West Virginia
Purchasing Division

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

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: ESR08252600000001309 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: 000000197366
Legal Name: BROWN EDWARDS & COMPANY LLP
Alias/DBA:
Total Bid: $23,985.00
Response Date: 08/25/2026
Response Time: 9:01
Responded By User ID: readams
First Name: Rob
Last Name: Adams
Email: readams@becpas.com
Phone: 304-343-4188

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 ESR08252600000001309	1

VENDOR
000000197366
BROWN EDWARDS & COMPANY LLP

Solicitation Number: CRFQ 0313 DEP2700000001

Total Bid: 23985 **Response Date:** 2026-08-25 **Response Time:** 09:01:07

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				23985.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments: See Attached Proposal

Extended Description:

ILF Audit Services

CRFQ 0313 DEP2700000001

BROWNEDWARDS
certified public accountants

WWW.BECPAS.COM

PROPOSAL

TO PROVIDE AUDIT SERVICES TO WEST VIRGINIA IN LIEU FEE MITIGATION PROGRAM

dep

AUGUST 25, 2026

Robert "Rob" E. Adams, CPA
Engagement Partner
readams@becpas.com

Office: 304.343.4188
Fax: 304.344.5035

300 Chase Tower
707 Virginia Street, East
Charleston, West Virginia 25301

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BROWN EDWARDS
certified public accountants

BROWNEDWARDS
certified public accountants

Letter of Transmittal

August 14, 2026

West Virginia In Lieu Fee Mitigation Program
601 57th Street SE
Charleston, West Virginia 25304

We are pleased to present our qualifications to provide independent auditing services to the West Virginia In Lieu Fee Mitigation Program, hereafter referred to as “ILF” for the years ended December 31, 2021 through 2025. The ILF would be an important part of our Firm's government practice. Our audit will be performed in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Brown, Edwards & Company, L.L.P. (“Brown Edwards”) has a large state and municipal governmental practice and is a leader in providing services to those clients in West Virginia and throughout the region. As described in Our Team Qualifications section, we have committed an engagement team with extensive experience serving West Virginia governmental entities. Our track record of providing quality and timely service, reliable advice, and clear communication. In addition to quality service, you need a firm that can be responsive to your needs, serve you as a priority client, and provide a high degree of personalized service. We believe our experience with other similar government entities allow us to present the highest qualifications and value for the services requested.

Should we be appointed to serve as auditors of the ILF, the ILF will receive the highest quality professional audit services from auditors that will plan, conduct, and report on the audit with competence, integrity, objectivity, and that we are independent of the ILF in all respects.

We have structured this proposal to communicate our experience and qualifications to effectively and efficiently respond to the requirements and expectations of the ILF, and have made every effort to completely respond to all matters identified in your request for proposal. We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me at (304) 343-4188.

Brown Edwards & Company, L.L.P

Robert E. Adams

Robert "Rob" E. Adams
Partner

About the Firm

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

25 years of experience for partners and directors

10 years of experience for senior managers and managers

QUICK FACTS ABOUT BROWN EDWARDS

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

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

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

- Accounting Today's Top 100 Firms by net revenue
- Listed as a Top 100 Firm Pacesetter in Growth by Accounting Today
- Listed as #4 in the Va. Capital Region by Accounting Today

Recognized as a 2025 Best of Accounting firm by ClearlyRated, a national satisfaction research firm

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

More than 400 professionals serving the southeastern U.S.

Top 50 Construction Accounting Firm as compiled by Construction Executive magazine

