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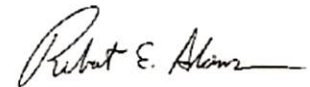
PROPOSAL

TO PROVIDE
PROFESSIONAL
AUDIT SERVICES



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JANUARY 25, 2024



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Letter of Transmittal



January 25, 2024

Mickey Skeens, Purchasing Manager
WV Division of Administrative Services
1124 Smith Street, 2nd Floor, Suite 2100
Charleston, WV 25301

Dear Mr. Mickey,

We are pleased to present our qualifications to provide independent auditing services to the WV Division of Corrections & Rehabilitation, hereafter referred to as "the WVDCR", for an initial term of three (3) years with the option of a renewal with mutual consent for two (2) additional one (1) year renewals. Brown, Edwards & Company, L.L.P. ("Brown Edwards") is a leader in providing services to governmental and municipal clients in West Virginia.

At Brown Edwards, we strive to deliver an exceptional experience for our clients and we found that experience is shaped by client expectations. While the WVDCR has provided detailed needs and expectations, we also know that in order to create a positive experience and maintain an enhanced client relationship with you, we need to focus on Client-Centered Expectations. Our goals for delivering an exceptional experience include adherence to our guiding principles:

- Frequent and proactive communication
- Local partners and directors
- Client involvement in decision-making
- High standards for deliverables
- Simple and streamlined invoicing and payment
- Effective management of changes
- Ongoing performance feedback from our team

We are in a unique position to offer hands-on local service and consistency while providing industry and service specific teams of experts, including an active state and local governments and municipal authorities segment.

Brown Edwards is independent of the WVDCR as defined by U.S. generally accepted auditing standards and the *Government Auditing Standards* issued by the Comptroller General of the United States.

We are eager to provide excellent results for the WVDCR. Please do not hesitate to contact me directly with questions or to arrange a meeting.

Brown Edwards & Company, L.L.P

Robert "Rob" E. Adams
Partner



History of the Firm

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

25 years of experience for partners and directors

10 years of experience for senior managers and managers

QUICK FACTS ABOUT BROWN EDWARDS

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



Recognized as one of
America's Best Accounting &
Tax Firms for 2023 by
Forbes Magazine

Forbes

- Accounting Today's Top
100 Firms by net revenue
- Listed as a Top 100 Firm
Pacesetter in Growth by
Accounting Today



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



More than 450 professionals
serving the southeastern U.S.



Top 50 Construction Accounting
Firm as compiled by
Construction Executive
magazine

Technology

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

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

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

TeamMate Analytics

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

Suralink



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

Technology

Security and Compliance Measures

As an extra level of security, Brown Edwards utilizes VPNs, Duo Authenticators, and firewalls to ensure the safety of private information. All employees are also required to participate in multiple KnowBe4 Trainings throughout the year so they are up to date on technology safety.

Brown Edwards is proud to say we have not had a data breach in the past year.

We will ensure that staff is knowledgeable of all state code and other applicable laws and regulations impacting the WVDCR, and will test the WVDCR's compliance using analytical and substantive tests as deemed necessary and appropriate.



Governmental and Project Experience

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

Although we are considered a large firm on a national basis, Brown Edwards is owned, operated, and managed locally and, as a result, we can respond to your needs quickly and effectively. We live and work in the markets we serve which means we have real-time knowledge of the economic events that impact our region and our clients and can understand and often anticipate the needs of organizations in our markets.

Our goal with the WVDCR is not merely to provide the desired services but to proactively work with the WVDCR and management to identify opportunities and use our resources to support your strategic mission.

Our governmental and municipal practice has

8 partners, 4 directors, and over
80 professionals who devote substantial amounts
of time servicing governmental clients.

The location of the office primarily managing the audit for the WVDCR is in Charleston, West Virginia. The location of this office provides the WVDCR with experience and control over the engagement; decisions are made locally and promptly.

Our governmental and municipal practices in the Charleston office provide audit, accounting, tax, valuation, client accounting services and more. To provide the best team possible for various technical and logistical needs of the WVDCR's engagement, we will also use resources and expertise from our firm-wide governmental team.

