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## Header 2

[List View](#)**General Information** | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 869713

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0313

Vendor ID: VS0000007569 

SO Doc ID: DEP2100000031

Legal Name: Maher Duessel

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Response Time: 16:33

Solicitation Description: Clean Water State Revolving Fund CWSRF Audit  Responded By User ID: rogunmdcpas 

Total of Header Attachments: 2

First Name: Rachelle

Total of All Attachments: 2

Last Name: Ogun

Email: rogun@md-cpas.com

Phone: 412.535.5550



Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Clean Water State Revolving Fund CWSRF Audit - FY 2021	0.00000			18350.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Commodity Line Comments:**

**Extended Description:**

Clean Water State Revolving Fund CWSRF Audit as per attached specifications

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Clean Water State Revolving Fund CWSRF Audit - Renewal 1	0.00000			18900.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Commodity Line Comments:**

**Extended Description:**

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2022 Renewal Year 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Clean Water State Revolving Fund CWSRF Audit - Renewal 2	0.00000			19350.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Commodity Line Comments:**

**Extended Description:**

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2023 Renewal Year 2

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Clean Water State Revolving Fund CWSRF Audit - Renewal 3	0.00000			19900.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Commodity Line Comments:**

**Extended Description:**

Clean Water State Revolving Fund CWSRF Audit as per attached specifications - Optional Fiscal Year 2024 Renewal Year 3

# West Virginia Clean Water State Revolving Fund Program

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## A Proposal to Provide Professional Audit Services West Virginia Clean Water State Revolving Fund Program

**Proposal Contact:**

Jeffrey W. Kent, CPA  
Partner  
Maher Duessel  
D.L. Clark Building  
503 Martindale Street  
Suite 600  
Pittsburgh, PA 15212  
412.535.5539  
[jkent@md-cpas.com](mailto:jkent@md-cpas.com)

**Submittal Date:**

May 10, 2021

**Recipient:**

Mr. Randy Taylor  
Chief Financial Officer  
West Virginia Department of Environmental  
Protection  
601 57th Street, S.E.  
Charleston, WV 25304

# MaherDuessel

Pursuing the profession while promoting the public good®

[www.md-cpas.com](http://www.md-cpas.com)

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# MaherDuessel

May 10, 2021

Mr. Randy Taylor  
Chief Financial Officer  
West Virginia Department of Environmental Protection  
601 57th Street, S.E.  
Charleston, WV 25304

Dear Mr. Taylor,

Thank you for the opportunity to present Maher Duessel's proposal to provide audit services to the West Virginia Clean Water State Revolving Fund Program (CWSRF). We understand that CWSRF issues low interest loans to communities that require sewer service either by upgrading the existing wastewater system or establishing a new utility. Our experience working with governments providing financing for infrastructure and experience serving over 100 authorities will ensure a timely and responsive audit process for your organization.

**Firm Overview.** Maher Duessel was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 300 governmental clients, and governmental audits account for approximately 60% of our audit practice, with non-profits making up the majority of our remaining clients. With more than 100 employees, **all of our staff are dedicated solely to governmental, non-profit, and Single Audit issues.**

**Commitment to West Virginia and State Entities.** We have enjoyed working with the State of West Virginia and we look forward to expanding our service to additional agencies. Since February 2016, we have been providing audit preparation assistance and consulting services to the West Virginia Department of Administration. We also serve the Virginia Division of Highways in a similar capacity, and we were recently engaged to provide consulting services to Bluefield State College. Other West Virginia entities we audit include the School Building Authority of West Virginia, West Virginia Public Defender Services, Region VI Workforce Development Board, and the Wheeling Housing Authority. In performing services for the State of West Virginia and auditing other component units, we are familiar with the State of West Virginia reporting process for component units, and we are well positioned to smoothly meet the reporting deadlines. We also serve several Pennsylvania state entities including agencies operating similar loan programs to CWSRF such as the Pennsylvania Industrial Development Authority (PIDA) and Commonwealth Financing Authority (CFA).

**Commitment to the GFOA Award Program.** We understand that the audit to be completed under this engagement is to be incorporated into the State's Comprehensive Annual Financial Report (CAFR), and the State has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting since 1995. Maher Duessel serves 12 clients that hold this prestigious GFOA Certificate of Achievement including the West Virginia Department of Administration. Your proposed Engagement Partner, Jeffrey W. Kent, CPA serves on the GFOA's CAFR Review Committee as a Technical Reviewer, and seven other members of the firm also serve on this committee. Our widespread

West Virginia Clean Water State Revolving Fund Program

May 10, 2021

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experience with the CAFR program's requirements will provide exceptional added value when we finalize the audit.

**GASB Implementation.** Maher Duessel's expertise in governmental accounting helps us ensure that our clients are always aware of the impact of new GASB statements. For all GASB standards that become effective during the proposed engagement, **we are prepared to efficiently assist you with any transitions related to their implementation.**

**Single Audit Expertise.** Based on information from the Federal Audit Clearinghouse, we rank 24th nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually (more than 130 annually). Maher Duessel also ranks among the top 50 accounting firms nationwide for the amount of federal award dollars audited. We are well prepared to assist you should you require a Single Audit.