Our Commitment to Excellence

5 Star Service Quality Standards

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

Our Membership in Professional Organizations

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

AN INDEPENDENT MEMBER OF BDO ALLIANCE USA

CAQ CENTER FOR AUDIT QUALITY

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

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

ACFE Association of Certified Fraud Examiners

AICPA Governmental Audit Quality Center

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

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

GFOA Certificate of Achievement for Excellence in Financial Reporting

PCAOB PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

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

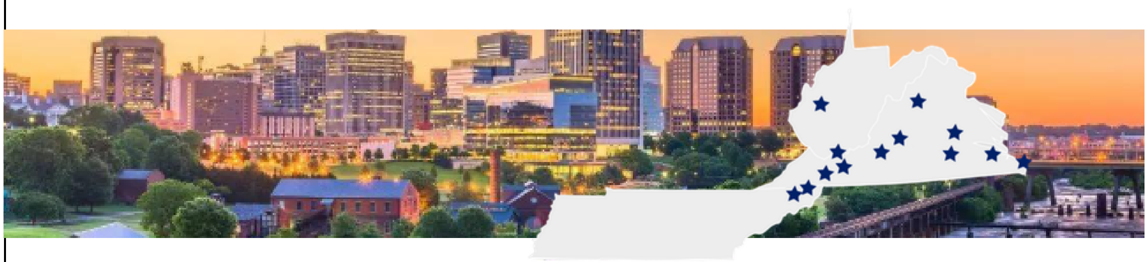
AICPA EBPAQC Member

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

The Benefits of a Regional Firm

As a regional firm, we offer the best of both worlds. With a total staff of over 450 and growing, we are large enough to provide services to a broad range of clients in the functional areas of accounting, auditing, tax, and management advisory services while providing you with direct access to our partners and directors.

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



Brown Edwards is a regional firm headquartered in Roanoke, Virginia with 13 locations in Virginia, West Virginia, and Tennessee. Below is a list of all our office locations.

Roanoke, Virginia	**New River Valley, Virginia**
Lynchburg, Virginia	**Bluefield, West Virginia**
Harrisonburg, Virginia	**Colonial Heights, Virginia**
Richmond, Virginia	**Wytheville, Virginia**
Newport News, Virginia	**Charleston, West Virginia**
Bristol, Tennessee	**Kingsport, Tennessee**

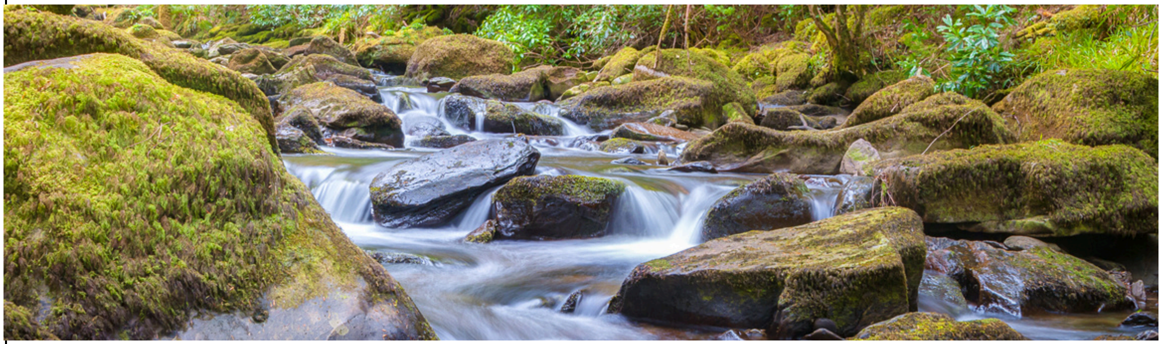
Virginia Beach, Virginia

Experience, Qualifications, and Service

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

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the ILF's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the ILF.
- Our people are active members in various governmental and non-profit organizations and associations, and maintain a strong professional relationship with AGA, the GFOA, and GASB.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make the difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and commitment.



Continuing Professional Education

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

Commitment to Provide Continuity of Staff

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

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

Technology

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

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

TeamMate Analytics

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

Suralink

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

ProSystem Fx Engagement

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

Technology, Continued

Security and Compliance Measures

As an extra level of security, Brown Edwards utilizes VPNs, Duo Authenticators, and firewalls to ensure the safety of private information. All employees are also required to participate in multiple technology security trainings throughout the year so they are up to date on technology safety. Brown Edwards is proud to say we have not had a history of data breaches.

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

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

Overall Charleston Office Experience

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

- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Kanawha County Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Parks and Recreation
- Kanawha County Regional Development Authority
- Region III Planning and Development Council (BCKP Interregional Council)
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- South Carolina Tuition Prepaid Plan
- Tobacco Settlement Finance Authority of West Virginia
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
- West Virginia Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Commission
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Offices of the Insurance Commissioner
- West Virginia Parkways Authority
- West Virginia Public Broadcasting Foundation
- West Virginia College and Jumpstart Savings Plans
- West Virginia Public Service Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund

Team Biographies

Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner
readams@becpas.com | 304.343.4188

Rob is a partner with Brown Edwards who has over 30 years of experience in serving governmental and not-for-profit clients and will serve as the lead partner on your engagement. He has substantial experience with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program having assisted numerous entities with multiple successful submissions for the certificate. His extensive experience with State of West Virginia and government entities will be of substantial benefit to this engagement.

