



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

# Request for Quotation

RFQ NUMBER  
**DEP14100**

PAGE  
**1**

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
**CHUCK BOWMAN**  
**304-558-2157**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

ENVIRONMENTAL PROTECTION  
 DEPARTMENT OF  
 OFFICE OF ADMINISTRATION  
 601 57TH STREET SE  
 CHARLESTON, WV  
 25304 304-926-0499

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
06/06/2007				

BID OPENING DATE: **06/21/2007** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-20		
<p><b>AUDITING SERVICES</b></p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA DEPARTMENT OF ENVIRONMENTAL PROTECTION, IS SOLICITING BIDS FROM QUALIFIED CPA FIRMS FOR A CONTRACT TO PROVIDE AUDITING SERVICES OF THE WEST VIRGINIA WATER POLLUTION CONTROL REVOLVING FUND, PER THE FOLLOWING SPECIFICATIONS, SCOPE OF WORK, BID REQUIRMENTS, AND TERMS &amp; CONDITIONS.</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON JULY 1, 2007 AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30)</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

**GENERAL TERMS & CONDITIONS  
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)**

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. All quotations are governed by the *West Virginia Code* and the *Legislative Rules* of the Purchasing Division.
4. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125.00 registration fee.
5. All services performed or goods delivered under State Purchase Orders/Contracts are to be continued for the term of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
6. Payment may only be made after the delivery and acceptance of goods or services.
7. Interest may be paid for late payment in accordance with the *West Virginia Code*.
8. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
9. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
10. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
11. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
12. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, this contract is automatically null and void, and is terminated without further order.
14. **HIPAA Business Associate Addendum** - The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Covered Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.

---

**INSTRUCTIONS TO BIDDERS**

1. Use the quotation forms provided by the Purchasing Division.
2. **SPECIFICATIONS:** Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Complete all sections of the quotation form.
4. Unit prices shall prevail in cases of discrepancy.
5. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
6. **BID SUBMISSION:** All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications.

**SIGNED BID TO:**

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



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

# Request for Quotation

RFQ NUMBER  
**DEP14100**

PAGE  
**2**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**CHUCK BOWMAN**  
**304-558-2157**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

**ENVIRONMENTAL PROTECTION**  
**DEPARTMENT OF**  
**OFFICE OF ADMINISTRATION**  
**601 57TH STREET SE**  
**CHARLESTON, WV**  
**25304**                      **304-926-0499**

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
06/06/2007				

BID OPENING DATE: **06/21/2007**                      BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. 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.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
-----------	-----------	------

TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
-------	------	-----------------------------------

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

# Request for Quotation

RFQ NUMBER  
**DEP14100**

PAGE  
**3**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**CHUCK BOWMAN  
 304-558-2157**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

**ENVIRONMENTAL PROTECTION  
 DEPARTMENT OF  
 OFFICE OF ADMINISTRATION  
 601 57TH STREET SE  
 CHARLESTON, WV  
 25304 304-926-0499**

DATE PRINTED <b>06/06/2007</b>	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
-----------------------------------	---------------	----------	--------	---------------

BID OPENING DATE: **06/21/2007** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
				AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.  REV. 04/11/2001  VENDOR PREFERENCE CERTIFICATE  CERTIFICATION AND APPLICATION* IS HEREBY MADE FOR PREFERENCE IN ACCORDANCE WITH WEST VIRGINIA CODE, 5A-3-37 (DOES NOT APPLY TO CONSTRUCTION CONTRACTS).  A. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:  ( ) BIDDER IS AN INDIVIDUAL RESIDENT VENDOR AND HAS RESIDED CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR  ( ) BIDDER IS A PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR AND HAS MAINTAINED ITS HEAD-QUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR 80% OF THE OWNERSHIP INTEREST OF BIDDER IS HELD BY ANOTHER INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR WHO HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR  ( ) BIDDER IS A CORPORATION NONRESIDENT VENDOR WHICH HAS AN AFFILIATE OR SUBSIDIARY WHICH EMPLOYS A MINIMUM OF ONE HUNDRED STATE RESIDENTS AND WHICH HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF		

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
-----------	-----------	------

TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
-------	------	-----------------------------------

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

# Request for Quotation

RFQ NUMBER  
**DEP14100**

PAGE  
**4**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**CHUCK BOWMAN  
 304-558-2157**

VENDOR

RFQ COPY  
 TYPE NAME/ADDRESS HERE

SHIP TO

ENVIRONMENTAL PROTECTION  
 DEPARTMENT OF  
 OFFICE OF ADMINISTRATION  
 601 57TH STREET SE  
 CHARLESTON, WV  
 25304 304-926-0499