Governmental and Project Experience, Continued

Governmental and Municipal Experience

- One of the leading firms in West Virginia serving governmental and municipal entities with approximately **\$6.3 million in gross fees annually** directly related to state and local governments.
- **Spend approximately 50,500 hours annually** providing audit, accounting, and advisory services to our governmental and municipal clients, and other related entities that expend government funding or fall under *Government Auditing Standards*.
- **More than 30 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate. In many cases, we have assisted localities in obtaining their first Certificate of Excellence.

Commitment to Compliance

- We are committed to ensuring compliance with all federal, state, regulatory, and industry auditing and accounting standards including those issued by the Governmental Accounting Standards Board, the Government Accountability Office, and the Auditor of Public Accounts of the Commonwealth of Virginia.

Engagement Staff Consistency and Growth

- We are proud to continually grow within our firm by acquiring new talents. In order to maintain staff consistency, each Brown Edwards partner, director, and senior manager is responsible for significantly fewer staff and engagement hours than partners in other firms. The resulting increased involvement by high level professionals minimizes the effects of inevitable staff attrition on our clients.

Annual Government Conference

- Each year we conduct a one-day conference specifically geared to governmental entities. In recent years, topics such as GASB updates, utility rate setting, internal controls, budgeting, and capital markets have been presented.



Continuing Professional Education

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

Commitment to Provide Continuity of Staff

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

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

References

Client Information	Scope of Work	Years Served
West Virginia Municipal Pension Oversight Board Blair Taylor 304-356-2419	GAS	2019-2023
West Virginia Lottery Commission Paul Barnette 304-558-0500	GAS	2017-2023
Tobacco Settlement Finance Authority of WV Stephanie Bailes 304-558-4083	GAS	2017-2023
West Virginia Infrastructure and Jobs Development Council Marie Prezioso 304-414-6500	GAS	2017-2023
West Virginia Water Development Authority Marie Prezioso 304-414-6500	GAS	2017-2023
West Virginia Drinking Water Treatment Revolving Loan Fund Marie Prezioso 304-414-6500	GAS/UG	2017-2023
West Virginia Jobs Investment Trust Andy Zulauf 304-345-6200	GAS	2017-2022
West Virginia Water Pollution Control Fund Katheryn Emery-Fultineer 304-926-0499	GAS/UG	2017-2023
West Virginia Alcohol Beverage Control Administration Julia Jones 304-356-5500	GAS	2017-2023
West Virginia Solid Waste Management Board Scott Norman 304-414-1120	GAS/AUP	2017-2023

References, Continued

Client Information	Scope of Work	Years Served
West Virginia College and Jumpstart Savings Plans Greg Curry 304-340-2702	GAS	2017-2023
West Virginia Board of Treasury Investments Kara Hughes 304-340-1564	GAS/AUP	2017-2021
West Virginia Housing Development Fund Trisha Hess 304-391-8644	GAS/UG	2017-2023
Riverside Regional Jail Authority (North Prince George, Virginia) Crystal Reid 804-524-6604	Audit, ACFR Prep, VRS Examination	2014-Present
Blue Ridge Jail Authority (Lynchburg, Virginia) Chad Lipscomb 434-847-3100	Audit, ACFR Prep, VRS Examination	2018-Present
Crater Criminal Justice Academy (Disputanta, Virginia) Jon Cliborne 804-518-4800	Audit, VRS Examination	2016-Present

Relevant Governmental Experience

The WVDCR is a complex governmental entity with extensive financial reporting and disclosure requirements. Our personnel selected for the WVDCR engagement team are experienced with the specialized financial reporting and compliance requirements applicable to the operations of the WVDCR as a government entity. Engagements identified in the section titled RECENT ENGAGEMENTS WITH THE STATE OF WEST VIRGINIA are engagements most similar to the engagement described in your request for quotation. Their annual audits are performed under *Government Auditing Standards* and/or performed in accordance with the Uniform Guidance standards. Most of the audits include required reporting of supplemental information to the West Virginia Financial Accounting and Reporting Section (FARS).

Understanding of the WVDCR Operations

Brown Edwards understands that the WVDCR results from the consolidation legislation (HB4338) that became law on July 1, 2018. WVDCR is comprised of three (3) former agencies, WV Division of Corrections (the prison/felon offender system); WV Regional Jail Authority (the Jail offender system); and the WV Division of Juvenile Services (the juvenile offender system).

