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OUR COMMITMENT TO SERVE

# **The West Virginia Consolidated Public Retirement Board**



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# The West Virginia Consolidated Public Retirement Board

Assurance/Audit Services & ACFR Technical Assistance

Response to Request for Proposal  
CRFQ 0203 CPR2400000002

Suttle & Stalnaker, PLLC  
The Virginia Center, Suite 100  
1411 Virginia Street East  
Charleston, West Virginia 25301  
(304) 343-4126  
(800) 788-3844

Contact Person:



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Chris Deweese, CPA, CGMA, Member  
[CDeweese@suttlecpas.com](mailto:CDeweese@suttlecpas.com)

April 30, 2024

TRANSMITTAL LETTER

April 30, 2024

The West Virginia Consolidated Public Retirement Board  
601 57<sup>th</sup> Street, SE, Suite 5  
Charleston, West Virginia 25304

We are pleased to submit our proposal to audit the general purpose financial statements, Comprehensive Annual Financial Report, and the allocation schedules of the West Virginia Consolidated Public Retirement Board (CPRB). We demonstrate in the attached proposal that we exceed your mandatory qualifications, understand your Request for Quotation and service needs, and commit to meeting all of your requirements within the specified time periods.

Suttle & Stalnaker, PLLC, has served on the single audit team for the State of West Virginia since 1986, and is extremely knowledgeable of State government operations. Suttle & Stalnaker, PLLC is excited about assisting the CPRB, and will manage all services from our Charleston office.

The team which we have assembled to serve CPRB has a long-standing relationship with the State of West Virginia, which means that we know and understand the difficult issues and how to address them. Our primary team members are located in Charleston, West Virginia, providing CPRB with local access to their professional accounting firm and team members when management advisory services are needed.

Our client service team's professional knowledge and understanding of West Virginia State government, along with the cost effective total client service plan we have developed distinguishes us from the competition.

Selecting the Suttle & Stalnaker, PLLC team to serve CPRB provides you with a number of important advantages:

➤ **Experience.** Suttle & Stalnaker, PLLC is committed to serving CPRB. To demonstrate this commitment, we have organized a team to serve you that has experience serving the State of West Virginia in prior years as follows:

- West Virginia Consolidated Public Retirement Board
- The West Virginia Offices of the Insurance Commission
- West Virginia Workers' Compensation Division
- WorkForce West Virginia
- West Virginia Bureau of Employment Programs

The Virginia Center  
1411 Virginia Street, East  
Suite 100  
Charleston, WV 25301

MAIN (304) 343-4126  
FAX (304) 343-8008

The Rivers Office Park  
200 Star Avenue  
Suite 220  
Parkersburg, WV 26101

MAIN (304) 485-6584  
FAX (304) 485-0971

Suncrest Towne Centre  
453 Suncrest Towne Centre Drive  
Suite 201  
Morgantown, WV 26505

MAIN (304) 554-3371  
FAX (304) 554-3410

The Somerville Building  
501 5th Avenue  
Suite 1  
Huntington, WV 25701

MAIN (304) 525-0301  
FAX (304) 522-1569

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- West Virginia Department of Transportation
- West Virginia Division of Corrections and Rehabilitation
- West Virginia Parkways Authority
- West Virginia Public Employees Insurance Agency
- West Virginia Division of Highways
- State of West Virginia - Single Audit
- West Virginia Lottery

In addition, our team members have provided extensive services for the State of West Virginia, including but not limited to the following:

- West Virginia Workers' Compensation Division employer field audits
  - Service on the GASB 34 Implementation task force
  - Single Audit for State of West Virginia
  - Cost Allocation Services
  - Provider Audits for the Department of Health
  - Consulting Services for Consolidated Public Employees Retirement
  - Audit/Consulting Services for PEIA
  - Audit/Consulting Services for the West Virginia Board of Risk & Insurance Management
  - Audit/Consulting Services for other Departments, Division, and Component Units of the State of West Virginia
- **Training** - Our commitment to training our staff to effectively serve the governmental market is demonstrated by the fact that virtually all of our audit staff are trained in governmental auditing and accounting.
- **Membership in Allinial Global (Allinial)** - Allinial Global includes over 100 member firms throughout the United States, Canada, and Mexico. Allinial offers a network of experience and expertise covering a wide range of industries and client services on a regional, national and international basis. Allinial is considered the premier professional association for independent CPA firms.
- **Membership in AICPA Audit Quality Centers** - The Firm belongs to both the Governmental Audit Quality Center and the Employee Benefit Plans Audit Quality Center established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel.
- **Technology** - Suttle & Stalnaker, PLLC uses extensive automated techniques in their client service plans and will work with CPRB to provide electronic copies of needed files in the format designated by CPRB.
- **Continuous communication** about new ideas, opportunities, vulnerabilities, and management issues with key management personnel to invigorate thinking and action, and giving you access to the professional and regulatory information and intelligence you need year-round.