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
06/06/2007				

BID OPENING DATE: **06/21/2007** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>BUSINESS WITHIN WEST VIRGINIA CONTINUOUSLY FOR THE FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION.</p> <p>B. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p> <p>( ) BIDDER IS A RESIDENT VENDOR WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES WORKING ON THE PROJECT BEING BID ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID;</p> <p>OR</p> <p>( ) BIDDER IS A NONRESIDENT VENDOR EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS OR IS A NONRESIDENT VENDOR WITH AN AFFILIATE OR SUBSIDIARY WHICH MAINTAINS ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES OR BIDDERS' AFFILIATE'S OR SUBSIDIARY'S EMPLOYEES ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID.</p> <p>BIDDER UNDERSTANDS IF THE SECRETARY OF TAX &amp; REVENUE DETERMINES THAT A BIDDER RECEIVING PREFERENCE HAS FAILED TO CONTINUE TO MEET THE REQUIREMENTS FOR SUCH PREFERENCE, THE SECRETARY MAY ORDER THE DIRECTOR OF PURCHASING TO: (A) RESCIND THE CONTRACT OR PURCHASE ORDER ISSUED; OR (B) ASSESS A PENALTY AGAINST SUCH BIDDER IN AN AMOUNT NOT TO EXCEED 5% OF THE BID AMOUNT AND THAT SUCH PENALTY WILL BE PAID TO THE CONTRACTING AGENCY OR DEDUCTED FROM ANY UNPAID BALANCE ON THE CONTRACT OR PURCHASE ORDER.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

# Request for Quotation

RFQ NUMBER  
**DEP14100**

PAGE  
**5**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**CHUCK BOWMAN  
 304-558-2157**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

**ENVIRONMENTAL PROTECTION  
 DEPARTMENT OF  
 OFFICE OF ADMINISTRATION  
 601 57TH STREET SE  
 CHARLESTON, WV  
 25304 304-926-0499**

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
06/06/2007				

BID OPENING DATE: **06/21/2007** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>BY SUBMISSION OF THIS CERTIFICATE, BIDDER AGREES TO DISCLOSE ANY REASONABLY REQUESTED INFORMATION TO THE PURCHASING DIVISION AND AUTHORIZES THE DEPARTMENT OF TAX AND REVENUE TO DISCLOSE TO THE DIRECTOR OF PURCHASING APPROPRIATE INFORMATION VERIFYING THAT BIDDER HAS PAID THE REQUIRED BUSINESS TAXES, PROVIDED THAT SUCH INFORMATION DOES NOT CONTAIN THE AMOUNTS OF TAXES PAID NOR ANY OTHER INFORMATION DEEMED BY THE TAX COMMISSIONER TO BE CONFIDENTIAL.</p> <p>UNDER PENALTY OF LAW FOR FALSE SWEARING (WEST VIRGINIA CODE 61-5-3), BIDDER HEREBY CERTIFIES THAT THIS CERTIFICATE IS TRUE AND ACCURATE IN ALL RESPECTS; AND THAT IF A CONTRACT IS ISSUED TO BIDDER AND IF ANYTHING CONTAINED WITHIN THIS CERTIFICATE CHANGES DURING THE TERM OF THE CONTRACT, BIDDER WILL NOTIFY THE PURCHASING DIVISION IN WRITING IMMEDIATELY.</p> <p>BIDDER: -----</p> <p>DATE: -----</p> <p>SIGNED: -----</p> <p>TITLE: -----</p> <p>* CHECK ANY COMBINATION OF PREFERENCE CONSIDERATION(S) IN EITHER "A" OR "B", OR BOTH "A" AND "B" WHICH YOU ARE ENTITLED TO RECEIVE. YOU MAY REQUEST UP TO THE MAXIMUM 5% PREFERENCE FOR BOTH "A" AND "B". (REV. 12/00)</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE		TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE	

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

# Request for Quotation

RFQ NUMBER:  
**DEP14100**

PAGE:  
**6**

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
**CHUCK BOWMAN  
 304-558-2157**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

ENVIRONMENTAL PROTECTION  
 DEPARTMENT OF  
 OFFICE OF ADMINISTRATION  
 601 57TH STREET SE  
 CHARLESTON, WV  
 25304 304-926-0499

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
06/06/2007				

BID OPENING DATE: **06/21/2007** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p><b>NOTICE</b></p> <p><b>A SIGNED BID MUST BE SUBMITTED TO:</b></p> <p>DEPARTMENT OF ADMINISTRATION            PURCHASING DIVISION            BUILDING 15            2019 WASHINGTON STREET, EAST            CHARLESTON, WV 25305-0130</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: CB-23</p> <p>RFQ. NO.: DEP14100</p> <p>BID OPENING DATE: 06/21/2007</p> <p>BID OPENING TIME: 1:30 PM</p> <p>PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID:</p> <p>-----</p> <p>CONTACT PERSON (PLEASE PRINT CLEARLY):</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

