



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
RJC608

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
JOHN ABBOTT 304-558-2544

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

REG'L JAIL & CORR'L AUTH'Y

1325 VIRGINIA STREET EAST
 CHARLESTON, WV
 25301 304-558-2110

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
04/18/2007				

BID OPENING DATE: 05/23/2007 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-20		
<p style="text-align: center;">REQUEST FOR QUOTATIONS</p> <p>THE PURCHASING DIVISION IS SOLICITING BIDS FOR THE WEST VIRGINIA REGIONAL JAIL & CORRECTIONAL FACILITY AUTHORITY TO PROVIDE AN OPEN-END CONTRACT FOR AUDITING SERVICES FISCAL YEAR 2007.</p> <p>ATTACHMENTS: 1. SPECIFICATIONS 2. BID FORM 3. AFFIDAVIT</p> <p>MANDATORY PRE-BID: 5/9/2007; 1:30 PM 1325 VIRGINIA STREET, EAST CHARLESTON, WV 25301 (304) 558-2110</p> <p>PRE-REGISTRATION: PLEASE CALL PAM HODGES TO CONFIRM ATTENDANCE @ THE ABOVE NUMBER.</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON 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</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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**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



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<p>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) 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</p>						

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<p>THE STATE SPENDING UNIT. IT IS UNDERSTOOD AND AGREED THAT THE CONTRACT SHALL COVER THE QUANTITIES ACTUALLY APPROVED 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 AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p>VENDOR PREFERENCE CERTIFICATE</p> <p>CERTIFICATION AND APPLICATION* IS HEREBY MADE FOR PREFERENCE IN ACCORDANCE WITH WEST VIRGINIA CODE, 5A-3-37 (DOES NOT APPLY TO CONSTRUCTION CONTRACTS).</p> <p>A. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p> <p>() 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</p> <p>() 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</p>						

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<p>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</p> <p>() 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 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</p>						

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<p>YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID.</p> <p>BIDDER UNDERSTANDS IF THE SECRETARY OF TAX & 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> <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>						

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<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> <p>NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</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: JOHN ABBOTT-----</p> <p>RFQ. NO.: RJC608-----</p> <p>BID OPENING DATE: 05/23/2007-----</p>						

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<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> <p>-----</p> <p>***** THIS IS THE END OF RFQ RJC608 ***** TOTAL: _____</p>						

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Regional Jail and Correctional Facility Authority Request for Quotations

I. Introduction

A. General Information

The Regional Jail and Correctional Facility Authority of the State of West Virginia, hereinafter referred to as the "Authority", is requesting bids from qualified firms of certified public accountants to audit its financial statements of the Regional Jail and Correctional Facility Authority Development Fund, including the Operational Accounts and the Bond Revenue Accounts for the fiscal year ending June 30, 2007, with the option of auditing its financial statements for each of the two subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards as well as the requirements of the Regional Jail and Correctional Facility Authority and the West Virginia State Code, especially section 5A-2-3S(10), 5-10D-1 et seq., 31-20-1 et seq., and the provisions contained in this RFQ.

There is no expressed or implied obligation for the Authority to reimburse responding firms for any expenses incurred in preparing quotations in response to this request.

A mandatory pre-bid conference for all the firms interested in submitting a quotation will be held at _____ on _____ in the Conference Room at 1325 Virginia Street East, Charleston, West Virginia to answer questions about the engagement.

II. Nature of Services Required

A. General

The Authority is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2007, with the option to audit the Authority's financial statements for each of the two (2) subsequent fiscal years and to provide support and technical assistance to the Authority's accounting staff in the preparation of financial statements, reports and documents necessary for compliance with the Comprehensive Annual Financial Report of the State of West Virginia and the requirements of the West Virginia Financial Accounting and Reporting Section of the Department of Administration in connection with Generally Accepted Accounting Principles, Government Audit Standards, and other applicable laws and regulations. These audits are to be performed in accordance with the provisions ~~contained in this request for quotations.~~

B. Scope of Work to be Performed

1. The Authority desires the audit firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

2. The Authority is responsible for the construction of regional jails and correctional facilities and the operation of regional jails. The Authority anticipates that it will issue one Comprehensive Annual Financial Report (CAFR) that will contain the audited financial statement of the following accounts for the year ending June 30, 2007:

Regional Jail and Correctional Facility Development Fund;

Regional Jail Operational Accounts;

Appropriated General Revenue Capital Outlay Account;

Bond Revenue Accounts;

Debt Service Revenue Account; and

all other accounts under Authority control

3. The Authority desires the audit firm to express an opinion on the fair presentation of the combining and individual financial statements and schedules of the above accounts in conformity with generally accepted accounting principles.

4. The audit firm is required to give an "in relation to" opinion on the additional financial information schedules required by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration.