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

Rob is active in the AICPA's Governmental Audit Quality Center. Rob's experience also includes reporting under International Financial Reporting Standards and conducting audits in accordance with *Government Auditing Standards* and the Uniform Guidance or the Single Audit. Rob is in compliance with all applicable CPE requirements.

Relevant Experience

Central West Virginia Regional Airport Authority
Charleston Area Alliance
Charleston Urban Renewal Authority
City of Charleston, West Virginia
Clay Center for the Arts and Sciences
Contractors Association of West Virginia
Kanawha County, West Virginia
Kanawha County Parks and Recreation Commission
Kanawha Valley Regional Transportation Authority
Metro Emergency Operations Center of Kanawha County
Region VII Planning and Development Council
Region III Planning and Development Council (BCKP Interregional Council)
School Building Authority of West Virginia
South Carolina Tuition Prepayment Plan
Tobacco Settlement Finance Authority of West Virginia
West Virginia AFL-CIO
West Virginia Alcohol Beverage Control Administration
West Virginia Board of Treasury Investments
West Virginia Chamber Foundation
West Virginia College and Jumpstart Savings Plans
West Virginia Consolidated Public Retirement Board
West Virginia Department of Transportation
West Virginia Division of Highways
West Virginia Drinking Water Treatment Revolving Fund
West Virginia Economic Development Authority
West Virginia Educational Broadcasting Commission
West Virginia Housing Development Fund
West Virginia Infrastructure and Jobs Development Council
West Virginia Jobs Investment Trust
West Virginia Lottery Commission
West Virginia Municipal Pensions Oversight Board
West Virginia Offices of the Insurance Commissioner
West Virginia Regional Jail and Correctional Facility Authority
West Virginia Solid Waste Management Board
West Virginia State Bar
West Virginia Water Development Authority
West Virginia Water Pollution Control Revolving Fund
West Virginia Public Broadcasting Foundation

Team Biographies, Continued

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

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

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

Chris is in compliance with all applicable CPE requirements.

Relevant Experience

VT/Montgomery Airport Authority
Bedford Regional Water Authority
Bloomingdale Utility District
Blountville Utility District
Central West Virginia Regional Airport Authority
City of Charlottesville, Virginia
City of Colonial Heights, Virginia
City of Falls Church, Virginia
City of Harrisonburg, Virginia
City of Lynchburg, Virginia
City of Roanoke Public Schools
City of Roanoke, Virginia
City of Staunton, Virginia
City of Danville, Virginia
City of Morristown, Tennessee
County of Amherst, Virginia
County of Bedford, Virginia
County of Frederick, Virginia
County of Montgomery, Virginia
County of New Kent, Virginia
County of Powhatan, Virginia
County of Roanoke, Virginia
Frederick County, Virginia
Hampton Roads Transit
Town of Bedford, Virginia
Town of Culpepper, Virginia
Town of Tazewell, Virginia
Town of Vinton, Virginia
Virginia Resources Authority
Virginia Tobacco Settlement Corp.
Town of Leesburg, Virginia
Town of Farmville, Virginia
Roanoke-Blacksburg Regional Airport
West Virginia Alcohol Beverage Control Administration
West Virginia Board of Treasury Investments

Team Biographies, Continued

Anthony Carpenter, CPA | Director
acarpenter@becpas.com | 304.343.4188

Anthony is a Director in the Charleston office with over 19 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to state and local governments, nonprofit organizations, employee benefit plans, and closely-held businesses. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments.

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

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

Anthony is in compliance with all applicable CPE requirements.

