

STATE OF WEST VIRGINIA

RANDOLPH COUNTY COMMISSION SS:

At a special session of the Randolph County Commission in and for the aforesaid County and State, at the James F. Cain Court House Annex, on the 28th day of October, 2021 at 2:00 p.m.

PRESENT: David Kesling, President of the Randolph County Commission and Chris See, Commissioner thereof.

Meeting called to order by Commissioner Kesling

Commissioner Kesling said this is a meeting of the Audit Committee. Present for the Audit Committee was David Kesling, Chris See, Lisa Daniels-Smith and Brooke Hinzman

ITEMS FOR DISCUSSION/ACTION

CONSIDERATION OF SUBMITTED PROPOSALS FOR THE RANDOLPH COUNTY FY 2021 AUDIT

(See attached copy)

Lisa Daniels-Smith said there was only 1 bid received and that was from Suttle & Stalnaker, CPA's. She said this is the same ones that have done the Audit for the last 3 or 4 years. She went over what is required. She said last year they did a two year Audit and charged \$86,000.00. This year it will be a one year Audit and they are going to charge \$48,000.00. Discussion followed about possibly going back to using the WV State Auditor's Office to do they Audits again after this time. The Audit committee then went over the proposal from Suttle and Stalnaker and scored them for each question.

Commissioner See moved that the Audit Committee recommend to the County Commission that Suttle and Stalnaker do the Audit for FY 2021 at a cost of \$48,000.00, as submitted. All yes – Motion passed unanimously

ADJOURN THE MEETING:

Commissioner See moved to adjourn the meeting.

All yes – Motion passed unanimously

Attest: _____

Bid Summary and Certification

Attachment A

The firm of Suttle & Stalnaker, PLLC proposes to conduct the audit of Randolph County Commission for the period of July 1, 2020 through June 30, 2021 and to issue the report on or before the specified date of January 15, 2022 for the amount of \$48,000.

The firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

<u>Audit Member(s)</u>	<u>CPA Yes/No</u>	<u>Years of Governmental Audit Experience</u>	<u>Has prior experience THIS ENTITY Yes/No</u>	<u>Has prior experience this entity TYPE Yes/No</u>	<u>Hours</u>	<u>X</u>	<u>Rate/hour</u>	<u>=</u>	<u>Total</u>
Chris Lambert	Yes	30	Yes	Yes	18		\$326		\$ 5,868
Chris Deweese Audit Manager	Yes	25	Yes	Yes	2		326		652
Ryan Mink Audit Supervisor	Yes	14	Yes	Yes	25		232		5,800
Whitney Merrill Audit Staff	Yes	6	Yes	Yes	113		145		16,385
Alek Gracin	Yes	2	Yes	Yes	121		135		16,335
Layne Blasingim	No	2	Yes	Yes	121		135		16,335
					<u>400</u>				<u>61,375</u>
									<u>(13,375)</u>
									<u>\$ 48,000</u>

*The above hours and price include time for a Single Audit of the Federal Awards but does not include the 2021 audit of the Randolph County Development Authority or the Randolph County Emergency Squad which have already been audited. *

BREAKDOWN OF TOTAL AUDIT / REVIEW HOURS

Planning and Supervision	<u>80</u>	Review	<u>80</u>
Field Work: General	<u>160</u>	Report Preparation	<u>40</u>
Federal Grants	<u>40</u>	Nonaudit Services	<u>0</u>
		Total Hours	<u><u>400</u></u>

The firm will not provide this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.

In the preparation of this bid there was no conflict of interest or collusion between the firm and the audit committee members or another representative of the entity. Further, the firm did not influence, directly or indirectly, the audit committee members or any entity personnel in the scoring of the bid proposals and/or the awarding of the contract.

Signature: Suttle & Stalnaker, PLLC Title: Member
By Chris Lambert, CPA, CGMA, CCIFP

Date: October 20, 2021