5. The audit firm shall also be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

6. The audit firm shall also be responsible for providing support and technical assistance to the accounting staff of the Authority to assist them in meeting the requirements of the Comprehensive Annual Financial Report and other requirements of the Financial Accounting Section of the Department of Administration in the preparation and presentation of financial statements.

C. Reports to be Issued

1. Following the completion of the audit of the fiscal year's financial statements, the audit firm shall issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles and in accordance with Government Auditing Standards. As discussed above, it is the intention of the Authority to issue a bound set of Financial Statements. The Authority expects the selected audit firm to assist in designing and preparing these reports.

2. Irregularities and Illegal Acts. Audit firms shall be required to make to the Comptroller of the Financial Accounting and Reporting Section of the Department of Administration, 2102 Washington Street East, Building 17, 3rd floor, Charleston, WV 25305, under the authority of Section 5A-2-33 of the State Code an immediate, written report of all irregularities and illegal acts of which they become aware.

3. Reporting to Regional Jail and Correctional Facility Authority Board. Audit firms shall assure themselves that the Authority is informed of each of the following:

1. The audit firm's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

D. Special Considerations

The financial statements of the Authority are to be included as a component unit of the financial statements of the State of West Virginia. It is anticipated that the audit firm will be required to provide special assistance to the State of West Virginia's auditors and the accounting staff of the Authority and FARS.

1. Any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact on the audit opinion must be immediately reported to Tony Davis, the Authority's Chief Financial Officer. A written summary of the issues must be provided within 24 hours.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the audit firm's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Authority of the

need to extend the retention period. The audit firm will be required to make working papers available, upon request, to the following parties or their designees:

Financial Accounting and Reporting Section

Department of Administration

or

Regional Jail and Correctional Facility Authority

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

III. Description of the Regional Jail and Correctional Facility Authority

A. Name of Contact Persons

The audit firm's principal contact with the Authority will be the Executive Director; Tony Davis, Chief Financial Officer, Danny Thompson, Financial Reporting Specialist; or a designated representative, who will coordinate the assistance to be provided by the Authority to the audit firm.

B. Background Information

The Regional Jail and Correctional Facility Authority of the State of West Virginia administer the following accounts:

Regional Jail and Correctional Facility Development Fund;

Regional Jail Operational Accounts;

Appropriated General Revenue Capital Outlay Account;

Bond Revenue Accounts

Debt Service Revenue Account; and

all other accounts under Authority control

C. Fund Structure/Method of Reporting

Each of the above accounts and the Debt Service Fund, with the exception of the Appropriated General Revenue Capital Outlay Account, is considered a Special Revenue Fund.

D. Component Units

The West Virginia Regional Jail and Correctional Facility Authority is a component unit of the State of West Virginia. It is anticipated that the financial statements will be included in the Comprehensive Annual Fiscal Report (CAFR) of the State of West Virginia. Because of this requirement, a draft copy of the audited financial statements for the year ending June 30, 2007 must be delivered to the State by September 15, 2007. The final, audited financial statements for the year ending June 30, 2007 and thereafter, must be delivered to the State by October 15, 2007. The requirements of the Financial Accounting and Reporting Section must be completed and an "in relation to" opinion rendered on the supplemental forms.

E. Financial Operations

The above named accounts are presently maintained on PC based spreadsheets developed by Authority staff in Excel software; some work sheets continue to be maintained manually.

F. Availability of Prior Year's Reports and Work Papers/Implementation Plan Audited Financial Statements for the fiscal years 2004, 2005, and 2006 can be made available. Additional worksheet and other information concerning these three fiscal years can be obtained from Gibbons & Kawash, Certified Public Accountants.

G. Audit of Investments

The investment of the Bond Revenue Accounts is managed by the Trustee, United National Bank. The investments of the Development Fund and the Operation Accounts are managed and in the custody of the Investment Management Board of the State of West Virginia. The Investment Management Board is audited by independent certified public accountants. The audit firm will be required by the Authority to rely on this audit work to the fullest extent.

IV. Time Requirements

A. Schedule for the 2001 Fiscal Year Audit

Each of the following shall be completed by the audit firm no later than the dates indicated. These dates apply to the 2007 audit only. All years will require final reports by October 15th of each year.

1. Interim Work

The audit firm shall complete all interim work by July 31, 2007.

2. Detailed Audit Plan

The audit firm shall provide the Authority both a detailed audit plan and a list of all schedules to be prepared by the Authority by July 31, 2007.

3. Draft Reports

The audit firm shall have drafts of the audit report(s) and recommendations to management available to review by the Executive Director by September 15, 2007.

* Entrance Conferences, Progress Reporting and Exit Conferences

At a minimum, the following conferences shall be held by the dates indicated on the schedule:

Entrance Conference with Authority staff within two (2) weeks of award.