**Education and Training.** We provide industry-specific Continuing Professional Education (CPE) seminars twice a year to keep our clients informed of new and important developments affecting their audits, including an annual government update held in December and non-profit seminar held in July. Due to the COVID-19 pandemic, we have offered additional webinars on financial reporting topics such as the 2021 American Rescue Plan, Single Audit compliance, the CARES Act, and Paycheck Protection Program. **Clients are invited to attend all of our seminars and webinars free of charge.**

**Women's Business Enterprise.** Maher Duessel is certified as a Women's Business Enterprise (WBE) by a nationally accredited body, the Women's Business Enterprise Council. Our firm serves as a model for other CPA firms with respect to women in leadership roles. Our president, 6 of our 10 partners/principals, and approximately 60% of our management group are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance to management level (and above) positions.

For over 30 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to serve you. Please contact me at your convenience to discuss any aspects of this proposal.

Sincerely,

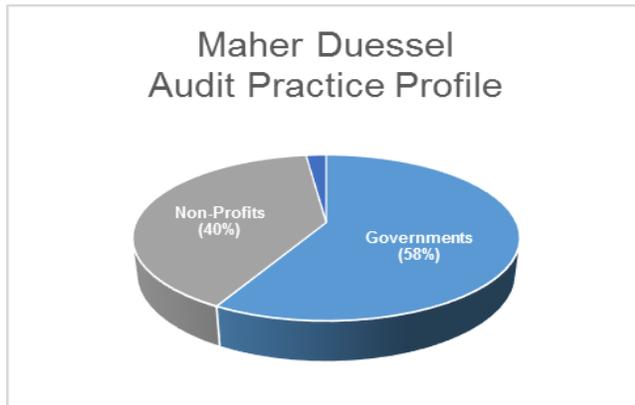


Jeffrey W. Kent, CPA  
Partner

# MaherDuessel

## 1. FIRM OVERVIEW

The founding partners of Maher Duessel had a vision: to focus on providing integrated auditing and tax services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania’s leading certified public accounting firms. Our mission statement, *Pursuing the Profession While Promoting the Public Good®*, reflects our philosophy of providing expert technical services that help our clients create a better community. We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces



leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges. The chart below demonstrates our firm’s commitment to serving entities within the governmental sector.

Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster. We embrace leveraging our experienced personnel (**over 100 professionals, of which approximately 50 are licensed CPAs**) on every engagement. For a firm of our size, our high percentage of partners, managers and supervisors compared to seniors and staff assures that every engagement is staffed with highly experienced professionals who are actively involved in the field.

We provide the quality of a large firm with the personalized service of a small firm. All of our professionals have significant experience serving governments and non-profits. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges.

**Maher Duessel is unique among auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors.**

Maher Duessel is certified as a Women's Business Enterprise (WBE) by a national accrediting body, the Women's Business Enterprise Council. Our firm serves as a model for other CPA firms with respect to women in leadership roles. Our president, 6 of our 11 partners/principals, and approximately 60% of our

management group are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance. **Please refer to Appendix A for a copy of our firm's WBE certification.**

## 2. FIRM SERVICES

Maher Duessel's expertise allows us to offer a wide range of services focused on governments as listed below:

- Financial Statement Audits
- Single Audits
- Audit Assistance
- Audits in Accordance with *Government Auditing Standards*
- Assistance with Government Finance Officer Association (GFOA) Award Program Reports
- Governmental Accounting Standards Board Statement (GASB) Implementation
- Grant Audits
- Agreed Upon Procedures Attestation Reports
- Forensic Auditing
- Pension Audits
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation
- Internal Control Examinations
- Technology Services

## 3. GFOA CAFR EXPERTISE

Maher Duessel is committed to the GFOA. We provide CAFR (Comprehensive Annual Financial Report) assistance to twelve clients who have obtained the GFOA Certificate of Achievement for Excellence in Financial Reporting.

- State of West Virginia

- West Virginia Division of Highways
- Bethel Park Municipality
- Municipality of Mt. Lebanon
- Butler County
- City of Pittsburgh
- O'Hara Township
- Upper St. Clair Township
- Pittsburgh Public Schools
- Port of Pittsburgh Commission
- Upper Allen Township
- Hampden Township

Eight members of our firm serve on the GFOA's CAFR Review Committee as Technical Reviewers, including your proposed Engagement Partner, Jeffrey W. Kent, CPA. Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania.

Our comprehensive experience with the CAFR program's requirements will provide exceptional added value for the CWSRF.

## 4. SINGLE AUDIT EXPERTISE

Should the CWSRF fall under Single Audit requirements in the future, Maher Duessel has the knowledge of the unique challenges associated with these reporting requirements. The assigned engagement team has substantial experience with auditing and reporting in accordance with *Government Auditing Standards* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)*.