- **Competitive fees.** Our record is one of providing high quality services for a fair fee. Our audit approach, our use of technology, and our people all work together for this goal.
- **Unmatched commitment to the State of West Virginia.** Suttle & Stalnaker, PLLC has demonstrated their commitment to the State of West Virginia being part of the State's business community for over 50 years.

We will serve CPRB in a dedicated manner and you will be a high priority client of our office. We would appreciate the opportunity to meet personally to further discuss this written proposal. We possess all of the technical and professional qualifications to serve CPRB in the most effective manner. Please feel free to contact Chris Deweese in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,

A handwritten signature in cursive script that reads "Suttle & Stalnaker, PLLC".

Suttle & Stalnaker, PLLC

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**PROJECT GOALS AND MANDATORY REQUIREMENTS  
PER SECTION 4. OF THE RFP**

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**SECTION 4: PROJECT SPECIFICATIONS**

- 4.1. Background and Current Operating Environment:** The Agency offices are located at 601 57<sup>th</sup> Street, SE, Suite 5, Charleston, WV 25304. CPRB administers ten (10) of the State of West Virginia's retirement systems. Those Systems are:

**Defined Benefit:**

PERS - W.V. Public Employees Retirement System  
TRS- W.V. Teachers Retirement System  
SPOORS - W.V. State Police Death, Disability, and Retirement System  
SPRS - W.V. State Police Retirement System  
DSRS- W.V. Deputy Sheriffs Retirement System  
JRS-Judges' Retirement System  
EMSRS - Emergency Medical Services Retirement System  
MPFRS - Municipal Police; Firefighters Retirement System  
DNRRS - W.V. Division of Natural Resources Police Officer Retirement System

**Defined Contribution:**

TDCRS- W.V. Teachers Defined Contribution Retirement System

In addition to the retirement systems, the CPRB also has an administrative fund. Vendor will audit CPRB Financial Statements, audit the Annual GASB Statement No. 68 Allocation schedules and provide technical assistance in ACFR preparation.

- 4.2. Project Goals and Mandatory Requirements:** Vendor will audit CPRB Financial Statements, audit the Annual GASB Statement No. 68 Allocation schedules and provide technical assistance in ACFR preparation. Vendor should describe its approach and methodology to providing the service or solving the problem described by meet the goals/objectives identified below. Vendor's response should include any information about how the proposed approach is superior or inferior to other possible approaches.

**4.2.1. Goals and Objectives -**

**4.2.1.1 Financial Statement Auditing Services - Audit of the June 30 Financial Statements of the CPRB**

**4.2.1.2 Audit Services - Annual GASB Statement No. 68 Allocation Schedules (for participating employers financial reporting)**

**4.2.1.3 Technical assistance in the preparation and submission of the Annual Comprehensive Financial Report (ACFR.)**

**4.2.1.4 Publication of the final bound audited financial statements and ACFR, Annually.**

**4.2.1.5 Additional Information:**

**4.2.1.5.1 The CPRB has an internal actuarial staff and has a contract with Buck Global,**



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LLC (Buck) for actuarial services. Buck prepares the annual actuarial valuations for PERS, TRS, SPOORS, SPRS, & JRS. CPRB's internal actuarial staff prepare the annual actuarial valuations for OSRS, EMSRS, MPFRS, and DNRRS.

4.2.1.5.2 Previously issued ACFRs and GASB 68 Allocations Schedules are located on the Agency's website at <http://www.wvretirement.com> under the "Publications" tab.