Relevant Experience

West Virginia Lottery Commission
Capitol Market, Inc.
Central West Virginia Regional Airport Authority
Charleston Area Alliance
City of Charleston, West Virginia
Contractors Association of West Virginia
EastRidge Health Systems
Hatfield-McCoy Regional Recreational Authority
Kanawha County, West Virginia
Kanawha County Parks and Recreation Commission
Kanawha Valley Regional Transportation Authority
Metro Emergency Operations Center of Kanawha County
Region VII Planning and Development Council
Region III Planning and Development Council (BCKP Interregional Council)
Public Service Commission of West Virginia
School Building Authority of West Virginia
Seneca Health Services
Tobacco Settlement Finance Authority of West Virginia
United Methodist Foundation of West Virginia, Inc.
Valley Healthcare System
West Virginia AFL-CIO
West Virginia Alcohol Beverage Control Administration
West Virginia Board of Treasury Investments
West Virginia Consolidated Public Retirement Board
West Virginia Drinking Water Treatment Revolving Fund
West Virginia High Technology Consortium Foundation
West Virginia Housing Development Fund
West Virginia Independent Colleges and Universities
West Virginia Infrastructure and Jobs Development Council
West Virginia Division of Highways
West Virginia Municipal Pensions Oversight Board
West Virginia Offices of the Insurance Commissioner
West Virginia Parkways Authority
West Virginia Regional Jail and Correctional Facility Authority
West Virginia Solid Waste Management Board
West Virginia Water Development Authority
West Virginia Water Pollution Control Revolving Fund
Young Men's Christian Association of Kanawha Valley, Inc.

Team Biographies, Continued

Clarence Rhudy, CPA, CISA, CITP | Information Technology Director
crhudy@becpas.com | 540.345.0936

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

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

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

Clarence is in compliance with all applicable CPE requirements.

Stephen Linkous | In-Charge Associate
slinkous@becpas.com | 304.343.4188

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

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

Stephen is in compliance with all applicable CPE requirements.

Relevant Experience

Contractors Association of West Virginia
Jackson County Development Center
Region VII Planning and Development Council
Region III Planning and Development Council (BCKP Interregional Council)
West Virginia Solid Waste Management Board
West Virginia College and Jumpstart Savings Plans
West Virginia Jobs Investment Trust
South Carolina Prepaid Tuition Plan
West Virginia Lottery
West Virginia Water Pollution Control Revolving Fund
West Virginia Educational Broadcasting Commission
West Virginia Public Broadcasting Foundation
West Virginia Drinking Water Treatment Revolving Fund

Service Approach

Service Philosophy

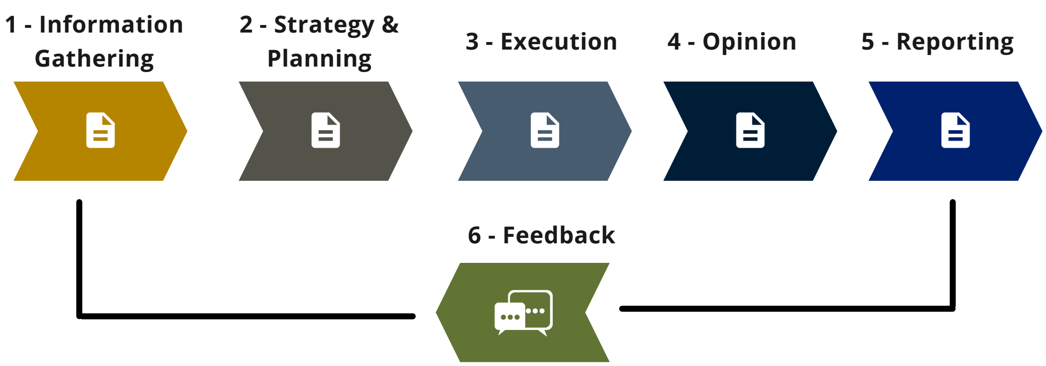
We reject the notion that an audit is a commodity. First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in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

Clear Communication

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

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

Our Methodology



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

Emphasis on Planning and Risk Assessment

Effective and thorough planning is the key to ensuring that our approach is tailored to meet your specific needs and is the cornerstone of successful engagement management. From this understanding emerges a written plan and work programs - road maps which will be used by the engagement team to execute field work.

The most critical part of planning an audit is risk assessment. Risk assessment refers to the auditor's identification and assessment of risks of material misstatement at both the financial statement and relevant assertion levels. Obtaining an understanding of the ILF, including its internal control, is an essential aspect of the consideration of the risk.

