



REQUEST FOR PROPOSALS # 24235 AUDIT SERVICES

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Questions will be received until February 1, 2024 @ 3:00PM EST

Proposals will be received until 2:00PM EST, February 14, 2024



REQUEST FOR PROPOSALS # 24235 AUDIT SERVICES

SECTION 1: GENERAL INFORMATION

1.1 Introduction:

The West Virginia Higher Education Policy Commission (Commission) and the WV Council for Community and Technical College Education (Council), collectively referred to as the “Systems”, along with the institutions and entities under their respective jurisdictions comprise the West Virginia Higher Education Fund (“the Fund”). The Systems are seeking firms with auditing experience and expertise to conduct audits of the Fund’s financial statements prepared in accordance with accounting principles prescribed by the Governmental Accounting Standards Board (GASB). These audits are to be in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States.

1.2 Instructions to bidders: See Exhibit A for bidder instructions.

1.3 General terms and conditions: See Exhibit B.

1.3 Schedule of Events:

Release of RFP: January 18, 2024

Question Deadline: February 1, 2024 @ 3:00PM EST

Addendum/Response to Questions: February 6, 2024

Proposal Due Date: February 14, 2024 @ 2:00PM EST

Target Award Date: March 31, 2024

1.4 Posting of Information: This RFP and any addenda, including answers to questions, will be posted at <https://www.wvhepc.edu/resources/purchasing-and-finance/>.

1.5 Proposals shall remain in effect ninety (90) days from the submission date.

1.6 Expenses: The state will not be held liable for any expenses incurred by any bidder responding to this RFP including expenses to prepare or deliver the proposal or attend any oral presentation.

1.7 Interviews: Discussions and/or interviews may be held with the bidders under final consideration prior to making a selection for award; however, the RFP may be awarded without such discussions or interviews.

1.8 Award: It is anticipated that a single contract will be awarded for all services. However, the System reserves the right to configure the contract in whatever manner is in its' best interests.

SECTION 2: BACKGROUND INFORMATION

The Systems, by this Request for Proposal (RFP) seek proposals from qualified firms to perform their external financial statement audits for the next five fiscal years: 2024, 2025, 2026, 2027 and 2028. The Systems' fiscal year begins on July 1st and ends on June 30th.

2.1 The WV Higher Education fund includes the entities under the jurisdiction of the Systems as follows:

The Commission's entities include:

- Bluefield State University
- Concord University
 - Concord University Research Corporation
- Fairmont State University
- Glenville State University
 - Glenville State University Research Corporation
 - Glenville State University Housing Corporation
- Marshall University
 - Marshall University Research Corporation
- Shepherd University
 - Shepherd University Research and Development Corporation
- West Liberty University
- West Virginia Higher Education Policy Commission (Commission)
 - West Virginia Network for Education Telecomputing (WVNET)
 - West Virginia Regional Technology Park (see paragraph 2.2 below)
- West Virginia School of Osteopathic Medicine
- West Virginia State University
 - West Virginia State University Research and Development Corporation
- West Virginia University
 - West Virginia University Institute of Technology
 - Potomac State College of West Virginia University
 - West Virginia University Research Corporation

The Council's entities include:

- Blue Ridge Community and Technical College
- BridgeValley Community and Technical College
- Eastern West Virginia Community and Technical College
- Pierpont Community and Technical College
- Mountwest Community and Technical College
- New River Community and Technical College
- Southern West Virginia Community and Technical College

- West Virginia Council for Community and Technical College Education (Council)
- West Virginia Northern Community College
- West Virginia University at Parkersburg

2.2 The West Virginia Regional Technology Park's real property and improvements are owned by the Commission. The Park is managed by a corporation created by the Legislature and operates as a 501(c)(3) corporation. The Tech Park shall be consolidated under the Commission.

2.3 The Systems' current operations are funded primarily through State appropriations, student fees, operation of self-supporting activities (auxiliary enterprise operations), federal government programs, local and private gifts and sponsored programs, and investment income.

2.4 A summary of the Fund's revenues, expenses, and changes in net position, along with audited financial statements, for previous years may be obtained from:

[Financial Statements - West Virginia Higher Education Policy Commission \(wvhepc.edu\)](http://www.wvhepc.edu)

2.5 All entities in the Fund except the Commission, Council, Eastern West Virginia Community and Technical College, Bluefield State University, West Virginia University and West Virginia University at Parkersburg use the Ellucian Banner System for their general ledger. West Virginia University and West Virginia University at Parkersburg (WVUP) use Oracle general ledger systems. Eastern West Virginia Community and Technical College uses QuickBooks software for its general ledger systems. Bluefield State University, the Commission and Council use CGI Advantage- wvOASIS for its general ledger systems. Payroll and vendor disbursements as well as deposits are made through wvOASIS for all entities. In most cases, the entities' general ledger systems interface with wvOASIS. wvOASIS payroll system is used by all institutions except for Marshall University and West Virginia University. Marshall University and West Virginia University interface required data to the wvOASIS payroll system.

SECTION 3: SCOPE OF SERVICES

General Requirements:

3.1 Financial Audit: Perform an audit of each entity's statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows, with appropriate notes to the financial statements and required supplemental information in accordance with auditing standards generally accepted in the United States ("generally accepted auditing standards") and the standards applicable to financial audits in accordance with audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and render an independent auditor's opinion and report for each entity as of June 30 for each fiscal year. The audit engagement will also include a review of the supplemental information provided in the Management's Discussion and Analysis. All entities prepare their Management's

Discussion and Analysis.