4.2.1.5.3 All records are maintained at 601 57th Street, SE, Charleston, West Virginia 25304.

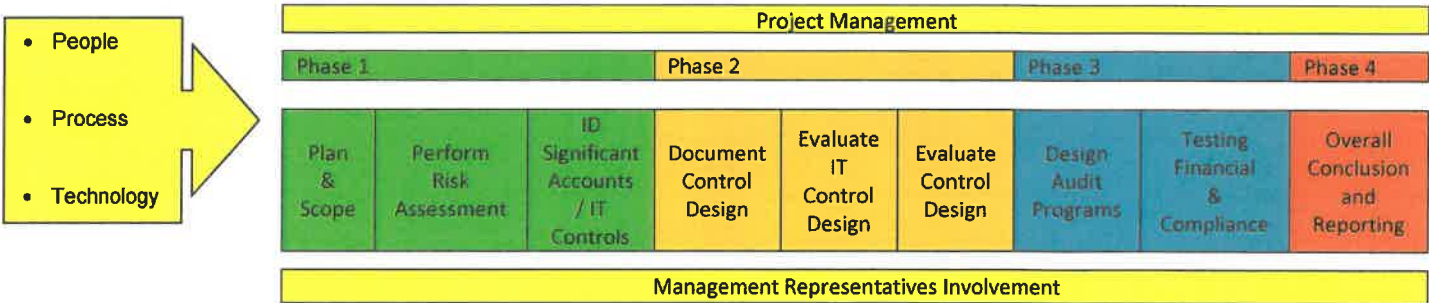
4.2.1.5.4 NOTE: ALL FINANCIAL STATEMENTS, REPORTS AND/OR SCHEDULES ARE AND WILL BE PREPARED BY MANAGEMENT OF THE CPRB.

**Vendor Response:**

**AUDIT METHODOLOGY AND WORK PLAN**

S&S is the largest CPA firm headquartered in West Virginia and we have the resources and commitment to meet the CPRB deadlines for all of the required deadlines. When we performed the audit in the prior contract, we work diligently with management and were the first Firm in many years to meet the various mandatory deadlines as imposed by the CPRB. We continue to perform other contracts in the State that we have consistently met the required deadlines and will work with senior management of CPRB to make sure we meet these expectations.

Our commitment to quality is best exemplified by the methodology, engagement team and resources that our firm has committed to this engagement. Understanding CPRB's business issues, challenges and opportunities is a crucial element of our methodology and process. This understanding along with our comprehensive experience will provide flexibility with the implementation of the project. Further, the process is designed to identify problems early in the documentation or testing phase to allow adequate time for modifying our substantive audit approach. The following summarizes the process roadmap to our approach.



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The following is a summary of estimated hours by segment. This summary demonstrates our commitment to quality through high commitments of member and manager time to the engagement.

<u>Segment</u>	<u>Hours</u>			
	<u>Members</u>	<u>Managers/ Supervisors</u>	<u>Seniors/ Staff</u>	<u>Total</u>
Planning, including risk assessments and review of internal audit function	15	35	35	85
Consideration of internal control, including computer controls	10	40	40	90
Audit program preparation	10	10	10	30
Testing of account balances and transactions	15	115	235	365
Compliance testing, including West Virginia State Code	5	10	30	45
Allocation Schedules	50	200	500	750
Overall Conclusions and Reporting	30	30	20	80
Exit Conferences	5	10	-	15
Total hours	140	450	870	1,460

**Engagement Timeline**

The following outlines the proposed timetable for the engagement.

<u>Planned Event</u>	<u>Proposed Dates - Allocation Schedules</u>	<u>Proposed Dates - Audit of Financials</u>
Meetings with key members of Management to discuss audit plan and finalize the engagement letter	Within 2 weeks from proposal award date	Within 2 weeks from proposal award date
Audit plan and client assistance package provided to CPRB	Before November 30 <sup>th</sup>	Before May 15 <sup>th</sup>
Interim fieldwork	N/A	May 15 <sup>th</sup> through July 15 <sup>th</sup> at a mutually agreeable time
Year end fieldwork	December 1 <sup>st</sup> through March 31 <sup>st</sup> at a mutually agreeable time	July 15 <sup>th</sup> through September 7 <sup>th</sup> at a mutually agreeable time

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Planned Event	Proposed Dates - Allocation Schedules	Proposed Dates - Audit of Financials
Bi-weekly meetings with Management to discuss status	December 1 <sup>st</sup> through March 31 <sup>st</sup> at a mutually agreeable time	July 15 <sup>th</sup> through September 30 <sup>th</sup> at a mutually agreeable time
Receive complete draft of financial statements from CPRB	On or before April 30 <sup>th</sup>	On or before August 31 <sup>st</sup>
Meet with the appropriate representatives of the West Virginia Consolidated Public Retirement Board to communicate the results of the audit, potential findings and recommendations and address any possible misunderstandings between the auditors and CPRB	Exit interview	Exit interview
Issuance of the draft reports and audit management letter	On or before May 15 <sup>th</sup>	On or before September 10 <sup>th</sup>
Issuance of the final reports	On or before May 30 <sup>th</sup>	On or before October 15 <sup>th</sup>
Update meetings with CPRB representatives	Throughout project at mutually agreeable times	Throughout project at mutually agreeable times

#### PLANNING

During the planning phase of the engagement, we will perform the following activities:

