She has worked with the ILF on several past engagements, including the financial statement audit, and serves as engagement partner for a number of other governmental organizations.

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

Very truly yours,

Suttle & Stalnaker, PLLC

Suttle & Stalnaker, PLLC

RFQ - QUALIFICATIONS AND
MANDATORY REQUIREMENTS

We certify that we meet the following qualifications of the RFQ and the *Mandatory Requirements* that follow in this section.

QUALIFICATIONS

3 QUALIFICATIONS: Vendor, or Vendor's staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:

3.1 Vendor Requirements:

3.1.3. Certified Public Accountant. The firm must be independent and licensed to practice in West Virginia.

3.1.4. All vendors must provide a copy of the last two AICPA peer reviews performed in the last 3 years. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable. No vendor should bid on the request with knowledge of a pending peer review that will likely be classified as failed. Peer reviews must be submitted with bid response.

3.1.5. All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least 5 years or audit experience with governmental entities. All manger level employees on this engagement must be CPA's with 3 years of experience of governmental engagements. The state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance.

3.1.6. The firm must have experience auditing/consulting with state (does not have to be West Virginia) government entities (agencies) over the past 5 years. The firm must submit a list of those state audits/consulting engagements.

3.1.7. The firm must have at least 5 licensed CPAs on staff within the audit firm that are strictly audit and not tax professionals. This insures we have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least 3 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations.

3.1.8. The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.

3.1.9. The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

4. MANDATORY REQUIREMENTS:

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

4.1.1 ILF Audit

4.1.1.1 **Scope of Work:** The DEP requires the auditor to express an opinion on the fair presentation of the ILF financial reports for the calendar years of 2021 through 2025. The financial reports have been prepared on the cash basis, a special purpose framework not in accordance with GAAP. The primary purpose of this audit is to provide assurance to the Army Corp of Engineers, the oversight entity of the program, that the amounts shown on the financial reports can be relied upon. To view the reports to be audited, go to https://dep.wv.gov/wwe/programs/pages/in-lieu-fee.aspx

4.1.1.2 **Auditing Standards to be followed:** The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States that require the auditor to obtain reasonable assurance about whether the ILF financial reports (2021 through 2025) are free from material misstatements.

4.1.1.3 **Reports to be issued:** Following the completion of the audit, the auditor shall issue a report on whether the financial reports are free from material misstatements.

4.1.1.3.1 **Irregularities and Illegal Acts:** Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the State Comptroller under the authority of Section 5A-2-33 of the State Code, as well as to the Secretary of the Department, the Division Director of the Division of Water and Waste Management (DWWM) and the Department's Chief Financial Officer.

4.1.1.3.2 **Reporting to the Department's Secretary:** The auditors shall assure themselves that the Department is informed of each of the following:

4.1.1.3.2.1 The auditor's responsibility as it relates to auditing financial statements prepared in accordance with special purpose frameworks.

4.1.1.3.2.2 Significant accounting policies.

4.1.1.3.2.3 Other information in documents containing audited financial statements.

4.1.1.3.2.4 Disagreements with management.

4.1.1.3.2.5 Difficulties encountered in performing the audit.

4.1.1.3.3 Working Paper Retention and Access to Working Papers: All working papers and reports must be retained, at the auditor's expense, for a period of five (5) years, unless the firm is notified in writing by the Department of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

Chief Financial Officer
Department of Environmental Protection
State of West Virginia

Financial Accounting and Reporting Section
Department of Administration
State of West Virginia

United States Army Corps of Engineers
Huntington District
Huntington, WV 25701

In addition, the firm shall respond to the reasonable inquiries of successor audit firms and allow the review of working papers relating to matters of continuing accounting significance.

4.1.1.3.4 Description of the In Lieu Fee Mitigation Program: Names and Telephone Numbers of Contact Persons and Location of Work Offices.

The vendor's principal contact with the Division will be the Chief Financial Officer or a designated representative who will coordinate the assistance to be provided by the Department to the vendor.

List of key positions, office locations and telephone numbers:
Scott Settle
Assistant Director
601 57th Street,
S.E.
Charleston, WV 25304
Telephone: 304-926-0499 ext. 00346

Gary Rogers
Chief Financial Officer
601 57th Street, S.E.
Charleston, WV 25304
Telephone: 304-926-0499 ext. 41946

Kimberly Henderson
Accounting & Financial Reporting Manager
601 57th Street, S.E.
Charleston, WV 25304
Telephone: 304-926-0499 ext. 41955

4.1.1.3.5 **Background Information:** The In Lieu Fee Mitigation Program is now established under the Instrument signed January 7, 2021. The purpose of this fund is to:

4.1.1.3.5.1 Accept compensatory mitigation fees as directed by the U.S. Army Corps of Engineers for impacts to aquatic resources authorized by the Clean Water Act (33 U.S.C. § 1251 et seq.).

4.1.1.3.5.2 Identify, purchase (if necessary), construct, and monitor ILF mitigation sites and projects as approved by the U.S. Army Corps of Engineers for ultimate release to third-party long-term stewards, and

4.1.1.3.5.3 Establish financial, technical, and legal mechanisms to ensure long-term success of the mitigation projects.

4.1.1.3.5.4 A description of the program can be found in the ILF Program Instrument – https://dep.wv.gov/wwe/programs/pages/in-lieu-fee.aspx

4.1.1.3.6 The WVDEP Division of Water and Waste Management maintains responsibility for the operation and general management of this program. The program has been in operation since 2008.

The source of revenue for the ILF includes compensatory mitigation fees and interest earnings from the Investment Management Board.

4.1.1.3.7 **Department Structure/Method of Reporting:** The In Lieu Fee Mitigation program is administered by the Division of Water and Waste Management, with oversight by the Office of Administration, Fiscal Services.

The ILF operates as a special revenue unit within the Water Quality Management Fund of the Department. The unit is accounted for and reported as part of an enterprise fund in the West Virginia Comprehensive Annual Financial Report and in separately reported Calendar Year Annual Reports submitted to the U. S. Army, Corp of Engineers.

4.1.1.3.8 Maintenance and Tracking of Financial Operations: The financial operations of the Department are maintained as follows:

ILF revenues and expenditures are accounted for in WVOASIS and the ILF Calendar Year annual reports are maintained using Microsoft Excel.

4.1.1.3.9 Availability of Audit Reports and Work Papers: This is the second audit of the unit and there is one audit report and work papers available. DEP conducts periodic internal financial reviews, otherwise there is no formal monitoring specific to the program. There are no internal or external reports issued related to best practices, consultations, or corrective actions for the period of the audit.

4.1.1.3.9.1 DEP has documented standard operating procedures (SOPs) for accounts payable and accounts receivable, as well as the ILF Program SOP for crediting and payments. DEP also maintains an ILF program flow chart of activities.

4.1.1.3.10 Audit of Investments: The ILF's investment portfolio is managed by and in the custody of the Investment Management Board (IMB) of the State of West Virginia. The IMB is audited annually by independent Certified Public Accountants. The auditor will be required by the Department to fully rely on this audit work.

4.1.1.4 Time Requirements:

4.1.1.4.1 Terms of Engagement: The contract is to audit the financial reports of the West Virginia In Lieu Fee Mitigation Program for calendar years 2021 through 2025 and provide an opinion as to whether those financial reports are fairly stated and/or are free from material misstatements in accordance with the special purpose framework of the cash basis.

4.1.1.4.1.1 Audit may be performed remotely or on site at the option of the vendor.

4.1.1.4.1.2 Information is ready for audit now

4.1.1.4.2 Timetable for Completion of Audit and Final Report:

Entrance Conference	Within 2 weeks of Award
Field work completed and draft financial statements	January 31, 2027
Exit conference and draft audit report	February 28, 2027
Final audit report	March 31, 2027

4.1.1.4.2.1 The exit conference will be held with the Chief Financial Officer, the Program Manager and the Accounting and Financial Reporting Manager. The purpose of the meeting will be to summarize the results of the audit.

4.1.1.4.2.2 Ten bound and signed copies and an electronic copy of the Independent Auditor's Report on the firm's letterhead will be delivered to the Chief Financial Officer.

4.1.1.5 Assistance to be provided to the vendor and report preparation:

4.1.1.5.1 **Fiscal Services Office and Clerical Assistance:** Fiscal Services office staff and responsible management personnel will be available during the audit to assist the firm by providing information documentation and explanations. The preparation of confirmations, including copies for Fiscal Services, will be the responsibility of the auditor.

4.1.1.5.2 **Fiscal Services Staff Assistance:** The Chief Financial Officer and Accounting and Financial Reporting Manager will provide draft copies of the calendar year annual reports, relevant supporting work papers, and will be available to coordinate requests for additional information.

4.1.1.5.3 **Report Preparation:** Report preparation, editing, and printing shall be the responsibility of the auditor.

4.1.1.6 The bid shall contain all pricing information relative to performing the engagement as described in the Request for Quotation. The total all-inclusive price bid is to contain all direct and indirect costs including all out-of-pocket expenses.

Suttle & Stalnaker, PLLC

Suttle & Stalnaker, PLLC, Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301; 453 Suncrest Towne Centre Drive, Suite 201, Morgantown, WV 26505; and at The Rivers Office Park, 200 Star Avenue Suite 220, Parkersburg, West Virginia 26101; 501 5th Avenue, Suite 1, Huntington, WV 25701. **The Firm currently consists of the following personnel: members/partners - 15, managers, seniors and staff accountants - 65, support staff - 19. We have 46 accounting professionals on staff that hold a CPA certificate in West Virginia.** Currently there are approximately 15 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office. We anticipate 4 to 5 full-time personnel assigned to the engagement. Various members and employees of the Firm are members of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, Government Finance Officers' Association, and other professional organizations. **Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 53 years.**

We are experienced in and perform a full range of services. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them.

FIRM PERMITS

Suttle & Stalnaker, PLLC and all key professional staff are independent and properly licensed to practice in West Virginia.

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

The entity listed below was issued a
FIRM PERMIT
for the period beginning
JULY 1, 2026 THROUGH JUNE 30, 2027

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

Board President   Executive Director

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

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
JULY 1, 2026 THROUGH JUNE 30, 2027

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

Board President   Executive Director

ABOUT ALLINIAL GLOBAL

Member of Allinial GLOBAL™
An association of legally independent firms

Allinial Global is an accounting firm association of legally independent accounting and consulting firms with offices in North America and throughout the world through international members and partnerships.

Allinial Global firms have the flexibility to find not just a good solution to your business challenges—but the best solution for you. Working with an Allinial Global firm means that you have access to the experience and knowledge of every firm in our organization through our Transfer of Excellence.

And because the Allinial Global structure is fluid, our reach is broader and our member firms can be more responsive, both locally and globally. There aren't many business challenges that can't be resolved or questions that can't be answered by members of our association or their connections. Put the agility of Allinial Global to work for you.

Quick Stats:
Member Firms: 272
Countries: 113
Net Fees: $7.75 billion

The member firms of Allinial Global share education, marketing resources, and technical knowledge in a wide range of services and sectors. They have access to a broad array of resources and support that benefit both our member firms and their clients in eight key impact areas:

Learning & Development

- Become a leader you'd want to follow through progressive leadership development.
- Trust the guidance of an advisor up-to-date on the highest levels of technical training.

Human Resources

- Improve employee retention through the Retaining Employees Through Active Involvement Now (RETAIN©) program and develop talent from hire to retire.
- Collaborate with advisors who are in it for the long haul and dedicated to your continued success.

International Connection

- We'll go wherever we need to secure the highest quality solutions to your business needs, whether in or outside of our association.
- You're covered wherever you do business: get the best solution, not the best available.

Technical Support

- Depend on your Allinial Global Technical Support liaison to connect you directly to an experienced specialist.
- Have confidence that your advisor will provide a tailored solution to all your business needs.

Communities of Practice

- Tap our collective experience in a wide range of industries and service lines through our online portal and both in-person and virtual events.
- When advisors keep abreast of industry trends, you work with leaders who keep you ahead of the competition.

Marketing Resources

- Reduce your learning curve by connecting to peers who've already implemented the marketing projects you're considering.
- An Allinial Global firm won't bombard you with self-congratulatory promotions. Get the educational content that will help you make sound business decisions.

Information Technology

- IT services are like umpires: you shouldn't even notice they're at work. Keep your technology on track with our education and best practices-sharing.
- Rest assured that your personal data is protected by advisors who value your security and keep abreast of security best practices.

Practice Management

- Go through your firm with a fine-toothed comb: learn how you can improve your processes with the Firm Management Review and benchmarking tools.
- Work with a dynamic firm devoted to continuous improvement. Allinial Global firms are proud, but never satisfied.

At Suttle & Stalnaker, PLLC, our goal is to be your most trusted advisors, both locally and globally. Allinial Global helps us deliver. For more information, please visit www.allinialglobal.com.

PERSONNEL QUALIFICATIONS AND EXPERIENCE

We firmly believe that the true quality of service can be linked directly to competent people dedicated to excellence. The professionals selected to serve the ILF all have extensive governmental experience. We will provide for an organizational structure that ensures ongoing and knowledgeable supervision by management to ensure maximum efficiency. All members and managers assigned to your engagement have over 5 years of experience auditing governmental entities.

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

Chris Lambert, CPA, CGMA, CCIFP
Member

Chris will serve as the Engagement and Coordinating Member of Suttle & Stalnaker, PLLC. Chris will have overall responsibility for engagement activities and deliverables. Chris will work closely with management to coordinate and execute the engagement. Chris will be on-site to review the work of all staff assigned.

Name:	Chris S. Lambert, CPA, CGMA, CCCIFP, Member
Address:	Suttle & Stalnaker, PLLC The Virginia Center, Suite 100 1411 Virginia Street East Charleston, West Virginia 25301
Telephone:	(304) 720-3102 direct (304) 343-4126 main
Fax:	(304) 343-8008
Email:	CSLambert@suttlecpas.com

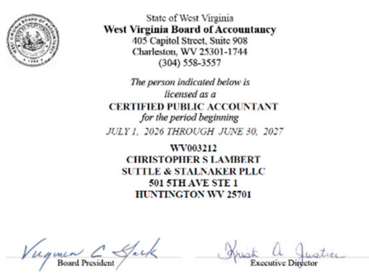
Chris Deweese, CPA, CGMA
Member

Chris Deweese, Member, will serve as Independent Review Member. Chris is an audit and consulting Member. Chris has served on numerous State of West Virginia engagements, including the West Virginia Department of Transportation, the West Virginia Division of Highways, WORKFORCE West Virginia, the West Virginia Lottery, the West Virginia Public Employees Insurance Agency, West Virginia Public Defender Services, West Virginia Consolidated Public Retirement Board, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit. Chris also worked closely with the West Virginia Department of Administration regarding the implementation of GASB 45, *Other Post Employment Benefits*.

<u>Marie Long, CPA</u>
Senior Manager

Marie will be responsible for supervising staff assigned during the course of the engagement and executing the engagement plan. She is a Senior Manager who works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervising other staff and senior accountants, communication with clients during the course of the fieldwork, completion of final reports.