- Vendor agrees to comply with above requirement: Y/N

3.2 The Commission and WVNET shall be audited separately but a single audit report shall be issued for these entities.

- Vendor agrees to comply with above requirement: Y/N

3.3 Certain Requirement specific to individual entities:

a. West Virginia University (WVU)- A separate audit of each of the entities under WVU, except the WVU Research Corporation, will not be required. A separate audit for WVU Research Corporation is required. WVU Research Corporation is then combined into WVU's statements. WVU's Board of Governors Audit Committee requires at least two on-site meetings with the Audit Firm during the course of each year's audit. Please include the cost for these meetings in the fee proposal for WVU. WVU's Institutional Accounting, Reporting & Analysis Staff prepares its own financial statements, including basic statements, footnotes and Management's Discussion and Analysis, and does not use the pro-forma provided by the Audit Firm. This should be reflected in the fee proposal for WVU. Also, WVU undergoes a mid-year agreed-upon procedure annually to meet the interim reporting requirements defined by its Board of Governors. This should be reflected in the fee proposal for WVU. In addition to the Audit Firm having face-to-face time with the Board of Governors, WVU requires the Audit Firm to provide a direct line of communication between the accounting staff at WVU and the Audit Firm/audit manager.

- Vendor agrees to comply with above requirement: Y/N

3.4 The Fund statements are a discretely presented component unit in the State of West Virginia's Annual Comprehensive Financial Report (ACFR). All financial reports required in this proposal must comply with the parameters set by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration. Additionally, in order to assist FARS, the Audit Firm will be required to provide relevant schedules used to compile data for the Fund financial statements. The Closing Book instructions and forms may be reviewed at the following website address. Please include a fee for this service as a separate entry in the line provided under the Commission in EXHIBIT B.

<https://finance.wv.gov/FARS/Pages/default.aspx>

- Vendor agrees to comply with above requirement: Y/N

3.5 The Audit Firm is required to participate in one training session with the Fund's entities and FARS, usually held in June at a Higher Education Institution located in West Virginia, concerning the State's single audit and Closing Book process.

- Vendor agrees to comply with above requirement: Y/N

3.6 Periodic teleconferences shall be held by the Audit Firm and the Commission and Council staff to provide an understanding of the status of each entities' audit. The Commission and Council staff shall determine the frequency of these teleconferences. Periodic teleconferences may also be held with the institutions (entities).

- Vendor agrees to comply with above requirement: Y/N

3.7 Pursuant to GASB Statements 14, 39, 80 and amended guidance under 61, 85, 90, and 97 provide a review and reliance of each entity's potential component units, including foundations, research and development corporations and other affiliated organizations, for inclusion in each respective institution's issued audit report. All institutions comprising the Fund have adopted these standards, but not all related organizations are reported as component units either due to non-applicability of criteria or immateriality of amounts to the Fund. When and if these related organizations become material, they shall be reported in the appropriate institution's and the Fund's financial statements as discrete component units at no additional cost.

- Vendor agrees to comply with above requirement: Y/N

3.8 Shall perform an audit of statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows, with appropriate notes to the financial statements, in accordance with auditing standards generally accepted in the United States ("generally accepted auditing standards") and the standards applicable to financial audits/single audits in accordance with audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) :

- Marshall University Research Corporation (MURC)
- Shepherd University Research and Development Corporation
- West Virginia State University Research and Development Corporation
- West Virginia University Research Corporation

The Audit Firm shall review the Data Collection Form for consistency and accuracy to the audited financial statements/schedule of federal expenditures of awards and shall assist the institutions with the electronic submission of the reporting package to the Federal Audit Clearinghouse. This assistance shall include an auditor's certification transmitted electronically.

- Vendor agrees to comply with above requirement: Y/N

3.9 Standards shall be established and maintained by the Audit Firm to ensure that entities are consistent in the reporting of their financial activity so comparative information is readily available to the Commission and Council. When administratively, legally and economically

feasible the Audit Firm may employ local CPA firms for support and field assistance. If local CPA firms are employed, the Audit Firm shall oversee, supervise, manage and direct the audit work and shall be fully and solely responsible for its accuracy and completeness.

- Vendor agrees to comply with above requirement: Y/N

3.10 The Audit Firm shall make a presentation of the audit findings and reports to each institution's governing board at a regularly scheduled meeting as soon as practicable following issuance of the institution's final report. A presentation of the Consolidated Financial Audit shall be made to the Commission and Council at a regularly scheduled meeting of these bodies as soon as practicable following issuance of the final report. The date and format of the presentation will be determined in consultation with the institution and Audit Firm.

- Vendor agrees to comply with above requirement: Y/N

3.11 System Bond Audits: Shall perform an audit of the following outstanding System (Commission) Bonds in accordance with AICPA generally accepted auditing standards for governmental agencies for the purpose of expressing an opinion with respect to the financial statements arising from cash transactions of the following funds. Additional bonds may be issued in the future, and if they are and require separate audits, a fee will be negotiated with the Audit Firm for these audits. If a separate audit is not required, the audit firm shall include the bonds in the Commission's financial statement at no additional cost.

- Series 2017 Revenue Refunding Bonds due through 2027
- Series 2012 A - Revenue Refunding Bonds, due through 2034;
- Series 2012 B - Revenue Refunding Bonds, due through 2034;
- Series 2010 A-Revenue Bonds, due through 2026;
- Series 2010 B - Revenue Bonds, due to 2040;
- Series 2000 A - University System Bonds, due through 2031; and
- Series 1998 - University System Bonds, due through 2028.

- Vendor agrees to comply with above requirement: Y/N

3.12 Institution Bonds Payable: Some institutions within the Fund had bonds payable as of June 30, 2023. For the most current list of these bonds payable, please refer to the Fund's Combined Financial Statement as of June 30, 2023, at the link provided above. Institution bonds payable shall be included in the institutions' financial statement; however, a separate bond audit is not required. Additional bonds may be issued in the future, and if they are and require separate audits, a fee will be negotiated with the Audit Firm for these audits. If a separate audit is not required, the audit firm shall include the bonds in the institution's financial statement at no additional cost.

- Vendor agrees to comply with above requirement: Y/N

3.13 The Commission and institutions may, from time to time, issue new revenue bonds,

refund existing revenue bonds or issue other financial or debt instruments where inclusion of financial statements in the offering documents is prudent and desirable. In these cases, the Audit Firm shall cooperate in all respects to facilitate inclusion of the financial statements and not place an undue burden, demand or restriction in incorporating the financial statements in these documents. The Audit Firm shall be given the opportunity to review these documents prior to issuance and to correct misstatements or factual errors in these documents with respect to what is stated in the financial statements. A reasonable fee may be negotiated with the Audit Firm for this service.