Expand and document our understanding of the CPRB's operating environments - This understanding will address both internal and external factors which significantly affect the CPRB, and will include a review of such things as:

- West Virginia Enabling Legislation
- WV Legislative Rules and Regulations Applicable to the CPRB
- Other relevant state statutes
- Organizational structure of the CPRB
- Long range plans of the CPRB
- CPRB internal operational and financial reports
- Key operating statistics
- Investment Strategies

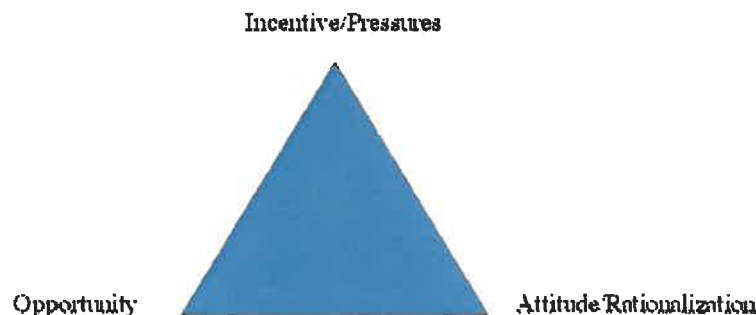
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Risk Assessment - The primary objective of risk assessment standards is to enhance auditor's application of the audit risk model in practice by specifying, among other things: more in-depth understanding of the entity and its environment, including its internal control, improved identification of the risks of material misstatement in the financial statements and what the entity is doing to mitigate them; more rigorous assessment of the risk of material misstatement of the financial statements based on that understanding; improved linkage between the assessed risks and the nature, timing, and extent of audit procedures performed in response to those risks.

Preliminary Analytical Review - Preliminary analytical review is utilized to increase our understanding of the CPRB's operations and to help focus the audit effort on those areas which are most significant or critical to the fair presentation of the financial statements. Specific analytical procedures will include year to year comparisons, ratio analysis and trend analysis.

Consideration of Fraud - In accordance with professional standards pertaining to Consideration of Fraud in a Financial Statement Audit, we will meet with members of the CPRB management including the internal audit department, the Commission on Special Investigations (if applicable), and other key members of the CPRB management to gain an awareness of fraud. We will hold a brainstorming session with all team members, including the legislative auditors and will assess fraud risk in accordance with the professional standards. This assessment will help with the development of our tests, including identification of those employees to be interviewed and any special tests to be performed. The focus of our meetings will be on the "Fraud Triangle" and information obtained from the meetings will be considered in designing the nature, extent, and timing of our test work.

## The "Fraud Triangle"



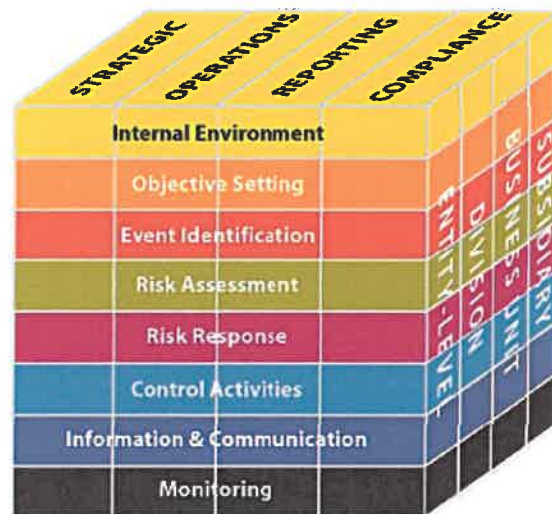
Approach to laws, regulations, contracts, and grants - Identifying and ensuring that the CPRB complies with laws and regulations is the responsibility of management. Our procedures will include appropriate inquiries of management of the CPRB and representatives of the Management to identify laws and regulations noncompliance with which could have a direct and material effect on financial statement amounts. We will also review relevant portions of the West Virginia Constitution, the West Virginia Code, and relevant regulations. We will test the provisions of those laws, regulations, grants and awards for noncompliance which could have a direct and material effect on financial statement amounts and those identified to be of significant interest to the Management.

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Continuous Planning - We believe that planning is an ongoing process throughout the course of the audit. As the audit progresses, time estimates and decisions regarding critical areas and audit emphasis will be adjusted based on the results of procedures as they are performed. This process generally entails frequent communication among the staff, in-charge, manager, and member as the engagement progresses, thus assuring an effectively managed engagement.

CONSIDERATION OF INTERNAL CONTROL

The consideration of the internal control structure will consist of gaining an understanding of the control environment, evaluating the risk assessments made by management, understanding the information and communication systems (including the financial reporting systems), monitoring activities performed, and control activities, including internal controls over computer processing.