Our goal: to get beyond the numbers, to continue to develop a clear understanding of your organization, your goals and objectives, and the environment in which you operate.

Some risk assessment procedures we will perform are:

- Inquiries of management and others within the organization and those charged with governance, including specific inquiries related to fraud risks
- Analytical procedures
- Obtaining an understanding of internal controls (both entity-level and activity-level controls)
- Performing "walk-throughs" of key internal controls
- Review of internal documents such as by-laws, minutes, and written policies and procedures
- Review of important contracts and agreements
- Engagement team "brainstorming" session to identify ways in which the financial statements could be misstated, especially as related to misappropriation or intentional misstatement

Once risk has been assessed, we are able to determine the quality and quantity of audit evidence required to limit that risk to an acceptable level. We will synthesize the information gathered during the planning and risk assessment procedures to develop a risk-based approach that concentrates audit effort on those areas where the dollar volume of transactions is significant and the risk of material misstatement is greatest.

Internal Control

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

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

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

Our understanding incorporates two primary elements:

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

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

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

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

Independence

The credibility of the audit results is critical for oversight by the ILF and in meeting public expectations. Brown Edwards carefully evaluates all services provided to audit clients to ensure that the very detailed requirements for independence of the AICPA and *Government Auditing Standards* applicable to individual auditors and audit firms are satisfied. We believe the safeguards in place allow us to be independent with respect to the ILF, and will carefully guard and maintain our independence during the course of any audit services provided to the ILF.

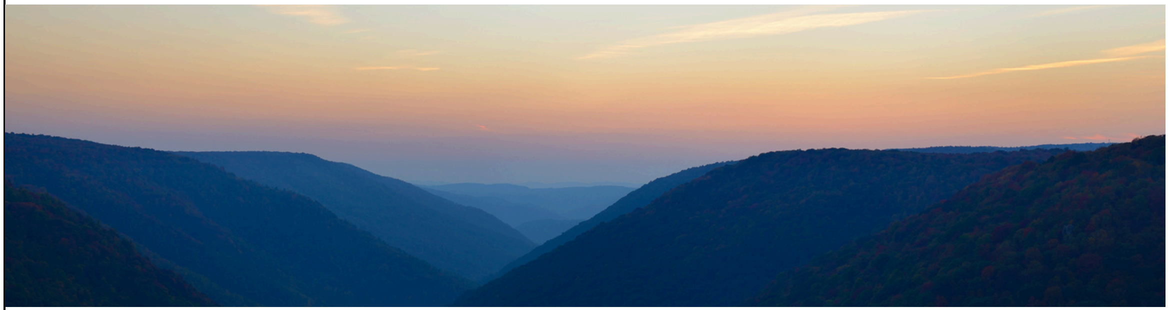
Audit Plan and Execution

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

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

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

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



Audit Plan and Execution, Continued

We will inform the ILF of each of the following:

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

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

Confidentiality

Brown Edwards shall have access to private and confidential data maintained by the ILF to the extent required for Brown Edwards to carry out the duties and responsibilities defined in this contract. Brown Edwards agrees to maintain confidentiality and security of the data made available. Brown Edwards agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to the ILF, Brown Edwards agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in Brown Edwards' possession, to these employees on Brown Edwards' staff who must have the information on a "need-to-know" basis.

Workpaper Retention and Access to Workpapers

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

Expected Level of Client Assistance

We understand that your employees will prepare items from our client request list by the anticipated due dates. We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing. You will also provide authentic copies of agreements and documents requested by us.

Affirmative Statements

Independence – Brown Edwards is independent of the ILF and the State of West Virginia, as defined by generally accepted auditing standards and *Government Auditing Standards*. We are free from all objections and interests that might materially conflict with interests of the ILF.

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

Ethics – Brown Edwards and its employees assigned to the engagement will follow the guidelines and standards established by the West Virginia Ethics Commission in 158 CSR 4.

Insurance – Brown Edwards maintains insurance for professional/malpractice, general, and an automobile liability in excess of $1,000,000 each and can provide evidence of insurance upon request.