Based on information from the Federal Audit Clearinghouse, we rank 24th nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually. We perform more than 130 Single Audits annually

## 5. CONTINUING PROFESSIONAL EDUCATION

All Maher Duessel professionals meet or exceed the continuing education requirements stipulated by the AICPA (American Institute of Certified Public Accountants) and the Commonwealth of Pennsylvania. All of our professionals participate in regular in-house training and seminars specific to our government practice. Our professionals gain additional Continuing Professional Education (CPE) through outside conferences and seminars that also focus on governments.

We design up to **20-24 CPE credits annually for our clients to address their unique needs** including a government seminar that we host in December of each year. Due to the COVID-19 pandemic, we have offered additional webinars on financial reporting topics such as the 2021 American Rescue Plan, Single Audit compliance, the CARES Act, and Paycheck Protection Program. **Clients are invited to attend all of our seminars and webinars free of charge.**

## 6. NATIONAL AND STATE APPOINTMENTS

Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the AICPA, GFOA, and Pennsylvania Institute of Certified Public Accountants (PICPA).

With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the government sector, you can be assured that we will keep you informed of the latest developments that will impact your financial reporting.

## AICPA

- Peer Review Board Government and Compliance Audits Practice Monitoring Task Force  
*Diane Edelstein, Member*
- Executive Committee Governmental Audit Quality Center  
*Diane Edelstein, Past Member*
- Auditing Standards Board  
*Lisa Ritter, Past Member*

## GFOA

- Special Review Committee for CAFR's - Technical Reviewers  
*Jeff Kent*  
*Brian McCall*  
*Robert Belicose*  
*Tim Morgus*  
*Beth Dittmer*  
*Samanatha Strejcek*  
*Michelle Bryan*  
*Jennifer CruverKibi*  
Our firm comprises over 50% of GFOA technical reviewers in the State of Pennsylvania.
- Popular Report Review Committee  
*Dave Duessel, Reviewer*  
*Katie Yates, Reviewer*
- Pennsylvania State Board  
*Jeff Kent, Member*  
*Amy Lewis, Member*
- Pennsylvania Western Region Board  
*Amy Lewis, Treasurer*
- Pennsylvania Central Region Board  
*Jennifer CruverKibi, Secretary*

## PICPA

- Local Government Committee  
*Brian McCall, Member*
- PICPA Board of Directors  
*Betsy Krisher, Current Member*
- PICPA Diversity Committee  
*Betsy Krisher, Current Member*
- Accounting and Auditing Procedures Committee  
*Lisa Ritter, Past Chair and Current Member*
- PICPA Employee Benefit Plan Committee - Member  
*Janet Feick*
- PICPA Education Committee  
*Amy Lewis, Member*

## 7. AICPA QUALITY CONTROL CENTERS

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA's) Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). Membership in these quality centers requires Maher Duessel to commit to higher standards than non-members and provides the firm with additional resources to facilitate the audit process.

The firm was one of the first 50 firms to join the GAQC when it was established in late 2004. The GAQC promotes the importance of quality governmental audits and the value of these audits to government officials and staff. One of our Partners, Diane E. Edelstein, CPA, formerly served on the AICPA's Executive Committee for the Governmental Audit Quality Center and continues to serve as an instructor on AICPA webcasts.

## 8. INDUSTRY INSIGHTS

Maher Duessel also provides insights to our clients through an active blog we maintain on our website: <http://www.md-cpas.com/blog>. We also issue quarterly Government News Digests for our clients which contain relevant articles on accounting/auditing topics impacting governments along with timely e-blasts when appropriate.

## 9. RELATED EXPERIENCE & CLIENT REFERENCES

Maher Duessel serves over 300 local governments and performs 425 governmental audits annually. The following is a breakdown of the client types we serve:

### Maher Duessel Governmental Client Breakdown

- State Agencies (25)
- Municipalities and Cities (88)
- Counties (8)
- Authorities (115)
- School Districts (14)
- Other Local Governments (60+)

### Experience With State Agencies

Maher Duessel serves several state component units and agencies, so we have extensive familiarity with the process for reporting component unit information. Listed below are the state agencies we serve that we provide financial statement audit services and/or consulting services to.

- West Virginia Department of Administration
- School Building Authority of West Virginia
- West Virginia Division of Highways
- West Virginia Public Defender Services

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- Pennsylvania Industrial Development Authority – Component Unit of the Commonwealth
- Commonwealth Financing Authority – Component Unit of the Commonwealth
- Port of Pittsburgh Commission – Component Unit of the Commonwealth
- Pennsylvania Health Care Cost Containment Council – Component Unit of the Commonwealth
- State Public School Building Authority – Component Unit of the Commonwealth
- Pennsylvania Higher Educational Facilities Authority – Component Unit of the Commonwealth
- Pennsylvania Emergency Management Agency
- Pennsylvania Intergovernmental Cooperation Authority
- Pennsylvania Department of Human Services
- Pennsylvania Horsemen’s Associations
- Pennsylvania Interest on Lawyers’ Trust Accounts Board

As a testament to our ability to provide high caliber audit services, we encourage you to contact the references below, all of whom will attest to the quality of our services regarding our experience with the State of West Virginia, financial statement audits, and loans for the financing of infrastructure.