- Vendor agrees to comply with above requirement: Y/N

3.14 The Audit Firm must confirm yearly with each institution if fieldwork will be performed on site or remotely.

- Vendor agrees to comply with above requirement: Y/N

3.15 Fund Engagement Letter: By April 1st of each year, the Audit Firm shall draft a single engagement letter for the next Fund Audit for review and approval by the Commission. The engagement letter shall comply in all respects to the terms and conditions set forth in this RFP and the purchase order/contract issued by the Commission. Among other things, the engagement shall identify the partner in charge of the audit, the audit schedule, an itemization of the audit fee by entity, a payment schedule for the audit, and other matters normally included in an engagement letter. Once approved by the Commission, this engagement letter shall serve as the vehicle for providing services for audit of the Fund. Invoices for the Fund Audit shall be presented to the Commission for payment.

- Vendor agrees to comply with above requirement: Y/N

3.16 Institution Engagement Letter: An institution (entity) may elect to have a separate engagement letter for additional services beyond the Fund audit. This engagement letter shall describe the services and deliverables required to meet the institution's Fund audit obligations as well as other audit services the institution deems necessary for its benefit. If an institution engagement letter is issued, the Audit Firm shall invoice the institution directly and the institutions shall pay all invoices for services in this engagement letter. If an institution desires to have its own engagement letter, the Commission and Audit Firm must be notified by April 30 for the upcoming audit. A copy of the approved engagement letter and subsequent modifications, if any, shall be provided to the Commission.

- Vendor agrees to comply with above requirement: Y/N

3.17 Under the auspices of this contract, an entity may engage the Audit Firm to provide additional entity specific auditing and consulting services provided these services do not create a conflict with respect to performing the Fund Audit. The scope of work and associated fees may be negotiated directly between the entity and the Audit Firm. A separate engagement letter shall be provided for the additional services. A copy of the approved

engagement letter and subsequent modifications, if any, shall be provided to the Commission.

- Vendor agrees to comply with above requirement: Y/N

3.18 Arbitrage Calculations: If engaged by an entity to perform this additional service, the Audit Firm shall calculate and prepare documentation necessary to rebate excess arbitrage earned under any of the issues identified above and provide adequate disclosure for all issues relating to penalty elections.

- Vendor agrees to comply with above requirement: Y/N

3.19 The Audit Firm must provide evidence that the firm is registered to practice in West Virginia.

- Vendor agrees to comply with above requirement: Y/N

Reporting Requirements:

3.20 Financial Audit Reports: Audited reports for each entity shall be prepared. Electronic copies of each institution's report shall be provided to the Commission or Council, as applicable and to the respective institution. The reports shall be provided according to the schedule in EXHIBIT A. This schedule is subject to negotiation each year based on the deadlines necessary for the State's Annual Consolidated Financial Report (ACFR). Bound copies of each institution's report shall be provided to the Commission or Council as applicable, if requested. The reports shall be provided according to the schedule in EXHIBIT A. These reports shall include:

- Auditor's opinion on each institution's and research corporation's statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows, with appropriate notes to financials and required supplemental information as of June 30 with prior year's comparable data;
- Title 2 U.S. Code of Federal Regulations audits; and
- Supplemental financial data, including Management's Discussion and Analysis.

- Vendor agrees to comply with above requirement: Y/N

3.21 Provide an audited report that combines the audited statements of all Fund entities into an audited consolidated report for the Fund. In addition, provide an audited consolidated report for the Council entities.

- Vendor agrees to comply with above requirement: Y/N

3.22 Electronic copies, and bound copies if requested, of the Consolidated Fund Report shall be provided to the Commission according to the schedule in EXHIBIT A. This report shall include the auditor's opinion, statement of net position, statement of revenues, expenses and changes in net position, statement of cash flows, with appropriate financial statement footnotes, required supplemental information and Management's Discussion and Analysis, as of June 30

with comparable prior year's data. The consolidated statement shall also include a schedule of supplementary consolidating financial information of the statement of net position, the statement of revenues, expenses and changes in net position, and the statement of cash flows.

- Vendor agrees to comply with above requirement: Y/N

3.23 A PDF version of all audited financial statements and reports shall be provided for posting on the websites of the Commission and Council according to the schedule in EXHIBIT A. At the same time, each institution's audited financial statements and reports shall be provided to the institution for posting on the website of the institution and for publishing in a paper report. Also, the Commission and Council provide various reports to other entities which include financial information from the Consolidated West Virginia Higher Education Fund Report. An electronic copy of the various consolidated work schedules shall be provided in a Microsoft Excel file or other file as stipulated by the Commission and Council which shall enable the Commission and Council to extract financial information and include it in the Commission's and Council's reports.

- Vendor agrees to comply with above requirement: Y/N

3.24 When required, a management letter identifying weaknesses in internal controls discovered as a result of the audit at the institutions shall be provided to each institution and the Commission or Council no later than indicated in the schedule in EXHIBIT A. A draft of the management letters shall be provided to the respective institutions and the Commission or Council for review, comment and discussion by the date indicated in Attachment 1.

- Vendor agrees to comply with above requirement: Y/N

3.24 Bond Audit Reports: As needed and if required by bond covenants, separate audit reports shall be completed for each bond issue required to have a separate audit report and submitted to the Commission in draft form and final form pursuant to the schedule in Attachment 1. Bound copies, if requested, of the final reports shall be provided to the Commission. In addition, the Commission shall be provided an electronic copy of all reports in PDF format. Also, for bonds issued by an institution's governing board that are required to be audited, a draft of each report and bound copies of the final reports shall be provided to the institution, if requested, at the same time the Commission receives its reports.

- Vendor agrees to comply with above requirement: Y/N

3.25 Each of the reports must contain, as a minimum requirement, the following:

- Auditor's opinion or review report;
- Statement of Net Position (current and prior year);
- Statement of Revenues Collected, Expenses, and Changes in Net Position (current and prior year);
- Notes to financial statements including debt service amortization schedules; and
- Arbitrage report as required in section 3.18

- Vendor agrees to comply with above requirement: Y/N

3.26 A summary report showing debt service reserve requirements for each bond issue, and current balances is required. Certain letters expressing compliance with bond indentures may also be required.