<u>CPA Licenses</u>



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

The person indicated below is licensed as a
CERTIFIED PUBLIC ACCOUNTANT
for the period beginning
JULY 1, 2026 THROUGH JUNE 30, 2027

WV003212
CHRISTOPHER S LAMBERT
SUTTLE & STALNAKER PLLC
501 5TH AVE STE 1
HUNTINGTON WV 25701

Board President

Executive Director

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

The person indicated below is licensed as a
CERTIFIED PUBLIC ACCOUNTANT
for the period beginning
JULY 1, 2026 THROUGH JUNE 30, 2027

WV003961
CHRISTOPHER D DEWEESE
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Board President

Executive Director

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

The person indicated below is licensed as a
CERTIFIED PUBLIC ACCOUNTANT
for the period beginning
JULY 1, 2026 THROUGH JUNE 30, 2027

WV004616
MARY MARIE LONG
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Board President

Executive Director

CHRIS LAMBERT, CPA, CGMA, CCIFP
Member

- Chris will serve as the Engagement and Coordinating Member of Suttle & Stalnaker, PLLC. Chris will have overall responsibility for engagement activities and deliverables. Chris will work closely with management to coordinate and execute the engagement. Chris will be on-site to review the work of all staff assigned.

- Over 35 years of public accounting experience. Industry experience includes construction, pension, government and other not-for-profit entities. Additional experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. Chris has extensive consulting and audit experience with government clients.

- Bachelor's degree with a major in accounting from Marshall University.

- Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), the Charleston Chapter of the WVSCPA, and the Association of Government Accountants (AGA). Chris has also been active in the community, currently serving on the Marshall University Lewis College of Business Executive Advisory Board, Big Green Scholarship Foundation Executive Committee, and Marshall Vision Partners. Previously served as the President of the Big Green Scholarship Foundation, as the Associate Division Chairman of the Contractors Association of West Virginia, and on the Executive Committee of the Marshall University Quarterback Club. He also previously served as the President of the Susan G. Komen Foundation WV Affiliate, and Treasurer of the West Virginia Soccer Club and was a member of the Leadership West Virginia's Class of 2012.

CHRIS DEWEESE, CPA, CGMA
Member

- Chris will serve as the Independent Review Member of S&S. Chris is an audit and consulting Member and will be available to provide technical assistance as requested by the Board. He has served as engagement member for the audits of many government entities.

- Chris has over 30 years of public accounting experience. Industry experience includes non-profit, government, energy and other for-profit entities. Additional experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews, including SOX consulting and compliance. Chris has extensive GASB 34 consulting and audit experience with Boards of Education and is a frequent speaker for this industry.

- Chris has a bachelor's degree with a major in accounting from the University of Charleston.

- Chris is a member of the American Institute of Certified Public Accountants, a member of the West Virginia Society of Certified Public Accountants (WVSCPA), Past-President of the WVSCPA Executive Committee, and is a Past-President of the Board of Directors of the Charleston Chapter of the WVSCPA, past chair of the Accounting and Audit subcommittee of the WVSCPA, and past service on the West Virginia Accounting Procedures Committee. Chris also serves on several non-profit boards in the area. Chris was the 2026 recipient of the WVSCPA Life Member Award, the 2024 recipient of the WVSCPA Public Service Award and the 2004 recipient of the WVSCPA Young CPA of the Year Award.

MARIE LONG, CPA
Senior Manager

- Marie is a Senior Manager who works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervising other staff and senior accountants, communication with clients during the course of the fieldwork, and completion of final reports.

- Marie has over 20 years of experience in public accounting during which time she has specialized in audits of governmental and non-profit entities similar to the client being proposed on.

- Marie graduated from West Virginia State University with a Bachelor of Science degree in business administration with major concentrations in accounting, finance, and management and a minor in economics. She is a certified public accountant having received certificate number 4616 from the State of West Virginia.

- Marie is active in the following Professional or Civic Organizations: American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), Charleston Chapter of the WVSCPAs, Association of Governmental Accountants (AGA), the Charleston Chapter of the AGA, and the Children's Home Society of West Virginia. Marie was the 2014 recipient of the West Virginia Society of Certified Public Accountants Young CPA of the Year award. Marie is a past Chair of the Recruiting and Career Opportunities Committee for the WVSCPAs. She is the Accountability Chair and a past President of the Charleston Chapter of AGA. She is a past Chair and Director Emeritus for the Children's Home Society of West Virginia. Marie is the Business Liaison with the Piedmont Elementary Elevators program.

<u>Other Staff</u>

Audit staff assigned to the engagement will be responsible for carrying out the audit plan, completing the detailed testing, etc. Audit staff will be responsible for performing detailed testing of transactions and account balances.

ABILITY TO MAINTAIN QUALITY OF STAFF

Suttle & Stalnaker, PLLC realizes that our number one resource in effectively and efficiently serving our clients begins with our staff. As such, every effort will be taken to provide for staff continuity on your engagement team. In preparing and planning for the future success of Suttle & Stalnaker, PLLC and in an effort to provide our clients with the highest quality professional services, Suttle & Stalnaker, PLLC has established human resources policies that allow each individual the flexibility to establish personal work commitments, continuing education goals, and career goals while ensuring that our commitments to our clients are met. This flexibility in today's work environment has been an instant success in helping to attract dynamic career oriented personnel dedicated to achieving success for our clients. The direct results of this program for Suttle & Stalnaker, PLLC have been a significantly lower turnover than other firms in public accounting. This results in an increased ability to assign a core group of the same individuals to recurring engagements, thus improving client service, and audit effectiveness. However, over the course of the engagement, there may well be a need to change staff assigned to the engagement. We believe our hiring, promotion, and personnel assignment policies and practices will ensure the quality of staff assigned to the engagement.

If any key staff or specialists need to be changed during the engagement, we will provide ILF a resume similar to the ones included in this proposal, to ensure that ILF agrees that the new person is suitable for the engagement based on their qualifications, experience and performance. We will also maintain the same mix of credentials throughout the audit engagement. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients. As outlined in the Quality Control Section of this proposal, we are committed to this effort in order to provide our clients with the high quality service they deserve.

STATE OF WEST VIRGINIA EXPERIENCE

Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia, having served virtually every major division and department in some capacity, including participating as a joint venturer/subcontractor in <u>every</u> Single Audit of the State of West Virginia. As part of the Single Audit, Suttle & Stalnaker, PLLC personnel have audited major programs across numerous state agencies, including the West Virginia Department of Health and Human Resources, Workforce West Virginia, and the West Virginia Department of Education.

Other engagements with the State of West Virginia over the past five years have included auditing component units, divisions, or programs to be incorporated into the State of West Virginia's Comprehensive Annual Financial Reports. These engagements include the West Virginia Division of Highways, West Virginia Parkways Authority, West Virginia Racing Commission, West Virginia Regional Technology Park, West Virginia Division of Corrections and Rehabilitation, Southern West Virginia Community and Technical College, West Virginia Osteopathic School of Medicine, New River Community and Technical College, Fairmont State University, Pierpont Community and Technical College, Eastern West Virginia Community and Technical College, BridgeValley Community and Technical College, and West Virginia Council for Community and Technical College Education. These engagements demonstrate our ability to meet the time parameters required by the Department of Administration's Financial and Reporting Section, as well as our ability to effectively and efficiently complete audits in the complex State government environment.

OUR GOVERNMENT AND NONPROFIT PRACTICE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 48 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 25,000 hours per year on audits of governmental and nonprofit entities and programs. Virtually all of the governmental audits are for financial statements prepared in accordance with accounting standards promulgated by the Governmental Accounting Standards Board (GASB). Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Uniform Guidance. In addition, Suttle & Stalnaker, PLLC personnel provided assistance with the State's GAAP conversion project and initial Comprehensive Annual Financial Report. Our Firm has served numerous other governmental and nonprofit clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

CLIENTS SERVED

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

- Workforce West Virginia
- Single Audit of the State of West Virginia, including the following:
  - Department of Health and Human Resources
    - Temporary Assistance for Needy Families
    - Social Services Block Grant
    - Low Income Housing and Emergency Assistance Program
    - Special Supplemental Nutrition Program for Women, Infants and Children
    - Foster Care - Title IV
    - Adoption Assistance
    - Child Care Development Fund
    - Child Support Enforcement
    - Medicaid
    - Supplemental Nutrition Assistance Program
  - Bureau of Employment Programs
    - Unemployment Insurance Programs
    - Employment Services
    - JTPA Programs
    - WIA Programs
  - West Virginia Development Office

        - Community Development Block Grant Program
    - Department of Education
        - Child Nutrition Cluster
        - Office of Special Education
        - Vocational Education
        - Title I - Grants to Local Education Agencies
    - Department of Environmental Protection
        - Office of Abandoned Mine Lands
- West Virginia Lottery - Drawing auditors
- Five County Boards of Education - Single Audits
- West Virginia Consolidated Public Retirement Board
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Division of Corrections and Rehabilitation
- West Virginia Parkways Authority
- West Virginia Regional Technology Park
- West Virginia Racing Commission
- West Virginia Offices of the Insurance Commissioner
- Southern West Virginia Community and Technical College
- New River Community and Technical College
- West Virginia School of Osteopathic Medicine
- Glenville State College
- Mountwest Community and Technical College
- Fairmont State University
- Pierpont Community and Technical College
- BridgeValley Community and Technical College
- Eastern West Virginia Community and Technical College
- West Virginia Council for Community and Technical College Education

REFERENCES OF PRIOR ENGAGEMENTS WITH THE STATE OF WEST VIRGINIA

Engagement	Scope of Work	Date	Engagement Member	Avg. Annual Hours	Client Contact	Telephone Number
Single Audit of the State of WV Building 1, Room E-119 1900 Kanawha Blvd., E. Charleston, WV 25305-0120	Participation in financial and compliance auditing for several departments, including numerous federal award programs	1986 thru 2024	Chris Deweese	3,500	Stephanie Bailes	304.558.4083
WV Division of Highways Building 5, Room 109 1900 Kanawha Blvd., E. Charleston, WV 25305-0403	Annual Financial Statement Audit including assistance with CAFR and FARS forms, including numerous federal award programs	2001 thru 2006; 2013 - 2014, 2017 thru present	Chris Lambert / Chris Deweese / Horace Emery/ Natalie Luppold	800 to 1,000	Aaron Allred	304.347.4800
West Virginia State Rail Authority PO Box 470 Moorefield, WV 26836	Annual Financial Statement Audit	2001 thru 2006; 2013 - 2024	Chris Deweese	300	Lucinda Butler	304.538.2305
West Virginia Parkways Authority 3310 Piedmont Road Charleston, WV 25306-6633	Annual Financial Statement Audit including assistance with CAFR	2011 thru present	Chris Lambert	285	Parrish French	304.926.1900
WV Offices of the Insurance Commissioner 900 Pennsylvania Avenue Charleston, WV 25302	Annual Financial Statement Audit	2000 thru 2011; 2015 - 2023	Natalie Luppold	1,250	Melinda Ashworth Kiss	304.558.3029 X1205
West Virginia Division of Corrections and Rehabilitation 1201 Greenbrier Street Charleston, WV 25311	Annual Financial Statement Audit	2019 thru present	Chris Lambert	800 to 1,000	Bryan D. Arthur	304.558.2350
West Virginia Racing Commission 900 Pennsylvania Avenue, Suite 533 Charleston, WV 25301	Annual Financial Statement Audit	2012 thru present	Chris Lambert	300	Joe Moore	304.558.2150

Suttle & Stalnaker, PLLC has 46 licensed CPAs: 28 in our Charleston office, of which 16 are audit professionals. The engagement will be staffed out of our Charleston office.

Suttle & Stalnaker, PLLC has not had to have an audit reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or another West Virginia state agency.

Suttle & Stalnaker, PLLC belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education, and training, and it provides the Firm with additional resources from the Centers in the form of webcasts, email blasts, and technical support from the Centers' websites or telephone access to Center personnel. The Firm is currently a member in good standing of the AICPA's Governmental Audit Quality Center.

<u>Audit Timeline</u>

Deliverables/Event	**Time Period**
Entrance Conference (Planning Event)	Within 2 weeks of award
Field work completed and draft financial statements	January 31, 2027
Exit conference and draft audit report	February 28, 2027
Final audit report	March 31, 2027

<u>Peer Reviews</u>

Suttle & Stalnaker's most recent two peer reviews of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants were completed in 2023 and 2020. For both years and **we received a pass rating with no deficiencies identified**. In accordance with peer review standards, the peer review included a review of selected specific governmental engagements. A copy of the reports and the AICPA acceptance letters are included in this proposal on the following four pages.

KG SG

Kelley Galloway
Smith Goolsby, PSC
Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105
• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
• Web www.kgsgcpa.com Member of Allinial GLOBAL.

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Members of
Suttle & Stalnaker, PLLC
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under the *Government Auditing Standards,* including a compliance audit under the Single Audit Act, audits of employee benefit plans, and an examination of a service organization (SOC 2® engagement).

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency (ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Kelley Galloway Smith Goolsby, PSC
February 22, 2024

PEER REVIEW ALLIANCE

Administering peer reviews for the following:

Illinois CPA Society | Indiana CPA Society | Iowa Society of CPAs | Kentucky Society of CPAs
South Carolina Association of CPAs | West Virginia Society of CPAs | Wisconsin Institute of CPAs

June 20, 2024

Patricia Clark
Suttle & Stalnaker, PLLC
1411 Vrginia St E Ste 100
Charleston, WV 25301

Dear Patricia Clark:

It is my pleasure to notify you that on June 20, 2024, the Peer Review Alliance Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Committee

peerreview@icpas.org
800.993.0407, then dial 4

cc: Lori Dearfield, Christopher Deweese

Firm Number: 900010069900 Review Number: 606742

Kelley Galloway Smith Goolsby, PSC
Certified Public Accountants and Advisors
1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105
• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
• Web www.kgsgcpa.com Member of Allinial GLOBAL.

Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
December 14, 2020

AICPA

National Peer
Review Committee

March 01, 2021

Robert Newton
Suttle & Stalnaker, PLLC
1411 Vrginia St E Ste 100
Charleston, WV 25301

Dear Robert Newton:

It is my pleasure to notify you that on February 24, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Michael Fawley

Michael Fawley
Chair, National PRC
+1.919.402.4502

cc: Phillip Layne, Christopher Deweese

Firm Number: 900010069900 Review Number: 579680

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

SCOPE OF SERVICES

SCOPE OF SERVICES

We understand that West Virginia Department of Environmental Protection, West Virginia In Lieu Fee Mitigation Program (the ILF) requires an independent audit for the years ended December 31, 2021, through 2025. The audits are to be performed in accordance with *Government Auditing Standards* and the Accounting Principles Generally Accepted in the United States of America.

We believe that planning is the single most important ingredient in the conduct of a quality audit. Suttle & Stalnaker, PLLC will be prepared to begin the planning of the engagement within three weeks after receiving the signed contract and accordingly, we will schedule the work at a mutually agreeable time. The following is an outline of our audit plan to use as a guideline for your understanding of our process. This plan is flexible, innovative, and at the leading edge of technology. It will be altered as necessary, ensuring that your needs are met.