As requested in the request for proposal, the consideration of internal control will specifically address the effectiveness of controls relating to special handling of checks, receiving reports, duplicate payments, and procurement of service contracts and construction contracts.

Understanding the Control Environment - Our review of the control environment will encompass the organizational structure; management's philosophy and operating style, particularly regarding their approach to security and internal controls; policies and procedures adopted by the CPRB; and management and employee consciousness of and attitude toward internal controls.

The control environment sets the tone of an organization and influences the control consciousness of its people. The control environment is the foundation for all other components of internal control and provides structure and discipline. The control environment of an organization includes the following factors:

- Integrity and ethical values.
- Commitment to competence.
- Attention and direction provided by the governing body or audit committee.
- Management's philosophy and operating style.

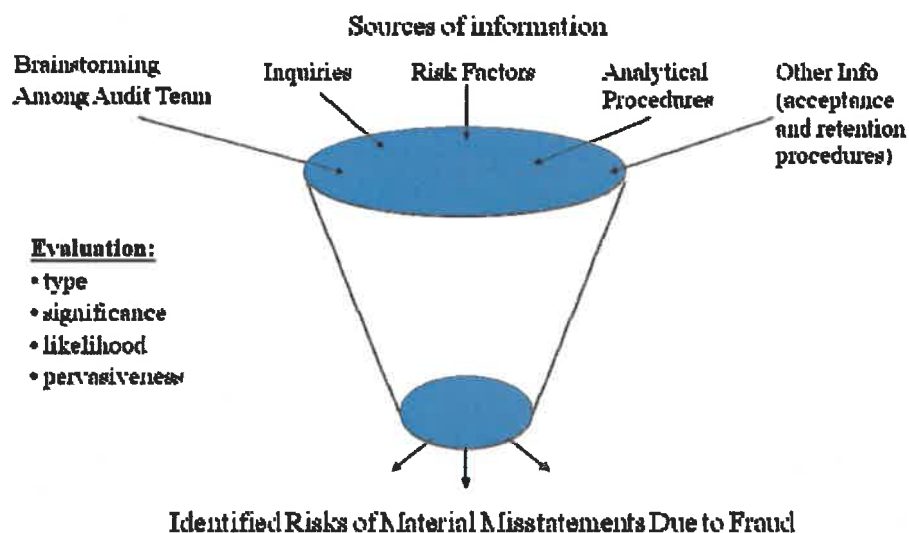
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- Organizational structure.
- Manner of assigning authority and responsibility.
- Human resource policies and procedures.

**Evaluating Risk Assessment** - Risk assessment for financial reporting purposes refers to the client's identification, analysis, and management of risks relevant to the preparation of financial statements that are fairly presented in conformity with generally accepted accounting principles. More simply, it can be described as identifying types of potential misstatements and designing control activities to prevent or promptly detect those misstatements. An entity's risk assessment, on the other hand, is the process of identifying, analyzing, and managing risks that affect the entity's objectives.

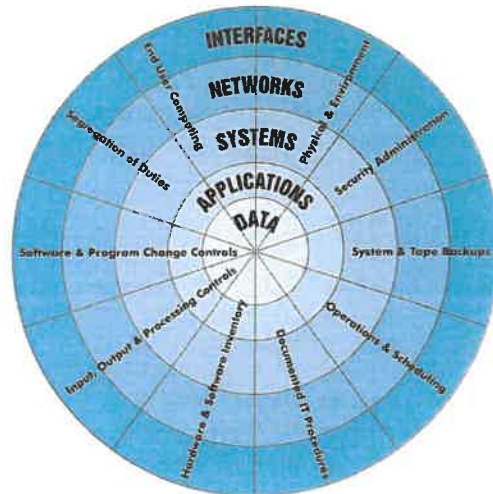
A key step in the risk assessment process is identifying changed conditions and taking necessary actions. This involves identifying and communicating both external and internal events or activities that may affect the organization's financial reporting objectives and analyzing the associated risks. Risks relevant to the financial reporting process may arise due to the following:

- Changes in the organization's operating environment.
- New personnel.
- New or revised information systems.
- Rapid growth within the organization.
- New technology.
- Restructuring within the organization.
- New accounting pronouncements.



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Understanding of Information and Communication Systems - The information system relevant to financial reporting (the "financial reporting system") consists of methods established to identify, assemble, analyze, classify, record, and report transactions and conditions, and to maintain accountability for the organization's assets, liabilities, and equity. In addition, information systems generate information necessary to carry out many control activities. An information system may be computerized, manual, or a combination of the two, depending on the size and complexity of the entity.