- Vendor agrees to comply with above requirement: Y/N

3.27 The Audit Firm shall present the Bond Audit Reports to each institution's Governing Board and the Commission at a scheduled meeting of each Board and the Commission.

- Vendor agrees to comply with above requirement: Y/N

SECTION 4: VENDOR INFORMATION AND QUALIFICATIONS

Provide a statement/response to each of the following:

Qualifications and Staffing

4.1 Identify and provide a statement of qualifications of individuals within the Audit Firm and local firms (if any) to be assigned direct responsibility for the services.

4.2 Describe the experience that key personnel have, their length of service with the firm, and the type and extent of training your firm provides its staff in the field of higher education, as well as other relevant skills.

4.3 Estimate the level of partner time the firm intends to commit.

4.4 Discuss the organization and qualifications of the Audit Firm and any local firms that are part of this proposal, including the status of each Audit Firm within the public accounting profession, and the status of any adverse legal action that may jeopardize the Audit Firm's long-term viability.

4.5 Describe the Firm's size, illustrating that the Systems' engagement does not compromise either the Firm's independence, its appearance of independence or its ability to fulfill the terms of the RFP.

4.6 Provide results of the Audit Firm's most recent peer review (under PCAOB and/or AICPA Peer Review Program).

4.7 Indicate the relationship of the responding firm office to firm owner (i.e.,

independent ownership, corporate ownership, franchise, etc.) and identify any parent company relationships.

4.8 The Audit Firm should indicate how the quality and consistency of staff over the term of the contract period will be assured.

4.9 Provide the names, telephone numbers and mailing addresses of at least three higher education clients and the contact person from whom references may be obtained for both the firm and the key personnel assigned to the engagement. References should be from clients comparable to the type and scope of services solicited in this RFP.

Experience

4.10 Describe any related experience in auditing and compiling financial statements for state institutions of higher education.

4.11 Describe your experience in managing a system-wide higher education engagement.

4.12 Describe your experience in the setting of system-wide technical accounting criteria for use at participating institutions (entities).

4.13 Describe your experience in auditing public research institutions and those with an academic health sciences component.

4.14 Describe your experience with the OMB Title 2 U.S. Code of Federal Regulations audits pertaining to institutions of higher education including an in-depth familiarity with the audit requirements necessary to issue an Independent Auditor's Report in accordance with Title 2 U.S. Code of Federal Regulations.

4.15 Describe your experience with audits of general computer controls associated with complex and large financial systems including information security, application systems, database management, network support, system software support and information security.

Philosophy and Approach

4.16 Provide an overview of the Audit Firm's audit philosophy and approach to the engagement.

4.17 Provide a complete description of how the work will be conducted including all quality assurances that are provided in the firm's process for this type of work and detail the amount of time and effort that will be required of the entities' personnel. Include in this description an explanation of the tools/technology used to collect/coordinate requested items (i.e., client preparation list, audit selections, etc.) and provide information on the status of testing.

4.18 Describe the utilization of local firms if any, extent of local firm participation, and how local firm participation will be managed to ensure system-wide continuity, compatibility of information, audits and reports.

4.19 Address how the partner-in-charge will take an active role in the audits to ensure that individuals with the necessary expertise and experience will be assigned to the audits at the appropriate point to achieve timely completion.

4.20 Provide a proposed schedule, including an interim work schedule, and audit plan with specific dates shown to ensure completion of the audit and required reports within the time limits in EXHIBIT A.

4.21 Discuss the firm's philosophy and approach regarding resolving disputes with entity's management over significant accounting and service issues, internal controls, risk assessment, management letters and policies on partner rotation (both engagement and review partners).

4.22 Provide information regarding any publications, seminars, or special reports published by the firm on topics important to the higher education community. Describe how the Audit Firm will keep System institutions current on issues and updates relevant to the industry.

4.23 Discuss the procedures or approach you will use to ensure a smooth and effective transition from the current auditors. Include a discussion of the time that will be involved, the current auditor's requirements, etc.

4.24 Discuss any modifications the Audit Firm has implemented due to the Coronavirus pandemic. Include information on approach to on-site vs off-site fieldwork, estimated hours expected to be on-site vs off-site, any revisions to the process that have improved or impaired the audit process. The vendor that

4.25 Discuss the process your firm will take to create an equitable annual invoicing allocation distributed among all 4-year and 2-year institutions. Please do not include specific cost amounts.

SECTION 5: BIDDER RESPONSE AND EVALUATION CRITERIA

5.1 Economy of Preparation: Proposals should be prepared simply and economically, providing a straightforward, concise description of the bidder's ability to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.

NOTE: ALL PRICES ARE TO BE PROVIDED IN A SEPARATE EMAIL OR SEALED ENVELOPE LABELED AS PRICING INFORMATION.

5.2 Proposals should be limited to 50 pages. Additional material may be presented as exhibits to the main proposal.

5.3 The proposal will be evaluated on a one hundred (100) point scale with points assigned as outlined below.

Vendors failing to score at least 70% or 49 points for Section 5.3.1 will not be considered to have met the minimum acceptable score. Any vendor not meeting the minimum acceptable score will NOT have their prices opened and will NOT be considered for award of the bid.

5.3.1 Vendor information and Qualification – 70 points

Responses to Section 4 will be reviewed and evaluated here.

5.4. Price – 30 points – The low bid will receive the full 30 points. Each higher bid will receive a percentage of the 30 points on a ratio basis compared to the low bid cost.

5.5 Award will be made to the bidder receiving the highest point total.

5.6 In the event that mutually acceptable terms cannot be reached within a reasonable period of time, with the highest ranked bidder, the state reserves the right to undertake negotiations with the next highest ranked bidder and so on until mutually acceptable terms can be reached.