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

Our Understanding of the In Lieu Fee Mitigation Program

We have a wealth of historical experience auditing governments over the last twenty-five years which individually range in size up to $5 billion in assets and $3 billion in revenues. The ILF will receive the highest quality audit that will be carefully planned, thoroughly conducted, and timely reported upon. Our team is equipped with much more than a surface level understanding, we have a deep understanding of the accounting principles and concepts which underlie those standards. This helps our team tackle unusual or complex matters efficiently and effectively, and gives our clients confidence that we are addressing such matters appropriately.

From your request for proposal, we have obtained an understanding of your expectations for the firm with whom you will work in the future. To meet those expectations we provide the following thoughts as you consider retaining Brown Edwards as your auditors. We pledge to:

- Have an experienced team of professionals with a proven record of providing high quality audit services **to you** and who will work closely with management. We would expect this experienced team of professionals to be utilized on a consistent basis from year-to-year barring any unforeseen turnover.
- Have an audit approach that addresses areas of significant risk, concentrates its efforts in areas of most importance, and results in a responsive and efficient audit. Providing an analysis of your operations by producing internal control communications which make specific, creative and practical suggestions, not only to strengthen internal controls, but also to improve operating performance and effectiveness.
- Provide ongoing communications with management regarding any accounting or financial reporting developments which may affect the ILF.
- Prepare and issue an Independent Auditor's Report and *Government Auditing Standards* Report.
- Provide a Management Letter addressing any findings or internal control issues, if applicable
- Present audit results to ILF staff and/or board
- Respond to routine inquiries on accounting and financial reporting throughout the contract period.

Brown Edwards will issue an independent auditor's report on ILF's cash basis financial statements and required report on internal control and compliance under *Government Auditing Standards*.

Our Understanding of the In Lieu Fee Mitigation Program, continued

The goal of West Virginia's ILF Mitigation Program is to achieve no net loss of existing stream and wetland acreage and functions in West Virginia through effective restoration, enhancement, replacement, and preservation of aquatic resources. The program utilizes watershed and landscape based planning to identify and assess potential mitigation opportunities that maximize the ecological benefits of aquatic resources within the same geographic service areas as the impacts. By consolidating the mitigation requirements stemming from multiple impacts, large scale water shed efforts can be focused within priority watersheds. The ILF Program works closely with other state and federal agencies, non-government organizations, academic institutions, watershed associations, individuals and others to develop plans and set priorities.

We understand that the In Lieu Fee (ILF) Mitigation Program was initiated by DEP to provide an additional tool for achieving compensatory mitigation for unavoidable impacts to waters of the United States and state waters, including wetlands, streams and associated buffers. Permits that are required for such impacts by the U.S. Army Corps of Engineers under §404 of the Clean Water Act, under §10 of the Rivers and Harbors Act, and by the State of West Virginia under §401 of the Clean Water Act. The permit allows permittees to participate in the state's ILF Program if there are no Mitigation Banks available to provide compensatory mitigation. Permittees participate by paying a fee, which is determined by inputting qualitative and quantitative data from proposed impacts to streams and wetlands into the West Virginia Stream and Wetland Valuation Metric.

The In Lieu Fee Mitigation Program is established under the Instrument signed on January 7, 2021. The purpose of the fund is to:

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

We understand the WVDEP Division of Water and Waste Management maintains responsibility for the operation and general management of the program. The program has been in operation since November 1, 1991. The source of revenue for the Program includes compensatory mitigation fees and interest earning from the Investment Management Board.

Our Understanding of the In Lieu Fee Mitigation Program, continued

The Program is administered by the Division of Water and Waste Management, with oversight by the Office of Administration, Fiscal Services. The Program 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.

The financial operations of the Department are maintained as follows:
The Program revenues and expenditures are recorded in WVOASIS and the Program Calendar Year annual reports are maintained using Microsoft Excel.

The Program'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. We understand we will be required by the Department to fully rely on this audit work.

Mandatory Requirements

- Brown Edwards is a Certified Public Accountant firm and is independent and licensed to practice in West Virginia.
- We have provided copies of our last two AICPA peer reviews performed in the last 7 years, with the most current review having occurred in the last 3 years, with a pass rating. These copies are located at Appendix B.
- All Brown Edwards' directors, principals, and partners assigned to the Program's engagement are licensed CPA's with at least 5 years of audit experience with governmental entities. All manager level employees on the engagement are CPA's with at least 3 years of experience of governmental engagements.
- Brown Edwards has experience auditing/consulting with state government entities (agencies) over the past 5 years. A list of engagements is located on pages 9 and 26.
- Brown Edwards has at least 5 licensed CPA's on staff within the firm that are strictly audit and not tax professionals with at least 3 of these professionals located in the same location.
- Brown Edwards has not had a final audit issued that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.
- Brown Edwards is a member in good standing of the AICPA's Governmental Audit Quality Center.