We understand that WVDCR is an enterprise agency of the State of West Virginia that maintains the custody and care of approximately 12,000 inmates housed at various locations. In addition, the Agency is responsible for approximately 3,500 paroled offenders. The WVDCR houses adult and juvenile populations. The Agency's funding consists of both general and special revenue. Total annual general revenue budget is approximately two-hundred sixty million dollars (\$260,000,000.00), in addition to special revenue funds and granting funding, of approximately one hundred thirty-five million dollars (\$135,000,000.00).

Brown Edwards also understands that the WVDCR employs approximately three thousand eight hundred (3,800) employees throughout the State of West Virginia.

We understand that the jail section, formerly known as the WV Regional Jail Authority, is entirely special revenue, receiving per diem payments from local government and the prison section of the Agency to house inmates. The jail section has always been an enterprise agency.

Understanding of the WVDCR Operations

Brown Edwards understands that the prison section, formerly known as the WV Division of Corrections, is combined general and special revenue. The prison section was formerly classified as a government agency that was exempt from external audits. Effective fiscal year 2019, prisons are now subject to external audits as the entire agency is an enterprise component. We understand that all general revenue funds have a thirteenth month in each fiscal year.

We understand that the juvenile section, formerly known as the WV Division of Juvenile Services, is combined general and special revenue. The juvenile section was formerly classified as a government agency that was exempt from external audits. Effective fiscal year 2019, the juvenile section is now subject to external audits as the entire agency is an enterprise component. We also understand that all general revenue funds have a thirteenth month in each fiscal year.

We understand, based on our review of the request for proposal that the financial statements of the WVDCR for the fiscal year ended June 30, 2023 include the following summarized information:

WV Division of Corrections & Rehabilitation: (Audited)	Total Assets: \$301,174,000
	Total Liabilities: \$ 92,675,000
	Net Assets: \$208,499,000

Service Philosophy

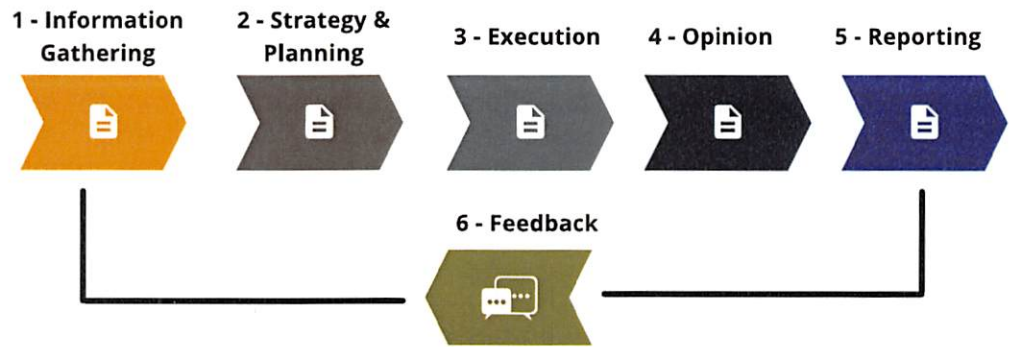
We reject the notion that an audit is a commodity. **First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and to make a solid contribution to their success. Our people work to identify and respond to our clients' needs.** We believe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

Clear Communication

We value the candid exchange of ideas and opinions with our clients and believe that communication is the most important tool for maximizing audit efficiency and effectiveness. Our approach emphasizes the importance of communication during all phases of the audit process. Good communication is the key to **no surprises!**

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

Our Methodology



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

Audit Approach Overview

We recognize that every organization we serve is unique. Effective and thorough planning is the key to ensuring that our approach is tailored to meet your specific needs and is the cornerstone of successful engagement management. Our audit approach is designed to assess risk in relation to specified audit objectives to ensure an effective and timely audit. We evaluate the internal controls that you have established to safeguard assets and to provide for the preparation of accurate financial information. After documenting our understanding of the controls in the accounting system, we perform walkthroughs and design tests of internal controls over financial reporting, as necessary. We then design substantive testing procedures and plan our response to other favorable and unfavorable factors we identify during our risk assessment.

Audit Approach Overview, Continued

The risk and control assessments and substantive procedures provide evidence to support our audit opinion and provide us with a basis for making internal control and operational recommendations. Materiality is evaluated based on factors deemed important to the users of the WVDCR's financial statements, including assessments of selected qualitative measures. Our goal here is to get beyond the numbers, to develop a clear understanding of your organization, your goals and objectives, and the environment in which you operate.

