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Your Success is our Focus.

A Proposal for Audit Services for Colonial Behavioral Health

Number A260127



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March 6, 2026

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March 6, 2026

Attn: Kisha Young – General Services Officer
Colonial Behavioral Health
1657 Merrimac Trail
Williamsburg, VA 23185

Dear Ms. Young,

We are very pleased to present our qualifications to provide independent auditing services to Colonial Behavioral Health, hereafter referred to as “CBH”, for the fiscal years ending June 30, 2026, through June 30, 2029.

In the realm of healthcare organizations, the mission to create a positive impact on the community is paramount. As dedicated financial partners, Brown Edwards understands the distinct financial landscape that healthcare clients navigate. We have extensive experience working with hospitals, clinics, and healthcare providers, allowing us to offer insights and solutions specific to the healthcare industry. We look forward to cultivating a relationship with you.

When it comes to selecting the right firm for CBH, you have options. Here’s what sets BE apart from other firms:

- **Specialized Healthcare Expertise:** We’ve assisted hundreds of healthcare organizations in managing their finances effectively.
- **Transparent Reporting:** Trust is the backbone of any relationship. We establish and maintain this trust by ensuring transparent, clear, and timely financial reporting that resonates with your stakeholders.
- **A True Ally:** Beyond just numbers, we provide strategic insights that help your organization navigate challenges, identify opportunities, and plan for a sustainable future.
- **Training and Workshops:** Recognizing the dynamic nature of healthcare finances, we offer free training sessions and workshops, along with quarterly updates, to keep your team updated, informed, and empowered.
- **Ethical Commitment:** Our values align with the principles that drive your organization. Our promise of unwavering ethical standards mirrors the integrity with which you serve your community.

In addition to our technical proficiency, we take pride in our commitment to building long-term relationships with our clients. We believe that effective communication and a deep understanding of our clients' goals are essential in providing the best possible service. You can count on us to be a dedicated and responsive partner, ready to support you every step of the way.

Partnering with Brown Edwards means having a dedicated financial ally who understands and supports your mission. Once you have reviewed our proposal, we invite you to connect with our healthcare team members, explore our service offerings in more detail, and discuss how we can be an ally in driving your mission forward. Should you have any questions, please reach out to us directly.

Brown Edwards & Company, L.L.P

Danielle Nikolaisen

Danielle Nikolaisen, CPA
Engagement Partner



Chris Murray

Chris Murray, CPA
Engagement Director



Firm Qualifications

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 Tax & Accounting Firms for 2023 by Forbes Magazine



- Accounting Today's Top 100 Firms by net revenue
- Listed as a Top 100 Firm Pacesetter in Growth by Accounting Today
- Listed as #4 in the Capital Region by Accounting Today



Top Accounting Firm headquartered in Virginia based on number of CPAs by Virginia Business Magazine



Recognized as a 2026 Best of Accounting firm by ClearlyRated, a national satisfaction research firm



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



More than 400 professionals serving the southeastern U.S.



Top 50 Construction Accounting Firm as compiled by Construction Executive magazine

Serving the Healthcare Industry

40 years of commitment to healthcare organizations.

We are committed to healthcare organizations and their many challenges: billings, collections, revenue streams and cash flow management, efficient operations, demographic and aging population changes, cybersecurity, IT application implication, legal and regulatory changes, HIPAA/potential vulnerabilities, and the reputational and financial risks related to a possible security or privacy incident— just to name a few. Leaders of these organizations must realistically evaluate their situation and boldly plot a course that leads to a successful future.

We provide unique deliverables and value as a normal part of our services:

- **Ongoing communications** on accounting, regulatory, and tax process/methodology, financial results, and key institutional and industry issues including periodic newsletters and industry alerts.
- **Training seminars** on important issues to you.

Most significant to the core financial reporting and auditing issues of our healthcare clients is the healthcare niche of our Firm. Brown Edwards' practice includes significant industry specialization in this core niche, and the members of your service team are active in these practice niches.

Included in those services are the following types of clients:



Community Health Centers
Hospitals
Physician Practices
Assisted Living Facilities
Nursing Facilities
Hospitals
Community Service Boards
Behavioral Health Organizations



Firm Profile

Healthcare Experience

One of the leading firms in **VA, WV, NC, & TN** serving the healthcare industry.

48,000 hours

spent annually providing accounting, audit, and advisory services to healthcare and not-for-profit clients.

Serving more than **310** healthcare and not-for-profit entities.

Brown Edwards serves numerous healthcare organizations. **We bring extensive experience in providing audit, accounting, tax, and management consulting services to this sector.** Our experience ensures that services to these clients are accomplished with technical accuracy and efficiency. All of our services are carefully evaluated and designed to comply with independence standards.

Government Experience

Brown Edwards has the expertise to help manage professional, operational, and technical challenges. We serve as a trusted partner to state and local government entities across the Mid-Atlantic region. Our specialized governmental team serves more than 150 organizations, from small municipalities to large agencies with revenues ranging from \$10,000 to \$2 billion. We understand the unique challenges facing government entities, from regulatory compliance to operational efficiency. Our expertise includes governmental accounting standards, federal and state compliance requirements, and public sector-specific reporting needs.

Our governmental services encompass financial statement preparation and audits, compliance reporting for federal and state programs, internal control evaluation, operational reviews, and strategic planning. We help organizations strengthen their financial controls while improving operational effectiveness.

Working with entities of varying sizes and complexities has given us deep insight into best practices and emerging challenges in governmental operations. We leverage this knowledge to provide tailored solutions that address your specific needs while ensuring compliance with applicable regulations and standards.

Partner with Brown Edwards to navigate the complexities of governmental accounting and operations with confidence. Our team's dedication to public sector excellence ensures you receive the specialized expertise needed to serve your community effectively.

Peer Review Report



EisnerAmper LLP
8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
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F 225.922.4611
www.eisneramper.com

Report on the Firm's System of Quality Control

September 30, 2024

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, 2024. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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; audits of employee benefit plans; and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by 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, 2024, 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*.

A stylized, handwritten-style signature of "EisnerAmper LLP" in a dark grey or black ink.

EISNERAMPER LLP
Baton Rouge, Louisiana

References

Listed below we have provided clients to which we provide assurance, tax, and consulting services. We encourage you to contact these clients to broaden your understanding of our expertise and our commitment to excellence.

We will gladly provide additional references upon request.

Client	Contact Information
Richmond Behavioral Health Authority Richmond, Virginia	Bill Fellows, Director of Budgeting, Financial Reporting & Analysis 804.819.4007 bill.fellows@rbha.org
Region Ten Community Services Board Charlottesville, Virginia	Kelly Crickenberger, Fiscal Director, Acctg. 434.972.1813 Kelly.Crickenberger@regionten.org
Horizon Behavioral Health Lynchburg, Virginia	Matt Hartsook, CFO 434.455.3413 Matthew.Hartsook@horizonbh.org
Virginia Health Care Association Richmond, Virginia	Donna Yenney 804.353.9101 donna.yenney@vhca.org
Blue Ridge Behavioral Healthcare Roanoke, Virginia	Pamela Binns, CFO 540.345.9841 pbinns@brbh.org
Williamson Health and Wellness Center (FQHC) Williamson, West Virginia	Dr. C. Donovan Beckett 304.236.5902
Pendleton Community Care, Inc. Franklin, West Virginia	Rebecca Eason, CFO 304.358.2355 reason@pcc-nfc.org
Frontier Health Gray, Tennessee	Christy Riddle, Controller 434.467.3629
Carilion Clinic Roanoke, Virginia	Cheryl Parker 540.985.9069 cparker@carilionclinic.org
FMRS Health Systems Beckley, West Virginia	Judy Kemlock, CFO 304.929.5418 jkemlock@fmrs.org
Community Health Center of the New River Valley Christiansburg, Virginia	Albert Brogan, CPA, CFO 540.381.0820 abrogan@chcnrv.org
New Horizons Healthcare Roanoke, Virginia	Angela Hodges 540.362.0360 angela.hodges@newhorizonshealthcare.org