Our review of the financial reporting system will include CPRB's methods and procedures to:

- Identify and record all valid transactions.
- Provide, on a timely basis, sufficient detailed information about transactions to permit proper classification for financial reporting.
- Allow transactions to be recorded at their proper monetary value in the financial statements.
- Provide sufficient information to permit recording of transactions in the proper accounting period.
- Properly present the transactions and related disclosures in the financial statements.
- Assessment of user controls and physical access controls
- Review of the intrusion test work and other critical system operations, including testing the security of credit card information.

Communication relates to providing a clear understanding of internal control over financial reporting, how it works, and the responsibilities of individuals within the entity related to internal control. We will review the effectiveness of CPRB's communication tools including policy manuals, memorandums, oral communications, etc.

Communication also relates to the flow of information upstream in an entity. For control activities to be effective, individuals must be able to report exceptions to the appropriate levels of management. For upstream communication to occur, there must be open channels of communication and a willingness by management to deal with problems as they occur. We will also review the effectiveness of CPRB's upstream communications.



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Understanding of Monitoring - Because of changes among personnel and changes within an organization, it is essential that internal controls be monitored over time to determine whether they continue to be relevant and able to address new risks of the organization. Monitoring is a process that assesses the quality of an organization's internal control over time and involves assessing the design and operation of controls on a timely basis and taking corrective actions as necessary. We will evaluate both the ongoing and periodic evaluations performed by staff, including the internal audit department.

Understanding of Control Activities - Control activities are the policies and procedures established to help ensure that management directives are carried out. Control activities may occur at all levels, and in all functions, of an entity. Control activities cover a range of activities and may include the following:

- *Performance reviews* - such as comparison of actual results to budgets, forecasts, and prior period of performance.
- *Information processing controls* - such as controls to check the accuracy, completeness, and authorization of individual transactions. Information processing controls include automated as well as manual controls.
- *Physical controls* - such as physical security of assets, including adequate safeguards over access to assets and records, authorization for access to computer programs and data files, and periodic counting and comparison with amounts recorded in the accounting records.
- *Segregation of duties* - such as assigning the responsibility for authorizing transactions, recording transactions, and maintaining custody of assets to different people within the organization.

Control activities usually involve two elements: (a) a policy that establishes what should be done and (b) the procedure that implements the policy. Policies may be communicated either orally or in writing. Also critical to control activities are the follow-up actions taken in response to identified discrepancies (for example, investigation by management of unexpected variances noted while comparing the budget to actual results).

Organizational charts, manuals and programs, and financial and other management information systems

As previously indicated, our approach to auditing the financial statements of CPRB includes our gaining an understanding of the policies and procedures, organizational structure, and other internal and external factors which provide the environment within which CPRB operates. These are elements of CPRB's internal control structure which we will evaluate during the planning of the audit. During the planning phase and throughout the engagement, we will update our understanding of changes, if any, to CPRB's Accounting Policy and Procedure manual(s), and refer to those documents as needed. We will update our understanding of the organizational structure, by reviewing organization charts and other documents which demonstrate adequate segregation of duties and proper lines of communication for reporting significant issues to management and the Management. We will also gain an understanding of the requirements, and evaluate the financial implications, of significant contracts entered into by CPRB.



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**REVIEW OF COMPUTER CONTROLS**

The review of computer controls concentrates on both internal and external factors impacting the CPRB. Based on these risks, audit procedures to validate the integrity of your computer related internal controls are developed to test the general controls and application controls. The review and evaluation will be designed to test the integrity of financial data and controls designed to prevent fraud and fraudulent financial reporting. Our review is expected to include the key systems of CPRB, and any other systems that are material to the financial statements. Some examples of controls to be tested are summarized as follows:

**General Controls**

- Management / administrative controls and procedures
- Program / major parameter change control
- Back-up and disaster recovery controls
- Hardware / software acquisition and maintenance
- Controls over computer related forms
- Controls over system to system transfers
- Contingency planning
- Physical security - adequacy of protection of systems from environmental and other physical risks
- Logical security - adequacy of protection of systems from unauthorized access, including intrusion testing
- Operations - adequacy of day to day operating procedures
- Networking - controls over the use of networks
- Controls designed to prevent fraud and fraudulent financial reporting
- Application software conversion

We will utilize Natalie Luppold, CPA, CISA, CITP, CRCM, an IT specialist with extensive IT experience who will carry out the detailed IT audit procedures. Natalie specializes in IT Assurance and has significant experience in auditing large and complex information systems. Given the significance of the CPRB information systems, we believe that the utilization of an IT specialist in this area will be critical to the performance of this engagement.