Our approach emphasizes up-front planning. During the planning phase, we will gain an understanding of the WVDCR and its internal controls, to the extent necessary to plan our audit. This will involve one-on-one interviews with various personnel. We then perform "walkthroughs" of key internal controls and conduct interviews with personnel to corroborate our understanding. Our approach places significant emphasis on identifying and determining that key controls of each entity have been implemented. This allows us to appropriately design our substantive audit procedures in well-controlled environments.

In addition, we will seek to identify areas that might be of higher risk. We perform analytical procedures of trends and relationships reported in the balances of financial statements at the account and grouping levels. During this time, we will also inquire of WVDCR's personnel as to whether there are changes to their operations requiring us to address compliance with new laws and regulations as we plan our audit. We also review internal documents, such as by-laws, minutes, written policies and procedures, contracts, and agreements.

Utilizing this information, we assess the risks associated with your audit, including fraud, and adapt our audit strategy accordingly. A thoughtful, rigorous risk assessment process forces us to focus our efforts and to be as efficient and effective as possible. We also perform an engagement team "brainstorming" session to identify ways in which the financial statements could be misstated, especially as related to misappropriation or intentional misstatement. Our partners and directors are highly involved in this exercise.

Once we have made these critical decisions, we tailor our specific audit procedures and approach accordingly. We also factor the potential impact of newly issued technical pronouncements into the overall plan. To assist with controlling audit costs, we work with our clients to fully utilize their internal resources by developing comprehensive client assistance packages.

Audit Approach Overview, Continued

The comprehensive planning process is the cornerstone of adapting our audit approach to the needs identified by risk assessment for the WVDCR. The audit approach we take is both innovative and prudent in responding to the risk assessment; and its impact on the opinion provided on the financial statements of the WVDCR. These items help to determine the quality and quantity of audit evidence required to limit that risk to an acceptable level.

Internal Control

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

- Control environment
- Risk assessment
- Information and communication
- Monitoring
- Control activities

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

Our understanding incorporates two primary elements:

- the evaluation of the design of the control
- a determination of whether it has been implemented

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

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

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

Consideration of Laws, Regulations, Contracts, and Grants

Identifying and ensuring that the WVDCR complies with laws and regulations is the responsibility of management. We will include appropriate inquiries of management and staff of the WVDCR to identify laws and regulations with which noncompliance could have a direct and material effect on the financial statements. We will also review relevant portions of the West Virginia Code, code of State Rules, and relevant regulations. We will test the provisions of those laws, regulations, grants and contracts for noncompliance which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion. We will report on the results of our tests if we discover any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Audit Plan & Execution

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

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

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

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

Audit Plan & Execution, Continued

We will issue our report on the fair presentation of the WVDCR's financial statements in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. That report will state that the report is not suitable for any other purpose.

We will inform the WVDCR of each of the following:

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

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

Scope of Work

Brown Edwards will conduct an audit with the objective of expressing an opinion on the fair presentation of the WVDCR's financial statements for the fiscal year ending June 30, 2024 through June 30, 2026, with two one year renewal options thereafter. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Audit. Our reports will be addressed to those charged with governance. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The financial statements of the WVDCR must be included as a component unit of the financial statements of the State of West Virginia. Brown Edwards will provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting and Reporting Section. Following the completion of the audit of the fiscal year's financial statements, Brown Edwards will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

The WVDCR's responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the financial statements, notes to financial statements, and required supplementary information, and (2) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation, of the financial statements.

Scope of Work, Continued

Brown Edwards will communicate in a letter to management any significant deficiencies and material weaknesses found during the audit, such conditions could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. We will also provide a letter to those charged with governance regarding the following:

- The auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Significant disclosures not made
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultations with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Significant abuse; if detected

Team Members' Qualifications and Experience



Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner

Rob is a partner with Brown Edwards who has more than 28 years of experience in serving governmental clients and will serve as the lead partner on your engagement. He has substantial experience with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program having assisted numerous entities with multiple successful submissions for the certificate. His extensive experience with State of West Virginia entities will be of substantial benefit to this engagement.

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

Rob is in compliance with all applicable CPE requirements.