ESTIMATED SCHEDULE FOR AUDIT

The following is an example of the schedule to be followed in order to achieve completion of the FY 2024 audit by October 31, 2024. The audit engagement should be coordinated and performed generally according to the following timetable. The Systems will work with the successful Audit Firm to fine tune the schedule.

Projected Audit Timeline	
Task	Anticipated Timing
Participation in audit training to the Entities	June 3, 2024 (estimated)
Provide listing of required audit schedules (Client Preparation List)	By June 14, 2024
Provide existing pro forma financial statements	By June 28, 2024
Perform interim audit procedures	May-August 2024
Discuss results of interim procedures with the Entities	By Mid-August 2024
Begin year end fieldwork	From August 26, 2024, to September 9, 2024
Receive draft trial balances from the Entities	August 31, 2024
Start weekly status reports	September 9, 2024
Draft financial statements due to FARS	September 13, 2024
Exit conferences with each Entity personnel, including president or CEO	September/October 2024
Draft of auditors' reports on Entities financial statements	From September 16, 2024 to October 4, 2024
Delivery of final bond audits	By September 29, 2024

EXHIBIT A

Receipt of Council school final independent auditors' reports	By September 29, 2024
Delivery of consolidated Council audit and final independent auditors' report	By October 13, 2024
Delivery of final HEPC school audits and final independent auditors' reports	By October 13, 2024
Delivery of final combined Higher Education Fund audit and final independent auditors' report	By October 31, 2024
Governing Board presentations	November to December 2024
Drafts of required communication	With Entity Draft Audit
Delivery of required communications	With Entity Final Audit

RFP 24235 - PRICING SHEET

Please complete the table below with pricing for both on-site and off-site fieldwork for each institution/entity.

Institution (Entity)/Service	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Commission Entities (fees & expenses combined):						
Bluefield State University						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
Concord University						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
Fairmont State University						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
Glenville State University						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
Marshall University						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
Marshall University Research Corporation						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
A-133 Audit – on-site fieldwork						
A-133 Audit – off-site fieldwork						
Shepherd University						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
Shepherd University Research & Development Corporation						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
A-133 Audit – on-site fieldwork						
A-133 Audit – off-site fieldwork						
West Liberty University						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
WV School of Osteopathic Medicine						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						

EXHIBIT B

West Virginia State University						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
West Virginia State University Research & Development Corporation						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
A-133 Audit – on-site fieldwork						
A-133 Audit – off-site fieldwork						
West Virginia University						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
West Virginia University Research Corporation						
Financial Audit - on-site fieldwork						
Financial Audit - off-site fieldwork						
A-133 Audit – on-site fieldwork						
A-133 Audit – off-site fieldwork						
WV Higher Education Policy Commission						
Financial Audit and Combined Commission and WVNET Report -on-site fieldwork						
Financial Audit and Combined Commission and WVNET Report -off-site fieldwork						
Bond Audit- System - on-site fieldwork						
Bond Audit- System - off-site fieldwork						
GAAP Reporting (Closing Books) Forms Service – on-site fieldwork						
GAAP Reporting (Closing Books) Forms Service – off-site fieldwork						
Combined WV Higher Education Fund Report – on-site fieldwork						
Combined WV Higher Education Fund Report – off-site fieldwork						
WVNET						
Financial Audit (issue report with the Commission) - on-site fieldwork						
Financial Audit (issue report with the Commission)- off-site fieldwork						
<u>Commission Subtotal (fees & expenses combined)</u>						

Council Entities (fees & expenses combined)	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Blue Ridge CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
BridgeValley CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
Eastern West Virginia CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
Mountwest CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
New River CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
Pierpont CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
Southern West Virginia CTC						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
West Virginia Northern Community College						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
WVU at Parkersburg						
Financial Audit - on-site fieldwork						
Financial Audit- off-site fieldwork						
WV Council for Community & Technical College Education						
Combined WV Council for Community & Technical College Education Report (Council & all CTC's) – on-site fieldwork						
Combined WV Council for Community & Technical College Education Report (Council & all CTC's) – off-site fieldwork						
<u>Council Subtotal (fees & expenses combined)</u>						

EXHIBIT B

Total Proposal for all Audit Services (fees & expenses combined)						
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*Please refer to Section 5 Reporting Requirements

If authorized in advance and in writing, additional services may be negotiated and paid on an hourly or stipulated fee basis. Please provide your firm's proposed hourly rates for additional services for FY 2024 through FY 2028 according to the schedule below:

	Hourly Rate				
Personnel	FY 2024	FY 2025	FY2026	FY2027	FY 2028
Partner					
Senior Manager					
Manager					
Senior Auditor					
Field Auditor					
Staff					

The undersigned, in submitting a proposal on behalf of the firm, warrants that he/she has read and understands the RFP requirements, terms and conditions, and agrees to be bound by them if awarded this contract.

This proposal is submitted by:

Signature: _____

Printed Name: _____

Title: _____

Audit Firm: _____

Date: _____

Telephone: _____

E-mail: _____

INSTRUCTIONS TO BIDDERS

1. REVIEW DOCUMENTS THOROUGHLY: The attached documents contain an RFP/RFB for bids. Please read these instructions and all documents attached in their entirety. These instructions provide critical information about requirements that if overlooked could lead to disqualification of a vendor's bid. All bids must be submitted in accordance with the provisions contained in these instructions and the Request for Proposals (RFP) or Request for Bids (RFB). Failure to do so may result in disqualification of vendor's bid.

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

3. PREBID MEETING: The item identified below shall apply to this RFP/RFB.

☒ **A pre-bid meeting will not be held prior to bid opening**

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

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

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. Any person attending the pre-bid meeting on behalf of a vendor must list on the attendance sheet his or her name and the name of the vendor he or she is representing.

Additionally, the person attending the pre-bid meeting should include the vendor's e-mail address, phone number, and fax number on the attendance sheet. It is the vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of vendor's bid.

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

Questions submitted at least five business days prior to a scheduled pre-bid will be discussed at the pre-bid meeting if possible. Any discussions or answers to questions at the pre-bid meeting are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the RFP/RFB prior to bid opening.

