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List View

- General Information
- Contact
- Default Values
- Discount
- Document Information
- Clarification Request

Procurement Folder: 860293

Procurement Type: Central Contract - Fixed Amt

Vendor ID: VS0000007569

Legal Name: Maher Duessel

Alias/DBA:

Total Bid: \$86,200.00

Response Date: 04/29/2021

Response Time: 12:23

Responded By User ID: rogundcpas

First Name: Rachelle

Last Name: Ogun

Email: rogun@md-cpas.com

Phone: 412.535.5550

SO Doc Code: CRFQ

SO Dept: 0404

SO Doc ID: SBA210000001

Published Date: 4/23/21

Close Date: 4/29/21

Close Time: 13:30

Status: Closed

Solicitation Description: RFQ - Independent Audit Services for SBA of WV

Total of Header Attachments: 2

Total of All Attachments: 2



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

**State of West Virginia
 Solicitation Response**

Proc Folder: 860293
Solicitation Description: RFQ - Independent Audit Services
for SRA of WV
Proc Type: Central Contract - Fixed Amt

Solicitation Closes	Solicitation Response	Version
2021-04-29 13:30	SR 0404 ESR04292100000007343	1

VENDOR
 VS0000007569
 Maher Duessel

Solicitation Number: CRFQ 0404 SBA2100000001
Total Bid: 86200
Response Date: 2021-04-29
Response Time: 12:23:31
Comments:

FOR INFORMATION CONTACT THE BUYER
 Jessica S Chambers
 (304) 558-0246
 jessica.s.chambers@wv.gov

Vendor Signature X **FEIN#** **DATE**

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	GOVERNMENT AUDITING SERVICES				86200.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: Fees:
2021 - \$20,400
2021 Additional Cost for Federal Funds - \$250

Extended Description:

Reference Exhibit A Pricing Page

School Building Authority of West Virginia

A Proposal to Provide Professional Audit Services School Building Authority of West Virginia

Proposal Contact:

Jeffrey W. Kent, CPA
Partner
Maher Duessel
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Pittsburgh, PA 15212
412.535.5539
jkent@md-cpas.com

Submittal Date:

April 29, 2021

Recipient:

Ms. Jessica S. Chambers
Bid Clerk
West Virginia Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, WV 25305

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Pursuing the profession while promoting the public good®

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April 29, 2021

Ms. Jessica S. Chambers
Bid Clerk
West Virginia Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, WV 25305

Dear Ms. Chambers,

Thank you for the opportunity to present Maher Duessel's proposal to continue to provide audit services for the School Building Authority of West Virginia (SBA). We have enjoyed serving the SBA, and we look forward to continuing the relationship for many years to come. Our prior experience serving SBA and several similar entities will continue to ensure a smooth annual audit engagement process. Retaining Maher Duessel as your independent auditors will continue to provide several added value benefits as detailed below:

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. We have enjoyed working with the State of West Virginia, and we have expanded our service to additional agencies over the years. Since February 2016, we have been providing audit preparation assistance and consulting services to the West Virginia Department of Administration. We also serve the Division of Highways in a similar capacity. Other West Virginia entities we audit include 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.

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, 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 Special Review Committee as a Technical Reviewer, and seven other members of the firm also serve on this committee. Our widespread

School Building Authority of West Virginia

April 29, 2021

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experience with the 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 in the future.

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 continue to serve SBA. Please contact me at your convenience to discuss any aspects of this proposal.

Sincerely,



Jeffrey W. Kent, CPA
Partner

1. PROPOSAL QUALIFICATIONS

Maher Duessel affirms that we meet and exceed the following minimum qualifications:

- Maher Duessel has more than three years of experience with the auditing of governmental financial statements for West Virginia governmental entities and Governmental Accounting Standards.
- Maher Duessel is in compliance with all applicable rules and regulations of the West Virginia Board of Accountancy, as required by West Virginia Accountancy law.
- Maher Duessel complies with firm organization and registration requirements, and we annually renew our registration with the West Virginia Accountancy Board.
- We are authorized by the West Virginia Board of Accountancy to perform attest services within the State of West Virginia.
- Each employee to be assigned to this contract is licensed to practice as a Certified Public Accountant in West Virginia or subordinate/support staff are supervised by a licensed CPA. Note that your proposed Engagement Partner, Jeffrey W. Kent, CPA, is a West Virginia licensed CPA and your proposed Manager, Levi D. Zielinski, CPA and your proposed Senior Auditor, Emily Gatz, CPA, are licensed Pennsylvania CPAs. It is our understanding that their Pennsylvania CPA licenses provide the required mobility to perform audit services in the State of West Virginia. However, at the State's request, we can obtain West Virginia CPA licenses for these personnel upon award of a contract.
- Maher Duessel will not make a change in personnel assigned to this project without the

written approval of the SBA's Administration or his/her designee.

- Maher Duessel will not be utilizing any subcontractors on this engagement.

2. MANDATORY REQUIREMENTS

Maher Duessel affirms the following mandatory requirements and qualifications:

- Prior to beginning field work, Maher Duessel will provide a detailed work plan that will identify the major tasks to be accomplished and be used as scheduling and managing tools, as well as the basis for invoicing. The work plan will be submitted in accordance with the Schedule for Mandatory Contract Services and Deliverables and conform to the tasks and timetable included in the RFP. Specifically, the audit work plan will describe, in detail, the audit approach for the various SBA funds.
- Maher Duessel is independent of the SBA and licensed to practice accountancy in West Virginia.
- All directors, principals, or partner equivalents on the engagement are licensed CPA's with at least five (5) years of audit experience with governmental entities. All manager level employees on the engagement are CPA's with three (3) years of experience on governmental engagements. The SBA retains the right to approve or reject replacements based upon their qualifications, experience, or performance.
- Maher Duessel has experience in auditing and consulting with three (3) different state government entities (agencies) over the past five (5) years.
- Maher Duessel has not failed our two (2) most recent AICPA Peer Reviews of our audit/accounting practice.

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- Maher Duessel has at least seven (7) licensed CPA's on staff within the audit firm that are strictly audit and not tax professionals. At least five (5) of these audit professionals are all in the same location and are not spread amongst other firm locations.
- Maher Duessel has not had a final audit issued that had to be reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or other West Virginia State Agency.
- Maher Duessel is in good standing with the AICPA's Governmental Audit Quality Center.

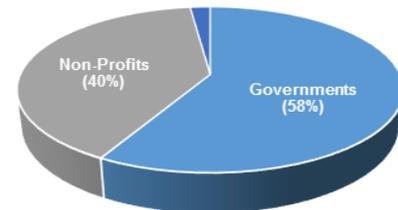
3. FIRM OVERVIEW

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 Audit Practice Profile



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 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 the experience

and timely guidance of CPAs who understand their specific operations and challenges.

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.**

4. 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

5. GFOA EXPERTISE

Maher Duessel is committed to the GFOA. We provide 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 Special 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 program's requirements will provide exceptional added value for the SBA.

6. SINGLE AUDIT EXPERTISE

Should the SBA 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,

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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.

7. 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.**

8. 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,

SBA can be assured that we will continue to keep you informed of the latest developments that will impact your financial reporting.

GFOA

- Special Review Committee for CAFR's - Technical Reviewers

Jeff Kent

Brian McCall

Robert Belicose

Tim Morgus

Beth Dittmer

Samantha 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

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

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

9. 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.

10. 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.

11. 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.

- School Building Authority of West Virginia
- West Virginia Department of Administration
- 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

While we feel reflecting on your experience with our service serves as SBA’s best reference, we encourage you to contact the references below, all of whom will attest to the quality of our services.

[West Virginia Department of Administration](#)

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

Mr. David Mullins
Finance Director
West Virginia Department of Administration
304.558.0076
dave.w.mullins@wv.gov

[West Virginia Division of Highways](#)

Contact Information:

Ms. Susan Creager, Finance & Administration
West Virginia Division of Highways
304.558.9420
Susan.M.Creager@wv.gov

[West Virginia Public Defender Services](#)

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

[Pennsylvania Industrial Development Authority](#)

Contact Information:

Mr. Jared A. Lucas, Director
PIDA Division
Office of Business Financing, c/o DCED
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
717.346.8006
jilucas@pa.gov