## [West Virginia Department of Administration \(State and CAFR Experience\)](#)

### *Contact Information:*

Sarah H. Long, CPA  
Chief Financial Officer and Assistant Cabinet Secretary  
Department of Administration

State of West Virginia  
304.957.8218

[Sarah.H.Long@wv.gov](mailto:Sarah.H.Long@wv.gov)

Mr. David Mullins  
Finance Director  
West Virginia Department of Administration  
304.558.0076

[dave.w.mullins@wv.gov](mailto:dave.w.mullins@wv.gov)

## [West Virginia Division of Highways](#)

Ms. Susan Creager, Finance & Administration  
West Virginia Division of Highways  
304.558.9420

[Susan.M.Creager@wv.gov](mailto:Susan.M.Creager@wv.gov)

## [School Building Authority of West Virginia \(State and CAFR Experience\)](#)

### *Contact Information:*

Ms. Heather Brunton  
Director of Finance  
School Building Authority of West Virginia  
2300 Kanawha Boulevard, East  
Charleston, WV 25311-2306  
304.558.2541

[heather.l.brunton@wv.gov](mailto:heather.l.brunton@wv.gov)

## [West Virginia Public Defender Services \(State and CAFR Experience\)](#)

### *Contact Information:*

Mr. Jonathan W. Friley, J.D.  
Public Defender Corporation Administrator  
West Virginia Public Defender Services  
One Players Club Drive  
Charleston, WV 25311  
304.558.3905, Ext. 43377

[Jonathan.w.friley@wv.gov](mailto:Jonathan.w.friley@wv.gov)

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## Pennsylvania Industrial Development Authority (Financial Statement Audit Experience; PIDA's loan portfolio is over \$330 million)

### Contact Information:

Mr. Jared A. Lucas, Director  
PIDA Division  
Office of Business Financing, c/o DCED  
Commonwealth Keystone Building  
400 North Street, 4<sup>th</sup> Floor  
Harrisburg, PA 17120-0225  
717.346.8006  
[jlucas@pa.gov](mailto:jlucas@pa.gov)

## Commonwealth Financing Authority (Financial Statement Audit Experience; CFA's loan portfolio is over \$280M)

### Contact Information:

Mr. Kevin Rowland  
Director, Loans Division  
Commonwealth Financing Authority  
Department of Community and Economic  
Development  
400 North Street  
Commonwealth Keystone Building, 4<sup>th</sup> Floor  
Harrisburg, PA 17120  
717.720.1410  
[krowland@pa.gov](mailto:krowland@pa.gov)

## Allegheny County Sanitary Authority (Financial Statement Audit Experience)

### Contact Information:

Ms. Karen Fantoni, Manager of Accounting  
Allegheny County Sanitary Authority (ALCOSAN)  
3300 Preble Avenue  
Pittsburgh, PA 15233-1092  
412.734.6205  
[karen.fantoni@alcosan.org](mailto:karen.fantoni@alcosan.org)

## 10. PROPOSED ENGAGEMENT TEAM

With professionals committed to serving the public sector, you will be served by an engagement team with all team members having extensive experience serving governmental entities.

**Jeffrey W. Kent, CPA** will serve as **Engagement Partner**. Mr. Kent will have overall responsibility for conducting your audits and will be involved in the field, relying on his 16 years of governmental accounting experience to guide you through every audit phase.



**David P. Duessel, CPA, CGFM** will serve as **Engagement Quality Control Review Partner**. Mr. Duessel will independently review the draft reports and corresponding audit work, as appropriate, to ensure all significant auditing, accounting, and reporting issues are handled appropriately.



**Samantha Strejcek, CPA** will serve as **Senior Manager**. Ms. Strejcek will be responsible for the direct oversight of the audit on-site during the audit process, including review of audit work and support to the **Manager and Senior Auditor**.



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**Levi D. Zielinski, CPA** will serve as **Manager**. Mr. Zielinski will assist Ms. Strejcek with the direct oversight of the audit on-site during the audit process, including review of audit work and support to the **Senior Auditor**.



**Emily Gatz, CPA** will serve as **Senior Auditor**. Ms. Gatz will assist Ms. Strejcek and Mr. Zielinski with the oversight of the audit on-site during the audit process, including review of audit work and support to the **Staff. Staff Auditors**, to be assigned, will perform audit work in the field under the direction of the **Senior Auditor**.



**Resumes of the proposed team members, detailing their qualifications, experience, and training, including relevant continuing professional education are attached in Appendix B.**

## 11. PEER REVIEW

Maher Duessel is proud that the firm has once again received the top rating for peer reviews. The most recent peer review was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2019. The peer review, which was completed in September 2019, has received a “pass”. Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **Copies of our two most recent Peer Reviews are attached in Appendix C.**

## 12. SCOPE OF WORK

Maher Duessel will perform a Financial Statement Audit of the CWSRF for the year ending June 30, 2021. The audit will be performed in accordance with Generally Accepted Auditing Standards and the standards for financial audits contained in *Government Auditing Standards*, and if a future Single Audit is required, the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Following the completion of the audit of the financial statements, we will issue a report on whether the financial statements are free from material misstatements in accordance with Generally Accepted Accounting Principles, a report on the internal controls, and a report on compliance with Title VI of the Clean Water Act.