# Request for Quotation

RFQ NUMBER:  
**DEP14100**

PAGE:  
**7**

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
**CHUCK BOWMAN  
 304-558-2157**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

**ENVIRONMENTAL PROTECTION  
 DEPARTMENT OF  
 OFFICE OF ADMINISTRATION  
 601 57TH STREET SE  
 CHARLESTON, WV  
 25304 304-926-0499**

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
06/06/2007				

BID OPENING DATE: **06/21/2007** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
-----						
***** THIS IS THE END OF RFQ DEP14100 ***** TOTAL:						_____

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



**STATE OF WEST VIRGINIA  
DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**REQUEST FOR QUOTATIONS  
FOR  
PROFESSIONAL AUDITING SERVICES**

**OF THE  
WEST VIRGINIA WATER POLLUTION CONTROL  
REVOLVING FUND**

## I. NATURE OF SERVICES REQUESTED

### A. General

The Department of Environmental Protection (Department) is soliciting the service of qualified firms of Certified Public Accountants to audit the West Virginia Water Pollution Control Revolving Fund, also known as the Clean Water State Revolving Fund (CWSRF) for the fiscal year ending June 30, 2007.

### B. Scope of Work to be Performed

The Department requires the auditor to express an opinion on the fair presentation of the CWSRF's financial statements in conformity with Generally Accepted Accounting Principles and render a report on the internal controls and compliance with Title VI of the Clean Water Act.

### C. Auditing Standards to be Followed

To meet the requirements of this Request for Quotations, the audit shall be performed in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.

### D. Reports to be Issued

Following the completion of the audit of the financial statements, the auditor shall issue a report on their fair presentation in conformity with Generally Accepted Accounting Principles; a report on the internal controls and a report on compliance with Title VI of the Clean Water Act.

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 Comptroller of the Financial Accounting and Reporting Section (FARS) 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 Controller.

Reporting to the Department's Secretary.

The auditors shall assure themselves that the Department is informed of each of the following:

1. The auditor's responsibility under Generally Accepted Accounting Principles.
2. Significant accounting policies.
3. Other information in documents containing audited financial statements.
4. Disagreements with management.
5. Difficulties encountered in performing the audit.

E. Special Considerations

The audit of the CWSRF is funded by the United States Environmental Protection Agency (USEPA).

Federal and State audit requirements.

1. The auditor will include a reasonable period of time for meetings with USEPA in the bid.
2. The per hour rate will be spelled out in the bid so that only hours actually spent with USEPA will be charged at the rate.
3. Any anticipated travel must be incorporated into the vendor's fee. No travel will be reimbursed by the State and is the sole responsibility of the vendor.

F. 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:

Controller  
Department of Environmental Protection  
State of West Virginia

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

United States Environmental Protection Agency  
1650 Arch Street  
Philadelphia, PA 19103-2029

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

II. DESCRIPTION OF THE WATER POLLUTION CONTROL REVOLVING FUND

A. Names and Telephone Number of Contact Persons and Location of Offices

The auditor's principal contact with the Division will be the Controller or a designated representative who will coordinate the assistance to be provided by the Department to the auditors.

LIST OF KEY POSITIONS, OFFICE LOCATIONS AND TELEPHONE NUMBERS

Mike Johnson  
Program Manager  
601 57<sup>th</sup> Street, S.E.  
Charleston, WV 25304  
Telephone: 926-0499 ext. 1611

Ramona S. Dickson, CPA  
Controller  
601 57<sup>th</sup> Street, S.E.  
Charleston, WV 25304  
Telephone: 926-0499 ext. 1551

Jennifer R. Paxton, CPA  
Accounting & Financial Reporting Manager  
601 57<sup>th</sup> Street, S.E.  
Charleston, WV 25304  
Telephone: 926-0499 ext.1565

B. Background Information

The Water Pollution Control Revolving Fund (CWSRF) was established under Article 2, Chapter 22C of the West Virginia Code to fill the void left by the demise of the Construction Grants Program. The purpose of this fund is to:

- 1) Provide low interest loans to communities that require sewer service either by upgrading the existing wastewater system or establishing a new utility.
- 2) "Clean" up the State's water supply, and
- 3) Exist in perpetuity by administering the principal, administrative fees and interest earned from the repayment of loans.

The WVDEP Division of Water and Waste Management maintains responsibility for the operation and general management of this fund. The fund has been in operation since November 1, 1991.

The source of revenue for the CWSRF includes principal repayments, interest earnings both on the loans made and from the subsequent investments of these payments with the

Investment Management Board, administrative fees, Federal Grants and the 20% state match funds provided by the West Virginia Infrastructure and Jobs and Development Council.