4. VENDOR QUESTION DEADLINE: Vendors may submit questions relating to this RFP/RFB. Questions must be submitted in writing. All questions must be submitted on or before the date listed below and to the e-mail address listed below to be considered.

Submitted e-mails should have RFP/RFB number in the subject line.

A written response will be published in an RFP/RFB addendum if a response is possible and appropriate. Non-written discussions, conversations, or questions and answers regarding this RFP/RFB are preliminary in nature and are nonbinding.

Submit Questions to: bid.receipt@wvhepc.edu

Question Submission Deadline: February 2, 2024 @ 2:00 pm

5. VERBAL COMMUNICATION: Any verbal communication between the vendor and any Commission personnel is not binding, including verbal communication at the mandatory pre-bid conference. Only information issued in writing and added to the RFP/RFB by an official written addendum is binding.

6. BID SUBMISSION: All bids must be submitted electronically to the e-mail address identified in the bid document OR mailed/hand delivered to the address below:

Bid delivery address:

WV Higher Education Policy Commission
1018 Kanawha Blvd., E, Suite 700
Charleston, WV 25301
Attention: Kelley Smith

Hand delivered or mailed bids should clearly identify the Bid/RFP Number on the envelope.

Bid email delivery address:

Bid.receipt@wvhepc.edu (See Exhibit C for emailing requirements.)

The vendor should ensure that the cost proposal is a separate attachment from the technical proposal either by sending two emails or two attachments clearly titled as “Cost Proposal” or “Technical Proposal” in a single email.

For Request for Proposal (“RFP”) Responses Only: Mailed/delivered vendor responses should include one (1) original and a flash/thumb drive with an electronic copy of the bid by the date and time shown in Section 7 (below) Additionally, the vendor should clearly identify and segregate the cost proposal from the technical proposal in a separately sealed envelope.

7. BID OPENING: Bids submitted in response to this RFP/RFB will be opened at the location identified below on the date and time listed below. Delivery of a bid, whether by e-mail or delivery, after the bid opening date and time will result in bid disqualification.

Bid Opening Date and Time: February 14, 2024 @ 3:00pm

Bid Opening Location: Same as bid delivery address.

8. ADDENDUM ACKNOWLEDGEMENT: Changes or revisions to this RFP/RFB will be

made by an official written addendum. Vendor should acknowledge receipt of all addenda issued with this RFP/RFB by completing an Addendum Acknowledgment Form (Exhibit E), a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

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

10. BID CERTIFICATION: Vendor is required to complete and submit the Bid Certification Form (Exhibit D) with any bid response. Bids received without the Bid Certification Form may be disqualified upon bid opening.

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

12. COMMUNICATION LIMITATIONS: Communication with the Commission/ Institution or any of its employees regarding this RFP/RFB during the RFP/RFB release, bid, evaluation, or award periods, except through Kelley Smith is strictly prohibited without prior approval.

13. REGISTRATION: Prior to award of any contract award in the amount of \$25,000 or greater, the apparent successful vendor must be properly registered with the West Virginia Purchasing Division and must have paid the \$125 fee, if applicable.

14. UNIT PRICE: Unit prices shall prevail in cases of a discrepancy in the vendor's bid.

15. WAIVER OF MINOR IRREGULARITIES: The Commission reserves the right to waive minor irregularities in bids or specifications .

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

17. ACCEPTANCE/REJECTION: The Commission may accept or reject any bid in whole, or in part if it is found to be in the best interest of the Commission.

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

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

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

19. INTERESTED PARTY DISCLOSURE: West Virginia Code § 6D-1-2 requires that the vendor submit a disclosure of interested parties to the contract for all contracts with an actual or estimated value of at least \$1 million. That disclosure must occur on the form prescribed and approved by the WV Ethics Commission prior to contract award.

A copy of that form is included with this RFP/RFB or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

20. WITH THE BID REQUIREMENTS: In instances where these specifications require documentation or other information with the bid, and a vendor fails to provide it with the bid, the Commission reserves the right to request those items after bid opening and prior to contract award

21. EMAIL NOTIFICATION OF AWARD: The Commission will attempt to provide bidders with e-mail notification of contract award when an RFP/RFB that the bidder participated in has been awarded. For notification purposes, bidders must provide the Commission with a valid email address in the bid response. Bidders may also monitor Commission’s websites to determine when a contract has been awarded.

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of a Purchase Order signed by the Commission/Council/Institution's Chief Procurement Officer or Director of Purchasing, or their designee, and approved as to form by the Attorney General's Office constitutes acceptance by the Commission/Council/Institution of this Contract made by and between the Commission/Council/Institution and the Vendor. Vendor's signature on its bid, or on the Contract if the Contract is not the result of a bid RFP/RFB, signifies vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

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

2.1. "Agency" or "Agencies" means the agency, institution, board, Commission/Council, or other entity of the State of West Virginia that is identified on the first page of the RFP/RFB or any other public entity seeking to procure goods or services under this Contract.

2.2. "Bid" or "Proposal" means the vendors submitted response to this RFP/RFB.

2.3. "Chief Procurement Officer" or "Director of Purchasing" means the individual authorized to sign Purchase Order/Contracts.

2.4. "Commission/Council/Institution" means the entity identified on the first page of the RFP/RFB who is issuing the solicitation.

2.5. "Contract" or "Purchase Order" means the binding agreement that is entered into between the Council /Institution and the vendor to provide the goods or services requested in the RFP/RFB.

2.6. "Award Document" means the document signed by the Commission/Council/Institution and approved as to form by the Attorney General, that identifies the vendor as the contract holder.

2.7. "RFP/RFB" means the official notice of an opportunity to supply the Commission/Council/Institution with goods or services.

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

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

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

☒ **Term Contract**

Initial Contract Term: The Initial Contract Term will be for a period of 5 years. The Initial Contract Term becomes effective on the effective start date listed on the first page of this Contract and the Initial Contract Term ends on the effective end date also shown on the first page of this Contract.

Automatic renewal of this Contract is prohibited.

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

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

☐ **Other:** Contract Term specified in _____

4. AUTHORITY TO PROCEED: Vendor is authorized to begin performance of this contract upon receipt of a signed Purchase Order.