**PREPARATION OF THE AUDIT PROGRAM**

Based on the information gathered in the planning and internal control structure consideration stages, we will prepare an audit program taking into consideration the audit risk assessments developed for various transaction classes and accounts. The program will be tailored to focus on testing of the specific key points in processing and/or controlling financial information. Each audit program step will be designed to specifically achieve certain audit objectives. After completion of the audit program, we will meet with CPRB and Management personnel to discuss the specific timing of the procedures.

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TESTING

Sampling

Sample sizes will be determined based on sound sampling plans. Statistical sampling is used when it is determined to be cost effective. Sampling will include both substantive tests and tests of compliance. Samples for tests of compliance, including compliance with certain laws and regulations are based on attribute principles. Substantive sampling procedures would normally be weighted toward higher dollar items. When statistical sampling is considered to be cost effective, we will use a computer program to determine the samples based on the assessments of inherent/control risk and the evidence provided by other audit procedures.

Extent of use of CAATS

We anticipate that various financial information and schedules prepared for the auditors will be supplied electronically, which we will load on our computers and perform various tests. We use automated trial balance/workpaper software on virtually all audit engagements. Other use of Computer Assisted Auditing Techniques (CAATS) software will be determined based on the results of the system reviews. We actively use CAATS software such as IDEA Data Analysis Software (IDEA) on several audit engagements. Efficiency and effectiveness are often enhanced by CAATS, especially considering the large volume of data associated with CPRB. Examples of CAATS include:

- Analytical review
- Year to year and trend analyses
- Importing general ledger
- Sampling
- Data analysis, extraction, and manipulation
- Journal entry testing
- Edits and computations
- P-Card analysis
- Duplicate detection
- Review for transactions outside of identified parameters

We may also use email to communicate with CPRB, and other professionals assigned to the engagement; Microsoft EXCEL and WORD to perform analyses and document work on the engagement; and Tvalue and LeaseCrunch to re-perform interest calculations and amortizations.

Substantive Analytical Procedures

Due to the nature of the CPRB operations, substantive analytical procedures can be powerful tools to anticipate and predict results. Non financial statistics, such as miles maintained and contracted, registered vehicles, and number of permits, can be used to analyze revenue. Many expenses, such as road maintenance, road construction, wages and benefits, payroll taxes, rent, etc. are also susceptible to strong predictive analytical tests.

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**Audit Approach by Financial Statement Element**

The following are examples of audit procedures which may be used for various financial statement elements. The final audit plan will be determined after other planning activities are completed.

**General Ledger Analysis**

- Utilize CAATS to perform the following:
  - Review for duplicate journal entries
  - Review journal entries out of sequence or missing
  - Analyze journal entries posted on weekends, holidays, or after hours
  - Perform a Benford analysis

**Cash and Cash Equivalents and Investments**

- Confirmation of balances
- Review of reconciliations and significant reconciling items
- Review of Compliance with restrictions of any applicable trust indenture agreements
- CAATS analytical analysis - comparisons to prior year and balances expectations based on revenues and debt service requirements
- Utilize CAATS to identify any check numbers missing from the sequence that have not been accounted for.

**Receivables**

- Confirmation of balances
- Review reconciliations
- CAATS analysis of grant agreements/contracts
- Test subsequent collections
- Test adequacy of allowance for doubtful accounts
- CAATS analytical analysis - comparisons of days revenue in ending accounts receivable and accounts receivable turnover

**Due From/To State/Other Funds**

- Obtain and review a detail of all Due From's/Due To's
- Reconcile due from other funds with due to other funds
- Test subsequent collections / subsequent disbursements
- Perform test of unrecorded liabilities by reviewing cash disbursements subsequent to year end

**Capital Assets and Related Depreciation**

- Obtain and review a progression of capital assets
- Review and test physical inventory accounts to verify existence of purchased assets

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- Review supporting documentation related to significant additions or disposals

**Accounts Payable and Accrued Liabilities**

- Test controls over the disbursement process
- Obtain a detail listing of liabilities at year end
- Perform a test of unrecorded liabilities by reviewing cash disbursements subsequent to year end
- Recalculate the interest payable at year end
- Utilize CAATS to analyze balances.
- Utilize CAATS to identify any payables posted on weekends, on public holidays, or at times outside of normal working hours.

**Revenue**

- We will develop predictable analytical procedures using CAATS and will test the various revenue sources.
- Detail testing will be performed when needed.
- Allocation schedules reviewed and tested based on specific risks identified.