## 13. AUDIT PROCEDURES

### A. Audit Work Plan

Maher Duessel’s experience auditing governments and non-profits allows us to approach our audits in a way that is knowledgeable and efficient. Our audit process is built upon four stages:



## **Stage One Planning:**

### *Why Plan?*

Planning ensures implementation of an efficient and effective audit process. Identification of items during planning ensures that issues are addressed in a proactive and timely manner.

### *Planning Process:*

Review accounting and management information systems, identify significant risks and audit areas, confirm current reporting requirements, analyze new accounting standards which may impact reporting, develop with staff a list of schedules and reconciliations needed prior to the start of preliminary field work, and review predecessor auditor work papers.

### *Documentation Needed:*

Budgets, minutes, agreements, grant documentation, internal financial statements, organization charts, and policy/procedure manuals.

### **The Maher Duessel Difference:**

**We will meet with Management early in the audit process to discuss your operations, any known required or requested changes to accounting or reporting requirements, and to answer any questions you have.**

## **Stage Two Preliminary Fieldwork**

### *Why Conduct Preliminary Fieldwork?*

Preliminary Fieldwork (or interim work) enhances the audit process and ensures reporting deadlines and auditing standards are met. At the end of Preliminary

Fieldwork, we will communicate to you any further items needed for Final Audit Fieldwork.

### *Significant Areas Addressed:*

Documentation of CWSRF's internal controls and compliance requirements, performance of preliminary analytical procedures, evaluation of materiality and audit risk, including risk of fraud, preparation of audit programs, refinement of professional time estimate, preparation for cash and investment and other confirmations, and preparation of a list of items needed for final fieldwork.

### *Documentation Needed:*

We will use CWSRF's accounting systems to extract financial data for analytical review and sampling purposes. Audit test samples will be based on our overall assessment of internal control and audit risk in the applicable areas. We will also need access to accounting and finance staff to complete internal control narratives.

### **The Maher Duessel Difference:**

**We utilize data extraction software to improve accuracy and efficiency. This provides comprehensive audit evidence and value-added information for the client. Our experience with similar entities enables us to efficiently build the internal control work and planning documents.**

## **Stage Three Final Fieldwork**

### *Key Elements:*

Execute the audit program for each significant audit area, document all material or complex consultations, resolve any accounting and compliance disputes, review for contingencies and obtain legal

representation letters, and evaluate the effect of any audit differences.

#### The Maher Duessel Difference:

We will be in constant communication throughout the process so you are aware of audit progress as well as any issues that arise during the audit. Our experience enables us to perform this work efficiently and effectively while keeping your staff's involvement limited to the extent possible.

#### Stage Four Reporting/Conclusion

##### *Key Elements:*

Draft the financial statements, management letter, and related reports. There will be no surprises in the draft documents as any potential issue will be addressed with management prior to receipt of the drafts. Perform final analytical procedures utilizing the financial statements and review draft reports with Management. Obtain Management representations.

#### The Maher Duessel Difference:

Our technical expertise will ensure that the financial statements meet all necessary standards and regulations. Our experience will allow us to provide you with meaningful feedback on your operations. The reporting phase will also be efficient.

#### B. Use of Technology

Maher Duessel has the technology and support systems in place to utilize a paperless environment in meeting the needs of our clients.

In 2020, Maher Duessel invested in *Suralink*, a client portal solution, which allows us to easily exchange

and track uploaded documents securely with our clients. *Suralink* will allow us to provide you with a dynamic request list, assigned tasks can be easily seen and tracked by the user, and open items are clearly defined. Client communication is a top priority at Maher Duessel, and *Suralink* helps us achieve that goal by reducing emails and streamlining the entire engagement process.

Our professionals are also trained in specialized computer auditing programs such as Caseware and other computer applications.

*Caseware* is a special purpose software application used to handle trial balance functions such as the grouping and adjusting of financial information for the preparation of financial statements, exhibits, and other relevant reports. The use of CaseWare helps our professionals more effectively manage engagements, thus improving client service.

We use *AMELIO*, which helps our organization streamline, automate, and improve the way we manage compliance-related forms and checklists.

Additionally, we have implemented the use of *CompareDocs*. This document comparison software is a true difference maker used throughout our audit processes, as it uses artificial intelligence/technology to identify changes between documents with speed and accuracy and works across multiple document platforms. The efficiency and accuracy gained from use of this software positively impacts our on-site audit work, while also expediting the back-end reporting process.

During the audit we will also use our new data analytics tool *TeamMate Analytics*, which supercharges Excel and allows us to run entity wide tests on large amounts of data. This will assist us to quickly identify important and unusual transactions and trends for further review during the audit, instead

of spending time requesting excessive documentation.

