



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

# Request for Quotation

BFO NUMBER  
**EBA264**

PAGE  
**1**

ADDRESS CORRESPONDENCE TO ATTENTION OF  
**SHELLY MURRAY**  
**304-558-8801**

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

WSWP-TV  
 AIRPORT ROAD

BECKLEY, WV  
 25801

255-1501

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
06/02/2010				

BID OPENING DATE: **06/17/2010** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-20		
<p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY, IS SOLICITING BIDS FOR AUDITING SERVICES PER THE ATTACHED SPECIFICATIONS.</p> <p>AUDITING SERVICES</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE 07/01/2010 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</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. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, 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.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at [www.state.wv.us/admin/purchase/vrc/hipaa.htm](http://www.state.wv.us/admin/purchase/vrc/hipaa.htm) and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
14. **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. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
15. **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, and the West Virginia Insurance Commission. 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.
16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

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**INSTRUCTIONS TO BIDDERS**

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. 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. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. 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: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
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06/02/2010				

BID OPENING DATE: 06/17/2010 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>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>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THE STATE MAY DEEM THE CONTRACT NULL AND VOID, AND TERMINATE SUCH CONTRACT 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 style="text-align: center;">NOTICE</p>						

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BID OPENING DATE: 06/17/2010 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<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: SHELLY MURRAY</p> <p>RFQ. NO.: EBA264</p> <p>BID OPENING DATE: 06/17/2010</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> <p>-----</p>						

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**WV EDUCATIONAL BROADCASTING AUTHORITY  
REQUEST FOR QUOTE  
EBA264**

**PART I**

**PURPOSE:**

- 1.1 The Acquisition and Contract Administration Section of the Purchasing Division, "State", on behalf of the Department of Education and the Arts, Educational Broadcasting Division, "Agency", is soliciting quotes to provide Audit Services for the year ended June 30, 2010.

**PROJECT:**

- 1.2 The purpose of this project is to perform the audits of the West Virginia Educational Broadcasting Authority and Affiliates, the West Virginia Public Broadcasting Foundation, Inc. and the Friends of West Virginia Public Broadcasting, Inc. in accordance with generally accepted auditing standards and other applicable laws and regulations including OMB Circular A-133, GASB 34, and SAS 99. Additionally, the audits are to be performed by a firm of certified public accountants in accordance with the requirements of the Public Telecommunications Audit Guide and Requirements, Corporation for Public Broadcasting as well as Principles of Accounting and Financial Reporting for Public Telecommunications Entities, Corporations for Public Broadcasting and Generally Accepted Auditing Standards as established by the American Institute of Certified Public Accountants and other applicable laws and regulations.

Tax services will also be required for the completion of this project. Preparation of Federal Forms 990 and 990-T (if required) for the Friends of WV Public Broadcasting, Inc. and the West Virginia Public Broadcasting Foundation, Inc. for the year ended June 30, 2010.

The auditing firm will be required to express an opinion on the fair presentation of financial statements in conformity with generally accepted accounting principles. Additionally, the auditor will be required to prepare all supporting schedules required by the Department of Administration (FARS) for the preparation of the state's Comprehensive Annual Financial Report (CAFR). The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. The firm will be required to assist in the preparation of the CPB AFR, to review and attest to the information on the CPB AFR, and to provide the Independent Accountant's Report and the Audited Financial Statements to CPB in the required format. The firm would also be available to provide advice on accounting issues to management.

## INFORMATIONAL

- 1.3 **Nature of organization and principles of combination:** The West Virginia Educational Broadcasting Authority (EBA), a component unit of the State of West Virginia, is a public corporation which was created by the State of West Virginia and is responsible for extending educational, cultural and informational experiences to all citizens of West Virginia through the construction and operation of noncommercial, educational TV and radio stations and related facilities statewide. EBA supervises and operates three public TV stations and nine public radio stations plus a statewide two-way microwave network that links the stations and provides special telecommunication services for other state and public service agencies for non-broadcasted activities such as teleconferencing, in-service training, and data delivery.

The following radio and television stations are operated by the EBA:

WVPN (FM) Charleston	WVPG (FM) Parkersburg
WVWV (FM) Huntington	WVEP (FM) Martinsburg
WVPB (FM) Beckley	WAUA (FM) Petersburg
WVPW (FM) Buckhannon	WNPB (TV) Morgantown
WVNP (FM) Wheeling	WPBY (TV) Huntington
WVPM (FM) Morgantown	WSWP (TV) Beckley

The combined financial statements include the assets, liabilities, financial activities, and cash flows of the West Virginia Educational Broadcasting Authority, each of the above stations and their interrelated affiliated organizations as follows:

West Virginia Public Broadcasting Foundation, Inc. and the Friends of West Virginia Public Broadcasting, Inc.

The West Virginia Public Broadcasting Foundation, Inc. (the Foundation) was formed in 1992 as a non-profit corporation. The Foundation was organized exclusively for charitable and educational purposes to receive, hold, disperse, and invest monies or property given or donated to EBA for educational and eleemosynary purposes related to the preservation, maintenance, promotion, development and growth of educational and public broadcasting in the State of West Virginia. EBA has sole discretion as to the use of the money and property.

The affiliated Friends organization solicit funds for the benefit of the television and radio stations and public broadcasting. Funds are expended by the friends for the benefit of the stations in amounts determined by their Board of Directors.