Audit plan:

- Planning and terms of engagement
- Meeting with management to determine level of involvement of accounting staff in audit process
- Communicating with the Audit Committee regarding the audit plan
- Gathering knowledge of entity and assessing risk
- Identifying transaction types, sources of audit evidence and potential errors
- Identifying and reviewing of various accounts, including evaluating for proper accounting and presentation
- Documenting systems descriptions
- Evaluating internal controls
- Developing the overall audit plan
- Coordinating client assistance
- Designing internal control, compliance, and substantive procedures (including loan loss review)
- Performing tests of transactions
- Designing substantive procedures for year-end balances
- Finalizing compliance and internal control testing
- Performing substantive testing of year-end balances
- Importing the trial balance and preparing adjustments
- Preparing independent audit reports
- Meeting with management and audit committee to review results of audit

REQUEST FOR QUOTATION

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**

Proc Folder: 2031783 **Doc Description:** In Lieu Fee (ILF) Program Audit **Proc Type:** Central Purchase Order			**Reason for Modification:** Addendum #1 is issued to publish agency responses to all vendor submitted questions.
Date Issued	**Solicitation Closes**	**Solicitation No**	**Version**
2026-08-14	2026-08-25 13:30	CRFQ 0313 DEP2700000001	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 000000202390

Vendor Name : Suttle & Stalnaker, PLLC

Address :

Street : 1411 Virginia Street, Suite 100

City : Charleston

State : WV **Country :** USA **Zip :** 25301

Principal Contact : Chris Lambert, CPA, CGMA, CCIFP, Member

Vendor Contact Phone: 304-343-4126 **Extension:**

FOR INFORMATION CONTACT THE BUYER
Joseph (Josh) E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

Vendor Signature X Chris Lambert **FEIN#** 55-0538163 **DATE** 08/24/2026

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

ADDITIONAL INFORMATION
The West Virginia Purchasing Division is soliciting bids on behalf of West Virginia Department of Environmental Protection to establish a contract for Certified Public Accountants to provide an audit of the financial reports of the West Virginia In Lieu Fee Mitigation Program for Calendar years 2021 through 2025 per the attached specifications and terms and conditions.

INVOICE TO		SHIP TO	
ENVIRONMENTAL PROTECTION		ENVIRONMENTAL PROTECTION	
OFFICE OF ADMINISTRATION		OFFICE OF ADMINISTRATION	
601 57TH ST SE		601 57TH ST SE	
CHARLESTON	WV	CHARLESTON	WV
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	ILF Audit Services				$35,000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
ILF Audit Services

SCHEDULE OF EVENTS		
Line	**Event**	**Event Date**

	Document Phase	Document Description	Page 3
DEP2700000001	Final	In Lieu Fee (ILF) Program Audit	

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

	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**

Proc Folder: 2031783 **Doc Description:** In Lieu Fee (ILF) Program Audit **Proc Type:** Central Purchase Order			**Reason for Modification:**
Date Issued	**Solicitation Closes**	**Solicitation No**	**Version**
2026-08-06	2026-08-25 13:30	CRFQ 0313 DEP2700000001	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code:

Vendor Name :

Address :

Street :

City :

State : **Country :** **Zip :**

Principal Contact :

Vendor Contact Phone: **Extension:**

FOR INFORMATION CONTACT THE BUYER
Joseph (Josh) E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

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

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

ADDITIONAL INFORMATION
The West Virginia Purchasing Division is soliciting bids on behalf of West Virginia Department of Environmental Protection to establish a contract for Certified Public Accountants to provide an audit of the financial reports of the West Virginia In Lieu Fee Mitigation Program for Calendar years 2021 through 2025 per the attached specifications and terms and conditions.

INVOICE TO		SHIP TO	
ENVIRONMENTAL PROTECTION		ENVIRONMENTAL PROTECTION	
OFFICE OF ADMINISTRATION		OFFICE OF ADMINISTRATION	
601 57TH ST SE		601 57TH ST SE	
CHARLESTON	WV	CHARLESTON	WV
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	ILF Audit Services				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
ILF Audit Services

SCHEDULE OF EVENTS		
Line	**Event**	**Event Date**

INSTRUCTIONS TO VENDORS SUBMITTING BIDS

1. **REVIEW DOCUMENTS THOROUGHLY:** The attached documents contain a solicitation for bids. Please read these instructions and all documents attached in their entirety. These instructions provide critical information about requirements that if overlooked could lead to disqualification of a Vendor's bid. All bids must be submitted in accordance with the provisions contained in these instructions and the Solicitation. Failure to do so may result in disqualification of Vendor's bid.

2. **MANDATORY TERMS:** The Solicitation may contain **mandatory** provisions identified by the use of the words "**must**," "**will**," and "**shall**." Failure to comply with a mandatory term in the Solicitation will result in bid disqualification.

3. **PRE-BID MEETING:** The item identified below shall apply to this Solicitation.

[✔] A pre-bid meeting will not be held prior to bid opening

[ ] A **MANDATORY PRE-BID** meeting will be held at the following place and time:

All Vendors submitting a bid must attend the **mandatory** pre-bid meeting. Failure to attend the **mandatory** pre-bid meeting shall result in disqualification of the Vendor's bid. No one individual is permitted to represent more than one vendor at the pre-bid meeting. Any individual that does attempt to represent two or more vendors will be required to select one vendor to which the individual's attendance will be attributed. The vendors not selected will be deemed to have not attended the pre-bid meeting unless another individual attended on their behalf.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. Any person attending the pre-bid meeting on behalf of a Vendor must list on the attendance sheet his or her name and the name of the Vendor he or she is representing. It is the Vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of Vendor's bid.

Vendors who arrive after the starting time but prior to the end of the pre-bid will be permitted to sign in but are charged with knowing all matters discussed at the pre-bid.

Any discussions or answers to questions at the pre-bid meeting are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the Solicitation prior to bid opening.

4. **VENDOR QUESTION DEADLINE:** Vendors may submit questions relating to this Solicitation to the Purchasing Division. Questions must be submitted in writing. All questions **must be submitted on or before the date listed below and to the address listed below to be considered**. A written response will be published in a Solicitation addendum if a response is possible and appropriate. Non-written discussions, conversations, or questions and answers regarding this Solicitation are preliminary in nature and are non-binding.

Submitted emails should have the solicitation number in the subject line. Question

Submission Deadline: 08/12/2026 @ 4:00 PM ET

Submit Questions to: Josh Hager
2019 Washington Street, East Charleston, WV 25305
Fax: (304) 558-3970
Email: Joseph.E.HagerIII@wv.gov

5. **VERBAL COMMUNICATION:** Any verbal communication between the Vendor and any State personnel is not binding, including verbal communication at the mandatory pre-bid conference. Only information issued in writing and added to the Solicitation by an official written addendum by the Purchasing Division is binding.

6. **BID SUBMISSION:** All bids must be submitted on or before the date and time of the bid opening listed in section 7 below. Vendors can submit bids electronically through *wv*OASIS, in paper form delivered to the Purchasing Division at the address listed below either in person or by courier, or in facsimile form by faxing to the Purchasing Division at the number listed below. Notwithstanding the foregoing, the Purchasing Division may prohibit the submission of bids electronically through *wv*OASIS at its sole discretion. Such a prohibition will be contained and communicated in the *wv*OASIS system resulting in the Vendor's inability to submit bids through *wv*OASIS. The Purchasing Division will not accept bids or modification of bids via email.

Bids submitted in paper, facsimile, or via *wv*OASIS must contain a signature. Failure to submit a bid in any form without a signature will result in rejection of your bid.

A bid submitted in paper or facsimile form should contain the information listed below on the face of the submission envelope or fax cover sheet. Otherwise, the bid may be rejected by the Purchasing Division.

VENDOR NAME:
BUYER: Josh Hager
SOLICITATION NO.: CRFQ 0313 DEP2700000001
BID OPENING DATE:
BID OPENING TIME:
FAX NUMBER:

Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason.

Bid Delivery Address and Fax Number:
Department of Administration, Purchasing Division 2019 Washington Street East
Charleston, WV 25305-0130
Fax: 304-558-3970

7. **BID OPENING:** Bids submitted in response to this Solicitation will be opened at the location identified below on the date and time listed below. Delivery of a bid after the bid opening date and time will result in bid disqualification. For purposes of this Solicitation, a bid is considered delivered when confirmation of delivery is provided by *wv*OASIS (in the case of electronic submission) or when the bid is time stamped by the official Purchasing Division time clock (in the case of hand delivery or via delivery by mail).

Bid Opening Date and Time: 08/25/2026 @ 1:30 PM ET

Bid Opening Location:
Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

8. **ADDENDUM ACKNOWLEDGEMENT:** Changes or revisions to this Solicitation will be made by an official written addendum issued by the Purchasing Division. Vendor should acknowledge receipt of all addenda issued with this Solicitation by completing an Addendum Acknowledgement Form. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

9. **BID FORMATTING:** Vendor should type or electronically enter the information onto its bid to prevent errors in the evaluation. Failure to type or electronically enter the information may result in bid disqualification.

10. **ALTERNATE MODEL OR BRAND:** Unless the box below is checked, any model, brand, or specification listed in this Solicitation establishes the acceptable level of quality only and is not intended to reflect a preference for, or in any way favor, a particular brand or vendor. Vendors may bid alternates to a listed model or brand provided that the alternate is at least equal to the model or brand and complies with the required specifications. The equality of any alternate being bid shall be determined by the State at its sole discretion. Any Vendor bidding an alternate model or brand **shall** clearly identify the alternate items in its bid and should include manufacturer's specifications, industry literature, and/or any other relevant documentation demonstrating the equality of the alternate items. Failure to provide information for alternate items **may** be grounds for rejection of a Vendor's bid.

[ ] This Solicitation is based upon a standardized commodity established under W. Va. Code § 5A-3-61. Vendors are expected to bid the standardized commodity identified. Failure to bid the standardized commodity will result in your firm's bid being rejected.

11. **COMMUNICATION LIMITATIONS:** In accordance with West Virginia Code of State Rules §148-1-6.6.2, communication with the State of West Virginia or any of its employees regarding this Solicitation during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited without prior Purchasing Division approval. Purchasing Division approval for such communication is implied for all agency delegated and exempt purchases.

12. **REGISTRATION:** Prior to Contract award, the apparent successful Vendor **must** be properly registered with the West Virginia Purchasing Division and must have paid the $125 fee, if applicable.

13. **UNIT PRICE:** Unit prices **shall** prevail in cases of a discrepancy in the Vendor's bid.

14. **PREFERENCE:** Vendor Preference may be requested in purchases of motor vehicles or construction and maintenance equipment and machinery used in highway and other infrastructure projects. Any request for preference must be submitted in writing with the bid, must specifically identify the preference requested with reference to the applicable subsection of West Virginia Code § 5A-3-37, and must include with the bid any information necessary to evaluate and confirm the applicability of the requested preference. A request form to help facilitate the request can be found at: www.state.wv.us/admin/purchase/vrc/Venpref.pdf.

15A. **RECIPROCAL PREFERENCE:** The State of West Virginia applies a reciprocal preference to all solicitations for commodities and printing in accordance with W. Va. Code § 5A-3-37(b). In effect, non-resident vendors receiving a preference in their home states, will see that same preference granted to West Virginia resident vendors bidding against them in West Virginia. Any request for reciprocal preference must include with the bid any information necessary to evaluate and confirm the applicability of the preference. A request form to help facilitate the request can be found at: www.state.wv.us/admin/purchase/vrc/Venpref.pdf.

15. **SMALL, WOMEN-OWNED, OR MINORITY-OWNED BUSINESSES:** For any solicitations publicly advertised for bid, in accordance with West Virginia Code §5A-3-37 and W. Va. CSR § 148-22-9, any non-resident vendor certified as a small, women-owned, or minority-owned business under W. Va. CSR § 148-22-9 shall be provided the same preference made available to any resident vendor. Any non-resident small, women-owned, or minority- owned business must identify itself as such in writing, must submit that writing to the Purchasing Division with its bid, and must be properly certified under W. Va. CSR § 148-22-9 prior to contract award to receive the preferences made available to resident vendors.

16. **WAIVER OF MINOR IRREGULARITIES:** The Director reserves the right to waive minor irregularities in bids or specifications in accordance with West Virginia Code of State Rules § 148-1-4.7.

17. **ELECTRONIC FILE ACCESS RESTRICTIONS:** Vendor must ensure that its submission in *wv*OASIS can be accessed and viewed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately accessed and viewed at the time of the bid opening (such as, encrypted files, password protected files, or incompatible files) to be blank or incomplete as context requires and are therefore unacceptable. A vendor will not be permitted to unencrypt files, remove password protections, or resubmit documents after bid opening to make a file viewable if those documents are required with the bid. A Vendor may be required to provide document passwords or remove access restrictions to allow the Purchasing Division to print or electronically save documents provided that those documents are viewable by the Purchasing Division prior to obtaining the password or removing the access restriction.

18. **NON-RESPONSIBLE:** The Purchasing Division Director reserves the right to reject the bid of any vendor as Non-Responsible in accordance with W. Va. Code of State Rules § 148-1- 5.3, when the Director determines that the vendor submitting the bid does not have the capability to fully perform or lacks the integrity and reliability to assure good-faith performance."

19. **ACCEPTANCE/REJECTION:** The State may accept or reject any bid in whole, or in part in accordance with W. Va. Code of State Rules § 148-1-4.6. and § 148-1-6.3."

20. **WITH THE BID REQUIREMENTS:** In instances where these specifications require documentation or other information with the bid, and a vendor fails to provide it with the bid, the Director of the Purchasing Division reserves the right to request those items after bid opening and prior to contract award pursuant to the authority to waive minor irregularities in bids or specifications under W. Va. CSR § 148-1-4.7. This authority does not apply to instances where state law mandates receipt with the bid.

21. **EMAIL NOTIFICATION OF AWARD:** The Purchasing Division will attempt to provide bidders with e-mail notification of contract award when a solicitation that the bidder participated in has been awarded. For notification purposes, bidders must provide the Purchasing Division with a valid email address in the bid response. Bidders may also monitor *wv*OASIS or the Purchasing Division's website to determine when a contract has been awarded.

22. **EXCEPTIONS AND CLARIFICATIONS:** The Solicitation contains the specifications that **shall** form the basis of a contractual agreement. **Vendor shall clearly mark any exceptions, clarifications, or other proposed modifications in its bid.** Exceptions to, clarifications of, or modifications of a requirement or term and condition of the Solicitation may result in bid disqualification.

GENERAL TERMS AND CONDITIONS:

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

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

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

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

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

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

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

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

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

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

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

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

[ ] **Term Contract**

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

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

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

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

[ ] **Fixed Period Contract:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within __________________________days.

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

[ ] the contract will continue for ________________ years;

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

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

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

[ ] **Other:** Contract Term specified in ______________________

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

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

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

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

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

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

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

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

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

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

[✔] Certified Public Accountant

[ ]

[ ]

[ ]

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

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

Vendor must maintain:

[✓] **Commercial General Liability Insurance** in at least an amount of: 1,000,000.00 per occurrence.

[✓] **Automobile Liability Insurance** in at least an amount of: 1,000,000.00 per occurrence.

[✓] **Professional/Malpractice/Errors and Omission Insurance** in at least an amount of: 1,000,000.00 per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.

[ ] **Commercial Crime and Third Party Fidelity Insurance** in an amount of: ________________ per occurrence.

[ ] **Cyber Liability Insurance** in an amount of: ____________________________ per occurrence.

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

[ ] **Pollution Insurance** in an amount of: _________________ per occurrence.

[ ] **Aircraft Liability** in an amount of: _________________ per occurrence.

[ ]

[ ]

[ ]

[ ]

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

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

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

[ ] ____________________________ for _____________________________________.

[ ] Liquidated Damages Contained in the Specifications.

[ ] Liquidated Damages Are Not Included in this Contract.