Acknowledgements

Acknowledgements	Explanation
Statement of independence and compliance	<ul style="list-style-type: none">• Brown Edwards meets the independence standards of the AICPA and the U.S. General Accounting Office's Government Auditing Standards and will comply with all federal, state, and local laws and regulations.• The firm is independent of Colonial Behavioral Health as that term is defined by the Ethical Rules of the AICPA.• No owners, officers, employees, or agents, or their immediate family members, are currently, or have been in the past year, an employee of CBH.
Statement of licensing	<ul style="list-style-type: none">• The firm and the partner assigned to the engagement are licensed to perform the audit as provided by applicable laws of the Commonwealth of Virginia and the AICPA.
External quality program/peer review	<ul style="list-style-type: none">• The firm has met the peer review standards of the AICPA and <i>Government Auditing Standards</i>.
Supervision	<ul style="list-style-type: none">• The firm will provide adequate supervision on a day-to-day basis and that the resulting work papers shall be adequate and shall be available for routine review by appropriate Auditors of the Federal and State governments.
Affirmation of staff qualifications	<ul style="list-style-type: none">• Staff assigned to the audit has met the continuing education requirement required by the Government Auditing Standards issued by the Comptroller General of the United States.• All staff members have met the continuing education requirements required by <i>Government Auditing Standards</i>, issued by the Comptroller General of the United States.

Understanding of Scope of Work

Brown Edwards understands that CBH is seeking professional accounting firms to perform the following services:

- Express an opinion on the fairness and accuracy of the financial statements in accordance with GAAP and/or Governmental Accounting Standards Board (GASB) standards.
- Apply procedures to the supplemental schedules included in the financial statements as deemed necessary by GAAP.
- Evaluate compliance with applicable federal, state, and local laws, regulations, and grant agreements and express an opinion on compliance for each of CBH's major federal programs.
- The Auditor shall provide assistance and offer technical assistance in the implementation of all GASB Standards.

In addition, we have read and reviewed the entire RFP, including the Scope of Work. We are prepared to offer all services listed in the Scope of Services section in accordance with CBH standards and listed below:

- Audit all funds and account groups of CBH in accordance with auditing standards generally accepted in the United States of America; standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- Prepare financial statements from the audited records of CBH with the Auditors' opinion thereon or the rendering of the Auditors' opinion on the financial statements provided by CBH.
- Express opinion in the report and include reasons for qualifying the opinion, disclaiming an opinion, or rendering an adverse opinion.
- Express an opinion as to the fair presentation of the combining, individual fund and individual account group financial statements in conformity with accounting standards generally accepted in the United States of America.
- Provide an "in relation to" report on the supporting schedules and statistical tables based upon the audit of the financial statements.
- Not required to audit the schedule of expenditures of federal awards. However, we will provide an "in relation to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.
- Perform tests of compliance in accordance with *Government Auditing Standards*.
- Perform tests of internal controls in accordance with Generally Accepted Auditing Standards (GAAS); *Government Auditing Standards*. Tests should also include controls as they relate to Client (Patient) Funds and the validation of such funds that should be reported in the financial statements. Client (Patient) Funds include social security payments, disability payments, etc. that are made to CBH on behalf of clients and/or patients.

Understanding of Scope of Work, Continued

- Prepare and complete Form 990, Tax Return of Organization Exempt from Income Tax, as well as any similar forms and schedules required by the Commonwealth of Virginia.
- **SUBMISSION OF REPORTS:** Provide 1 electronic and 10 paperbound copies of the financial statements and Auditor's report thereon and management letter including management responses no later than November 25, of each year. A copy of the financial report, including Auditor's reports on internal controls and compliance, must be submitted to the Auditor of Public Accounts no later than 90 days after the close of the fiscal year. In addition, a copy of the financial report, report on internal controls, and report on compliance must be submitted to each State agency that provided Federal funds to CBH.
- **STATE REQUIREMENTS:** Provide the following information for use by State agencies.
 - Consider Appendix B of the Administrative Requirements as it relates to Substance Abuse Prevention and Treatment.
 - Disclose the local tax dollar funding received by CBH specified by locality.
 - Submit a management letter including management's response with each audit. The letter should offer suggestions for improvement in financial management and internal controls.
- **REQUIRED REPORTS:** Based on the audit worked performed, we will must issue the following reports.
 - 4.1.1 A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
 - 4.1.2 A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. This report will disclose any significant deficiencies or material weaknesses identified by the auditor. This report will also disclose any instances of noncompliance required to be reported under Government Auditing Standards. A summary of compliance matters will be included as a separate schedule.
 - 4.1.3 A report on compliance for each major program and on internal control over compliance required by Subpart F of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). This report will disclose any material noncompliance with compliance requirements contained in Subpart F of 2 CFR Part 200. This report will also disclose any deficiencies in internal control over compliance that are considered to be material weaknesses that are identified.
 - 4.1.4 A schedule of Findings and Questioned Costs as required by Subpart F of 2 CFR Part 200, including the status of findings from the most recent audit period.

Understanding of Scope of Work, Continued

- 4.1.5 A letter communicating any significant audit findings, including qualitative aspects of accounting practices, difficulties encountered in performing the audit, corrected and uncorrected misstatements, disagreements with management, management representations, and other audit findings or issues.
- 4.1.6 Auditors shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Chairman of the Community Services Board, the Executive Director of the Community Services Board, the Director of Finance of the local government serving as fiscal agent of the Board, and the Commissioner of the Department of Behavioral Health and Developmental Services.
- 4.1.7 The Independent Auditor APA Form 110 – Joint Activity Element Form for submission to the APA by November 25 of each year.
- 4.1.8 The Auditor shall have drafts of the audit reports and recommendations to management available for review by CBH Executive Director and Governing Board by October 31.
- 4.1.9 Entities that are considered component units should be included in CBH's financial statements. These component units are to be audited as a part of the audit of CBH's financial statements.
- 4.1.10 Report preparation, editing and printing shall be the responsibility of the Auditor.



Proposed Work Schedule

The following table presents a typical projected timetable and time estimate for the completion of our financial statement audit for the CBH audit. This process helps ensure that all deadlines and expectations are identified and met.

May	Audit planning kickoff, including annual audit plan, review of prior year workpapers, and a list of all schedules and workpapers to be prepared by the client
June	Preliminary Fieldwork <ul style="list-style-type: none"> Documentation and evaluation of systems Completion of APA procedures Testing of Federal expenditures Provide management with any preliminary findings
August or September	Year-End Fieldwork <ul style="list-style-type: none"> Substantiation of significant account balances Analytical review of accounts Preparation of management letter
By October 15th	Draft of management letter Draft of financial report provided to management for their review
By November 25th	Final audited financial report Final management letter
December	Presentation of the Annual Comprehensive Financial Report to the Board of Directors
December	Submit to APA and all regulatory agencies

Our Value-Added Audit Approach

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.

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 CBH's financial statements, including assessments of selected qualitative measures.