[Commonwealth Financing Authority](#)

Contact Information:

Mr. Kevin Rowland
Director, Loans Division
Commonwealth Financing Authority

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Department of Community and Economic
Development
400 North Street
Commonwealth Keystone Building, 4th Floor
Harrisburg, PA 17120
717.720.1410
krowland@pa.gov

[State Public School Building Authority](#)
[Pennsylvania Higher Education Facilities Authority](#)

Contact Information:

Mr. David Player
Comptroller
State Public School Building Authority
1035 Mumma Road
Wormleysburg, PA 17043
717.975.2200
dplayer@spsba.org

12. 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. To ensure continuity of our service to SBA, we propose to serve you with the same key professionals that have previously served you. However, at SBA's request, we have the flexibility in our staffing to rotate these professionals, as all of our team members have experience serving governments.

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.



Jennifer L. CruverKibi, CPA will serve as **Engagement Quality Control Review Partner**. Ms. CruverKibi will independently review the draft reports and corresponding audit work, as appropriate, to ensure all significant auditing, accounting, and reporting issues are handled appropriately.



Levi D. Zielinski, CPA will serve as **Manager**. Mr. Zielinski 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 **Senior Auditor**.



Emily Gatz, CPA will serve as **Senior Auditor**. Ms. Gatz will assist 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.

13. 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. **A copy of our two most recent Peer Review is attached in Appendix C.**

14. SCOPE OF WORK

Maher Duessel will perform a Financial Statement Audit of the SBA for the year ending June 30, 2021 with the option to audit SBA’s financial statements for each of the three subsequent fiscal years. We will provide technical assistance to SBA’s accounting staff in the preparation of the financial statements, reports, and documents necessary for compliance with the Comprehensive Annual Financial Report of the State of West Virginia and the requirements of the West Virginia Financial Accounting and Reporting Section of the Department of Administration.

15. 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:

- Planning
- Preliminary Fieldwork
- Final Fieldwork

- Reporting/Conclusion

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.

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 SBA’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 SBA’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.

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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 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.

16. PROPOSED FEES

Please refer to Appendix D Exhibit A Pricing Page for our proposed fees.

WBENC

WOMEN'S BUSINESS ENTERPRISE
NATIONAL COUNCIL

JOIN FORCES. SUCCEED TOGETHER.

hereby grants

National Women's Business Enterprise Certification

to

MAHER DUESSEL

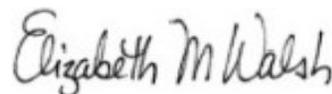
who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).
This certification affirms the business is woman-owned, operated and controlled and is valid through the date herein.

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.



WBENCEAST
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

- School Building Authority of West Virginia
- West Virginia Department of Administration
- 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

Ms. CruverKibi began her public accounting career in 2003 and joined Maher Duessel in 2006. Ms. CruverKibi was named Principal of the firm in 2019 and named Partner in 2021. Ms. CruverKibi directs engagements for a broad base of governmental entities including local authorities, water and sewer authorities, municipalities, cities, and county entities. She has comprehensive experience with Single Audits.

Engagement Role: Engagement Quality Control Review Partner

Licensed Pennsylvania CPA

Representative Clients

- State Public School Building Authority
- Pennsylvania Higher Education Facilities Authority
- Pennsylvania Health Care Containment Council
- Capital Region Water
- Harrisburg Redevelopment Authority
- Lancaster County Convention Center Authority
- Bethlehem Parking Authority
- Bethlehem Redevelopment Authority

Professional Activities and Affiliations

- Government Finance Officers Association (GFOA) - Member
- GFOA-PA Central Region – Secretary
- GFOA-PA - Member
- Pennsylvania Municipal Authorities Association - Member
- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- YWCA of Carlisle – Empowerment Committee Member
- Pennsylvania Parks & Forests Foundation – Development Committee Member
- YWCA of Greater Harrisburg Junior Board – Past President
- Leadership Harrisburg Area - Class of 2012

Education

- B.S.B.A. in Accounting and Human Resource Management
- Shippensburg University

Training Highlights

- 2020 GFOA GAAP Update
- 2020 AICPA *Governmental Accounting & Auditing Update Conference*
- 2020 Maher Duessel October Webinar *CARES Act Funding and Reporting Update*
- 2020 Maher Duessel September Webinar *Single Audit Update 2020 Compliance Supplement*
- 2020 and 2019 Maher Duessel *Annual Government Update*
- 2019 AICPA *Government and Non-Profit Update Conference*
- 2019 GFOA-PA *Fund Balances, Investing*
- 2019 GFOA *GASB Update*
- 2019 Maher Duessel *December Internal Training*
- 2019 GFOA-PA *Annual Conference*



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

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.