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

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

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

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

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

17. ADDITIONAL FEES: Vendor is not permitted to charge additional fees or assess additional charges that were not either expressly provided for in the solicitation published by the State of West Virginia, included in the Contract, or included in the unit price or lump sum bid amount that Vendor is required by the solicitation to provide. Including such fees or charges as notes to the solicitation may result in rejection of vendor's bid. Requesting such fees or charges be paid after the contract has been awarded may result in cancellation of the contract.

18. FUNDING: This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.

19. CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-5.2.

20. TIME: Time is of the essence regarding all matters of time and performance in this Contract.

21. APPLICABLE LAW: This Contract is governed by and interpreted under West Virginia law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution, West Virginia Code, or West Virginia Code of State Rules is void and of no effect.

22. COMPLIANCE WITH LAWS: Vendor shall comply with all applicable federal, state, and local laws, regulations and ordinances. By submitting a bid, Vendor acknowledges that it has reviewed, understands, and will comply with all applicable laws, regulations, and ordinances.

> **SUBCONTRACTOR COMPLIANCE:** Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to comply with all applicable laws, regulations, and ordinances. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

23. ARBITRATION: Any references made to arbitration contained in this Contract, Vendor's bid, or in any American Institute of Architects documents pertaining to this Contract are hereby deleted, void, and of no effect.

24. MODIFICATIONS: This writing is the parties' final expression of intent. Notwithstanding anything contained in this Contract to the contrary no modification of this Contract shall be binding without mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any change to existing contracts that adds work or changes contract cost, and were not included in the original contract, must be approved by the Purchasing Division and the Attorney General's Office (as to form) prior to the implementation of the change or commencement of work affected by the change.

25. WAIVER: The failure of either party to insist upon a strict performance of any of the terms or provision of this Contract, or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue in full force and effect. Any waiver must be expressly stated in writing and signed by the waiving party.

26. SUBSEQUENT FORMS: The terms and conditions contained in this Contract shall supersede any and all subsequent terms and conditions which may appear on any form documents submitted by Vendor to the Agency or Purchasing Division such as price lists, order forms, invoices, sales agreements, or maintenance agreements, and includes internet websites or other electronic documents. Acceptance or use of Vendor's forms does not constitute acceptance of the terms and conditions contained thereon.

27. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments.

28. WARRANTY: The Vendor expressly warrants that the goods and/or services covered by this Contract will: (a) conform to the specifications, drawings, samples, or other description furnished or specified by the Agency; (b) be merchantable and fit for the purpose intended; and (c) be free from defect in material and workmanship.

29. STATE EMPLOYEES: State employees are not permitted to utilize this Contract for personal use and the Vendor is prohibited from permitting or facilitating the same.

30. PRIVACY, SECURITY, AND CONFIDENTIALITY: The Vendor agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the Agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in www.state.wv.us/admin/purchase/privacy.

31. YOUR SUBMISSION IS A PUBLIC DOCUMENT: Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

32. LICENSING: In accordance with West Virginia Code of State Rules § 148-1-6.1.e, Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Upon request, the Vendor must provide all necessary releases to obtain information to enable the Purchasing Division Director or the Agency to verify that the Vendor is licensed and in good standing with the above entities.

> **SUBCONTRACTOR COMPLIANCE:** Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up-to-date on all state and local obligations as described in this section. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

33. ANTITRUST: In submitting a bid to, signing a contract with, or accepting a Award Document from any agency of the State of West Virginia, the Vendor agrees to convey, sell, assign, or transfer to the State of West Virginia all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to Vendor.

34. VENDOR NON-CONFLICT: Neither Vendor nor its representatives are permitted to have any interest, nor shall they acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency.

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

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

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

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

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

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

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

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

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

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

a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.

b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open heath, basic oxygen, electric furnace, Bessemer or other steel making process.

c. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:

    1. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars ($2,500.00), whichever is greater. For the purposes of this section, the cost is the value of the steel product as delivered to the project; or

    2. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

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

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

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

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

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

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

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

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

(Printed Name and Title) Chris Lambert, CPA, CGMA, CCIFP, Member

(Address) 1411 Virginia Street East, Suite 100, Charleston, WV 25301

(Phone Number) / (Fax Number) 304-343-4126 / 304-343-8008

(email address) CSLambert@suttlecpas.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through *wv*OASIS, 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.

Suttle & Stalnaker, PLLC
(Company)

Chris Lambert
(Signature of Authorized Representative)

Chris Lambert, CPA, CGMA, CCIFP, Member 08/24/2026
(Printed Name and Title of Authorized Representative) (Date)

304-343-4126 / 304-343-8008
(Phone Number) (Fax Number)

CSLambert@suttlecpas.com
(Email Address)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFAQ_0313_DEP2700000001_2_WV

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)

[✓] Addendum No. 1	[ ] Addendum No. 6
[ ] Addendum No. 2	[ ] Addendum No. 7
[ ] Addendum No. 3	[ ] Addendum No. 8
[ ] Addendum No. 4	[ ] Addendum No. 9
[ ] Addendum No. 5	[ ] 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.

Suttle & Stalnaker, PLLC
Company

Chris Lambert
Authorized Signature

08/24/2026
Date

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

SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of West Virginia Department of Environmental Protection to establish a contract for Certified Public Accountants to provide an audit of the financial reports of the West Virginia In Lieu Fee Mitigation Program for Calendar years 2021 through 2025.

2. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

   2.1 "Contract Services" means auditing and reporting as more fully described by these specifications.

   2.2 "Pricing Page" means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.

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

   2.4 "WVDEP and DEP" means the West Virginia Department of Environmental Protection.

   2.5 "ILF" means the In Lieu Fee Program.

   2.6 "Special Purpose Framework" means a financial reporting framework other than US GAAP, which for the purpose of this audit will be the Cash Basis.

3. **QUALIFICATIONS:** Vendor, or Vendor's staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:

   3.1 Vendor Requirements:

   3.1.1 Certified Public Accountant. The firm must be independent and licensed to practice in West Virginia.

   3.1.2 All vendors must provide a copy of the last two AICPA peer reviews performed in the last 3 years. The vendor must have received a rating of pass or pass with deficiencies on all applicable peer reviews. A failed peer review will not be acceptable. No vendor should bid on the request with knowledge of a pending peer review that will likely be classified as failed. Peer reviews must be submitted with bid response.

3.1.3. All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least 5 years or audit experience with governmental entities. All manger level employees on this engagement must be CPA's with 3 years of experience of governmental engagements. The state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance.

3.1.4. The firm must have experience auditing/consulting with state (does not have to be West Virginia) government entities (agencies) over the past 5 years. The firm must submit a list of those state audits/consulting engagements.

3.1.5. The firm must have at least 5 licensed CPAs on staff within the audit firm that are strictly audit and not tax professionals. This insures we have a firm that has a breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least 3 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations.

3.1.6. The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.

3.1.7. The firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

4. MANDATORY REQUIREMENTS:

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

4.1.1 ILF Audit

4.1.1.1 Scope of Work: The DEP requires the auditor to express an opinion on the fair presentation of the ILF financial reports for the calendar years of 2021 through 2025. The financial reports have been prepared on the cash basis, a special purpose framework not in accordance with GAAP. The primary purpose of this audit is to provide assurance to the Army Corp of Engineers, the oversight entity of the program, that the amounts shown on the financial reports can be relied upon. To view the reports to be audited, go to https://dep.wv.gov/wwe/programs/pages/in-lieu-fee.aspx

4.1.1.2 Auditing Standards to be followed: The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States that require the auditor to obtain reasonable assurance about whether the ILF financial reports (2021 through 2025) are free from material misstatements.

4.1.1.3 Reports to be issued: Following the completion of the audit, the auditor shall issue a report on whether the financial reports are free from material misstatements.

4.1.1.3.1 Irregularities and Illegal Acts: Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the State Comptroller under the authority of Section 5A-2-33 of the State Code, as well as to the Secretary of the Department, the Division Director of the Division of Water and Waste Management (DWWM) and the Department's Chief Financial Officer.

4.1.1.3.2 Reporting to the Department's Secretary: The auditors shall assure themselves that the Department is informed of each of the following:

4.1.1.3.2.1 The auditor's responsibility as it relates to auditing financial statements prepared in accordance with special purpose frameworks.

4.1.1.3.2.2 Significant accounting policies.

4.1.1.3.2.3 Other information in documents containing audited financial statements.

4.1.1.3.2.4 Disagreements with management.

4.1.1.3.2.5 Difficulties encountered in performing the audit.

4.1.1.3.3 Working Paper Retention and Access to Working Papers: All working papers and reports must be retained, at the auditor's expense, for a period of five (5) years, unless the firm is notified in writing by the Department of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

Chief Financial Officer
Department of Environmental Protection
State of West Virginia

Financial Accounting and Reporting Section
Department of Administration
State of West Virginia

United States Army Corps of Engineers
Huntington District
Huntington, WV 25701

In addition, the firm shall respond to the reasonable inquiries of successor audit firms and allow the review of working papers relating to matters of continuing accounting significance.

4.1.1.3.4 Description of the In Lieu Fee Mitigation Program:
Names and Telephone Numbers of Contact Persons and Location of Work Offices.

The vendor's principal contact with the Division will be the Chief Financial Officer or a designated representative who will coordinate the assistance to be provided by the Department to the vendor.

List of key positions, office locations and telephone numbers:

Scott Settle
Assistant Director
601 57th Street, S.E.
Charleston, WV 25304
Telephone: 304-926-0499 ext. 00346

Gary Rogers
Chief Financial Officer
601 57th Street, S.E.
Charleston, WV 25304
Telephone: 304-926-0499 ext. 41946

Kimberly Henderson
Accounting & Financial Reporting Manager
601 57th Street, S.E.
Charleston, WV 25304
Telephone: 304-926-0499 ext. 41955

4.1.1.3.5 Background Information: The In Lieu Fee Mitigation Program is now established under the Instrument signed January 7, 2021. The purpose of this fund is to:

4.1.1.3.5.1 Accept compensatory mitigation fees as directed by the U.S. Army Corps of Engineers for impacts to aquatic resources authorized by the Clean Water Act (33 U.S.C. § 1251 et seq.).

4.1.1.3.5.2 Identify, purchase (if necessary), construct, and monitor ILF mitigation sites and projects as approved by the U.S. Army Corps of Engineers for ultimate release to third-party long-term stewards, and

4.1.1.3.5.3 Establish financial, technical, and legal mechanisms to ensure long-term success of the mitigation projects.

4.1.1.3.5.4 A description of the program can be found in the ILF Program Instrument – https://dep.wv.gov/wwe/programs/pages/in-lieu-fee.aspx

4.1.1.3.6 The WVDEP Division of Water and Waste Management maintains responsibility for the operation and general management of this program. The program has been in operation since 2008.

The source of revenue for the ILF includes compensatory mitigation fees and interest earnings from the Investment Management Board.

4.1.1.3.7 Department Structure/Method of Reporting: The In Lieu Fee Mitigation program is administered by the Division of Water and Waste Management, with oversight by the Office of Administration, Fiscal Services.

The ILF operates as a special revenue unit within the Water Quality Management Fund of the Department. The unit is accounted for and reported as part of an enterprise fund in the West Virginia Comprehensive Annual Financial Report and in separately reported Calendar Year Annual Reports submitted to the U. S. Army, Corp of Engineers.

4.1.1.3.8 Maintenance and Tracking of Financial Operations: The financial operations of the Department are maintained as follows:

ILF revenues and expenditures are accounted for in WVOASIS and the ILF Calendar Year annual reports are maintained using Microsoft Excel.

4.1.1.3.9 Availability of Audit Reports and Work Papers: This is the second audit of the unit and there is one audit report and work papers available. DEP conducts periodic internal financial reviews, otherwise there is no formal monitoring specific to the program. There are no internal or external reports issued related to best practices, consultations, or corrective actions for the period of the audit.

4.1.1.3.9.1 DEP has documented standard operating procedures (SOPs) for accounts payable and accounts receivable, as well as the ILF Program SOP for crediting and payments. DEP also maintains an ILF program flow chart of activities.

4.1.1.3.10 Audit of Investments: The ILF's investment portfolio is managed by and in the custody of the Investment Management Board (IMB) of the State of West Virginia. The IMB is audited annually by independent Certified Public Accountants. The auditor will be required by the Department to fully rely on this audit work.

4.1.1.4 Time Requirements:

4.1.1.4.1 Terms of Engagement: The contract is to audit the financial reports of the West Virginia In Lieu

Fee Mitigation Program for calendar years 2021 through 2025 and provide an opinion as to whether those financial reports are fairly stated and/or are free from material misstatements in accordance with the special purpose framework of the cash basis.

4.1.1.4.1.1 Audit may be performed remotely or on site at the option of the vendor.

4.1.1.4.1.2 Information is ready for audit now

4.1.1.4.2 Timetable for Completion of Audit and Final Report:

Entrance Conference	Within 2 weeks of Award
Field work completed and draft financial statements	January 31, 2027
Exit conference and draft audit report	February 28, 2027
Final audit report	March 31, 2027

4.1.1.4.2.1 The exit conference will be held with the Chief Financial Officer, the Program Manager and the Accounting and Financial Reporting Manager. The purpose of the meeting will be to summarize the results of the audit.

4.1.1.4.2.2 Ten bound and signed copies and an electronic copy of the Independent Auditor's Report on the firm's letterhead will be delivered to the Chief Financial Officer.

4.1.1.5 Assistance to be provided to the vendor and report preparation:

4.1.1.5.1 Fiscal Services Office and Clerical Assistance: Fiscal Services office staff and responsible management personnel will be available during the audit to assist the firm by providing information documentation and explanations. The preparation of confirmations, including copies for Fiscal Services, will be the responsibility of the auditor.

4.1.1.5.2 Fiscal Services Staff Assistance: The Chief Financial Officer and Accounting and Financial Reporting Manager will provide draft copies of the calendar year annual reports, relevant supporting work papers, and will be available to coordinate requests for additional information.

4.1.1.5.3 Report Preparation: Report preparation, editing, and printing shall be the responsibility of the auditor.

4.1.1.6 The bid shall contain all pricing information relative to performing the engagement as described in the Request for Quotation. The total all-inclusive price bid is to contain all direct and indirect costs including all out-of-pocket expenses.

5. CONTRACT AWARD:

5.1 Contract Award: The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.

5.2 Pricing Page: Vendor should complete the Pricing Page by filling in the contract price for services. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document. In most cases, the Vendor can request an electronic copy of the Pricing Pages for bid purposes by sending an email request to the following address: Joseph.E.HagerIII@wv.gov.

6. PERFORMANCE: Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.

7. PAYMENT: Agency shall pay one single payment not to exceed the contract price, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.

8. TRAVEL:
Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in

the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.

9. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:

   9.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.

   9.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.

   9.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.

   9.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures.

   9.5. Vendor shall inform all staff of Agency's security protocol and procedures.

10. VENDOR DEFAULT:

   10.1. The following shall be considered a vendor default under this Contract.

      10.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.