Once the project has met all pre-construction technical and administrative requirements, the loan recipients are allowed to go to bid. A bid package is submitted for review and authorization before loan closing is set. The Water Development Authority (WDA) is the Program's bank. The WDA bond counsel takes the necessary steps to insure the bonds payable by the locality to the CWSRF are properly issued. The WDA also monitors the loans to ensure that the repayment schedules are being met.

The loan recipients make the principal, interest and administrative fee repayments directly to the Municipal Bond Commission (MBC). The MBC calculates the interest due on each repayment and maintains the repayment schedules. The MBC transfers the funds collected to the CWSRF on a quarterly basis. The funds, if not currently required, are then invested with the Investment Management Board.

C. Department Structure/Method of Reporting

The Water Pollution Control Revolving Fund is administered by the Division of Water and Waste Management, with oversight by the Office of Administration, Fiscal Services.

The CWSRF operates as a special revenue fund of the Department. The fund is accounted for and reported as an enterprise business-type fund in West Virginia's Comprehensive Annual Financial Report and in separately reported financial statements.

D. Maintenance and Tracking of Financial Operations

The financial operations of the Department are maintained as follows:

Hardware:

- Cisco (routers, fast Ethernet switches, firewall services, vpn solution, etc.)
- IBM xSeries 342 Type: 8669 servers (file/print services, data storage, web hosting, data processing, etc.)
- IBM Storage Area Network (SAN) solution
- Silicon Graphics servers

Network Operating Systems:

- Novell Netware (user data/file/print services proxy services email)
- Microsoft Server (web server applications, Internet/Intranet content)
- IRIX (GIS data and applications)
- Linux (Oracle database functionality)

Personal Computer Operating Systems and Applications:

- Microsoft Windows 2000
- Microsoft Windows XP

- Microsoft Office Suite (Word, Excel, Access, Powerpoint)
- Group Wise email
- Passport 3270 emulation software (telnet/mainframe access software)
- WordPerfect
- GIS Applications (ArcView, ArcInfo, etc.)
- Crystal Reporting
- Internet Explorer
- ERIS (Environmental Resource Information System)

Outside Systems Utilized:

- State Mainframe (FIMS, EPICS, Inventory, etc.)
- AVS (Office of Surface Mining Violator System)

CWSRF financial statements are currently maintained using Microsoft Excel. However, the CWSRF Project Manager is being implemented. Project Manager is a Microsoft Access-based software application designed to help states manage the financial and technical aspect of their projects.

E. Availability of Audit Reports and Work Papers

Reports and work papers for the Fund’s fiscal years 2005 and 2006 will be made available upon request from the WVDEP Controller.

F. Audit of Investments

The CWSRF’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 rely on this audit work to the fullest extent.

III. TIME REQUIREMENTS

A. Terms of Engagement

The contract is to audit the trial balance and the Statement of Net Assets, Statement of Revenues, Expenses and Changes in Fund Net Assets, and the Statement of Cash Flows for the fiscal year ending June 30, 2007.

B. Timetable for Completion of Audit

Conference	Within 2 weeks of Notice to Proceed.
Field work completed and draft financial statements	August 31, 2007
Exit conference and draft audit report	September 24, 2007
Final audit report	October 5, 2007

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

Thirty signed copies of the Independent Auditor's Report on the firm's letterhead will be delivered to the Controller.

IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. 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.

B. Fiscal Services Staff Assistance

The Controller and Accounting and Financial Reporting Manager will provide draft copies of the financial statements, notes to financial statements, relevant supporting work papers, and will be available to coordinate requests for additional information.

C. Report Preparation

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

V. TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Cost Proposal

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

Rates by Partner, Specialist, Supervisory and Staff Level Time Hours Anticipated for Each

	HOURS	HOURLY RATE	TOTAL
Partners		\$	\$
Managers		\$	\$
Supervisory Staff		\$	\$
Audit Seniors		\$	\$
Other (Specify)		\$	\$
TOTAL			\$



STATE OF WEST VIRGINIA  
Purchasing Division

016

# PURCHASING AFFIDAVIT

**West Virginia Code §5A-3-10a states:** No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owned is an amount greater than one thousand dollars in the aggregate

**DEFINITIONS:**

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceed five percent of the total contract amount.

**EXCEPTION:** The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

**LICENSING:** Vendors 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 agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

**CONFIDENTIALITY:** The vendor agrees that he or she 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. Vendors should visit [www.state.wv.us/admin/purchase/privacy](http://www.state.wv.us/admin/purchase/privacy) for the Notice of Agency Confidentiality Policies.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), it is hereby certified that the vendor acknowledges the information in this said affidavit and are in compliance with the requirements as stated.

Vendor's Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_