5. QUANTITIES: The quantities required under this Contract shall be identified in the RFP/RFB/Purchase Order.

6. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below and must include the Commission/Council/Institution as an additional insured on each policy prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, vendor shall provide the Commission/Council/Institution with proof that the insurance mandated herein has been continued. Vendor must also provide the Commission/Council/Institution with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award.

Vendor must maintain:

☒ **Commercial General Liability Insurance** in at least an amount of: \$1,000,000.00 per occurrence.

☒ **Professional Liability/Errors and Omissions** with at least \$1,000,000.00 limit.

☒ **Cyber Liability Insurance** in an amount of: \$1,000,000 per occurrence.

☒ **Commercial Auto Coverage** with \$1,000,000.00 or personal limits if not a company owned vehicle.

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

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

9. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this RFP/RFB/Contract by the Commission/Council/Institution. A vendor may request the inclusion of price adjustment provisions in its bid, but final approval of any price adjustments will be made by the Commission/Council/Institution. Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

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

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

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

13. ADDITIONAL FEES: Vendor is not permitted to charge additional fees or assess additional charges that were not expressly provided for in the RFP/RFB.

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

15. CANCELLATION: The Commission/Council/Institution reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract.

16. APPLICABLE LAW: This Contract is governed by and interpreted under West Virginia
Form Origination Date: 03/30/2022

law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution or West Virginia Code, is void and of no effect.

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

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

19. MODIFICATIONS: Any change to existing contracts that adds work or changes contract cost, and were not included in the original contract, must be approved by the Commission/Council /Institution and the Attorney General's Office (as to form) prior to the implementation of the change or commencement of work affected by the change.

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

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

22. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the vendor without the express written consent of the Council/ Institution and the Attorney General's Office (as to form only).

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

24. STATE EMPLOYEES: State employees (including Commission/Council/Institution employees) are not permitted to utilize this Contract for personal use and the vendor is prohibited from permitting or facilitating the same.

25. PRIVACY, SECURITY, AND CONFIDENTIALITY: The Vendor agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Commission/Council/Institution, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is

made pursuant to the Commission/Council/Institution's policies, procedures, and rules.

26. LICENSING: Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. Upon request, the vendor must provide all necessary releases to obtain information to enable the Commission/Council/Institution to verify that the vendor is licensed and in good standing with the above entities.

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up to date on all state and local obligations as described in this section. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

27. ANTITRUST: In submitting a bid to, signing a contract with, or accepting a Purchase Order with the Commission/Council or any Institution of the State of West Virginia, the vendor agrees to convey, sell, assign, or transfer to the institution 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 Commission/Council or Institution. Such assignment shall be made and become effective at the time the Commission/Council/Institution tenders the initial payment to vendor.

28. VENDOR CERTIFICATIONS: By signing its bid or entering into this Contract, vendor certifies (1) that its bid or offer was made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, person or entity submitting a bid or offer for the same material, supplies, equipment or services; (2) that its bid or offer is in all respects fair and without collusion or fraud; (3) 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; and (4) that it has reviewed this RFP/RFB in its entirety; understands the requirements, terms and conditions, and other information contained herein.

Vendor's signature on its bid or offer also affirms that neither it nor its representatives have any interest, nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Commission/Council/Institution. The individual signing this bid or offer on behalf of the vendor certifies that he or she is authorized by the vendor to execute this bid or offer, or any documents related thereto on vendor's behalf; and that he or she is authorized to bind the vendor in a contractual relationship.

29. VENDOR RELATIONSHIP: The relationship of the vendor to the Commission/Council/Institution shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by this Contract. The vendor as an independent contractor is solely liable for the acts and omissions of its employees and agents.

Vendor shall be responsible for selecting, supervising, and compensating any and all individuals employed pursuant to the terms of this RFP/RFB and resulting contract. Neither the vendor, nor any employees or subcontractors of the vendor, shall be deemed to be employees of the State for any purpose whatsoever. Vendor shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension, or other deferred compensation plans, including but not limited to, Workers' Compensation and Social Security obligations, licensing fees, etc. and the filing of all necessary documents, forms, and returns pertinent to all of the foregoing.

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

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

31. PURCHASING AFFIDAVIT: In accordance with West Virginia Code §5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State, Vendors are required to sign, notarize, and submit the Purchasing Affidavit to the Council/Institution affirming under oath that it is not in default on any monetary obligation owed to the state or a political subdivision of the state.

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

33. BACKGROUND CHECK: In accordance with W. Va. Code §15-2D-3, the State reserves the right to prohibit a service provider's employees from accessing sensitive or critical information or to be present at the Commission/Council/Institution based upon results addressed from a criminal background check.

34. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE: W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$1 million, the vendor must submit to the Commission/Council/Institution a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not

included in the original pre- award interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this RFP/RFB or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

35. PROHIBITION AGAINST USED OR REFURBISHED: Unless expressly permitted in the RFP/RFB published by the Commission/Council/Institution, vendor must provide new, unused commodities, and is prohibited from supplying used or refurbished commodities, in fulfilling its responsibilities under this Contract.

36. VOID CONTRACT CLAUSES – The Commission/Council/Institution is requiring the vendor to follow the provisions of West Virginia Code §5A-3-62, which automatically voids certain contract clauses that violate State law.

Exhibit E

GUIDELINES FOR VENDORS FOR BID SUBMISSIONS VIA EMAIL

NOTE: This document is specific to the competitive solicitation processes, where bid submissions must arrive at the closing location on time.

1. Purpose of These Guidelines

The Commission/Council may post opportunities that allow vendors to submit their bids / proposals / responses (known as submissions) electronically via email. This document is intended to assist vendors in understanding:

- the risks associated with submitting an emailed submission; and
- the pitfalls that should be avoided if emailing a submission.

NOTE: Vendors who deliver submissions via email do so at their own risk; the Commission/Council does not take any responsibility for any emailed submission that:

- does not arrive on time;
- is rejected; or
- contains corrupted electronic files.