      10.1.2. Failure to comply with other specifications and requirements contained herein.

      10.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

10.2.1. Immediate cancellation of the Contract.

10.2.2. Immediate cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Contract Manager: Chris Lambert, CPA, CGMA, CCIFP, Member
Telephone Number: 304-343-4126
Fax Number: 304-343-8008
Email Address: CSLambert@suttlecpas.com

	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

Proc Folder:	2031783		**Reason for Modification:** Addendum #1 is issued to publish agency responses to all vendor submitted questions.
Doc Description:	In Lieu Fee (ILF) Program Audit		
Proc Type:	Central Purchase Order		
Date Issued	**Solicitation Closes**	**Solicitation No**	**Version**
2026-08-14	2026-08-25 13:30	CRFQ 0313 DEP2700000001	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 :

Address :

Street :

City :

State : **Country :** **Zip :**

Principal Contact :

Vendor Contact Phone: **Extension:**

FOR INFORMATION CONTACT THE BUYER
Joseph (Josh) E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

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

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

ADDITIONAL INFORMATION

The West Virginia Purchasing Division is soliciting bids on behalf of West Virginia Department of Environmental Protection to establish a contract for Certified Public Accountants to provide an audit of the financial reports of the West Virginia In Lieu Fee Mitigation Program for Calendar years 2021 through 2025 per the attached specifications and terms and conditions.

INVOICE TO		SHIP TO	
ENVIRONMENTAL PROTECTION		ENVIRONMENTAL PROTECTION	
OFFICE OF ADMINISTRATION		OFFICE OF ADMINISTRATION	
601 57TH ST SE		601 57TH ST SE	
CHARLESTON	WV	CHARLESTON	WV
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	ILF Audit Services				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

ILF Audit Services

SCHEDULE OF EVENTS

Line	Event	Event Date

SOLICITATION NUMBER: CRFQ 0313 DEP2700000001
Addendum Number: No.01

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:

Addendum issued to publish and distribute the attached documentation to the vendor community.

1. To publish agency responses to all vendor submitted questions.

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.

ATTACHMENT A

RFI: Questions from vendors for CRFQ DEP 27*01 In lieu fee

Q.1. The solicitation indicates that this is the second audit of the program and there is one audit report available. Can you please provide a copy of the audit report?

A. Yes, see attachment.

Q.2. The example reports to be audited that are referenced in the solicitation do not include disclosures. Will the audited version of the reports also omit disclosures?

A. Yes

Q.3. Were there any prior audit journal entries made to the online reports and were

those reports amended?

A. No prior year journal entries were made that would have required an amended report.

Q.4. Were there any management letters or communications of significant deficiencies, material weaknesses, or findings of any sort?

A. No significant deficiencies, material weakness, or findings were expressed in the audit report.

Q.5. What was the prior audit fee for similar services and how many years were audited then?

A. $22,000.00 to audit the period of January 1, 2016, to December 31, 2020. One audit to cover five years.

Q.6. What is the primary source of the general ledger; is it OASIS, QuickBooks, Excel workbooks?

A. OASIS

Q.7. Can we have copies of the audits from 2016-2020 (the period for when these services were first bid).

A. Yes, see attachment.

Q.8. Has there been any significant issues or disagreements with the current audit firm (e.g., timing, communications, audit adjustments), and is the current firm being invited to submit a proposal?

A. No significant issues or disagreements with the audit firm that conducted the previous audit. Yes, the previous audit firm can submit a proposal.

Q.9. Is the scope of work in this RFP consistent with prior years?

A. Yes

Q.10. Who drafts the Financial Statements and Notes?

A. WV DEP does the financial statements. There are no notes.

Q.11. Has the current auditor historically provided any additional services or billed for work outside the original audit contract?

A. No. The previous audit was completed at the contract price, and no additional services were requested or needed.

Q.12. Are there any records maintained or prepared by the audit firm?

A. No

Q.13. Was a Management Letter issued for the prior audit? If yes, can we obtain a copy?

A. Yes, see attachment.

Q.14. Were there any audit adjustments? If so, can you provide a copy of those adjustments?

A. No audit adjustments were made.

Q.15. Have any known or suspected instances of fraud or significant control deficiencies been identified in the past 2-3 years? If so, please describe their nature and if resolved.

A. No

Q.16. Are there any contingencies or legal matters that could affect future financial statements?

A. No

Q.17. Are there any accounting functions that are outsourced to third-party providers?

A. No

Q.18. Have there been significant operational changes during the current year or expected for next year? Examples would include any software changes, changes in accounting personnel?

A. OASIS is to make an update to go live in November depending on testing.

Q.19. What is your preferred timing for the audit fieldwork and issuance of the final reports?

A.

Entrance Conference	Within 2 weeks of Award
Field work completed and draft financial statements	January 31, 2027
Exit conference and draft audit report	February 28, 2027
Final audit report	March 31, 2027

west virginia department of environmental protection

Business Technology Office
601 57th Street SE
Charleston, WV 25304
(304) 926-0455 Telephone
(304) 926-0457 Fax

Harold Ward, Cabinet Secretary
dep.wv.gov

January 7, 2022

Suttle and Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street, East
Charleston, West Virginia 25301

This representation letter is provided in connection with your audit of the In-Lieu Fee Program's Financial Reports prepared by the West Virginia Department of Environmental Protection as of and for the years ended December 31, 2020, 2019, 2018, 2017, and 2016 for the purpose of expressing an opinion as to whether the In-Lieu Fee Program's Financial Reports are presented fairly, in all material respects, in accordance with the special purpose framework of the cash basis.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 7, 2022, the following representations made to you during your audit.

Presentation of Specified Element

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 6, 2021, including our responsibility for the preparation and fair presentation of the In-Lieu Fee Program's Financial Reports.

2) The In-Lieu Program's Financial Reports referred to above are fairly presented in conformity with the special purpose framework of the cash basis.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the In-Lieu Fee Program's Financial Reports that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the special purpose framework of the cash basis.

7) All events subsequent to the date of the In-Lieu Program's Financial Reports and for which the special purpose framework of the cash basis requires adjustment or disclosure have been adjusted or disclosed.

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the In-Lieu Program's Financial Reports.

9) We are not aware of any pending or threatened litigation, claims, and assessments or unasserted claims and assessments that are required to be accrued or disclosed in the In-Lieu Program's Financial Reports in accordance with the special purpose framework of the cash basis, and we have not consulted a lawyer concerning litigation, claims or assessments.

10) Significant estimates and material concentrations have been properly disclosed in accordance with the special purpose framework of the cash basis.

11) Guarantees, whether written or oral, under which the Program is contingently liable, have been properly recorded or disclosed in accordance with the special purpose framework of the cash basis.

Information Provided

12) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the specified element (including information obtained from outside of the general and subsidiary ledgers), such as records, documentation, and other matters.

    b) Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

    c) Additional information that you have requested from us for the purpose of the audit.

    d) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

13) All material transactions have been recorded in the accounting records and are reflected in the In-Lieu Program's Financial Reports.

14) We have disclosed to you the results of our assessment of the risk that the In-Lieu Program's Financial Reports may be materially misstated as a result of fraud.

15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

   a) Management,

   b) Employees who have significant controls in internal control, or

   c) Others where the fraud could have material effect on the In-Lieu Program's Financial Reports.

16) We have no knowledge of any allegations of fraud or suspected fraud affecting the In-Lieu Program's Financial Reports communicated by employees, former employees, analysts, regulators, or others.

17) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the In-Lieu Program's Financial Reports.

18) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the In-Lieu Program's Financial Reports in accordance with the special purpose framework of the cash basis, and we have not consulted a lawyer concerning litigation, claims or assessments.

19) We have disclosed to you the names of all the entity's related parties and all the related party relationships and transactions, including and side agreements.

20) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Gary Rogers
Accounting & Financial Reporting Manager

Kathy J. Anderson
Financial Reporting Specialist I

Scott Settle
In Lieu Fee Program Coordinator

West Virginia Department of Environmental Protection – In Lieu of Fee Program

Financial Reports of the State of West Virginia Department of Environmental Protection – In Lieu of Fee Program
And Independent Auditor's Report

Years Ended December 31, 2020, 2019, 2018, 2017, and 2016

Suttle & Stalnaker Certified Public Accountants

A Professional Limited Liability Company

CONTENTS

Suttle & Stalnaker | Certified Public Accountants
A Professional Limited Liability Company

INDEPENDENT AUDITOR'S REPORT

To WV Department of Environmental Protection – In Lieu of Fee Program

We have audited the accompanying Financial Reports of the State of West Virginia Department of Environmental Protection – In Lieu of Fee Program (the Reports) for the years ended December 31, 2020, 2019, 2018, 2017, and 2016.

Management's Responsibility for the Financial Information

Management is responsible for the preparation and fair presentation of the Reports in accordance with the special purpose framework of accounting, the cash basis; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Reports based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Reports are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Reports in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Reports.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Reports referred to above presents fairly, in all material respects, the Financials Reports of the State of West Virginia Department of Environmental Protection – In Lieu of Fee Program for the years ended December 31, 2020, 2019, 2018, 2017, and 2016, in accordance with the special purpose framework of accounting, the cash basis.

Suttle & Stalnaker, PLLC

Charleston, West Virginia
January 7, 2022

Department of Environmental Protection

In Lieu Fee Program
Calendar Year 2020 Financial Report

Beginning Cash and Investment Balance (January 01, 2020)		**$38,630,003**
Revenue		
In Lieu Program Fees - Attachment A	243,912.00	
Interest	1,881,913.07	
Total Revenue		**2,125,825.07**
Expenditures		
WV DEP Administration - Attachment B	285,969.96	
Projects - Attachment B	2,159,785.38	
Mitigation Bank Credit Purchases	4,403,740.55	
Total Expenditures		**6,849,495.89**
Ending Cash and Investment Balance (December 31, 2020)		**$33,906,332**

Advanced Credits and Balances - Attachment D

WVDEP ILF Program
Attachment A
Revenue
Calendar Year 2020

SSA	PERMITTEE	SERVICE AREA	DATE	PAYMENT	STREAM CREDIT	WETLAND CREDIT
1	Westlake Chemical Brine Well 20 USACOE Permit number: LRP-2019-00528 HUC 8: Middle Ohio North Corps District: Pittsburgh Marshall County, West Virginia	Mid Ohio North	1/23/2020	$33,672.00	0.00	0.560
1	EQT Production Company Storage Tank Pad USACE Permit number: LRP-2020-232 HUC 8: Upper Ohio South Corps District: Pittsburgh Wetzel County, West Virginia	Upper Ohio South	9/4/2020	$19,560.00	0.00	0.326
1	Texas Eastern Transmission Pipeline Company Enbridge Line 15 Slip USACE Permit number: LRP-2020-0359 HUC 8: Upper Ohio South Corps District: Pittsburgh Marshall County, West Virginia	Upper Ohio South	9/17/2020	$133,080.00	0.00	2.218
5	Grand Patrician Resort LLC GPR Golf Course Development USACE Permit number: LRH-2018-404-GUY HUC 8: Lower Guyandotte Corps District: Huntington Cabell County, West Virginia	Lower Guyandotte	7/8/2020	$57,600.00	0.00	0.960
TOTAL				**$243,912.00**	**0.00**	**4.064**

WVDEP ILF Program
Attachment B
ILF Expenditures
Calendar Year 2020

Conceptual Mitigation Plans funded with ILF Administrative Funds

SSA	Project	Consultant	Amount
	TOTAL		$ -

Credit Purchases From Mitigation Banks

SSA	Mitigation Bank	Amount
1	EIP West Virginia LLC	$3,508,800.00
2	Harmony Environmental LLC	$242,670.30
3	Harmony Environmental LLC	$276,376.00
4	EBX EM LLC	$245,855.25
4	EIP West Virginia LLC	$130,039.00
	TOTAL	$4,403,740.55

Project Expenditures from ILF Program Funds

SSA	Project	Project Phase	Amount
1	Hillcrest WMA	Monitoring	$ 69,937.47
1	Lakin State Farm	Land Acquisition	$ 8,974.83
1	Lakin State Farm	Design/Permitting	$ 8,842.75
1	Frozen Camp	Design/Permitting	$ 30,732.16
1	Frozen Camp	Construction	$ 11,211.94
1	McClintic WMA	Construction	$ 534,228.12
2	Gandy Creek	Monitoring	$ 27,884.21
2	LaMothe Hollow	Monitoring	$ 3,986.75
2	Teter Creek	Land Acquisition	$ 6,122.45
2	Teter Creek	Design/Permitting	$ 59,599.68
2	Teter Creek	Construction	$ 10,048.71
3	Morgan Wetland	Monitoring	$ 6,978.60
3	Nathaniel Mountain	Monitoring	$ 3,158.14
4	Kanawha State Forest	Design/Permitting	$ 38,396.43
4	Old Field Fork Phase	Design/Permitting	$ 21,264.88
4	Little Clear Creek	Full Delivery	$ 227,264.84
5	Mill Creek	Design/Permitting	$ 24.79
5	Mill Creek	Construction	$ 617,557.71
5	Green Bottom	Construction	$ 451,981.90
5	Huff Creek	Land Acquisition	$ 958.68
5	Huff Creek	Design/Permitting	$ 3,727.85
5	Huff Creek	Construction	$ 16,902.49
	TOTAL		$ 2,159,785.38

WVDEP ILF Program
Attachment D
Credit Balances Through Calendar Year 2020

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
1	Little Kanawha	345,660.000	4,608.190	5,440.000	346,491.810	10.600	1.971		8.629	
1	Middle Ohio North	127,290.000	4,643.424		122,646.576	15.000	19.070		-4.070	**
1	Middle Ohio South	101,925.000	1,036.232	1,363.372	102,252.140	43.200	0.124	4.344	47.420	
1	Upper Ohio North/Upper Ohio South	18,000.000	17,033.959	2,091.870	3,057.911	15.000	15.519	8.572	8.053	****
1	TOTAL	592,875.000	27,321.805		574,448.437	83.800	36.684		60.033	
2	Cheat/Youghiogheny	61,095.000	510.000	5,792.285	66,377.285	56.200	0.050	5.676	61.826	
2	Monongahela/Dunkard	31,110.000	6,349.950		24,760.050	16.500	13.270	14.000	17.230	***
2	Tygart Valley	49,215.000	787.584		48,427.416	205.900	2.880		203.020	
2	West Fork	35,070.000	955.200		34,114.800	32.100	7.373		24.727	
2	TOTAL	176,490.000	8,602.734		173,679.551	310.700	23.573		306.803	
3	Cacapon/Shenandoah Hardy	36,210.000	0.000	955.515	37,165.515	133.800	0.000		133.800	
3	North Branch Potomac	6,225.000	0.000		6,225.000	112.300	1.320		110.980	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.000	681.000		25,344.000	76.200	5.350	6.789	77.639	
3	South Branch Potomac	12,450.000	0.000	292.000	12,742.000	214.000	0.220		213.780	
3	TOTAL	80,910.000	681.000		81,476.515	536.300	6.890		536.199	
4	Coal	48,090.000	4,232.200		43,857.800	28.300	0.000		28.300	
4	Elk	72,420.000	1,179.410		71,240.590	10.000	0.000		10.000	
4	Gauley	42,990.000	0.000		42,990.000	64.000	1.818	6.930	69.112	
4	Greenbrier	29,415.000	0.000		29,415.000	274.800	0.000		274.800	
4	Lower Kanawha	96,735.000	298.790	484.560	96,920.770	149.100	0.931		148.169	
4	Lower New	15,270.000	4,712.724		10,557.276	15.000	15.052		-0.052	*
4	Upper Kanawha	16,980.000	2,587.220	364.230	14,757.010	10.000	0.000		10.000	
4	Upper New/James	33,375.000	1,446.690		31,928.310	160.700	0.773		159.927	
4	TOTAL	355,275.000	14,457.034		341,666.756	711.900	18.574		700.256	
5	Big Sandy/Lower Ohio	31,680.000	1,817.000		29,863.000	29.700	5.130	5.320	29.890	
5	Lower Guyandotte	110,310.000	846.000	1,114.900	110,578.900	10.000	2.049		7.951	
5	Tug Fork	19,800.000	831.000		18,969.000	10.000	0.627		9.373	
5	Twelvepole	35,640.000	41.950		35,598.050	10.000	0.600		9.400	
5	Upper Guyandotte	60,540.000	9,591.045	206.000	51,154.955	10.000	2.882		7.118	
5	TOTAL	257,970.000	13,126.995		246,163.905	69.700	11.288		63.732	