With the current pandemic, we have transitioned our operations to a mostly virtual environment, and we have accessed our clients' general ledgers electronically along with invoices, bank statements, and reconciliations using Suralink (as discussed above) and secured access to our clients' systems. We regularly use video chats with clients using Microsoft TEAMS to have face-to-face conversations and to use screen-sharing capabilities as needed throughout the audit process. As requested by clients, we do visit client offices if electronic records are not easily available. Should the current situation continue or recur in the future we are well prepared to serve you in a 100% virtual environment or in a hybrid method of targeted in-person auditing as well as remote auditing as desired.

## B. Engagement Communication

You will be provided with a detailed listing of information required for timely and efficient completion of the audits. We will meet with you early in the audit process to discuss the audit process, required planning matters, any known changes to accounting or reporting requirements, as well as to answer any questions you may have. We will also meet with Management regularly to apprise you of our progress and any potential issue that arises. There will be no surprises in your draft documents, as all issues would be discussed with you prior to the receipt of the drafts. Our commitment to service goes beyond the audit itself. We encourage contact throughout the year so that knowledgeable, experienced professionals can lend seasoned judgment to matters of interest to you whenever such matters arise. We pride ourselves on our responsive service and answer our e-mails and phone calls promptly. Our high client retention rates are our best

barometer of the quality of our service. Partner and Manager involvement in the audit is a core value of Maher Duessel's service. These team members are actively involved in the field during every phase of the audit.

## C. Proposed Audit Timeline

Our proposed timeline for the 2021 audit is outlined below:



## 14. PROPOSED FEES

We are able to deliver exceptional service by highly-experienced professionals at a lower cost than many firms because our professionals are dedicated to serving governmental entities. Accordingly, many of the accounting and auditing issues unique to these entities are more efficiently addressed by us than by firms that do not perform these engagements year-round. Our proposed all-inclusive fees are as follows:

Task	2021	2022	2023	2024
GAAP Basis Financial Statement Audit	\$18,350	\$18,900	\$19,350	\$19,900



# WBENC

WOMEN'S BUSINESS ENTERPRISE  
NATIONAL COUNCIL

JOIN FORCES. SUCCEED TOGETHER.

hereby grants

# National Women's Business Enterprise Certification

to

MAHER DUESSEL

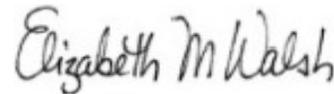
who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).  
This certification affirms the business is woman-owned, operated and controlled and is valid through the date herein.

Certification Granted: November 16, 2018

Expiration Date: November 16, 2021

WBENC National Certification Number: WBE1802288

WBENC National WBE Certification was processed and validated by Women's Business Enterprise Center - East, a WBENC Regional Partner Organization.



**WBENC**EAST  
WOMEN'S BUSINESS ENTERPRISE CENTER  
JOIN FORCES. SUCCEED TOGETHER.

Authorized by Elizabeth M. Walsh, President  
Women's Business Enterprise Center - East

NAICS: 541211  
UNSPSC: 84110000, 84111600

 Center for Women & Enterprise

 Great Lakes  
Women's  
Business  
Council

 GREATER  
WOMEN'S  
BUSINESS  
COUNCIL

 WOMEN'S  
BUSINESS  
COUNCIL  
SOUTHWEST

 WOMEN'S  
BUSINESS  
DEVELOPMENT  
CENTER

 WBEA

 WBENCFLORIDA  
WOMEN'S BUSINESS ENTERPRISE COUNCIL

 WBENCORV  
WOMEN'S BUSINESS ENTERPRISE COUNCIL  
OHIO RIVER VALLEY

 WBENC PACIFIC  
WOMEN'S BUSINESS ENTERPRISE COUNCIL

 WBENC SOUTH  
WOMEN'S BUSINESS ENTERPRISE COUNCIL

 WBENC WEST  
WOMEN'S BUSINESS ENTERPRISE COUNCIL

 WOMEN PRESIDENTS'  
Educational Organization





## Summary

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016 and manages several governmental audit engagements including state entities, authorities, counties, municipalities, and educational entities. Mr. Kent also serves as Partner in Charge of the firm's employee benefit plan audit team. In this role, Mr. Kent is responsible for training all employee benefit audit staff, implementing new standards, providing technical expertise to the staff, and completing partner and second partner reviews of engagements. He has comprehensive experience with Single Audits. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College.