Relevant Experience

Central West Virginia Regional Airport Authority	West Virginia Department of Transportation
Charleston Area Alliance	West Virginia Water Pollution Control Revolving Fund
Charleston Urban Renewal Authority	West Virginia Division of Highways
City of Charleston, West Virginia	West Virginia Drinking Water Treatment Revolving Fund
Kanawha County, West Virginia	West Virginia Economic Development Authority
Kanawha County Parks and Recreation Commission	West Virginia Educational Broadcasting Authority
Kanawha Valley Regional Transportation Authority	West Virginia Housing Development Fund
Metro Emergency Operations Center of Kanawha County	West Virginia Independent Colleges and Universities
School Building Authority of West Virginia	West Virginia Infrastructure and Jobs Development Council
South Carolina Tuition Prepayment Plan	West Virginia Jobs Investment Trust
Tobacco Settlement Finance Authority of West Virginia	West Virginia Lottery Commission
West Virginia Affordable Housing Trust Fund	West Virginia Municipal Pensions Oversight Board
West Virginia Alcohol Beverage Control Administration	West Virginia Regional Jail and Correctional Facility Authority
West Virginia Affordable Housing Trust Fund	West Virginia Solid Waste Management Fund
West Virginia Alcohol Beverage Control Administration	West Virginia State Bar
West Virginia Board of Treasury Investments	West Virginia Water Development Authority
West Virginia College Prepaid Tuition and Savings Plan	West Virginia Water Pollution Control Revolving Fund
West Virginia Consolidated Public Retirement Board	

Team Members' Qualifications and Experience, Continued



Chris Banta, CPA, CFE | Concurring Partner and Government Service Practice Leader

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

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

Chris is in compliance with all recent continuing professional education requirements required by the Government Auditing Standards, issued by the Comptroller General of the United States.

Chris is in compliance of all applicable CPE requirements.

Relevant Experience

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

Team Members' Qualifications and Experience, Continued



Anthony Carpenter, CPA | Director

Anthony is a Director in the Charleston office with over 16 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to state and local governments, nonprofit organizations, employee benefit plans, and closely-held businesses. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments.

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


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

Anthony is in compliance with all applicable CPE requirements.

Relevant Experience

West Virginia Lottery Commission
 Central West Virginia Regional Airport Authority
 Charleston Area Alliance
 City of Charleston, West Virginia
 EastRidge Health Systems
 Hatfield-McCoy Regional Recreational Authority
 Kanawha County, West Virginia
 Kanawha County Parks and Recreation Commission
 Kanawha Valley Regional Transportation Authority
 Metro Emergency Operations Center of Kanawha County
 Public Service Commission of West Virginia
 School Building Authority of West Virginia
 Seneca Health Services
 Tobacco Settlement Finance Authority
 United Methodist Foundation of West Virginia, Inc.
 Valley Healthcare System
 West Virginia Affordable Housing Trust Fund
 West Virginia Board of Treasury Investments
 West Virginia Consolidated Public Retirement Board
 West Virginia Drinking Water Treatment Revolving Fund
 West Virginia Housing Development Fund
 West Virginia Independent Colleges and Universities
 West Virginia Infrastructure and Jobs Development Council
 West Virginia Division of Highways
 West Virginia Municipal Pensions Oversight Board
 West Virginia Parkways Authority
West Virginia Regional Jail and Correctional Facility Authority
 West Virginia Solid Waste Management Board
 West Virginia Water Development Authority
 West Virginia Water Pollution Control Revolving Fund
 Young Men's Christian Association of Kanawha Valley, Inc.

Required Forms

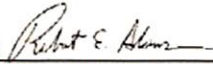
	State of West Virginia Agency Request for Proposals
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Proc Folder: 1330017 Doc Description: Professional Auditing Services for WDCR		Reason for Modification:		
Proc Type: Agency Master Agreement				
Date Issued	Solicitation Closes	Solicitation No	Version	Phase
2023-11-17	2024-01-09 13:00	ARFP 0608 DCR2400000002	1	Final

BID RECEIVING LOCATION


VENDOR
Vendor Customer Code: Vendor Name : Brown Edwards and Company, LLP Address : 707 Street : Virginia Street, East City : Charleston State : WV Country : USA Zip :25301 Principal Contact : Rob Adams Vendor Contact Phone: 304.343.4188 Extension: 304.344.5035