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 & Company, LLC".

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA



Certified Public Accountants

3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736
412/885-5045
Fax 412/885-4870
www.gbaco.com

Report on the Firm's System of Quality Control

November 19, 2019

To the Partners of 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, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

As 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 Maher Duessel, CPAs in effect for the year ended May 31, 2019, 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.

Goff Backa Alfera & Company, LLC

**GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA**

EXHIBIT A Pricing Page

Description	Quantity	Unit Cost	Extended Cost
Independent Audit Services for Fiscal Year 2021	1	\$20,400.00	\$20,400.00
FY 2021 - Additional Cost for Federal Funds *	1	\$250.00	\$250.00
Independent Audit Services for Fiscal Year 2022 (2nd year optional renewal)	1	\$21,000.00	\$21,000.00
FY 2022 - Additional Cost for Federal Funds * (2nd year optional renewal)	1	\$250.00	\$250.00
Independent Audit Services for Fiscal Year 2023 (3rd year optional renewal)	1	\$21,600.00	\$21,600.00
FY 2023 - Additional Cost for Federal Funds* (3rd year optional renewal)	1	\$250.00	\$250.00
Independent Audit Services for Fiscal Year 2024 (4th year optional renewal)	1	\$22,200.00	\$22,200.00
	1	\$250.00	\$250.00
TOTAL BID AMOUNT			\$86,200.00

* In any year the SBA utilizes Federal funds, this is the additional cost to be paid for the preparation of documents relating to the Single Audit Act. Any year the SBA does not have Federal Funds then this cost will not be paid.

Please provide vendor contact information below:

VENDOR CONTRACT MANAGER NAME - Jeffrey W. Kent, CPA, Partner

VENDOR NAME - Maher Duessel

VENDOR ADDRESS -D.L. Clark Bldg, 503 Martindale St., Ste 600, Pgh, PA 15212

VENDOR PHONE NUMBER -412.471.5500

VENDOR FAX NUMBER - 412.471.5508

VENDOR CONTACT E-MAIL -jkent@md-cpas.com



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
 Financial

Proc Folder: 860293		Reason for Modification:	
Doc Description: RFQ - Independent Audit Services for SBA of WV		Addendum No. 01 is being issued to address all technical questions received.	
Proc Type: Central Contract - Fixed Amt		No other changes.	
Date Issued	Solicitation Closes	Solicitation No	Version
2021-04-23	2021-04-29 13:30	CRFQ 0404 SBA2100000001	2

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, Suite 600

Street :

City : Pittsburgh

State : PA **Country :** USA **Zip :** 15212

Principal Contact : Jeffery W. Kent, CPA, Partner

Vendor Contact Phone: 412.535.5539 **Extension:**

FOR INFORMATION CONTACT THE BUYER
 Jessica S Chambers
 (304) 558-0246
 jessica.s.chambers@wv.gov

Vendor Signature X  **FEIN#** 25-1622758 **DATE** April 28, 2021

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

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 checked="" 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.

Maher Duessel

Company



Authorized Signature

April 28, 2021

Date

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

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)



(Authorized Signature) (Representative Name, Title)

(Printed Name and Title of Authorized Representative)

(Date)

(Phone Number) (Fax Number)

REQUEST FOR QUOTATION
Independent Auditor Services

- 10. Contract Manager:** During its performance of this Contract, the Firm must designate and maintain a primary Contract Manager responsible for overseeing the Firm's responsibilities under this Contract. The Contract Manager must be available during normal business hours (8:00 a.m. to 4:00 p.m. Monday – Friday) to address any customer service or other issues related to this Contract. The Firm should list its Contract Manager and their 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