2. Risks

Although emails are sent every day without incident, there are a number of risks that could occur and delay the receipt of an email. An email submission is deemed to have been received once it arrives in the Commission/Council's Electronic Mail System. Emailed submissions that arrive late will not be considered, regardless of the reason, and vendors will not have the option to resubmit after the closing date and time.

Following are some of the reasons that may delay an email, or cause an email to be rejected by the Commission/Council's email system:

- i. Delays can occur as an email moves from server to server between the sender and the recipient, meaning that the time when an email is received can be later – and sometimes considerably later – than the time when it was sent. The Commission/Council will consider the time that an email was received by the Commission/Council's email system as the official time for any emailed submission.
- ii. The Commission/Council's email system has technical and security limitations on the size and type of files that will be accepted. Emails containing attachments that exceed 30 MB cannot be accepted.
- iii. The Commission/Council's email system has protocols whereby an email may be investigated as potential spam or containing a virus / malware. Such protocols may result in an email being sent to the recipient's inbox late.
- iv. The Commission/Council's email system has protocols whereby an email may be

investigated as having Personally Identifiable Information (PII). An email determined by the system to contain PII or data of a similar appearance of PII will not be delivered.

- v. The Commission/Council's email system is designed to reject any email that is considered spam or that contains a virus or malware. On occasion, an email may be falsely flagged and rejected. Copies of rejected emails are not kept in the email system, and therefore no possibility exists to retrieve an emailed submission that has been rejected.
- vi. In addition, it is possible that one or more attachments to an email to become corrupted and therefore inaccessible to the Commission/Council's email system. Vendor will not have the option to resubmit after closing if the attachments cannot be opened. Further, the Commission/Council cannot open any submission prior to closing to confirm whether or not the files have been corrupted.

3. Vendor Guidance for Emailed Submissions

1. Never assume that a solicitation allows for emailed submissions. Emails should only be used as a delivery mechanism when the opportunity expressly allows for it.
2. Never assume which email address is being used for submissions, when emailed submissions are permitted. Carefully read the instructions and ask questions well in advance of closing if the email address for submissions is not clear. Submissions that are emailed to any address other than the one expressly stated for the purpose may be rejected as missing a mandatory requirement of the solicitation.
3. Avoid using generic subject lines in the emailed submissions that do not clearly identify the solicitation name and / or number as well as the vendor organization name. The subject line of the email should be: BID FOR xxxxxxxxx DUE WEDNESDAY xxxxxxxxx AT 3:00PM. A sample email subject line for an open bid might be: BID FOR 21001 DUE WEDNESDAY, APRIL 7, 2021 AT 3:00PM.
4. Avoid multiple emails from the same vendor for the same opportunity wherever possible. If multiple emails cannot be avoided (e.g., the collective size of the emails exceeds the maximum size allowed), identify how many emails constitute the full submission and provide clear instructions on how to assemble the submission. Multiple submissions from the same vendor for the same opportunity may result in rejection if these instructions are unclear.
5. Vendors may update, change, or withdraw their submission at any time prior to the closing date and time. If emailing updates or changes, do not submit only the changes that then require collation with the previous submission. Instead, a complete revised package with clear instructions that it replaces the earlier submission should be sent. This will help to avoid any confusion as to what constitutes the complete submission.

6. Avoid emailing submissions in the last 60 minutes that the solicitation is open. Sufficient time should be left prior to closing to ensure that the email was received, and to resubmit before closing if a problem occurs.
7. Do not assume that the email has been received. If a confirmation email is not received shortly after sending the email, contact the named Contact on the solicitation to confirm whether or not their submission was received. In addition, send the emailed submission with a delivery receipt request. If unsure how to send an email with a delivery receipt request, contact the vendor's own system support personnel or search online for instructions specific to the vendor's email system (e.g., Outlook, Gmail, etc.)
8. If the confirmation email is not received, do not resubmit without first contacting the named Contact. Resending a submission should only occur once confirmation is received that the original email was not received, and enough time is left for receipt of the submission prior to the closing date and time.
9. Do not ignore any message from the Commission/Council regarding rejection of an emailed submission. If such a message is received prior to closing, contact the named Contact on the opportunity immediately.
10. If time permits prior to closing, possible remedies for a rejected or missing emailed submission include:
 - i. If the collective size of the emailed attachments exceeds 30 MB, resubmit it over multiple emails, clearly identify how many emails constitute the full submission and how to collate the files.
 - ii. If the emailed submission included zipped or executable files, unzip or remove the executable the files and resubmit over one or more emails (see previous bullet if the files collectively exceed 30 MB).
 - iii. Resend the submission from a different email account.
 - iv. If permitted in the opportunity, use an alternative method to deliver the submission (e.g., mailed or hand delivered).

Note: None of these remedies are applicable after the closing date and time.

EXHIBIT F

BID CERTIFICATION/SIGNATURE/ADDENDUM ACKNOWLEDGEMENT

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

(Name, Title)

(Printed Name and Title)

(Address)

(Phone Number)

(email address)

2. CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through e-mail, I certify that: I have reviewed this RFP/RFB 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 Commission/Institution that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the RFP/RFB for that product or service, unless otherwise stated herein; that the vendor accepts the terms and conditions contained in the RFP/RFB, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; 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 the Commission/Institution is requiring the vendor to follow the provisions of WV State Code 5A-3-62 which automatically voids certain contract clauses that violate State law.

(Company)

(Authorized Signature) (Representative Name, Title)

(Printed Name and Title of Authorized Representative)

(Date)

(Phone Number)

EXHIBIT G

ADDENDUM ACKNOWLEDGEMENT FORM REQUEST FOR PROPOSAL 24235

Instructions: Please acknowledge receipt of all addenda issued with this RFP/RFB by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

Addendum Numbers Received:

(Check the box next to each addendum received)

☐ Addendum No. 1

☐ Addendum No. 2

☐ Addendum No. 3

☐ Addendum No. 4

☐ Addendum No. 5

☐ Addendum No. 6

☐ Addendum No. 7

☐ Addendum No. 8

☐ Addendum No. 9

☐ 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 Commission/Institution personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Company

Authorized Signature

Date

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