*Borrowed 5 Wetland Credits from Greenbrier (IRT Approved 3/25/2015)

**Borrowed 5 Wetland Credits from Little Kanawha (IRT Approved 03/13/2014)

***Borrowed 5.5 Wetland Credits from Tygart Valley (IRT Approved 3/25/2015)

****Borrowed 5 Wetland Credits and 2,730 Stream Credits from Middle Ohio South (IRT Approved 3/25/2015)

Department of Environmental Protection

In Lieu Fee Program
Calendar Year 2019 Financial Report

Beginning Cash and Investment Balance (January 01, 2019)		**$39,703,233**
Revenue		
In Lieu Program Fees - Attachment A	836,369.57	
Interest	-241,560.15	
Total Revenue		**594,809.42**
Expenditures		
WV DEP Administration - Attachment B	204,784.95	
Projects - Attachment B	1,463,254.74	
Total Expenditures		**1,668,039.69**
Ending Cash and Investment Balance		**$38,630,003**

Advanced Credits and Balances - Attachment D

WVDEP ILF Program
Attachment A
Revenue
Calendar Year 2019

SSA	PERMITTEE	SERVICE AREA	DATE	PAYMENT	STREAM CREDIT	WETLAND CREDIT
3	Columbia Gas Transmission, LLC. Line 8000 Replacement USACOE Permit number: LRP-2017-1882 HUC 8: North Branch Potomac Corps District: Pittsburgh Mineral County, West Virginia	North Branch Potomac	3/18/2019	$30,600.00	0.00	0.510
3	Wolf Creek Mining Company LLC. Little hackers Creek Slurry Impoundment USACE Permit number: LRP-2012-1501 HUC 8: Tygart Valley Corps District: Pittsburgh Barbour County, West Virginia	Tygart	8/15/2019	$389,142.50	448.12	0.511
4	Pocahontas Coal Company Affinity Mine Midway Refuse USACE Permit number: LRH-2015-00393-NEW HUC 8: Lower New Corps District: Huntington Raleigh County, West Virginia	Lower New	5/23/2019	$54,480.00	0.00	0.908
5	American Electiric Power,Culloden-Wyoming Station Expansion, Wyoming Co., LRH-2016-672-GUY-UNT Reedy Branch, Huntington District	Upper Guyandotte	1/9/2019	$329,207.07	345.99	0.874
5	Consol Mining Company LLC.-Itman #5 Deep mine, Wyoming Co., LRH-2018-576, Huntington District	Upper Guyandotte	6/17/2019	$13,740.00	0.00	0.229
5	Rockwell Mining LLC,Flying Eagle Underground Mine, Wyoming Co., LRH-2018-328-GUY , Huntington District	Upper Guyandotte	12/20/2019	$19,200.00	0.00	0.320
TOTAL				**$836,369.57**	**794.11**	**3.351**

WVDEP ILF Program
Attachment B
ILF Expenditures
Calendar Year 2019

Conceptual Mitigation Plans funded with ILF Administrative Funds

SSA	Project	Consultant	Amount
TOTAL			$ -

Project Expenditures from ILF Program Funds

SSA	Project	Project Phase	Amount
1	Frozen Camp WMA	Site Acquisition	$ 1,285.20
1	Frozen Camp WMA	Planning	$ 6,226.90
1	Hillcrest WMA	Monitoring	$ 51,314.61
1	Hillcrest WMA	Maintenance	$ 2,867.24
1	Hillcrest WMA	Adaptive Management	$ 14.88
1	Lakin State Farm	Site Acquisition	$ 673.70
1	Lakin State Farm	Planning	$ 71,801.14
1	McClintic WMA	Construction	$ 751,175.16
2	Gandy Creek	Monitoring	$ 42,220.66
2	Gandy Creek	Maintenance	$ 1,013.77
2	Lamothe	Monitoring	$ 397.92
2	UNT Teters Creek	Site Acquisition	$ 2,646.46
2	UNT Teters Creek	Planning	$ 262,438.39
3	Morgan Wetland	Monitoring	$ 4,601.20
3	Nathaniel Mountain	Monitoring	$ 4,756.92
3	UT of Whitethorn Creek	Construction	$ 4,191.56
4	Little Clear Creek	Full Delivery	$ 83,989.18
4	Dunloup Creek	Planning	$ 4,933.50
4	Old Field Fork	Planning	$ 12,559.82
4	Kanawha State Forest	Planning	$ 108,857.41
5	Greenbottom WMA	Planning	$ 143.76
5	Greenbottom WMA	Construction	$ 5,176.06
5	Huff Creek	Site Acquisition	$ 117.95
5	Huff Creek	Planning	$ 7,995.79
5	Huff Creek	Construction	$ 718.80
5	Mill Creek WMA	Planning	$ (196.92)
5	Mill Creek WMA	Construction	$ 31,333.68
TOTAL			**$ 1,463,254.74**

WVDEP ILF Program
Attachment D
Credit Balances Through Calendar Year 2019

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
1	Little Kanawha	345,660.000	4,608.190		341,051.810	10.600	1.971		8.629	
1	Middle Ohio North	127,290.000	4,643.424		122,646.576	15.000	19.070		-4.070	**
1	Middle Ohio South	101,925.000	1,036.232	-256.880	101,145.648	43.200	0.124	-1.140	44.216	
1	Upper Ohio North/Upper Ohio South	18,000.000	17,033.959	-2,091.870	3,057.911	15.000	12.975	-8.572	10.597	****
1	TOTAL	592,875.000	27,321.805	-2,348.750	567,901.945	83.800	34.140	-9.712	59.372	
2	Cheat/Youghiogheny	61,095.000	510.000	-5,792.285	66,377.285	56.200	0.050	-5.676	61.826	
2	Monongahela/Dunkard	31,110.000	6,349.950		24,760.050	16.500	13.270	-14.000	17.230	***
2	Tygart Valley	49,215.000	787.584		48,427.416	205.900	2.880		203.020	
2	West Fork	35,070.000	955.200		34,114.800	32.100	7.373		24.727	
2	TOTAL	176,490.000	8,602.734	-5,792.285	173,679.551	310.700	23.573	-19.676	306.803	
3	Cacapon/Shenandoah Hardy	36,210.000		-955.515	37,165.515	133.800			133.800	
3	North Branch Potomac	6,225.000			6,225.000	112.300	1.830		110.470	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.000	681.000		25,344.000	76.200	5.350	-0.613	71.463	
3	South Branch Potomac	12,450.000		-292.000	12,742.000	214.000	0.220		213.780	
3	TOTAL	80,910.000	681.000	-1,247.515	81,476.515	536.300	7.400	-0.613	529.513	
4	Coal	48,090.000	4,232.200		43,857.800	28.300	0.000		28.300	
4	Elk	72,420.000	1,179.410		71,240.590	10.000			10.000	
4	Gauley	42,990.000			42,990.000	64.000	1.818	-1.870	64.052	
4	Greenbrier	29,415.000	279.020		29,135.980	274.800	0.380		274.420	
4	Lower Kanawha	96,735.000	298.790	-298.790	96,735.000	149.100	0.931		148.169	
4	Lower New	15,270.000	4,712.724		10,557.276	15.000	15.052		-0.052	*
4	Upper Kanawha	16,980.000	2,587.220		14,392.780	10.000			10.000	
4	Upper New/James	33,375.000	1,446.690		31,928.310	160.700	0.773		159.927	
4	TOTAL	355,275.000	14,736.054	-298.790	340,837.736	711.900	18.954	-1.870	694.816	
5	Big Sandy/Lower Ohio	31,680.000	1,817.000		29,863.000	29.700	5.130	-1.280	25.850	
5	Lower Guyandotte	110,310.000	846.000	-1,114.900	110,578.900	10.000	0.531		9.469	
5	Tug Fork	19,800.000	831.000		18,969.000	10.000	0.627		9.373	
5	Twelvepole	35,640.000	41.950		35,598.050	10.000	0.600		9.400	
5	Upper Guyandotte	60,540.000	9,591.045	-546.000	51,494.955	10.000	2.882		7.118	
5	TOTAL	257,970.000	13,126.995	-1,660.900	246,503.905	69.700	9.770	-1.280	61.210	

*Borrowed 5 Wetland Credits from Greenbrier (IRT Approved 3/25/2015)
**Borrowed 5 Wetland Credits from Little Kanawha (IRT Approved 03/13/2014)
***Borrowed 5.5 Wetland Credits from Tygart Valley (IRT Approved 3/25/2015)
****Borrowed 5 Wetland Credits and 2,730 Stream Credits from Middle Ohio South (IRT Approved 3/25/2015)

See independent auditor's report.

Department of Environmental Protection

In Lieu Fee Program
Calendar Year 2018 Financial Report

Beginning Cash and Investment Balance (January 01, 2018)		**$36,660,130**
Revenue		
In Lieu Program Fees - Attachment A	4,117,031.36	
Interest	-185,462.57	
Total Revenue		**3,931,568.79**
Expenditures		
WV DEP Administration - Attachment B	187,126.16	
Projects - Attachment B	701,339.88	
Total Expenditures		**888,466.04**
Ending Cash and Investment Balance		**$39,703,233**

Advanced Credits and Balances - Attachment D

See independent auditor's report.

WV DEP ILF PROGRAM
Attachment A
Revenue
Calendar Year 2018

Attachment A, Exhibit 1 - Permit Fees and Refunds

SSA	PERMITTEE	Sevice Area	Date Received	Payment Received	Stream Debit	Wetland Debit	Payment Refund	Stream Credit	Wetland Credit
1	Columbia Gas Transmission, LLC Mountaineer Xpress Project USACE Permit number: LRH-2015-736-OHR HUC 8 Little Kanawha Corps District Huntington Calhoun County, West Virginia	Little Kanawha	3/14/2018	$140,096.00	163.72	0.152			
1	Dominion Energy Transmission, Inc. Supply Header Project USACE Permit number: LRH-2014-01110-OHR HUC 8 Middle Ohio North Corps District: Huntington Doddridge, Tyler, and Wetzel Counties, West Virginia	Mid Ohio North	3/9/2018	$653,784.00	817.23	0.000			
1	Columbia Gas Transmission, LLC Mountaineer Xpress Project USACE Permit number: LRH-2015-736-OHR HUC 8 Middle Ohio South Corps District: Huntington Jackson County, West Virginia	Mid Ohio South	3/14/2018	$558,944.00	689.38	0.124			
1	Consol Pennsylvania Coal Company, LLC 9J Bleeder Shaft Site for Bailey Mine USACE Permit number: LRP-2017-980 HUC 8 Upper Ohio South Corps District: Pittsburgh Marshall County, West Virginia	Upper Ohio South	2/5/2018	$25,020.00	0.00	0.417			
1	Angelina Gathering Company, LLC Panhandle Central Waterline Project USACE Permit number: LRP-2017-1548 HUC 8 Upper Ohio South Corps District: Pittsburgh Brooke and Ohio County, West Virginia	Upper Ohio South	4/25/2018	$38,304.00	0.00	0.638			
2	Greer Industries, Inc. Pikewood National Golf Club EPA Action Number: CWA-03-2010-0229DW HUC 8 Monongahela Corps District: Pittsburgh Monongalia and Preston, West Virginia	Monongahela	1/29/2018	$21,312.00	0.00	0.355			
2	Atlantic Coast Pipeline, LLC Atlantic Coast Pipeline USACE Permit number: LRP-2014-731 HUC 8 Tygart Valley Corps District: Pittsburgh Upshur and Randolph County, West Virginia	Tygart	2/16/2018	$271,568.00	339.46	0.000			
2	Atlantic Coast Pipeline, LLC Atlantic Coast Pipeline USACOE Permit number: LRP-2014-731 HUC 8: West Fork Corps District: Pittsburgh Harrison and Lewis County, West Virginia	West Fork	2/16/2018	$76,048.00	95.06	0.000			
2	XTO Energy, Inc. EPA Consent Decree EPA Civil Action Number: CWA-1-14-CV-218 HUC 8 West Fork Corps District: Pittsburgh Harrison, Marion and Upshur County, West Virginia	West Fork	3/12/2018	$209,040.00	0.00	3.484			
2	Dominion Energy Transmission, Inc. Atlantic Coast Pipeline USACE Permit Number: LRP-2014-731 HUC 8 West Fork Corps District: Pittsburgh Lewis County, West Virginia	West Fork	5/21/2018	$156,264.00	195.33	0.000			
2	North Central Resources, LLC. Kittanning Seam Deep Mine USACE Permit Number: LRP-2012-255 HUC 8: West Fork Corps District Pittsburgh Barbour County, West Virginia	West Fork	12/17/2018	$191,708.00	196.81	0.571			
4	Atlantic Coast Pipeline, LLC Atlantic Coast Pipeline USACE Permit number: LRH-2014-00484-GBR HUC 8 Elk Corps District: Huntington Pocahontas and Randolph County, West Virginia	Elk	2/16/2018	$236,728.00	295.91	0.000			
4	American Electric Power Quinwood Substation USACOE Permit number: LRH-2018-00047-GAU HUC 8 Gauley Corps District: Huntington Greenbrier County, West Virginia	Gauley	1/29/2018	$59,160.00	0.00	0.986			

WV DEP ILF PROGRAM
Attachment A
Revenue
Calendar Year 2018

4	Atlantic Coast Pipeline, LLC Atlantic Coast Pipeline USACE Permit number: LRH-2014-00484-GBR HUC 8 Greenbrier Corps District: Huntington Pocahontas County, West Virginia	Greenbrier	2/16/2018	$246,016.00	279.02	0.380			
4	Columbia Gas Transmission, LLC Mountaineer Xpress Project USACE Permit number: LRH-2015-736-OHR HUC 8 Lower Kanawha Corps District: Huntington Jackson and Putnam County, West Virginia	Lower Kanawha	3/14/2018	$10,680.00	0.00	0.178			
4	Columbia Gas Transmission, LLC AM-130 Pipeline Replacement and Slip Repair USACE Permit number: LRH-2018-00216-OHR HUC 8: Lower Kanawha Corps District: Huntington Kanawha County, West Virginia	Lower Kanawha	4/17/2018	$45,180.00	0.00	0.753			
4	Fayette County BOE Collins Middle School USACE Permit number: LRH-2017-352-NEW HUC 8: Lower New Corps District: Huntington Fayette County, West Virginia	Lower New	10/30/2018	$73,411.36	61.76	0.400			
4	Panther Creek Mining, LLC Wet Branch Coal Refuse Disposal Facility USACE Permit number: LRH-2009-154-KAN HUC 8 Upper Kanawha Corps District: Huntington Kanawha County, West Virginia	Upper Kanawha	4/16/2018	$983,776.00	1,229.72	0.000			
4	Mercer County Board of Education Mountain Valley Elementary School USACOE Permit number: LRH-2018-00108-NEW HUC 8: Upper New Corps District: Huntington Mercer County, West Virginia	Upper New	7/9/2018	$88,132.00	89.69	0.273			
5	Columbia Gas Transmission, LLC Mountaineer Xpress Project USACE Permit number: LRH-2015-736-OHR HUC 8: Lower Guyandotte Corps District: Huntington Cabell County, West Virginia	Lower Guyandotte	3/14/2018	$31,860.00	0.00	0.531			
Totals				**$4,117,031.36**	**4,453.0942**	**9.243**	**$0.00**	**0.00**	**0.000**
Revenue Balance				**$4,117,031.36**					