**Engagement Role:** Engagement Partner; Licensed West Virginia and Pennsylvania CPA



## Representative Clients

- West Virginia Department of Administration
- School Building Authority of West Virginia
- West Virginia Division of Highways
- West Virginia Public Defender Services
- Pennsylvania Industrial Development Authority
- Commonwealth Financing Authority
- Allegheny County Sanitary Authority
- Pittsburgh Water and Sewer Authority

## Professional Activities and Affiliations

- GFOA Special Review Committee for Comprehensive Annual Financial Reports – Member
- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – President
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- Maher Duessel Accounting and Auditing Committee – Partner Liaison
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Pittsburgh – Class XXXV Graduate
- Leadership Development Initiative – LDI XV Graduate

## Training Highlights

- 2020 and 2019 Maher Duessel *Annual Governmental Update*
- 2020 Maher Duessel October Webinar *CARES Act Funding and Reporting Update*
- 2020 Maher Duessel September Webinar *Single Audit Update 2020 Compliance Supplement*
- 2019 AICPA *GASB Leases*
- 2019 GFOA-PA *Annual Conference*
- 2019 GFOA *GASB Update*
- 2019 and 2018 AICPA *Mandatory Employee Benefit Plan Audit Quality Center Designated Partner Training*
- 2019 Maher Duessel *Internal Training*



## Summary

Mr. Duessel founded Maher Duessel in 1989 with the vision to provide high-caliber auditing services to governmental and non-profit entities. Since that time, he has partnered on numerous engagements with governmental entities including state agencies, authorities, transportation agencies, cities, municipalities, counties, school districts, and other local governments. Mr. Duessel has a B.A. in Accounting from Michigan State University. He has comprehensive experience with Single Audits.



**Engagement Role:** Engagement Quality Control Review Partner

Licensed Pennsylvania CPA and CGFM

## Representative Clients



- Port of Pittsburgh Commission
- Allegheny County Sanitary Authority
- Pittsburgh Water and Sewer Authority
- Port Authority of Allegheny County
- Redevelopment Authority of the County of Washington
- Urban Redevelopment Authority of Pittsburgh
- Washington County
- Hampton Township

## Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- PICPA Insurance Trust - Past Chairman
- Government Finance Officers Association (GFOA) - Member
- GFOA Popular Report Review Committee - Reviewer
- Association of Government Accountants (AGA) - Member
- Verland - Board Member and Treasurer
- The Early Learning Institute - Treasurer and President, Board of Directors - Past Board Service
- Hampton Soccer Club - Former Treasurer

## Training Highlights

- 2020 and 2019 Maher Duessel *Annual Government Update*
- 2020 Maher Duessel October Webinar *CARES Act Funding and Reporting Update*
- 2020 Maher Duessel September Webinar *Single Audit Update 2020 Compliance Supplement*
- 2019 Maher Duessel *December Internal Training*
- 2019 Maher Duessel *Single Audit Session*
- 2019 GFOA *GASB Update*
- 2019 Maher Duessel *Resources for Auditors*
- 2019 PICPA *Legislative Update Webinar*



## Summary

Ms. Strejcek began her public accounting career in 2008 and joined Maher Duessel in 2011. Ms. Strejcek serves a wide range of governmental entities including state entities, local authorities and county agencies. She has comprehensive experience with Single Audits.

**Engagement Role:** Senior Manager

Licensed Pennsylvania CPA

## Representative Clients

- Commonwealth Financing Authority
- Redevelopment Authority of Washington County
- Urban Redevelopment Authority of Pittsburgh
- Allegheny County Authority for Improvements in Municipalities
- Allegheny County Higher Education Building Authority
- Allegheny County Residential Finance Authority
- Greene County
- Pennsylvania Emergency Management Agency

## Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- GFOA Special Review Committee for Comprehensive Annual Financial Reports – Member
- Maher Duessel Accounting and Auditing Committee - Member

## Education

- B.S. Business Administration
- Double Major in Accounting and Finance
- Duquesne University

## Training Highlights

- 2020 Maher Duessel *Annual Government Update*
- October, 2020 Maher Duessel Webinar *CARES Act Funding and Reporting Update*
- September, 2020 Maher Duessel Webinar *Single Audit Update 2020 Compliance Supplement*
- 2019 Maher Duessel *December Internal Training*
- 2019 GFOA *GASB Update*
- 2019 Maher Duessel *Complex IT*
- 2019 Maher Duessel *Risk Assessment*
- 2019 Maher Duessel *Single Audit Session*



## Summary

Mr. Zielinski began his public accounting career in 2011 with Maher Duessel. His clients include a broad range of governmental entities including state agencies, local authorities, municipalities, and county entities. He has extensive experience with Single Audits.

**Engagement Role:** Manager

Licensed Pennsylvania CPA

## Representative Clients

- School Building Authority of West Virginia
- Allegheny County Sanitary Authority
- Canonsburg-Houston Joint Authority
- West Mifflin Sanitary Sewer Municipal Authority
- Allegheny County Central Tax Collection Committee
- Allegheny County Southwest Tax Collection Committee
- Borough of Donora
- Mt. Oliver Borough

## Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Leadership Washington County - Graduate

## Education

- B.S. Accounting
- Grove City College

## Speaking Engagements

- 2020 Maher Duessel Nonprofit Update: *GASB and FASB update*
- 2019 Maher Duessel Government Update: *2019 OMB Compliance Supplement*
- 2018 Maher Duessel Government Update *Twas The Night Before OPEBS*
- 2018 Maher Duessel Nonprofit Update: *IT Checklist*