Some of the key elements of our audit approach are:

- **Creative, Effective Planning, and Risk Assessment.** Our approach emphasizes up-front planning. During the planning phase, we will gain an understanding of CBH and its internal controls, to the extent necessary to plan our audit. This will involve one-on-one interviews with various CBH and related personnel. In addition, we will seek to identify areas that might be of higher risk. During this time, we will also inquire of CBH 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. Then, 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. 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.
- **Focusing on Key Controls.** 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.

Our Value-Added Audit Approach, Continued

- **Sampling Techniques.** We use sampling in various areas of our audit work. We use statistical sampling and non-statistical approaches that are designed to approximate a statistical sample. We use substantive sampling approaches, in which the sample size is directly related to the materiality of the population, attribute sampling approaches, where the sample size is determined based on statistical sampling theory and is independent of the population size, and judgmental sampling. The sampling approach to be applied to specific audit areas will be determined in the planning phase of our work.
- **Sample Selection.** We select our samples to be most efficient. Generally, in large populations, we prefer to make selections electronically using data extraction software. With the use of secure information technology, our samples can be designed, selected, and communicated back to you from our office. The related test work is also generally documented in electronic format.
- **Effective, Timely Communication.** There is no value to be derived from audit information unless it is communicated to the client in an effective and timely manner. Our approach emphasizes the importance of communication during all phases of the audit process. During the planning phase, there is a pre-engagement discussion with CBH about the overall goals, timetable, and audit plan. Then, during the course of the audit fieldwork, it is important to discuss progress and any potential findings. In the wrap-up stage, it is critical to look at how the audit went, its findings, and the delivery expectations for the financial statement and management letter. Finally, upon delivery of your audit opinions, a careful review of our work with management and CBH is necessary, as well as discussions on how to improve next year's audit.
Good communication is the key to no surprises!
- **Cost-Effectiveness.** The bottom line of our audit philosophy of adding value for our clients is the cost-effectiveness of our professional services. We are committed to maintaining our fees at fair and reasonable levels now and in the future. We can make that commitment because of the fundamental efficiency and economy inherent in our overall audit philosophy, the involvement of engagement leadership at all stages of the audit, accomplished through a state of the art audit approach.

Our Value-Added Audit Approach, Continued

Information Technology Assessment

Generally accepted auditing standards require that we gain an understanding of the information technology internal control system sufficient to plan our audit. As part of that process, we utilize an experienced Certified Information System Auditor (CISA). We have obtained this experience performing IT assessment procedures for various size companies, from public companies for Sarbanes-Oxley Information Technology requirements, governments, colleges, and financial institutions. Our CISA will interview your IT personnel for the purpose of evaluation of IT risks and controls relevant to the audit. In most cases, this review results in the identification of previously unknown areas of risk and areas where controls and/or processes could be improved. Many firms market this as an additional service for an additional fee, if they can, in fact, provide the service. We include this assessment as part of our stated audit fees.

Information and Cybersecurity Consulting

Brown Edwards offers specialized Information and cybersecurity consulting ranging from Security assessments and consulting to penetration and vulnerability testing to help identify threats to system security.

We have the expertise and experience to help our clients design and implement solid, secure programs for both IT compliance and security. Fees associated with these services would be based on the degree of responsibility involved and the skill required.

TeamMate Analytics

We use TeamMate Analytics for many of our engagements. TeamMate makes it possible to perform a 100% test of a transaction class for some attributes in less time than it would take to design a statistical sample for a traditional test. TeamMate allows us to extract and analyze very large databases providing for more targeted testing. In many cases, TeamMate allows us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means.



We are actively exploring future uses of Artificial Intelligence (AI).

All workpapers will be maintained electronically. We request information in electronic format but review paper files if that is easier on CBH personnel.

Our Value-Added Audit Approach, Continued

Management letter approach

Throughout the engagement, as matters are noted for management letter inclusion, we will discuss these matters timely with management to ensure all of our facts are accurate and that management agrees with the potential suggestions. Our comments include an explanation of the situation and include a recommendation for improvement. We provide a draft of the letter and encourage clients to rephrase comments to best explain the situation. We offer recommendations for improving administrative methods, management operations, and cost reductions. Refer to Appendix D for a sample management letter.

Typical assistance expected from CBH

CBH will be responsible for providing the requested documentation in electronic format. These documents are those CBH would customarily provide during the course of an audit and are outlined in a list provided at the beginning of the audit. All items should be submitted by the deadlines specified in the audit timeline to ensure timely completion of the engagement.

Brown Edwards utilizes an automated document exchange and request list management solution built specifically for auditors. Suralink helps to create, manage, track, and share documents with clients easily and efficiently.

We provide clients with clear instructions on how to use the web-based software though it is intuitive for most users. There is a dashboard with overall status of audit requests.

The screenshot displays the Suralink dashboard for ABC Co. The main section, 'Active Engagements', shows a table with columns for Name, counts, and Due Date. A dropdown menu is open for the '403b Audit' engagement, listing various documents like 'Annual Financial Audit' and 'SOC 2 Type 1'. Below this, the 'Reports' section lists completed tax returns and audit reports. The 'My Team' section shows active users for both the client (ABC Co.) and the firm (RL&S CPAs).

Name	5	20	12	7	43	0	Due Date
401(k) Plan	5	20	12	7	43	0	01-01-2026
403b Audit	6	24	7	0	15	0	01-01-2026
Annual Financial Audit	0	27	10	3	6	0	01-01-2026
Defined Contribution Plan Audit	0	2	3	0	77	0	01-01-2026
Q1 Audit	14	40	28	0	14	0	01-01-2026
SOC 2 Type 1	3	2	3	2	75	0	01-01-2026
Tax Return	28	26	12	12	32	0	01-01-2026

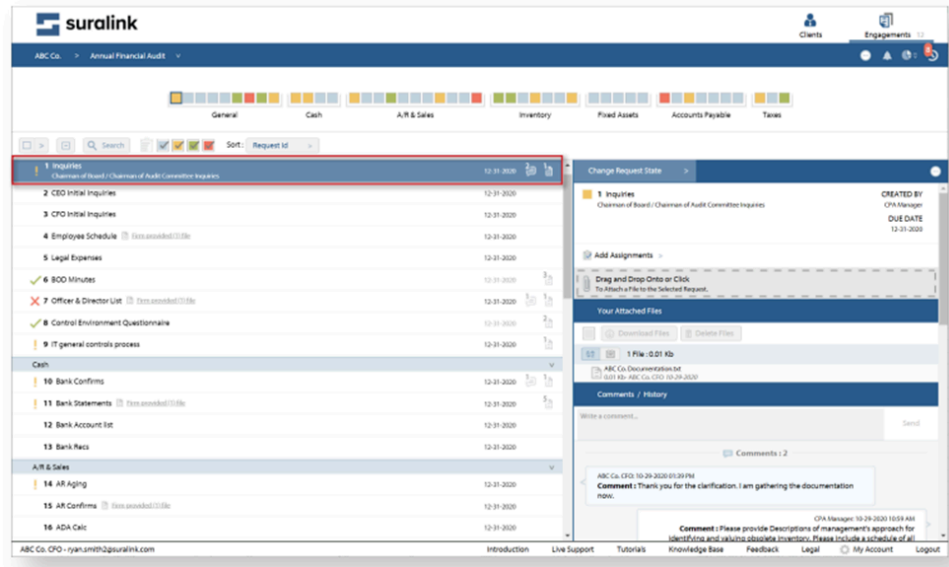
Name	Published	Filename	Last Accessed
Completed Tax Return	10-29-2020	2 files	10-29-2020 by ABC Co. CFO
SOC 2 - Final Report	10-29-2020	ABC Co. SOC 2 Report.txt	10-29-2020 by ABC Co. CFO
Financial Audit Report - Final	10-29-2020	3 files	10-29-2020 by ABC Co. CFO
ABC Co. 401(k)	10-29-2020	ABC Co. 401(k) Final.txt	10-29-2020 by ABC Co. CFO
403b Audit Final Report	10-29-2020	4 files	10-29-2020 by ABC Co. CFO