FOR INFORMATION CONTACT THE BUYER Herbert Mickey Skeens (304) 558-2350 herbert.m.skeens@wv.gov
--

Vendor Signature X 	FEIN# 54-0504608	DATE 01/25/2023
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All offers subject to all terms and conditions contained in this solicitation

Required Forms, Continued

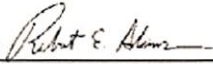
	State of West Virginia Agency Request for Proposals
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Proc Folder: 1330017		Reason for Modification: Addendum 1	
Doc Description: Professional Auditing Services for WVDCR			
Proc Type: Agency Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2023-12-05	2024-01-09 13:00	ARFP 0608 DCR2400000002	2
			Phase Final


BID RECEIVING LOCATION

VENDOR
Vendor Customer Code: Vendor Name : Brown Edwards and Company, LLP Address : 707 Street : Virginia Street, East City : Charleston State : WV Country : USA Zip : 25301 Principal Contact : Rob Adams Vendor Contact Phone: 304.343.4188 Extension:

FOR INFORMATION CONTACT THE BUYER Herbert Mickey Skeens (304) 558-2350 herbert.m.skeens@wv.gov
--

Vendor Signature X 	FEIN# 54-0504608	DATE 01/25/2023
All offers subject to all terms and conditions contained in this solicitation		

Required Forms, Continued

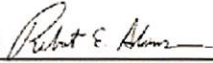
	State of West Virginia Agency Request for Proposals
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Proc Folder: 1330017 Doc Description: Professional Auditing Services for WVDCR			Reason for Modification: Addendum 2		
Proc Type: Agency Master Agreement					
Date Issued	Solicitation Closes	Solicitation No		Version	Phase
2023-12-21	2024-01-18 13:00	ARFP 0608 DCR2400000002		3	Final

BID RECEIVING LOCATION

VENDOR
Vendor Customer Code: Vendor Name : Brown Edwards and Company, LLP Address : 707 Street : Virginia Street, East City : Charleston State : WV Country : USA Zip : 25301 Principal Contact : Rob Adams Vendor Contact Phone: 304.343.4188 Extension:

FOR INFORMATION CONTACT THE BUYER Herbert Mickey Skeens (304) 558-2350 herbert.m.skeens@wv.gov
--

Vendor Signature X 	FEIN# 54-0504608	DATE 01/25/2023
All offers subject to all terms and conditions contained in this solicitation		

Required Forms, Continued

STATE OF WEST VIRGINIA PURCHASING AFFIDAVIT

CONSTRUCTION CONTRACTS: Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

ALL CONTRACTS: Under W. Va. Code § 15A-3-14 no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and (1) the debt owed is an amount greater than one thousand dollars in the aggregate, or (2) the debtor is in employer default.

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

DEFINITIONS

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

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code § 61-5-3) that: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Brown Edwards & Company, LLP

Authorized Signature: [Signature] Date: 1/22/24

State of West Virginia

County of Kanawha, to-wit

Taken, subscribed, and sworn to before me this 22 day of January, 2024

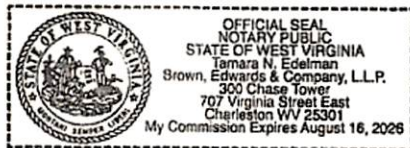
My Commission expires August 16, 2026

AFFIX SEAL HERE

NOTARY PUBLIC

[Signature]

Purchasing Affidavit (Revised 03/03/2019)



Required Forms, Continued

SOLICITATION NUMBER: ARFP 0608 DCR240000002

Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

- | Modify bid opening date and time
- | Modify specifications of product or service being sought
- | Attachment of vendor questions and responses
- | Attachment of pre-bid sign-in sheet
- | Correction of error
- | Other

Description of Modification to Solicitation:

Attachment of pre-bid sign-in sheet

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, 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.

Required Forms, Continued

SOLICITATION NUMBER: ARFP 0608 DCR240000002
Addendum Number: 2

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

Agency is hereby extending the technical bid opening date to Thursday, January 18, 2024, at 1:00pm EST.

Agency is hereby providing for a 2nd round of Vendor questions. 2nd round of Vendor questions deadline is Thursday, December 28, 2023 at 4:00pm EST. However, only questions related to Agency's responses provided in this Addendum 2 will be allowed and answered.