- * The purpose of this meeting will be to discuss audit problems and the interim work to be performed. This meeting will also be used to establish an overall liaison for the audit and to make arrangement for work space and other needs of the audit firm.

Semi-monthly Progress Conference with audit firm's supervisory staff

- * The purpose of these meetings will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.

Exit Conference with managers

- * The purpose of this meeting will be to summarize the results of the field work and to review significant findings.

4. Date Final Report is Due

The Final Report for Fiscal Year 2007 is due to FARS on October 15, 2007.

The Executive Director will complete his/her review of the draft as expeditiously as possible. It is not expected that this process shall exceed one week. During that period, the audit firm shall be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Executive Director within seven (7) working days. It is anticipated that this process will be completed and the final report delivered to FARS by October 15, 2007.

The final report and ten (10) signed copies shall be delivered to the Executive Director.

V. Assistance to be Provided to the Audit Firm and Report Preparation

A. Accounting Department and Clerical Assistance

The accounting staff of the Authority and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the audit firm. In addition, an appropriate number of hours of clerical support will be made available to the audit firm for the preparation of routine letter and memoranda.

B. Internal Audit Assistance

No internal audit support will be available.

C. Authority Records

The Authority does not maintain a general ledger accounting system to accumulate all transactions and accounts for financial reporting. The Auditor will be required to provide assistance in extracting information from existing Authority reports for the preparation of the final report.

D. Work Area, Telephones, Photocopying and FAX Machines

Report preparation, editing and printing shall be the responsibility of the audit firm. Appropriate space will be provided for the audit firm..

E. Independence

1. The audit firm shall provide an affirmative statement that it is independent of the Authority and Related Systems as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing*

Standards (1988).

2. The firm also shall provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity, as defined by those same standards.

B. In addition, the audit firm shall give the Authority written notice of any professional relationships entered into during the period of this agreement which may cause a conflict of interest.

F. License to Practice in West Virginia

1. An affirmative statement shall be included indicating that the firm and all assigned key professional staff are properly licensed to practice in West Virginia.

G. Firm Qualifications and Experience

1. The audit firm should submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

2. The audit firm should also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

3. The audit firm shall have five (5) years governmental audit experience.

H. Partner, Supervisory and Staff Qualifications and Experience

1. The audit firm should identify the principal supervisory and management staff including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in West Virginia.

2. The audit firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education within the last two (2) years, of the specific staff to be assigned to this engagement. The audit firm also shall indicate how the quality of staff over the term of the agreement will be assured.

3. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the audit firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Authority. However, in either case, the Authority retains the right to approve or reject replacements.

4. Other audit personnel may be changes at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

I. Prior Engagements with the State of West Virginia

1. The audit firm should list separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the State of West Virginia by type of engagement (i.e., audit, management advisory services, other).

J. Similar Engagements with Other Government Entities

1. The audit firm should list the most significant engagements (maximum of five) performed in the last five (5) years that are similar to the engagement described in this request for quotations.

2. The audit firm shall provide three (3) references from similar audit engagements with governmental entities.

K. Specific Audit Approach

1. The quotations shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for quotations.

Bidders will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement which at a minimum will be for each of the accounts administered by the Authority.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- c. Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- d. Extent of use of EDP software in the engagement.
- e. Type and extent of analytical procedures to be used in the engagement.
- f. Approach to be taken to gain and document an understanding of the Authority's internal control structure.
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- i. Integration of the audit approach and the separate audit of the accounts investments held by both the Trustee and the State Board of Investments.

VI. Manner of Payment

Progress payments will be made on the basis of hours of work completed during

the course of the engagement of out-of-pocket expenses incurred in accordance with the audit firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month.

VII. Liquidated Damages

According to West Virginia State code Chapter 5A-3-4 (8), Vendor agrees that liquidated damages shall be imposed at the rate of \$100.00 per day for failure to meet specified and required deadlines. This clause shall not limit the State or Agency's right to pursue any other additional remedy to which the State or Agency may have legal cause for action including further damages against the Vendor.

**Schedule of Total Professional Fees and Expenses for the Audit of
The 2007 Financial Statements**

	Estimated No. Hours	x	Hourly Rates	=	Extended Totals
Partners	16	x	\$ _____	=	\$ _____
Managers	30	x	\$ _____	=	\$ _____
Supervisory Staff	110	x	\$ _____	=	\$ _____
Staff	140	x	\$ _____	=	\$ _____
Support Staff	16	x	\$ _____	=	\$ _____
Other (specify) _____					\$ _____

Total all-inclusive maximum price for 2007 audit and other services described in this request for quotation. \$ _____

NOTE: Schedules for the 2008 and 2009 fiscal year audits to be agreed upon by the Authority and the audit firm.

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 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: _____