Active Users	Last Login
ABC Co. CFO ryan.smith@suralink.com	10-29-2020
ABC Co. Audit Manager auditmanager@abcco.com	10-29-2020
ABC Co. Tax Manager taxmanager@abcco.com	10-29-2020
ABC Co. IT Manager itmanager@abcco.com	10-29-2020

Active Users	Last Login
CPA Manager ryan.smith@suralink.com	10-29-2020
CPA Partner ryan.smith@suralink.com	10-29-2020
CPA Staff ryan.smith@suralink.com	10-29-2020

In addition, the software has the ability for clients to make requests in addition to auditors.

Our Value-Added Audit Approach, Continued



Basic financial statements in other public documents

We expect the completed annual financial report will be posted on CBH's website, presented to the Board of Directors, and used throughout the year for other reasons. We advise management to avoid any implication that the auditor has reviewed or endorsed a broader document in which the financial statement may appear. Where applicable, we recommend that the public document refer to the audited financials in full. This approach helps maintain the integrity of the audit while supporting the entity's communication needs in a responsible and transparent manner.

Implementation of new standards and requirements

As part of our commitment to providing proactive and value-added audit services, we will assist your team in understanding and implementing new and evolving standards issued by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Auditor of Public Accounts (APA) where applicable. Our approach includes timely communication of relevant updates, tailored guidance on the practical application of new requirements, and collaborative planning to ensure smooth integration into your financial reporting processes. We aim to help your organization stay compliant while enhancing transparency and accountability.

Our Value-Added Audit Approach, Continued

Approach	Method
<p>Understanding of Scope of Work</p>	<ul style="list-style-type: none"> • Please see page 8 of this proposal for our Understanding of Scope of Work.
<p>Survey of systems financial processes</p>	<ul style="list-style-type: none"> • Gain an understanding of the flow of transactions and the key controls over those transactions. • Verify implementation of key controls through observation, inspection or re-performance to design appropriate audit procedures, as well as provide you with observations and suggestions about your internal controls. • Utilize narratives that describe the flow of transactions prepared by you or us. • May supplement with internal control questionnaires, depending on complexity of the area and amount of detail required.
<p>Pre-audit communication</p>	<ul style="list-style-type: none"> • Provide engagement letter and written audit plan to the CBH. • Letter sent to those charged with governance encouraging communication with the audit partner.
<p>Planning and preparation</p>	<ul style="list-style-type: none"> • Up-front planning to gain understanding of the CBH and their internal controls through one-on-one interviews with and review of questionnaires completed by various personnel. • Seek to identify areas that might be of higher risk and inquire of personnel as to whether there are changes to their operations. • Assess the risks associated with your audit, including fraud, and adapt our audit strategy accordingly to ensure that we focus our efforts and work as efficiently and effectively as possible. • To minimize interruptions of your staff, communicate well in advance the assistance we will need from your staff, establish realistic and achievable deadlines, and schedule our testing to provide a proper amount of time for staff to be available for requests. • Management provided with a detailed schedule of client prepared schedules and reconciliations needed during testing. • Tailor our specific audit procedures and approach according to this information, develop a realistic time budget, and factor the potential impact of newly issued technical pronouncements into the overall plan.
<p>Quality assurance over audit work throughout the engagement</p>	<ul style="list-style-type: none"> • Engagement senior manager to maintain daily contact to supervise audit staff. • File reviewed by at least two qualified reviewers.
<p>Communication of progress and potential issues</p>	<ul style="list-style-type: none"> • Regular communication at all stages of process. • Pre-engagement discussion for goals, timetable, and plan. • Discussion of progress and potential findings during fieldwork. • If a more detailed investigation or scope is required; should circumstances arise, we shall inform the CBH in writing of the need for such additional investigation and the additional compensation required. • In wrap-up stage, review audit procedures, findings, and delivery expectations.

Service Team

We have assembled a dedicated team of professionals to serve the needs of CBH. These individuals, whose biographies and continuing education information are located on the following pages, bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with other governmental entities.

Brown Edwards develops employees using a combination of on-the-job training and continued professional education. The professional experience that each of our associates possess is supported by Brown Edwards' rigorous in-house industry specific training provided annually to all members of the Firm. We require all staff to receive **a minimum of 120 hours of continuing professional education every three years** to keep abreast of current issues and changes to accounting principles and regulatory matters affecting our clients.

We view the 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. Brown Edwards has been fortunate in that we have experienced less turnover than the public accounting industry as a whole. Because our staffing is consistent, the CBH can expect highly experienced, familiar faces each year that can deliver the value-added aspect. We will only rotate service team members on engagements as requested by our clients.



Service Team, Continued



Danielle Nikolaisen, CPA | Engagement Partner
dnikolaisen@becpas.com | 757.316.3204

Danielle has been working in public accounting and not-for-profit and governmental auditing and consulting since 2008 and is a member of Brown Edwards' State and Local Government Practice Group. Her current experience is focused on not-for-profit organizations and governmental entities, specializing in financial statement attestation services, Single Audits, and consulting. Danielle works with clients in various industries, including charitable organizations, professional associations, religious organizations, other non-profit organizations, governmental boards, commissions and authorities, and state and local government entities. She is well-versed in audit and accounting procedures generally and for the specific industries she serves.

Danielle holds a Bachelor of Science in Business Administration in Accounting from Christopher Newport University.

She is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Government Audit Quality Center.

Danielle would be the Engagement Partner for CBH, which means she would be responsible for directing the engagement, final review of work performed, and ultimately signing the reports.

Relevant Experience

Central Virginia Waste Management Authority
 Chesapeake Airport Authority
 City of Emporia, Virginia
 City of Portsmouth, Virginia
 City of Poquoson, Virginia
 County of York, Virginia
 Dinwiddie Airport and Industrial Authority
 Dinwiddie County Water Authority
 Economic Development Authority of the City of Richmond
 Economic Development Authority of Henrico County
 Economic Development Authority of York County
 Greater Richmond Transit Company and Employee Retirement Plan
 Hampton Roads Transit and Employee Retirement Plan
 Marquis Community Development Authority
 Poquoson Public Schools and School Activity Funds
 Riverside Regional Jail Authority
 Sports and Entertainment Authority of Henrico County
 Town of Leesburg, Virginia
 Town of Wakefield, Virginia
 Town of Waverly, Virginia
 Virginia Biotechnology Research Partnership Authority
 Virginia Board of Accountancy
 Virginia Commercial Space Flight Authority
 Virginia Lottery
 Virginia Peninsulas Public Service Authority
 Williamsburg-James City County Circuit Court Clerk's Office
 York County Public Schools and School Activity Funds