Our Understanding of Your Requirements

We would express an opinion on the fair presentation of the Program financial reports for the years ended December 31, 2021 through 2025. We understand the financial reports have been prepared on the cash basis, a special purpose framework not in accordance with GAAP. The primary purpose of the audit is to provide assurance to the Army Corp of Engineers, the oversight entity of the program, in which the amounts shown on the financial reports can be relied upon.

The audit will 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 Program's financial reports (2021 through 2025) are free from material misstatements. Following the completion of the audit, we will issue a report on whether the financial reports are free from material misstatements.

Brown Edwards understands that we will 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.

Brown Edwards assures that the Department will be informed of each of the following:

- Brown Edwards' responsibility as it relates to auditing financial statements prepared in accordance with special purpose frameworks
- Significant accounting policies
- Other information in documents containing audited financial statements
- Disagreements with management
- Difficulties encountered in performing the audit

Timeline

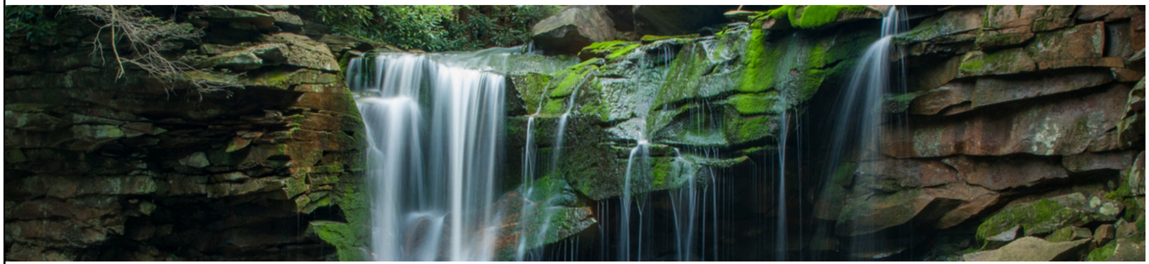
Our primary goal in scheduling your engagement is to ensure that the engagement is thoroughly planned, that field work is scheduled at times which are compatible with the schedules of the ILF accounting staff, and that the audit is completed in advance of your deadline to allow management adequate time to review our draft reports. We will design and plan our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and auditing standards generally accepted in the United States of America to meet the following time requirements:

- **Audit Planning** - Brown Edwards will conduct planning, plan confirmation samples, conduct walkthroughs of key controls, and provide the ILF with a detailed list of all schedules to be prepared by management after contract award at a time agreeable with management (We will meet within 2 weeks of contract award to establish this timeline).

- **Execution** - We will execute field work with management starting by December 2026, with completion by January 31, 2027.

- **Reports** - Drafts of the audit report and recommendations will be submitted no later than February 28, 2027. During this time, we will be available for any meeting that may be necessary to discuss the audit reports. We will prepare the final financial statements, notes, and management letter upon approval and execution of the representation letter. We will deliver 10 bound copies and electronic copies of the final audit results and management letter on or before March 31, 2027.

- **Meetings** - We will make ourselves available to you upon the approval of Brown Edwards as auditor. We would be pleased to meet with you to discuss potential audit issues or logistics and any interim work to be performed. We will also establish an overall liaison for the audit and make arrangements for other needs of the audit. We would be pleased to conduct progress meetings as necessary during the conduct of the audit to discuss issues or other matters that come to your attention or ours. We would also meet to discuss our draft audit results and to review any significant findings prior to the issuance of any final documents.