The EBA and Affiliates recognized \$11.5 million in revenue in 2009. The revenue sources were 54% state, 12% Corporation for Public Broadcasting, and the remaining 34% from federal and community support.

## PART II

### OPERATING ENVIRONMENT

- 2.1 WVEBA administration consists of: Executive Director – Dennis Adkins, 600 Capitol Street, Charleston, WV 25301; WV Public Television Director of Broadcast Technology -- Bill Acker, 600 Capitol Street, Charleston WV 25301; CFO -- Mike Meador, 124 Industrial Park Drive, Beaver, WV 25813; WV Public Radio General Manager – Dennis Adkins, 600 Capitol Street, Charleston, WV 25301.

The business office for the West Virginia Educational Broadcasting Authority, the WV Public Broadcasting Foundation, Inc. and the Friends of WV Public Broadcasting, Inc. is located at 124 Industrial Park Drive, Beaver, WV 25813. Director of Finance for all television and radio divisions is Tammy Treadway, P.O. Box 9004, Beckley, WV 25802- 9004. CFO for WVEBA is Michael Meador, P.O. Box 9004, Beckley, WV 25802-9004.

### SPECIFICATIONS

- 2.2 The WVEBA is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2010. These audits are to be performed in accordance with generally accepted auditing standards as well as all requirements of the Public Telecommunications Audit Guide and Requirements, Corporation For Public Broadcasting as well as Principles of Accounting and Financial Reporting for Public Telecommunications Entities, Corporation for Public Broadcasting and Generally Accepted Auditing Standards as Established by the American Institute of Certified Public Accountants and other applicable laws and regulations.

- 2.2.1 **Type of audit required:** Audit of the WVEBA and affiliates in accordance with generally accepted auditing standards and other applicable laws and regulations including OMB Circular A-133, GASB 34, and SAS 99 and financial audits of the WV Public Broadcasting Foundation, Inc. and the Friends of WV Public Broadcasting, Inc.

- 2.2.2 **Nature of Tax Services Required:** Preparation of Federal Forms 990 and 990-T (if required) for 1- Friends of WV Public Broadcasting Inc. and 2- WV Public Broadcasting Foundation, Inc.

Period to be audited: July 1, 2009 to June 30, 2010.

The WV Educational Broadcasting Authority will require the auditor to express an opinion on the fair representation of financial statements in conformity with generally accepted accounting principles. Additionally, the auditor will be required to prepare all supporting schedules required by the WV Department of Administration (FARS).

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. The firm will be required to assist in the preparation of the CPB AFR, review and attest to the information on the CPB AFR, and to provide the Independent Accountant's Report and the Audited Financial Statements in the required format. The firm would also be available to provide advice on accounting issues to management.

2.2.3

**Auditing Standards to be followed:**

The audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants.

This audit is to be performed in accordance with generally accepted auditing standards as well as the requirements of the Public Telecommunications Audit Guide and Requirements, Corporation For Public Broadcasting as well as Principles of Accounting and Financial Reporting for Public Telecommunications Entities, Corporations for Public Broadcasting and Generally Accepted Auditing Standards as Established by the American Institute of Certified Public Accountants and other applicable laws and regulations.

2.2.4

**Reports to be issued:**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. A separate report shall be issued for the EBA and Affiliates, the WV Public Broadcasting Foundation, Inc. and the Friends of WV Public Broadcasting, Inc.

2.2.5

**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 WVEBA CFO at P.O. Box 9004, Beckley, WV 25802-9004.

2.2.6

**Assurances:**

Auditors shall assure themselves that the WV Educational Broadcasting Authority's Chief Financial Officer is informed of each of the following:

1. The Auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgements and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Difficulties encountered in performing the audit

**WORKING PAPER RETENTION AND ACCESS:**

2.3

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



Educational Broadcasting Director of Finance of the need to expand the retention period. The auditor will be required to make working papers available, upon request, to the WV Educational Broadcasting Authority.

**TIME CONSIDERATIONS AND REQUIREMENTS:**

2.4 General Requirements;

1. Completed Federal forms 990, 990T and all subsidiary schedules common to Not-for-profit and exempt organizations **MUST** be filed no later than November 15, 2010, or earlier if deadline is revised by Internal Revenue Service.
2. Corporation for Public Broadcasting Annual Financial Reports and Audited Financial Statements **MUST** be completed no later than November 30, 2010 for review by the agency and **MUST** be submitted by the auditor to CPB no later than November 30, 2010, or earlier if deadline is revised by CPB.
3. Tentative draft of consolidated financial statements of WVEBA and affiliates to comply with FARS (Financial and Reporting Section) reporting requirements **MUST** be completed by September 15, 2010. A final draft **MUST** be submitted to FARS by October 15, 2010, or earlier if deadline is changed by FARS.
4. Financial records for all divisions will be available on July 31, 2010.

**Part III**

3.1 Exhibits

3.1.1 WV Educational Broadcasting Authority and Affiliates: FY 2009 Regular Audit

3.1.2 WV Educational Broadcasting Authority and Affiliates: FY 2009 Single Audit

3.1.3 Friends of WV Public Broadcasting, Inc.: FY 2008 Regular Audit

3.1.4 WV Public Broadcasting Foundation, Inc.: FY 2009 Regular Audit