Service Team, Continued

Danielle Nikolaisen Continued Education

Date	Course / Activity
2/3/2026	Quality Management Training
1/13/2026	Annual Governmental GAAP Update
1/8/2026	Valuation, Forensic, and Litigation Support Services Overview
11/19/2025	2025 Single Audit Update - Q4
11/17/2025	2025 BDO Quarterly Government Accounting and Auditing Update - Q4
10/21/2025	2025 A&A Update
10/10/2025	Multifamily Update - Part 2
10/3/2025	Multifamily Update Part 1
9/25/2025	2025 Single Audit Update - Q3
9/2/2025	A&A Workflow Training – Admin Pool & Standard Operating Procedures
7/24/2025	Under the Microscope: Examining Concentrations and Constraints for GASB 102
7/9/2025	Quarterly Technical Update
6/27/2025	Regulatory Ethics 2025
6/26/2025	Professional Skepticism to Increase Audit Quality
6/26/2025	Compliance Requirements - An Overview and Discussion of Common Errors
6/26/2025	Common Issues Encountered in Single Audits
6/25/2025	Government Audit Quality Center 2025 Update
6/25/2025	Evaluating Findings and Impact on Reports
6/25/2025	What Could Go Wrong in a Single Audit and the Consequences to the Engagement Team
6/25/2025	Yellow Book Independence and CPE - Deeper Dive
6/24/2025	Government Annual Training
6/16/2025	2025 Quarterly Government Accounting and Auditing Update - Q2
5/1/2025	CCH Workflow for Munis Refresher Training
4/30/2025	Coach Workshop with Convergence Coaching
4/3/2025	State & Local Government Forum – Session 2
3/26/2025	2025 Single Audit Update - Q1
3/25/2025	2025 BDO Quarterly NFP & Education Accounting and Auditing Update - Q1
3/24/2025	2025 BDO Quarterly Government Accounting and Auditing Update - Q1
3/10/2025	No Vacation from Estimating Compensated Absences
2/25/2025	State & Local Government Forum – Session 1
1/13/2025	A&A Workflow Changes Update
12/30/2024	Virginia's Regulatory Landscape
11/19/2024	2024 Annual Construction Staff Training
11/8/2024	VGFOA Fall Conference
11/8/2024	GASB 103: Navigating a New Financial Reporting Model
11/7/2024	Hidden Disabilities in the Workplace: ADHD
10/23/2024	2024 A&A Update
8/22/2024	Ignite
7/31/2024	Software Summer Series - Excel
7/24/2024	Software Summer Series - PDFlyer Ticks and Tricks
6/27/2024	Muni Training - Fieldwork
6/26/2024	Software Summer Series - TeamMate: Data Analysis & Testing Tools
6/20/2024	Enhancing Client Relationships Through Needs-Based Insurance Solutions
6/19/2024	Software Summer Series - TeamMate: Importing & Data Prep Tools
5/16/2024	Muni Workflow
5/14/2024	IgnitebyBE
5/8/2024	VGFOA Spring Conference
2/27/2024	2024 state and local government forum
1/23/2024	A&A Workflow Demonstration and Q&A Session
1/18/2024	CCH Axxess Workflow
1/18/2024	SAS 145 IT Documentation Forms Training Session
1/17/2024	CPEA Webcast: 1st Quarter A&A Update
1/2/2024	Ethical Considerations in DEI 2023: Recruitment and Retention of Diverse Talent

Service Team, Continued



Chris Murray, CPA | Director
cmurray@becpas.com | 434.948.9000

Chris is an assurance Director in the Lynchburg office of Brown Edwards with over 17 years of experience in public accounting and municipal auditing.

Chris serves clients in the manufacturing, small business, and government industries.

Chris holds a Bachelor of Arts in Accounting from Lynchburg College and is a graduate of the Lynchburg Leadership Flagship Program. He is a member of the Virginia Society of Certified Public Accountants and the Virginia Government Finance Officers Association.

Chris is in compliance of all applicable CPE requirements.

Relevant Experience

Albemarle County Service Authority
Blue Ridge Behavioral Healthcare
City of Lynchburg, Virginia
City of Charlottesville, Virginia
City of Danville, Virginia
Commission on Virginia Alcohol Safety Action Program
County of Amherst, Virginia
County of Bedford, Virginia
Danville-Pittsylvania Regional IFA
Greater Lynchburg Transit Company
Horizon Behavioral Health
Lynchburg City Schools
New River Valley Community Services
Region Ten Community Services Board
Richmond Behavioral Health Authority
Town of Altavista, Virginia
Town of Appomattox, Virginia
Town of Bedford, Virginia
Virginia Resources Authority

Service Team, Continued

Chris Murray Continued Education

Date	Course / Activity
2/3/2026	Quality Management Training
1/13/2026	IGNITE-Human Resource Issues
2/1/2025	2025 VBOA-approved ethics course: Integrity, a Foundation for Success
10/28/2025	Ignite - Client Management
10/21/2025	2025 A&A Update
9/2/2025	A&A Workflow Training – Admin Pool & Standard Operating Procedures
8/28/2025	Ignite Class of 2025 - Session 3
6/24/2025	Government Annual Training
5/7/2025	2025 VGFOA Spring Conference
4/30/2025	Coach Workshop with Convergence Coaching
4/23/2025	Ignite Class of 2025 - Session 2 Firm Governance, Financial Management & Firm Strategies
4/3/2025	State & Local Government Forum – Session 2
1/14/2025	IGNITE 2025 Session 1
11/29/2024	Executive Leadership Tools: DISC Behavior Style
12/31/2024	Auditing Update 2025
2/1/2024	Virginia Ethics 2024: Why we do the things we do?
10/30/2024	Uniform Guidance Training
10/23/2024	2024 A&A Update
6/27/2024	Muni Training - Fieldwork
5/16/2024	Muni Workflow
5/8/2024	2024 Spring Conference
2/27/2024	2024 state and local government forum
1/23/2024	A&A Workflow Demonstration and Q&A Session
1/22/2024	CCH Axxess Workflow

Attachment A: Proposal Title Page

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Audit Services

ATTACHMENT A – PROPOSAL TITLE PAGE

By signing this form with an original signature, and returning the signed solicitation document with your response in accordance with this solicitation’s submittal requirements, you agree that original signatures transmitted and received via facsimile, email or other electronic transmission of a scanned document (e.g., PDF or similar format) are true and valid signatures for all purposes hereunder and shall bind the parties to the same extent as that of an original signature. Any such electronic transmission shall constitute the final agreement of the parties and conclusive proof of such agreement. Any such electronic counterpart shall be of sufficient quality to be legible either electronically or when printed as hardcopy. CBH shall determine legibility and acceptability for public record purposes. An Agreement or other communications resultant from this solicitation may be executed in one or more counterparts, each of which shall for all purposes be deemed to be an original and all of which shall constitute the same instrument.

<i>Danielle Nikolaisen</i>	03/06/2026
_____ Signature Of Authorized Company Representative	_____ Date
Danielle Nikolaisen	Partner
_____ Name – Print	_____ Title
Brown Edwards and Company, LLP	804-733-5566
_____ Company Name – Print	_____ Telephone Number
Fountain Plaza One 701 Town Center Drive, Suite 700, Newport News, VA 23606	
_____ Address	
dnikolaisen@becpas.com	804-732-6360
_____ Email Address	_____ Fax Number

Attachment B: Proposal Submission Checklist

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ATTACHMENT B – PROPOSAL SUBMISSION CHECKLIST

The following shall be returned with your proposal as outlined in 6.0. Failure to do so may cause for rejection of the proposal as non-responsive. It is the responsibility of the Contractor to ensure that they have received all addenda.