Similar Engagements

Engagements	Contact	Scope	Years Served
West Virginia Alcohol Beverage Control Administration	Julia Jones 304.356.5510	GAS	2017 to present
West Virginia Infrastructure and Jobs Development Council	Wayne Morgan 304.414.6500	GAS	2017 to present
West Virginia Water Development Authority	Scott Menefee 304.414.6500	GAS	2017 to present
West Virginia Solid Waste Management Board	Mark Holstine 304.414.1120	GAS/AUP	2017 to present
West Virginia Lottery Commission	Michelle Painter 304.558.0500	GAS	2017 to present
West Virginia Municipal Pensions Oversight Board	Matthew Pauley 304-356-2417	GAS	2017 to present
West Virginia Offices of the Insurance Commissioner	Cheri Harpold 304-558-3386	GAS	2024 to present
West Virginia Educational Broadcasting Commission	Kathleen Brady 304-556-4908	GAS	2024 to present
Tobacco Settlement Finance Authority of WV	Alex McDonald 304-558-4083	GAS	2017 to present
West Virginia Drinking Water Treatment Revolving Loan Fund	Scott Menefee 304-414-6500	GAS / UG	2017 to present
West Virginia Water Pollution Control Fund	Katheryn Emery-Fultineer 304-926-0499	GAS / UG	2017 to present
West Virginia College and Jumpstart Savings Plan	Betsy Chapman 304-340-2702	GAS	2017 to present
West Virginia Board of Treasury Investments	Kara Hughes 304-340-1564	GAS / AUP	2017-2021
West Virginia Housing Development Fund	Chad Leport 304-391-8644	GAS / UG	2017-2023

Cost Proposal

Concern over fees for professional services is a real issue for every organization. We are sensitive to this concern and are committed to ensuring that all appropriate actions are taken to maintain fees at reasonable levels. However, we also recognize that fees cannot be compromised by reducing quality or the experience of the individuals assigned to the engagement. It is our practice to notify you immediately if we encounter significant, unusual problems during the course of the audit prior to incurring additional time.

The professional fees presented in this proposal are based on our best assessment of the time and resources required to provide audit services for the Program at our standard hourly rates. The total all-inclusive price bid contains all direct and indirect costs, including out-of-pocket expenses.

Our fee for these services will be $23,985.

We encourage our clients to call us for consultation and advice at any time. ***Responses to your telephone calls and other requests are included in our estimated fee, unless research or additional work is required.*** In that case, we would discuss the scope of the additional work and provide you with an estimate of the fee before proceeding. We will be available for special projects at agreed-upon hourly rates. However, we will not undertake any projects without a clear understanding and approval from you regarding the related fees.

Peer Review Report

EisnerAmper LLP
8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
T 225.922.4600
F 225.922.4611
www.eisneramper.com

Report on the Firm's System of Quality Control

September 30, 2024

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

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2024. 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 on 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 *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an audit performed under FDICIA.

As a 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 Brown, Edwards & Company, L.L.P. applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown, Edwards & Company, L.L.P. has received a peer review rating of *pass*.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana

Peer Review Report

P&N
Postlethwaite & Netterville

8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809
225-922-4600 Phone – 225-922-4611 Fax pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
September 17, 2021

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 : Brown Edwards and Company, LLP
Address : 300 Chase Tower
Street : 707 Virginia Street, East
City : Charleston
State : West Virginia **Country :** USA **Zip :** 25301
Principal Contact : Rob Adams, CPA
Vendor Contact Phone: 304-343-4188 **Extension:**

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

Vendor Signature X Robert E. Adams **FEIN#** 54-0504608 **DATE** 08/25/2026

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

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

(Printed Name and Title) Rob Adams, Partner

(Address) 300 Chase Tower707 Virginia Street, EastCharleston, West Virginia 25301

(Phone Number) / (Fax Number) Office: 304.343.4188 Fax: 304.344.5035

(email address) readams@becpas.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.

Brown Edwards & Company LLP
(Company)

Robert E. Adams

(Signature of Authorized Representative)

Rob Adams, Partner 08/25/2026
(Printed Name and Title of Authorized Representative) (Date)

Office: 304.343.4188 Fax: 304.344.5035
(Phone Number) (Fax Number)

readams@becpas.com
(Email Address)

Revised 8/24/2023

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ 0313 DEP2700000001

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.

Brown Edwards & Company LLP
Company

Robert E. Adams
Authorized Signature

08/25/2026
Date

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

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: Robert "Rob" E. Adams
Telephone Number: 304.343.4188
Fax Number: 304.344.5035
Email Address: readams@becpas.com