## Training Highlights

- 2020 and 2019 Maher Duessel *Annual Government Update*
- 2020 October Maher Duessel Webinar *CARES Act Funding and Reporting Update*
- 2020 September Maher Duessel Webinar *Single Audit Update 2020 Compliance Supplement*
- 2019 Maher Duessel *Intro to Governments*
- 2019 Maher Duessel *December Internal Training*
- 2019 AICPA *GAAC Update 2019*
- 2019 Maher Duessel *Complex IT*
- 2019 Maher Duessel *Single Audit Update*



**Summary**

Mrs. Gatz began her accounting career in 2015 serving as an Intern with a local accounting firm for three consecutive tax seasons, and she joined Maher Duessel in 2018. Mrs. Gatz serves as Senior Auditor on a wide range of governmental engagements including state agencies, authorities, and municipalities. She has extensive experience with Single Audits.

**Engagement Role:** Senior Auditor

Licensed Pennsylvania CPA

**Representative Clients**

- School Building Authority of West Virginia
- Pennsylvania Industrial Development Authority
- Butler County Community College
- Butler County
- Ross Township
- City of Butler
- Northern Regional Police Department
- Ohio Township

**Professional Activities and Affiliations**

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member

**Education**

- B.S. in Accounting
- B.A. in Photojournalism
- Geneva College

**Training Highlights**

- 2020 and 2019 Maher Duessel *Annual Government Update*
- 2020 October Maher Duessel Webinar *CARES Act Funding and Reporting Update*
- 2020 September Maher Duessel Webinar *Single Audit Update 2020 Compliance Supplement*
- 2019 Maher Duessel *Intro to Governments*
- 2019 AuditSense *In Charge Training*
- 2019 Maher Duessel *December Internal Training*
- 2019 Maher Duessel *Complex IT*





3325 Saw Mill Run Blvd.  
Pittsburgh, PA 15227-2736  
412/885-5045  
Fax 412/885-4870  
[www.gbaco.com](http://www.gbaco.com)

Certified Public Accountants

## SYSTEM REVIEW REPORT

September 9, 2016

To the Partners  
Maher Duessel, CPAs and  
the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2016. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a system review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2016, 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*. Maher Duessel, CPAs has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Goff Backa Alfera &amp; Company, LLC".

GOFF BACKA ALFERA & COMPANY, LLC  
PITTSBURGH, PENNSYLVANIA





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

State of West Virginia  
 Centralized Request for Quote  
 Service - Prof

<b>Proc Folder:</b> 869713			<b>Reason for Modification:</b>
<b>Doc Description:</b> Clean Water State Revolving Fund CWSRF Audit			
<b>Proc Type:</b> Central Contract - Fixed Amt			
<b>Date Issued</b>	<b>Solicitation Closes</b>	<b>Solicitation No</b>	<b>Version</b>
2021-04-23	2021-05-11 13:30	CRFQ 0313 DEP2100000031	1

**BID RECEIVING LOCATION**

BID CLERK  
 DEPARTMENT OF ADMINISTRATION  
 PURCHASING DIVISION  
 2019 WASHINGTON ST E  
 CHARLESTON WV 25305  
 US

**VENDOR**

**Vendor Customer Code:** VS0000007569  
**Vendor Name :** Maher Duessel  
**Address :** D.L. Clark Building, 503 Martindale Street  
**Street :** Suite 600  
**City :** Pittsburgh  
**State :** PA **Country :** USA **Zip :** 15212  
**Principal Contact :** Jeffrey W. Kent, CPA, Partner  
**Vendor Contact Phone:** 412.535.5539 **Extension:**

**FOR INFORMATION CONTACT THE BUYER**

Joseph E Hager III  
 (304) 558-2306  
 joseph.e.hageriii@wv.gov

Vendor  
 Signature X

FEIN# 25-1622758

DATE May 6, 2021

All offers subject to all terms and conditions contained in this solicitation

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

---

(Name, Title)

---

(Printed Name and Title)

---

(Address)

---

(Phone Number) / (Fax Number)

---

(email address)

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

---

(Company)

*JWent*

---

(Authorized Signature) (Representative Name, Title)

---

(Printed Name and Title of Authorized Representative)

---

(Date)

---

(Phone Number) (Fax Number)

REQUEST FOR QUOTATION  
CWSRF AUDIT

---

**10.1.4.** Failure to remedy deficient performance upon request.

**10.2.** The following remedies shall be available to Agency upon default.

**10.2.1.** Immediate cancellation of the Contract.

**10.2.2.** Immediate cancellation of one or more release orders issued under this Contract.

**10.2.3.** Any other remedies available in law or equity.

**11. MISCELLANEOUS:**

**11.1. Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

**Contract Manager:** Jeffrey W. Kent, CPA, Partner

**Telephone Number:** 412.535.5539

**Fax Number:** 412.471.5508

**Email Address:** jkent@md-cpas.com

ADDENDUM ACKNOWLEDGEMENT FORM  
SOLICITATION NO.:

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 type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6  |
| <input 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.

\_\_\_\_\_  
Company



\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

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