ITEM:	INCLUDED: (X)
1. Attachment A. Proposal Title Page	<u> X </u>
2. Attachment B. Proposal Submission Checklist	<u> X </u>
3. Attachment C. Proposal Signature Sheet	<u> X </u>
4. Attachment D. Company Certifications	<u> X </u>
5. Attachment E. Authority to Transact Business	<u> X </u>
6. Attachment F. Proprietary Information	<u> X </u>
8. Vendor Confidentiality Agreement	<u> X </u>
9. Initialed bottom of T&C pages 12-15.	<u> X </u>
10. Certificates of Insurance	<u> X </u>
11. Financial Information (Including W9)	<u> X </u>

Brown Edwards and Company, LLP	804-733-5566
Company Name – Print	Telephone Number
Fountain Plaza One 701 Town Center Drive, Suite 700, Newport News, VA 23606	
Address	804-732-6360
dnikolaisen@becpas.com	Fax Number
Email Address	Partner
Danielle Nikolaisen	Title
Name – Print	03/06/2026
Signature Of Authorized Company Representative	Date

Attachment C: Proposal Signature Sheet

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ATTACHMENT C – PROPOSAL SIGNATURE SHEET

TYPE OF BUSINESS: (Please check all applicable classifications.) If your classification is certified by the Virginia Department of Minority Business Enterprise, provide your certification number: _____. For certification assistance, please visit: <https://www.sbsd.virginia.gov/>.

Large

_____ **Small business** – An independently owned and operated business which, together with affiliates, has 250 or fewer employees or average annual gross receipts of \$10 million or less averaged over the previous three years.

_____ **Women-owned business** – A business concern that is at least 51% owned by one or more women who are U. S. citizens or legal resident aliens, or in the case of a corporation, partnership, or limited liability company or other entity, at least 51% of the equity ownership interest is owned by one or more women who are citizens of the United States or non-citizens who are in full compliance with the United States immigration law, and both the management and daily business operations are controlled by one or more women who are U. S. citizens or legal resident aliens.

_____ **Minority-owned business** – A business concern that is at least 51% owned by one or more minority individuals (see Section 2.2-1401, Code of Virginia) or in the case of a corporation, partnership, or limited liability company or other entity, at least 51% of the equity ownership interest in the corporation, partnership, or limited liability company or other entity is owned by one or more minority individuals and both the management and daily business operations are controlled by one or more minority individuals.

In Compliance With This Request For Proposals And To All The Conditions Imposed Herein, The Undersigned Offers And Agrees To Furnish The Goods/Services In Accordance With This RFP and all Attachments Or As Mutually Agreed Upon By Subsequent Negotiation.

Company Name: Brown Edwards and Company, LLP

FIN/SSN: 54-0504608 Date: 03/06/2026

Authorized Agent (TYPED): Danielle Nikolaisen

Signature: *Danielle Nikolaisen*

Address: Fountain Plaza One 701 Town Center Drive, Suite 700, Newport News, VA 23606

C/S/Z: _____ E-mail address: dnikolaisen@becpas.com

Telephone Number: 804-733-5566 Extension: _____ FAX Number: 804-732-6360

NOTE: Colonial Behavioral Health does not discriminate against faith-based organizations in accordance with the Code of Virginia, §2.2-4343.1 or against a bidder because of race, religion, color, sex, national origin, disability, or any other basis prohibited by state law relating to discrimination in employment.

Attachment D: Company Certifications

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ATTACHMENT D – COMPANY CERTIFICATIONS

This RFP is subject to the provisions of 2.2-3100 et seq. of the Virginia, the Virginia State and Local Government Conflict of Interest Act, and Sections 2.2-4300 et seq. of the Code, the Virginia Public Procurement Act (VPPA).

By my signature on this form, I certify on behalf of the Contractor that I am not aware of any information bearing on the existence of any potential conflicts of interest or violation of ethics in public contracting provisions of the VPPA, Virginia Code 2.2-4367 through 2.2-4377.

I further certify that this proposal is made without prior understanding, agreement, or connection with any corporation, team, or person submitting a Proposal for the same goods, services, insurance, or construction, and is in all respects fair and without collusion or fraud. I understand collusive bidding is a violation of the state and Federal law and can result in fines, prison sentences, and civil damage awards.

I further certify that the statements regarding debarments, ethics in public procurement, submission of a single proposal, understanding the conditions, and data on convictions are not misleading and understood.

I further certify that, if awarded this contract, I will not knowingly send to any CBH facility any person having been convicted of any “barrier” crimes as outlined in the Code of Virginia, Section 63.2-1719. Nor will I knowingly employ any unauthorized alien as defined in the Federal Immigration Reform and Control Act of 1986.

I hereby certify that the responses to the above representations, certification, and other statements, including all attachments, are accurate and complete. If after I sign these forms, I learn of any information which makes any of the above representations, certifications, or other statements inaccurate or incomplete, or reveals that any part of my previously submitted information is misleading, I will immediately bring it to the attention of the General Services Officer, or CBH designee. I agree to abide by all conditions of this RFP and certify that I am authorized to sign for the Contractor.

Brown Edwards and Company, LLP	804-733-5566
Company Name – Print	Telephone Number

Fountain Plaza One 701 Town Center Drive, Suite 700, Newport News, VA 23606
Address

dnikolaisen@becpas.com	804-732-6360
Email Address	Fax Number

Danielle Nikolaisen	Partner
Name – Print	Title

<i>Danielle Nikolaisen</i>	03/06/2026
Signature Of Authorized Company Representative	Date

Attachment E: Authority to Transact Business in Virginia

RFP A260127
Audit Services

ATTACHMENT E – AUTHORITY TO TRANSACT BUSINESS IN VIRGINIA

Authority to Transact Business in Virginia

Pursuant to Virginia Code §2.2-4311.2, a Contractor organized or authorized to transact business in the Commonwealth pursuant to Title 13.1 or Title 50 of the Code of Virginia shall include in its proposal the identification number issued to it by the State Corporation Commission (“SCC”). Any Contractor that is not required to be authorized to transact business in the Commonwealth as a foreign business entity under Title 13.1 or Title 50 of the Code of Virginia or as otherwise required by law shall attach to this form a statement describing why the Contractor is not required to be so authorized. Any Contractor described herein that fails to provide the required information shall not receive an award unless a waiver of this requirement is granted by the SCC.

Please complete the following by checking the appropriate line that applies and providing the requested information.

- A. Contractor is a Virginia business entity organized and authorized to transact business in Virginia by the SCC and such vendor’s Identification Number issued to it by the SCC is: J001058-8*
- B. Contractor is an out-of-state (foreign) business entity that is authorized to transact business in Virginia by the SCC and such vendor’s Identification Number issued to it by the SCC is _____
- C. Contractor has applied for, but has not yet received, an Identification Number from the SCC and requests that it be granted an extension of five calendar days to provide its Identification Number to Colonial Behavioral Health.
- D. Contractor does not have an Identification Number issued to it by the SCC and is not required to be authorized to transact business in Virginia in accordance with Section(s) of the Code of Virginia **and** the reasons stated on the attached document(s).

Please attach additional sheets if you need to explain why Contractor is not required to be authorized to transact business in Virginia.