WV DEP ILF PROGRAM
Attachment B
ILF Expenditures
Calendar Year 2018

Exhibit 1 - Conceptual Mitigation Plans funded with ILF Administrative Funds

SSA	Project	Consultant	Amount
3	Evitts Run	Downstream Strategies	$ 5,000
TOTAL			**$ 5,000**

Exhibit 3 - Project Expenditures from ILF Program Funds

SSA	Project	Project Phase	Amount
1	Frozen Camp WMA	Site Acquisition	$ 17,736.31
1	Frozen Camp WMA	Planning	$ 26,507.74
1	Hillcrest WMA	Monitoring	$ 16,455.88
1	Hillcrest WMA	Maintenance	$ 5,620.17
1	Lakin State Farm	Planning	$ 89,352.98
1	McClintic WMA	Planning	$ 4,473.68
1	McClintic WMA	Construction	$ 5,951.88
2	Gandy Creek	Monitoring	$ 2,678.19
2	Gandy Creek	Construction	$ 71,116.10
2	Lamothe	Monitoring	$ 5,710.93
2	Lamothe	Maintenance	$ 11,687.66
2	UNT Teters Creek	Site Acquisition	$ 144,931.42
2	UNT Teters Creek	Planning	$ 7,410.60
3	Morgan Wetland	Monitoring	$ 702.32
3	Morgan Wetland	Maintenance	$ 50.23
3	Nathaniel Mountain	Monitoring	$ 604.10
3	UT of Whitethorn Creek	Construction	$ 4,192.55
4	Old Field Fork	Planning	$ 62,863.65
4	Kanawha State Forest	Planning	$ 17,820.88
5	Greenbottom WMA	Planning	$ 13,486.14
5	Greenbottom WMA	Construction	$ 2,388.79
5	Huff Creek	Site Acquisition	$ 39,481.17
5	Huff Creek	Planning	$ 61,141.61
5	Mill Creek WMA	Site Acquisition	$ 6,124.55
5	Mill Creek WMA	Planning	$ 82,275.31
5	Mill Creek WMA	Construction	$ 575.04
TOTAL			**$ 701,339.88**

See independent auditor's report.

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
1	Little Kanawha	345,660.00	4,608.190		341,051.81	10.600	1.9709		8.6291	
1	Middle Ohio North	127,290.00	4,643.424		122,646.58	15.000	18.5096		-3.5096	**
1	Middle Ohio South	101,925.00	1,036.232	256.880	101,145.65	43.200	0.1240	1.140	44.2160	
1	Upper Ohio North/Upper Ohio South	18,000.00	17,033.959	2,091.870	3,057.91	15.000	12.9754	8.572	10.5966	****
1	TOTAL	592,875.00	27,321.805	2,348.750	567,901.94	83.800	33.5798	9.712	59.9322	
2	Cheat/Youghiogheny	61,095.00	510.000	5,304.390	65,889.39	56.200	0.0500	0.203	56.3530	
2	Monongahela/Dunkard	31,110.00	6,349.950		24,760.05	16.500	13.2702	14.000	17.2298	***
2	Tygart Valley	49,215.00	339.460		48,875.54	205.900	2.3690		203.5310	
2	West Fork	35,070.00	468.000		34,602.00	32.100	7.3730		24.7270	
2	TOTAL	176,490.00	7,667.410	5,304.390	174,126.98	310.700	23.0622	14.203	301.8408	
3	Cacapon/Shenandoah Hardy	36,210.00	0.000	1,247.520	37,457.52	133.800			133.8000	
3	North Branch Potomac	6,225.00	0.000		6,225.00	112.300			112.3000	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.00	681.000		25,344.00	76.200	6.8900	0.613	69.9230	
3	South Branch Potomac	12,450.00	0.000		12,450.00	214.000			214.0000	
3	TOTAL	80,910.00	681.000	1,247.520	81,476.52	536.300	6.8900	0.613	530.0230	
4	Coal	48,090.00	4,232.200		43,857.80	28.300	0.0000		28.3000	
4	Elk	72,420.00	1,179.410		71,240.59	10.000	0.0000		10.0000	
4	Gauley	42,990.00	0.000		42,990.00	64.000	1.8179		62.1821	
4	Greenbrier	29,415.00	279.020		29,135.98	274.800	0.3800		274.4200	
4	Lower Kanawha	96,735.00	298.790	298.790	96,735.00	149.100	0.9310		148.1690	
4	Lower New	15,270.00	4,712.724		10,557.28	15.000	14.1440		0.8560	*
4	Upper Kanawha	16,980.00	2,587.220		14,392.78	10.000	0.0000		10.0000	
4	Upper New/James	33,375.00	1,446.690		31,928.31	160.700	0.7730		159.9270	
4	TOTAL	355,275.00	14,736.054	298.790	340,837.74	711.900	18.0459	0.000	693.8541	
5	Big Sandy/Lower Ohio	31,680.00	1,817.000		29,863.00	29.700	5.1300		24.5700	
5	Lower Guyandotte	110,310.00	846.000		109,464.00	10.000	0.5310		9.4690	
5	Tug Fork	19,800.00	831.000		18,969.00	10.000	0.6270		9.3730	
5	Twelvepole	35,640.00	41.950		35,598.05	10.000	0.6000		9.4000	
5	Upper Guyandotte	60,540.00	9,591.045	206.000	51,154.95	10.000	1.4590		8.5410	
5	TOTAL	257,970.00	13,126.995	206.000	245,049.00	69.700	8.3470	0.000	61.3530	

*Borrowed 5 Wetland Credits from Greenbrier (IRT Approved 3/25/2015)
**Borrowed 5 Wetland Credits from Little Kanawha (IRT Approved 03/13/2014)
***Borrowed 5.5 Wetland Credits from Tygart Valley (IRT Approved 3/25/2015)
****Borrowed 5 Wetland Credits and 2,730 Stream Credits from Middle Ohio South (IRT Approved 3/25/2015)

Department of Environmental Protection

In Lieu Fee Program
Calendar Year 2017 Financial Report

Beginning Cash and Investment Balance (January 01, 2017)		**$33,068,254**
Revenue		
In Lieu Program Fees - Attachment A	4,304,389.84	
Interest	585,381.68	
Total Revenue		**4,889,771.52**
Expenditures		
WV DEP Administration - Attachment B	201,876.59	
Projects - Attachment B	1,096,019.15	
Total Expenditures		**1,297,895.74**
Ending Cash and Investment Balance		**$36,660,130**

Advanced Credits and Balances - Attachment D

See independent auditor's report.

WV DEP ILF PROGRAM
Attachment A
Revenue
Calendar Year 2017

Attachment A, Ehibit I - Permit Fees and Refunds

SA	PERMITTEE	Service Area	Date Received	Payment Received	Stream Debit	Wetland Debit	Payment Refund	Stream Credit	Wetland Credit
1	Antero Treatment, LLC Antero Landfill USACE Permit number: LRH-2016-139-LKR HUC 8 Little Kanawha Corps District: Huntington Doddridge/Ritchie County, West Virginia	Little Kanawha	1/24/2017	$3,491,952.00	4,350.39	0.194			
1	Antero Treatment, LLC Antero Landfill USACE Permit number: LRH-2016-139-LKR HUC 8: Little Kanawha Corps District: Huntington Doddridge/Ritchie County, West Virginia	Little Kanawha	2/10/2017	$75,264.00	94.08	0.000			
5	Columbia Gas Transmission, LLC Leach Xpress Pipeline Project USACE Permit number: LRH-2014-000866-OHR HUC 8: TWELVEPOLE Corps District: Huntington Wayne County, West Virginia	Twelvepole	2/16/2017	$69,560.00	41.95	0.6000			
1	Columbia Gas Transmission, LLC Leach Xpress Pipeline Project USACE Permit number: LRP-2014-1151 HUC 8: Upper Ohio South Corps District: Pittsburgh Marshall County, West Virginia	Upper Ohio South	2/16/2017	$86,952.00	41.19	0.900			
1	Rover Pipeline, LLC Rover Pipeline Project USACE Permit number: LRH-2014-00804-OHR HUC 8: Middle Ohio North Corps District: Huntington Doddridge County, West Virginia	Mid Ohio North	2/28/2017	$5,460.00	0.00	0.091			
2	High Tech Corridor Development, LLC White Oaks Business Park Phase II USACOE Permit number: LRP-2007-231 HUC 8: West Fork Corps District: Pittsburgh Harrison County, West Virginia	West Fork	4/11/2017	$374,400.00	468.00	0.0000			
1	Columbia Gas Transmission, LLC Ripley Well 12596 USACOE Permit number: LRH-2016-00998-OHR HUC 8: Middle Ohio South Corps District: Huntington Jackson County, West Virginia	Mid Ohio South	6/14/2017	$277,481.84	346.8523	0.000			
2	REFUND - CNX GAS COMPANY, LLC ACD9HS Well Site USACOE Permit number: 2013-1440 HUC 8: Tygart Valley Corps District: Pittsburgh Barbour County, West Virginia	Tygart	11/21/2017	-	-	-	-$22,800.00	0.00	-0.380
2	REFUND - CNX GAS COMPANY, LLC PHL21HS USACOE Permit number: LRP-2013-1812 HUC 8: Tygart Valley Corps District: Pittsburgh Barbour County, West Virginia	Tygart	11/21/2017	-	-	-	-$42,240.00	0.00	-0.720
2	REFUND - CNX GAS COMPANY, LLC PHL18 Well Site USACOE Permit number: LRP-2014-1076 HUC 8: Tygart Valley Corps District: Pittsburgh Barbour County, West Virginia	Tygart	11/21/2017	-	-	-	-$11,640.00	0.00	-0.194
Totals				**$4,381,069.84**	**5,342.4623**	**1.785**	**-$76,680.00**	**0.00**	**-1.294**
Revenue Balance				**$4,304,389.84**					

WV DEP ILF PROGRAM
Attachment B
ILF Expenditures
Calendar Year 2017

Exhibit 1 - Conceptual Mitigation Plans funded with ILF Administrative Funds

SSA	Project	Consultant	Amount
2	UNT #1 of Teter Creek	GAI	$ 5,000
TOTAL			**$ 5,000**

Exhibit 3 - Project Expenditures from ILF Program Funds

SSA	Project		Amount
1	Frozen Camp WMA	Site Acquisition	$ 4,248.55
1	Frozen Camp WMA	Planning	$ 53,125.24
1	Hillcrest WMA	Construction	$ 361,103.83
1	Hillcrest WMA	Monitoring	$ 40,972.95
1	Lakin State Farm	Planning	$ 46,929.84
1	McClintic WMA	Planning	$ 89,072.78
2	Gandy Creek	Planning	$ 28,243.52
2	Gandy Creek	Construction	$ 116,954.15
2	Morgan Wetland	Monitoring	$ 5,939.06
3	Morgan Wetland	Maintenance	$ 3,369.66
3	Nathaniel Mountain	Monitoring	$ 3,322.52
3	UT of Whitethorn Creek	Construction	$ 121,582.53
4	Dunloup Creek	Planning	$ 38,343.11
4	Old Field Fork	Planning	$ 38,707.04
5	Greenbottom WMA	Planning	$ 33,485.88
5	Mill Creek WMA	Planning	$ 110,618.49
TOTAL			**$ 1,096,019.15**

WV DEP ILF PROGRAM
Attachment D
Advance Credits and Balances
Calendar Year 2017

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
5	Big Sandy/Lower Ohio	31,680.00	1,817.000		29,863.000	29.700	5.1300		24.5700	
3	Cacapon/Shenandoah Hardy	36,210.00	0.000	735.015	36,945.015	133.800	0.0000		133.8000	
2	Cheat/Youghiogheny	61,095.00	510.000	1,299.375	61,884.375	56.200	0.0500		56.1500	
4	Coal	48,090.00	4,232.200		43,857.800	28.300	0.0000		28.3000	
4	Elk	72,420.00	883.500		71,536.500	10.000	0.0000		10.0000	
4	Gauley	42,990.00	0.000		42,990.000	64.000	0.8319		63.1681	
4	Greenbrier	29,415.00	0.000		29,415.000	274.800	0.0000		274.8000	
1	Little Kanawha	345,660.00	4,444.470		341,215.530	10.600	1.8189		8.7811	
5	Lower Guyandotte	110,310.00	846.000		109,464.000	10.000	0.0000		10.0000	
4	Lower Kanawha	96,735.00	298.790	298.790	96,735.000	149.100	0.0000		149.1000	
4	Lower New	15,270.00	4,650.960		10,619.040	15.000	13.7440		1.2560	*
1	Middle Ohio North	127,290.00	3,826.194		123,463.806	15.000	17.8696		-2.8696	**
1	Middle Ohio South	101,925.00	346.852		101,578.148	43.200	0.6400		42.5600	
2	Monongahela/Dunkard	31,110.00	6,349.950		24,760.050	16.500	12.9150	14.000	17.5850	***
3	North Branch Potomac	6,225.00	0.000		6,225.000	112.300	1.3200		110.9800	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.00	681.000		25,344.000	76.200	5.3500	0.613	71.4625	
3	South Branch Potomac	12,450.00	0.000		12,450.000	214.000	0.2200		213.7800	
5	Tug Fork	19,800.00	831.000		18,969.000	10.000	0.6270		9.3730	
5	Twelvepole	35,640.00	41.950		35,598.050	10.000	0.6000		9.4000	
2	Tygart Valley	49,215.00	0.000		49,215.000	205.900	2.3690		203.5310	
5	Upper Guyandotte	60,540.00	9,245.056	206.000	51,500.944	10.000	1.4590		8.5410	
4	Upper Kanawha	16,980.00	1,357.500		15,622.500	10.000	0.0000		10.0000	
4	Upper New/James	33,375.00	1,357.000		32,018.000	160.700	0.5000		160.2000	
1	Upper Ohio North/Upper Ohio South	18,000.00	17,033.959	2,091.870	3,057.911	15.000	11.9200	8.572	11.6520	****
2	West Fork	35,070.00	468.000		34,602.000	32.100	3.3180		28.7820	

*Borrowed 5 Wetland Credits from Greenbrier (IRT Approved 3/25/2015)
**Borrowed 5 Wetland Credits from Little Kanawha (IRT Approved 03/13/2014)
***Borrowed 5.5 Wetland Credits from Tygart Valley (IRT Approved 3/25/2015)
****Borrowed 5 Wetland Credits and 2,730 Stream Credits from Middle Ohio South (IRT Approved 3/25/2015)

See independent auditor's report.