Attach Vendor Questions and Agency Responses

Correction of Error - Update Terms & Conditions - Insurance Requirements - Commercial General Liability - \$1,000,000.00 per occurrence. Automobile Liability Insurance - \$1,000,000.00 per occurrence.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, 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.

Required Forms, Continued

ADDENDUM ACKNOWLEDGEMENT FORM

SOLICITATION NO.: ARFP DCR24*02

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

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

Addendum Numbers Received:

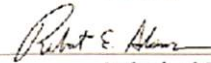
(Check the box next to each addendum received)

<input checked="" type="checkbox"/> Addendum No. 1	<input type="checkbox"/> Addendum No. 6
<input checked="" type="checkbox"/> Addendum No. 2	<input type="checkbox"/> Addendum No. 7
<input type="checkbox"/> Addendum No. 3	<input type="checkbox"/> Addendum No. 8
<input type="checkbox"/> Addendum No. 4	<input type="checkbox"/> Addendum No. 9
<input type="checkbox"/> Addendum No. 5	<input type="checkbox"/> Addendum No. 10

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Brown Edwards and Company, LLP

Company



Authorized Signature

1/25/2023

Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.
Revised 6/8/2012

Required Forms, Continued

SOLICITATION NUMBER: ARFP 0608 DCR240000002
Addendum Number: 3

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

Agency is hereby extending the technical bid opening date to Thursday, January 25, 2024, at 1:00pm EST.

Attach Vendor Questions and Agency Responses

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, 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.

Required Forms, Continued

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: ARFP DCR24*02

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

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

Addendum Numbers Received:

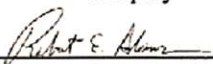
(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input checked="" type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input checked="" type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Brown Edwards and Company, LLP

 Company



 Authorized Signature

1/25/2023

 Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.
 Revised 6/8/2012

Required Forms, Continued

REQUEST FOR PROPOSAL

ARFP 0608 DCR2400000002
WV Division of Corrections & Rehabilitation
Professional Auditing Services

SECTION 5: CERTIFICATION AND SIGNATURE PAGE

- 5.1. By signing below, I certify that I have reviewed this Request for Proposal in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that, to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

Brown Edwards and Company, LLP
(Company)

 Partner
(Representative Name, Title)

304.343.4188/304.344.5035
(Contact Phone/Fax Number)

readams@becpas.com
(Email)

01/25/2023
(Date)

Peer Review Report



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

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Postlethwaite ; Netterville

Baton Rouge, Louisiana
September 17, 2021

Brown Edwards affirms that our Peer Review Report included local government engagements.

We have also not had any federal or state desk reviews in the last three (3) years and we have not had any disciplinary action taken or pending in the last three (3) years.