<u>Brown Edwards and Company, LLP</u>	<u>804-733-5566</u>
Legal Name Of Company (As Registered) Print	Telephone Number
<u>Fountain Plaza One 701 Town Center Drive, Suite 700, Newport News, VA 23606</u>	
Address	
<u>dnikolaisen@becpas.com</u>	<u>804-732-6360</u>
Email Address	Fax Number
<u>Danielle Nikolaisen</u>	<u>Partner</u>
Name – Print	Title
<u><i>Danielle Nikolaisen</i></u>	<u>03/06/2026</u>
Signature Of Authorized Company Representative	Date

*Note: SCC number cannot be looked up on the VA SCC website because BE is an LLP

Attachment F: Proprietary Information

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ATTACHMENT F – PROPRIETARY INFORMATION

Offeror Name Brown Edwards and Company, LLP

Trade Secrets or Proprietary information submitted by an Offeror or Consultant in connection with a procurement transaction shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the Offeror or Consultant must invoke the protections of this section prior to or upon submission of data or other materials to be protected and state the reasons why protection is necessary. *Price quotations in proposals submitted to Colonial Behavioral Health are not "proprietary" or "confidential".* They are considered public information. Information leading to the decision to award, including prices and other factors, shall be made public.

Please mark one:

NO- the proposal does not contain any trade secrets and/or proprietary information.

YES- the proposal does contain trade secrets and/or proprietary information.

If **YES**, please list the *page numbers* and the *reasons* why the information is considered a trade secret or proprietary information. These pages shall be conspicuously labeled "PROPRIETARY INFORMATION" in **red ink** at the top and bottom center of each page.

DO NOT MARK THE WHOLE PROPOSAL PROPRIETARY. If proprietary and/or confidential information is included in the proposal, a second "redacted" electronic version of the proposal shall be included and named "Redacted Version".

Danielle Nikolaisen

Partner

Name – Print

Title

Danielle Nikolaisen

03/06/2026

Signature Of Authorized Company Representative

Date



VENDOR CONFIDENTIALITY AGREEMENT

A Vendor will perform services for Colonial Behavioral Health (CBH) that may require CBH to disclose confidential and proprietary information ("Confidential Information") to the vendor. Accordingly, to protect the Confidential Information that will be disclosed during the work performed by the vendor for CBH, the Vendor agrees as follows:

- As required by the HIPAA Privacy Rule, CBH will provide the Vendor with only the minimum amount of protected health information (PHI) necessary to fulfill true business needs. Likewise, the Vendor will not access or attempt to access information that is not strictly necessary.
- The Vendor will hold the Confidential Information received from CBH in strict confidence and will exercise a reasonable degree of care to prevent disclosure to others.
- The Vendor will not disclose or divulge the Confidential Information either directly or indirectly outside of the terms established in the service agreement or contract unless first authorized to do so in writing by Colonial Behavioral Health's Executive Director or their designee.
- The Vendor will not reproduce the Confidential Information nor use this information commercially or for any purpose other than the performance of the Vendor's duties for CBH.
- The Vendor will, upon request or upon termination of the relationship with CBH, deliver to CBH information, materials, and/or equipment received from CBH or originating from or related to work performed for CBH.
- CBH reserves the right to take action in the event of any disclosure of information in violation of this agreement or applicable HIPPA regulations as required and/or allowed by law.
- PHI cannot be removed from CBH property without prior authorization by Colonial Behavioral Health's Executive Director or their designee. Vendors should have formal policies and procedures in place to reasonably protect against the unauthorized use and disclosure of PHI as required per 42 CFR § 2.16. If Vendors do not have such a policy or the existing policy is not sufficient to meet the standard required by law, the Vendor agrees to abide by relevant policies established by CBH.



VENDOR CONFIDENTIALITY AGREEMENT

- This agreement will be interpreted under and governed by the laws of the Commonwealth of Virginia.
- All provisions of this agreement will be applicable only to the extent that they do not violate any applicable law and are intended to be limited to the extent necessary so that they will not render this agreement invalid, illegal, or unenforceable. If any provision of this agreement or any application thereof will be held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of other provisions of this agreement or of any other application of such provision will in no way be affected thereby.

By signing this Agreement with an original signature, and returning the signed document, you agree that original signatures transmitted and received via facsimile, email, or other electronic transmission of a scanned document (e.g., PDF or similar format) are true and valid signatures for all purposes hereunder and shall bind the parties to the same extent as that of an original signature. Any such electronic transmission shall constitute the final agreement of the parties and conclusive proof of such agreement. Any such electronic counterpart shall be of enough quality to be legible either electronically or when printed as hardcopy. CBH shall determine legibility and acceptability for public record purposes.

Witness the following duly authorized signatures and seals.

Danielle Nikolaisen

03/06/2026

Signature of Vendor Representative

Date

Danielle Nikolaisen

Brown Edwards and Company, LLP

Name of Vendor Representative
(Please Print)

Company Name

Terms & Conditions

14.0 **GENERAL TERMS AND CONDITIONS**

A. **Colonial Behavioral Health's Procurement Policy**

This solicitation is subject to the provisions of *CBH's Vendor Manual* and any revisions which are hereby incorporated into this contract in their entirety. A copy of the manual is available for review at the purchasing office and on the CBH website at <https://www.colonialbh.org/media/nxebxsmj/cbh-vendor-manual.pdf> ; Spanish Version <https://www.colonialbh.org/media/x0th1o21/cbh-vendor-manual-spanish.pdf>

B. **Mandatory Use of CBH Forms, and Terms and Conditions**

Failure to submit a proposal on the official Colonial Behavioral Health form provided for that purpose may be a cause for rejection of the proposal. Return of the complete document is required. Modification of or additions to any portion of the solicitation may be cause for rejection of the proposal; however, CBH reserves the right to decide, on a case-by-case basis, in its sole discretion, whether or not to reject such a proposal.

C. **Clarification of Terms**

If any prospective offeror has questions about the specification of other solicitation documents, the prospective offeror should contact the contract officer whose name appears on the face of the solicitation, no later than 5 days prior to the due date. Any revisions to the solicitation will be made only by addendum issued by the contract officer.

D. **Payment Terms**

Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. However, this shall not affect offers of discounts for payment in less than 30 days.

E. **Default**

In case of failure to deliver goods or services in accordance with the contract terms and conditions, CBH, after due oral or written notice, may procure them from other sources and hold the contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which CBH may have.

F. **Assignment of Contract**

A contract shall not be assignable by the contractor in whole or in part without the written consent of CBH.

G. **Antitrust**

By entering into a contract, the offeror conveys, sells, assigns, and transfers to CBH all rights, title and interest in and to all causes of the action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by CBH under said contract.

H. **Anti-Discrimination**

By submitting their proposals, all offerors certify to CBH that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, the Virginia Fair Employment Act of 1975, as amended, where applicable, the Virginia With Disabilities Act, the Americans With Disabilities Act and Section 2.2-4311 of the Virginia Public Procurement Act, which provides:

1. During the performance of this contract, the contractor agrees as follows:
 - a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
 - b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.

Vendor Initial *DN* Colonial Behavioral Health Initial _____

Terms & Conditions

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c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this Section.

2. The contractor will include the provisions of the foregoing paragraphs a, b, and c in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

I. **Debarment Status**

By submitting their proposal, all offerors certify that they are not currently debarred from submitting proposals on contracts by any agency of the Commonwealth of Virginia, nor are they an agent of any person or entity that is currently debarred from submitting proposals on contracts by any agency of the Commonwealth of Virginia.

J. **Applicable Law and Courts**

Any contract resulting from this solicitation shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect thereto shall be brought in the courts of the Commonwealth. The contractor shall comply with applicable federal, state and local laws and regulations.

K. **Qualifications of Offerors**

CBH may make such reasonable investigations as deemed proper and necessary to determine the ability of the offeror to perform the work and the offeror shall furnish to CBH all such information and data for this purpose as may be requested. CBH reserves the right to inspect offeror's physical facilities regarding the offeror's capabilities. CBH further reserves the right to reject any proposal if the evidence submitted by or investigations of such offeror fails to satisfy CBH that such offeror is properly qualified to carry out the obligations of the contract and to complete the work contemplated herein.