WV DEP ILF PROGRAM
Attachment D
Advance Credits and Balances
Calendar Year 2017

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
1	Little Kanawha	345,660.00	4,444.470		341,215.530	10.600	1.8189		8.7811	
1	Middle Ohio North	127,290.00	3,826.194		123,463.806	15.000	17.8696		-2.8696	**
1	Middle Ohio South	101,925.00	346.852		101,578.148	43.200	0.6400		42.5600	
1	Upper Ohio North/Upper Ohio South	18,000.00	17,033.959	2,091.870	3,057.911	15.000	11.9200	8.572	11.6520	****
1	**TOTAL**	**592,875.00**	**25,651.475**	**2,091.870**	**569,315.395**	**83.800**	**32.2484**	**8.572**	**60.1236**	
2	Cheat/Youghiogheny	61,095.00	510.000	1,299.375	61,884.375	56.200	0.0500		56.1500	
2	Monongahela/Dunkard	31,110.00	6,349.950		24,760.050	16.500	12.9150	14.000	17.5850	***
2	Tygart Valley	49,215.00	0.000		49,215.000	205.900	2.3690		203.5310	
2	West Fork	35,070.00	468.000		34,602.000	32.100	3.3180		28.7820	
2	**TOTAL**	**176,490.00**	**7,327.950**	**1,299.375**	**170,461.425**	**310.700**	**18.6520**	**14.000**	**306.0480**	
3	Cacapon/Shenandoah Hardy	36,210.00	0.000	735.015	36,945.015	133.800	0.0000		133.8000	
3	North Branch Potomac	6,225.00	0.000		6,225.000	112.300	1.3200		110.9800	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.00	681.000		25,344.000	76.200	5.3500	0.613	71.4625	
3	South Branch Potomac	12,450.00	0.000		12,450.000	214.000	0.2200		213.7800	
3	**TOTAL**	**80,910.00**	**681.000**	**735.015**	**80,964.015**	**536.300**	**6.8900**	**0.613**	**530.0225**	
4	Coal	48,090.00	4,232.200		43,857.800	28.300	0.0000		28.3000	
4	Elk	72,420.00	883.500		71,536.500	10.000	0.0000		10.0000	
4	Gauley	42,990.00	0.000		42,990.000	64.000	0.8319		63.1681	
4	Greenbrier	29,415.00	0.000		29,415.000	274.800	0.0000		274.8000	
4	Lower Kanawha	96,735.00	298.790	298.790	96,735.000	149.100	0.0000		149.1000	
4	Lower New	15,270.00	4,650.960		10,619.040	15.000	13.7440		1.2560	*
4	Upper Kanawha	16,980.00	1,357.500		15,622.500	10.000	0.0000		10.0000	
4	Upper New/James	33,375.00	1,357.000		32,018.000	160.700	0.5000		160.2000	
4	**TOTAL**	**355,275.00**	**12,779.950**	**298.790**	**342,793.840**	**711.900**	**15.0759**	**0.000**	**696.8241**	
5	Big Sandy/Lower Ohio	31,680.00	1,817.000		29,863.000	29.700	5.1300		24.5700	
5	Lower Guyandotte	110,310.00	846.000		109,464.000	10.000	0.0000		10.0000	
5	Tug Fork	19,800.00	831.000		18,969.000	10.000	0.6270		9.3730	
5	Twelvepole	35,640.00	41.950		35,598.050	10.000	0.6000		9.4000	
5	Upper Guyandotte	60,540.00	9,245.056	206.000	51,500.944	10.000	1.4590		8.5410	
5	**TOTAL**	**257,970.00**	**12,781.006**	**206.000**	**245,394.994**	**69.700**	**7.8160**	**0.000**	**61.8840**	

See independent auditor's report.

Department of Environmental Protection

In Lieu Fee Program
Calendar Year 2016 Financial Report

Beginning Cash and Investment Balance (January 01, 2016)		**$32,540,003**
Revenue		
In Lieu Program Fees - Attachment A	1,902,765.13	
Interest	256,575.24	
Total Revenue		**2,159,340.37**
Expenditures		
WV DEP Administration - Attachment B	235,313.40	
Projects - Attachment B	1,395,776.08	
Contingencies - Attachment C	0.00	
Total Expenditures		**1,631,089.48**
Ending Cash and Investment Balance		**$33,068,254**

Advanced Credits and Balances - Attachment D

WV DEP ILF PROGRAM
Attachment A
Revenue
Calendar Year 2016

Attachment A, Ehibit 1 - Permit Fees

SSA	PERMITTEE	Sevice Area	Date Received	Payment Received	STREAM DEBIT	WETLAND DEBIT
4	Boy Scouts of America J.W. and Hazel Ruby West Virginia Welcome Center Project USACE Permit number: LRH-2015-747-NEW-UNT Bend Branch HUC 8: Lower New Corps District: Huntington Fayette County, West Virginia	Lower New	1/27/2016	$1,644.00	0.00	0.0274
1	MarkWest Liberty Midstream & Resources, LLC. Majorsville 8/9/10 Gas Processing Plant and De-ethanizer Unit 2 USACE Permit number: LRP-2012-405 HUC 8: Upper Ohio South Corps District: Pittsburgh Marshall County, West Virginia	Upper Ohio South	2/11/2016	$1,538,391.10	1858.638875	0.8580
4	American Electric Power Nuttall Substation USACE Permit number: LRH-2016-15-NEW-Keeney Creek HUC 8: Lower New / Gauley Corps District: Huntington Fayette County, West Virginia	Lower New	3/24/2016	$261,906.03	327.39	0.0000
1	Antero Midstream, LLC. Lafferty Compresor Facility and Pipeline USACE Permit number: LRH-2015-01038-KAN-Right Fork of White Oak Creek HUC 8: Little Kanawha Corps District: Huntington Ritchie County, West Virginia	Little Kanawha	4/18/2016	$14,280.00	0.00	0.2380
4	Greenbrier Smokeless Coal Mining, LLC Pollock Knob Surface Mine USACE Permit number: LRH-2014-180-GAU-UNT of Brown Creek HUC 8: Gauley Corps District: Huntington Greenbrier County, West Virginia	Gauley	7/20/2016	$20,724.00	0.00	0.3454
5	American Electric Power Wyoming Station USACE Permit number: LRH-2016-672-GUY-UNT Reedy Branch HUC 8: Upper Guyandotte Corps District: Huntington Wyoming County, West Virginia	Upper Guyandotte	9/12/2016	$28,200.00	0.00	0.4700
5	American Electric Power Faraday Substation USACE Permit number:LRH-2016-881-TUG HUC 8: Tug Fork Corps District: Huntington McDowell County, West Virginia	Tug Fork	11/14/2016	$37,620.00	0.00	0.6270
Totals				**$1,902,765.13**	**2,186.028875**	**2.5658**

See independent auditor's report.

WV DEP ILF PROGRAM
Attachment B
ILF Expenditures
Calendar Year 2016

Exhibit 1 - Conceptual Mitigation Plans funded with ILF Administrative Funds

SSA	Project	Consultant	Amount
4	Kanawha State Forest	Decota Consulting	$ 5,000.00
5	Big Spring Branch	Civil & Environmental Consultants	$ 5,000.00
5	Huff Creek	Civil & Environmental Consultants	$ 5,000.00
	TOTAL		**$ 15,000.00**

Exhibit 2 - Long-term Steward Development funded with ILF Administrative Funds

Land Steward	Purpose	Amount
WV Land Stewardship Corp.	Program Development	$ 41,435.63
TOTAL		**$ 41,435.63**

Exhibit 3 - Project Expenditures from ILF Program Funds

SSA	Project	Purpose	Amount
1	Frozen Camp WMA	Planning	$ 63,161.92
1	Hillcrest WMA	Construction	$ 867,901.38
1	Hillcrest WMA	Planning	$ 19,700.96
1	Lakin State Farm	Planning	$ 134,971.92
1	McClintic WMA	Planning	$ 57,640.89
2	Gandy Creek	Planning	$ 26,048.07
3	Morgan Wetland	Monitoring	$ 12,103.24
3	Nathaniel Mountain	Monitoring	$ 4,091.89
3	UT of Whitethorn Creek	Planning	$ 6,330.00
4	Dunloup Creek	Planning	$ 54,551.65
4	Old Field Fork	Planning	$ 21,513.10
5	Mill Creek WMA	Planning	$ 127,761.06
	TOTAL		**$ 1,395,776.08**

WV DEP ILF PROGRAM
Attachment D
Advance Credits and Balances
Calendar Year 2016

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
5	Big Sandy/Lower Ohio	31,680.00	1,817.00	-	29,863.00	29.700	5.130	-	24.570	
3	Cacapon/Shenandoah Hardy	36,210.00	0.00	588.00	36,798.00	133.800	0.000	-	133.800	
2	Cheat/Youghiogheny	61,095.00	510.00	1,020.80	61,605.80	56.200	0.050	-	56.150	
4	Coal	48,090.00	4,232.20	-	43,857.80	28.300	0.000	-	28.300	
4	Elk	72,420.00	883.50	-	71,536.50	10.000	0.000	-	10.000	
4	Gauley	42,990.00	0.00	-	42,990.00	64.000	0.832	-	63.168	
4	Greenbrier	29,415.00	0.00	-	29,415.00	274.800	0.000	-	274.800	
1	Little Kanawha	345,660.00	4,350.39	-	341,309.61	10.600	1.819	-	8.781	
5	Lower Guyandotte	110,310.00	846.00	-	109,464.00	10.000	0.000	-	10.000	
4	Lower Kanawha	96,735.00	298.79	298.79	96,735.00	149.100	0.000	-	149.100	
4	Lower New	15,270.00	4,650.96	-	10,619.04	15.000	13.744	-	1.256	*
1	Middle Ohio North	127,290.00	3,826.19	-	123,463.81	15.000	17.779	-	-2.779	**
1	Middle Ohio South	101,925.00	0.00	-	101,925.00	43.200	0.640	-	42.560	
2	Monongahela/Dunkard	31,110.00	6,349.95	-	24,760.05	16.500	12.915	14.000	17.585	***
3	North Branch Potomac	6,225.00	0.00	-	6,225.00	112.300	1.320	-	110.980	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.00	681.00	-	25,344.00	76.200	5.350	0.490	71.340	
3	South Branch Potomac	12,450.00	0.00	-	12,450.00	214.000	0.220	-	213.780	
5	Tug Fork	19,800.00	831.00	-	18,969.00	10.000	0.627	-	9.373	
5	Twelvepole	35,640.00	0.00	-	35,640.00	10.000	0.000	-	10.000	
2	Tygart Valley	49,215.00	0.00	-	49,215.00	205.900	3.663	-	202.237	
5	Upper Guyandotte	60,540.00	9,245.06	1,647.00	52,941.94	10.000	1.459	-	8.541	
4	Upper Kanawha	16,980.00	1,357.50	-	15,622.50	10.000	0.000	-	10.000	
4	Upper New/James	33,375.00	1,357.00	-	32,018.00	160.700	0.500	-	160.200	
1	Upper Ohio North/Upper Ohio South	18,000.00	16,992.77	-	1,007.23	15.000	11.020	-	3.980	****
2	West Fork	35,070.00	0.00	-	35,070.00	32.100	3.318	-	28.782	

*Borrowed 5 Wetland Credits from Greenbrier (IRT Approved 3/25/2015)
**Borrowed 5 Wetland Credits from Little Kanawha (IRT Approved 03/13/2014)
***Borrowed 5.5 Wetland Credits from Tygart Valley (IRT Approved 3/25/2015)
****Borrowed 5 Wetland Credits and 2,730 Stream Credits from Middle Ohio South (IRT Approved 3/25/2015)

WV DEP ILF PROGRAM
Attachment D
Advance Credits and Balances
Calendar Year 2016

SSA	HUC 8	Advance Stream Credits	Stream Debits	Released Stream Credits	Balance	Advance Wetland Credits	Wetland Debits	Released Wetland Credits	Balance	Notes
1	Little Kanawha	345,660.00	4,350.39	-	341,309.61	10.600	1.819	-	8.781	
1	Middle Ohio North	127,290.00	3,826.19	-	123,463.81	15.000	17.779	-	-2.779	**
1	Middle Ohio South	101,925.00	0.00	-	101,925.00	43.200	0.640	-	42.560	
1	Upper Ohio North/Upper Ohio South	18,000.00	16,992.77	-	1,007.23	15.000	11.020	-	3.980	****
1	**TOTAL**	**592,875.00**	**25,169.35**		**567,705.65**	**83.800**	**31.257**	**0.000**	**52.543**	
2	Cheat/Youghiogheny	61,095.00	510.00	1,020.80	61,605.80	56.200	0.050	-	56.150	
2	Monongahela/Dunkard	31,110.00	6,349.95	-	24,760.05	16.500	12.915	14.000	17.585	***
2	Tygart Valley	49,215.00	0.00	-	49,215.00	205.900	3.663	-	202.237	
2	West Fork	35,070.00	0.00	-	35,070.00	32.100	3.318	-	28.782	
2	**TOTAL**	**176,490.00**	**6,859.95**	**1,020.80**	**170,650.85**	**310.700**	**19.946**	**14.000**	**304.754**	
3	Cacapon/Shenandoah Hardy	36,210.00	0.00	588.00	36,798.00	133.800	0.000	-	133.800	
3	North Branch Potomac	6,225.00	0.00	-	6,225.00	112.300	1.320	-	110.980	
3	Potomac Direct Drains/Shenandoah Jefferson	26,025.00	681.00	-	25,344.00	76.200	5.350	0.490	71.340	
3	South Branch Potomac	12,450.00	0.00	-	12,450.00	214.000	0.220	-	213.780	
3	**TOTAL**	**80,910.00**	**681.00**	**588.00**	**80,817.00**	**536.300**	**6.890**	**0.490**	**529.900**	
4	Coal	48,090.00	4,232.20	-	43,857.80	28.300	0.000	-	28.300	
4	Elk	72,420.00	883.50	-	71,536.50	10.000	0.000	-	10.000	
4	Gauley	42,990.00	0.00	-	42,990.00	64.000	0.832	-	63.168	
4	Greenbrier	29,415.00	0.00	-	29,415.00	274.800	0.000	-	274.800	
4	Lower Kanawha	96,735.00	298.79	298.79	96,735.00	149.100	0.000	-	149.100	
4	Lower New	15,270.00	4,650.96	-	10,619.04	15.000	13.744	-	1.256	*
4	Upper Kanawha	16,980.00	1,357.50	-	15,622.50	10.000	0.000	-	10.000	
4	Upper New/James	33,375.00	1,357.00	-	32,018.00	160.700	0.500	-	160.200	
4	**TOTAL**	**355,275.00**	**12,779.95**	**298.79**	**342,793.84**	**711.900**	**15.076**	**0.000**	**696.824**	
5	Big Sandy/Lower Ohio	31,680.00	1,817.00	-	29,863.00	29.700	5.130	-	24.570	
5	Lower Guyandotte	110,310.00	846.00	-	109,464.00	10.000	0.000	-	10.000	
5	Tug Fork	19,800.00	831.00	-	18,969.00	10.000	0.627	-	9.373	
5	Twelvepole	35,640.00	0.00	-	35,640.00	10.000	0.000	-	10.000	
5	Upper Guyandotte	60,540.00	9,245.06	1,647.00	52,941.94	10.000	1.459	-	8.541	
5	**TOTAL**	**257,970.00**	**12,739.06**	**1,647.00**	**246,877.94**	**69.700**	**7.216**	**0.000**	**62.484**	

See independent auditor's report.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ DEP27*01

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)

[X]	Addendum No. 1	[ ]	Addendum No. 6
[ ]	Addendum No. 2	[ ]	Addendum No. 7
[ ]	Addendum No. 3	[ ]	Addendum No. 8
[ ]	Addendum No. 4	[ ]	Addendum No. 9
[ ]	Addendum No. 5	[ ]	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.

Suttle & Stalnaker, PLLC
Company

Chris Lambert
Authorized Signature

08/24/2026
Date

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