Appendix A: Governmental Clients

List of Government Clients

Financial Statement and Compliance Audits

Albemarle County Service Authority	Court Community Corrections Program
Amherst County School Activity Fund	Crater Criminal Justice Training Academy
Amherst County Service Authority	Danville City Schools
Amherst, County of Virginia	Danville City Schools Activity Fund
Appomattox County Public Schools	Danville Employees' Retirement System
Bedford County	Danville-Pittsylvania Regional Industrial Facility Authority
Bedford County Public Schools Activity Funds	Dinwiddie Airport and Industrial Authority
Bedford Regional Water Authority	Dinwiddie County Water Authority
Bloomingtondale Utility District	Economic Development Authority of the City of Richmond
Blountville Utility District	Economic Development Authority of York County
Blue Ridge Regional Jail Authority	Falls Church School Activity Funds
Bridging Communities Regional Career & Tech School	Frederick County Public Schools
Bristol Tennessee Emergency Communications District	Frederick County Sanitation Authority
Business Development Centre Inc.	Goochland County Public Schools
Cardinal Criminal Justice Academy	Greater Lynchburg Transit Company
Central Shenandoah Planning District Commission	Greater Richmond Transit Company
Central Virginia Waste Management Authority	Greater Roanoke Transit Company
Charlottesville Economic Development Authority	Hampton Roads Transit
Chesapeake Airport Authority	Harrisonburg Electric Commission
City of Colonial Heights, Virginia	Harrisonburg-Rockingham Community Services Board
City of Danville, Virginia	Harrisonburg-Rockingham Emergency Communication Center
City of Falls Church, Virginia	Horizon Behavioral Health
City of Harrisonburg, Virginia	Industrial Development Authority of Danville
City of Harrisonburg Schools	Jefferson-Madison Regional Library Board
City of Kingsport Tennessee	Lynchburg City Schools Activity Funds
City of Kingsport Tennessee School Activity Funds	Marquis Community Development Authority
City of Lynchburg, Virginia	MBC Development Corporation
City of Poquoson, Virginia	Montgomery County School Activity Funds
City of Roanoke, Virginia	Mountain Empire Services of the Southwest Inc.
City of Salem, Virginia	Networks - Sullivan Partnership
City of Salem Public Schools School Activity Funds	New Kent County School Activity Funds
City of Staunton Virginia	New River Valley Community Services
Commission on Virginia Alcohol Safety Action Program	New River Valley Emergency Communications
City of Winchester, Virginia	Northern Virginia Criminal Justice Training Academy
County of Accomack, Virginia	Northwestern Regional Juvenile Detention Center
County of Montgomery Economic Development Authority	Petworks Kingsport Animal Services Center, Inc.
County of Montgomery, Virginia	Poquoson Public Schools
County of Montgomery Virginia Public Service Authority	Poquoson Schools Activity Fund
County of Montgomery Virginia Regional Tourism	Powhatan School Activity Fund
County of New Kent, Virginia	Public Service Commission of West Virginia
County of Powhatan, Virginia	Region III Planning Development Council
County of York, Virginia	Region Ten Community Services Board
	Region VII Planning Development Council

Appendix A: Governmental Clients

List of Government Clients, Continued

Financial Statement and Compliance Audits

Richmond Behavioral Health Authority	Virginia Tech/Montgomery Regional
Riverside Regional Jail Authority	Airport Authority
Roanoke City Public Schools	West Virginia Alcohol Beverage Control
Roanoke County, Virginia	Administration
Roanoke County Public Schools Activity Funds	West Virginia Board of Treasury Investments
Salem Rescue Squad	West Virginia College Prepaid Tuition and Savings
South Carolina Tuition Prepayment Plan	Program
Spotsylvania County Public Schools	West Virginia Drinking Water Revolving Treatment
Staunton School Activity Funds	Revolving Fund
Sullivan County Emergency Communications	West Virginia Economic Development Authority
District	West Virginia Housing Development Fund
Tobacco Settlement Finance Authority	West Virginia Infrastructure and Jobs Development
Town of Abingdon, Virginia	Council
Town of Appomattox, Virginia	West Virginia Jobs Investment Trust
Town of Bedford, Virginia	West Virginia Lottery
Town of Blacksburg, Virginia	West Virginia Municipal Pensions Oversight Board
Town of Farmville Virginia	West Virginia Water Pollution Control Fund
Town of Herndon, Virginia	West Virginia Solid Waste Management Board
Town of Leesburg, Virginia	West Virginia State Bar
Town of Dayton, Virginia	West Virginia Water Development Authority
Town of Purcellville, Virginia	Williamsburg - James City County Circuit Court
Town of Vinton, Virginia	Clerk's Office
Town of Wakefield, Virginia	Williamsburg - James City County Community
Town of Warrenton, Virginia	Action Agency
Town of Waverly, Virginia	Winchester School Activity Funds
Virginia Resources Authority	York Virginia County Public Schools
Virginia Commercial Space Flight Authority	York County School Activity Funds
Virginia General Assembly and Legislative Agencies	

Consulting and Agreed-Upon Procedures

Bedford County Volunteer Fire & Rescue
 City of Portsmouth, Virginia
 Economic Development Authority of the City of Newport News
 Lynchburg Economic Development Authority
 Pulaski County, Virginia
 Roanoke County Volunteer Fire & Rescue
 Roanoke Valley Broadband Authority
 Town of Edinburg, Virginia
 Town of Farmville Virginia
 Craig-New Castle PSA
 Craig County, Virginia
 Frederick County, Virginia
 Lee County PSA
 Town of Fincastle, Virginia
 Town of Wytheville/New River Regional Water Authority
 Virginia Biotechnology Research Partnership Authority
 Virginia Board of Accountancy
 Virginia Lottery
 Wythe/Bland Joint Public Service Authority
 Yeager Airport