L. **Immigration Reform and Control Act of 1986**

By submitting their proposals, the offerors certify that they do not and will not during the performance of this contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

M. **Subcontracts**

No portion of the audit work shall be subcontracted without prior written consent of CBH. The Auditor will remain fully liable and responsible for all work done by any subcontractor and assure compliance with all requirements of the contract.

N. **Ethics in Public Contracting**

By submitting their proposals, all offerors certify that: (1) their proposals are made without collusion or fraud; (2) they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposal; and (3) they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

Tobacco-Free Requirement

The agency has a tobacco-free policy on all properties. Therefore, the use of display of tobacco products for the Contractor, its suppliers and/or subcontractors on the Agency property is strictly prohibited at all times, including days and/or hours when the Agency is not in session. This includes but is not limited to, outdoor areas of the Agency properties and personal or business vehicles on the Agency property.

All forms of tobacco are prohibited, including, but not limited to, cigarettes, cigars, pipes, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and any non-FDA approved nicotine delivery device.

"Smoke" or "smoking" means the carrying or holding of any lighted cigarette, cigar, or pipe of any kind; or any other lighted smoking equipment; or the lighting, inhaling, or exhaling of smoke from a cigarette, cigar, or pipe of any kind.

Vendor Initial *bn* Colonial Behavioral Health Initial _____

Terms & Conditions

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15.0 **SPECIAL TERMS AND CONDITIONS**

A. **OWNERSHIP OF MATERIAL**

Ownership of all data, material, and documentation originated and prepared for CBH pursuant to the RFP shall belong exclusively to CBH and be subject to public inspection in accordance with the Virginia Freedom of Information Act. Trade secrets or proprietary information submitted by an offeror shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the offeror must invoke the protection of this section prior to or upon submission of the data or other materials, and must identify the data or other materials to be protected and state the reasons why protection is necessary.

B. **INSURANCE**

1. By signing and submitting a proposal under this solicitation, the bidder or offeror certifies that if awarded the contract, it will have the following insurance coverages at the time the work commences. Additionally, it will maintain these during the entire term of the contract and that all insurance coverages will be provided by insurance companies authorized to sell insurance in Virginia by the Virginia State Corporation Commission.

During the period of the contract CBH reserves the right to require the contractor to furnish certificates of insurance for the coverages required by CBH and Commonwealth as indicated.

2. **INSURANCE COVERAGES REQUIRED**

- Worker's Compensation-Standard Workers' Compensation Policy.
- Broad Form Comprehensive General Liability--\$1,000,000 Combined Single Limit, with Colonial Behavioral Health named as additional insured.
- Automobile Liability--\$1,000,000 Combined Single Limit

NOTE: In addition to the above, various Professional Liability/Errors and Omissions coverages are required for those services indicated below. The limits are to be:

<u>Profession/Service</u>	<u>Limits</u>
• Accounting	\$1,000,000 per occurrence, \$5,000,000 aggregate

The Auditor's signature on this solicitation constitutes certification that if awarded the contract, the offeror shall obtain the necessary coverage as specified within ten (10) days of notification of award of the contract.

C. **PROPOSAL ACCEPTANCE PERIOD**

This proposal shall be binding upon the offeror for 60 calendar days following the proposal opening date. Any bid or proposal on which the offeror shortens the acceptance period may be rejected.

D. **WORK PAPERS**

The auditor hereby agrees to retain all books, records, and other documents relative to this contract for five (5) years after final payment. CBH, its authorized agents, and/or State Auditors shall have full access to and the right to examine any of said materials during said period.

E. **CANCELLATION OF CONTRACT**

Colonial Behavioral Health reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty upon 60 days written notice to the contractor. Any contract cancellation notice shall not relieve the contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effect.

F. **AVAILABILITY OF FUNDS**

It is understood and agreed between the parties herein that CBH shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

Vendor Initial *bn* Colonial Behavioral Health Initial _____
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Terms & Conditions

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Audit Services

G. EXTENSION OF CONTRACT

This contract may be extended by CBH upon written agreement of both parties for two successive one-year periods, under the terms of the current contract, and at a reasonable time (approximately 90 days) prior to the expiration.

H. CHANGES TO THE CONTRACT

CBH may order changes within the general scope of the contract at any time by written notice to the auditor. The auditor shall be compensated for any additional costs incurred as the result of such order and shall give CBH a credit for any savings. Said compensation shall be determined by mutual agreement between the parties in writing.

16.0 METHOD OF PAYMENT

Interim billings shall not exceed 80% of the total fee. Final Payment will be made upon approval of the report by the Audit and Finance Committee of the Board of Directors of Colonial Behavioral Health.

Payment will be authorized following receipt of a valid invoice and completion of services according to the Scope of Services. The Contract number shall be included on each invoice. Failure to include this information may delay payment. Invoices shall be submitted directly to the following physical and/or email address:

Colonial Behavioral Health or dcoe@colonialbh.org
ATTN: Executive Director
473 McLaws Circle
Williamsburg, VA 23185

Left intentionally Blank.

Vendor Initial bn Colonial Behavioral Health Initial _____

W9 Tax Form

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Brown, Edwards & Company, LLP		
	2 Business name/disregarded entity name, if different from above.		
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) P Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions)		
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>		
	5 Address (number, street, and apt. or suite no.). See instructions. 3906 Electric Road	Requester's name and address (optional)	
	6 City, state, and ZIP code Roanoke, VA 24018		
7 List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-				-		
or									
Employer identification number									
5	4	-	0	5	0	4	6	0	8

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	<i>Julia French</i>	Date	1/24/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Proof of Insurance/Certificates of Insurance



BR OW ED W- 01

PPEELE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/10/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Patricia Peele PHONE: (919) 716-4228 (A/C, No. Ext): (919) 716-4228 E-MAIL: patricia.peele@firstcitizens.com FAX: (A/C, No): (919) 716-2226
INSURED	INSURER(S) AFFORDING COVERAGE
First Citizens Insurance Services 8510 Colonnade Center Drive 5th Floor PO Box 29611 (27626-0611) Raleigh, NC 27615	INSURER A : Cincinnati Insurance Company NAIC # 10 INSURER B : Cincinnati Casualty Ins Co 677 INSURER C : 28 INSURER D : 665 INSURER E : INSURER F :
Brown Edwards & Company, LLP dba Brown Edwards 3906 Electric Road Roanoke, VA 24018	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAMS-MA-DE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:		ECP/EBA0537510	6/1/2024	6/1/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 EBL AGGREGATE \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> OTHER:		ECP/EBA0537510	6/1/2024	6/1/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAMS-MA-DE DED: RETENTION \$		ECP/EBA0537510	6/1/2024	6/1/2025	EACH OCCURRENCE \$ 5,000.00 AGGREGATE \$ 0 TOTAL \$ 5,000.00
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	EWC0537516	6/1/2024	6/1/2025	<input checked="" type="checkbox"/> PER <input type="checkbox"/> OTH- \$ 0 EL EACH ACCIDENT \$ 500.00 EL DISEASE - EA EMPLOYEES \$ 0 EL DISEASE - POLICY LIMIT \$ 500.00 \$ 0 \$ 500.00 \$ 0

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
Oak View Bank 4174 Old Stockyard Road PO Box 368 2 0116	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Patricia Peele</i>