**Investment Income**

- Utilizing CAATS, analytically compare net investment revenue to prior year and recalculate net investment earnings
- Obtain analysis of miscellaneous income and test to supporting documentation
- Utilizing CAATS, analytically compare miscellaneous income by significant sources to prior year amounts and investigate significant fluctuations

**Other Operating Expenses**

- Test controls over disbursement process
- Utilizing CAATS, analytically compare to prior year and to expectations based on various criteria such as planned Benefits Expense and Refunds.
- Test selected expenses to underlying support, such as invoices, etc.

**Compliance with laws and regulations**

- Review applicable CPRB legislation and other federal and state laws

In addition to these compliance requirements we will test compliance with certain State purchasing procedures, State conflict of interest policies and procedures, and significant federal laws and regulations.

**Census Testing**

- Test of various census data to be coordinated with the plan participants

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- Various analytical procedures and detail tests to be performed

**OVERALL CONCLUSION AND REPORTING**

The reporting phase is divided into two distinct phases. The first phase encompasses a review of the financial statement format and presentation, and a review of the significant accounting policies utilized by the CPRB. This phase is accomplished early in the engagement, so that significant reporting issues can be addressed timely and effectively.

The second phase occurs at the end of the testing, when all information is accumulated and evaluated. Any proposed adjustments are agreed upon and financial statements finalized. At this point we will be in position to prepare our report on the financial statements. If a report other than an unmodified report would be necessary, we would fully discuss the reasons with you prior to issuance of the report.

Beyond the traditional reporting process, we consider the development of a comprehensive practical management letter to be a major by-product of the audit process. Recommendations in the letter may address improvements in reconciliation processes, statutory concerns, controls, security matters, payroll records, investment notes, purchasing procedures, and related subjects designed to assist the CPRB in improving controls, improving operations and reducing costs. Our comments and recommendations will be issued in a separate letter.

We will also be available to meet directly with Management to present our reports.

We understand multiple reports will be issued during this engagement including the allocation schedules, financial audit, and ACFR to name a few. We will meet all required delivery dates.

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**4.2.2. Mandatory Project Requirements** - The following mandatory requirements relate to the goals and objectives and must be met by the Vendor as a part of its submitted proposal. Vendor should describe how it will comply with the mandatory requirements and include any areas where its proposed solution exceeds the mandatory requirement. Failure to comply with mandatory requirements will lead to disqualification, but the approach/methodology that the vendor uses to comply, and areas where the mandatory requirements are exceeded, will be included in technical scores where appropriate. The mandatory project requirements are listed below.

**4.2.2.1 Financial Statement Auditing Services** - Audit of the June 30 Financial Statements of the CPRB (including all retirement systems administered by CPRB [Pension Trust Funds] and the CPRB Expense Fund [Internal Service Fund]), in accordance with:

**4.2.2.1.1** Auditing standards generally accepted in the United States of America (GAAS) and,

**4.2.2.1.2** Government Auditing Standards issued by the Comptroller General of the United States (GAGAS).

**4.2.2.1.3** Government Auditing Standards issued by the Comptroller General of the United States (GAGAS).

**4.2.2.1.4** Final audited financial statements **MUST** be issued by October 15th of each year. The anticipated timeline will be:

Interim Fieldwork May and/or June  
Cash Basis Trial Balance Approximately July 15<sup>th</sup>  
Accrual Basis Trial Balance Approximately August 20<sup>th</sup>  
Records Ready for Audit Approximately August 20<sup>th</sup>  
Draft financial statements Approximately September 10<sup>th</sup>  
Final audited financial statements issued October 15<sup>th</sup>

**4.2.2.2 Audit Services** - GASB Statement No. 68 Allocation Schedules (for participating employers financial reporting)

**4.2.2.2.1** Annual audits of the Schedules of Employer Allocations and Pension Amounts for the 5 multi employer defined benefit retirement systems, in accordance with GAAS. Those systems are: PERS, TRS, DSRS, EMSRS, & MPFRS.

**4.2.2.2.2** Annual audits of the Schedules of Pension Amounts for the 4 single-employer retirement systems, in accordance with GAAS. Those systems are: SPOORS, SPRS, JRS, and DNRRS.

**4.2.2.2.3** The allocations schedules are prepared by management and are expected to be available for audit each year by January 31st. The audited schedules must be released by March 31st of each year.

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**4.2.2.3 Technical assistance in the preparation and submission of the Annual Comprehensive Financial Report (ACFR).**

**4.2.2.3.1** This technical assistance is expected to include a review of the draft ACFR, prepared by management, for compliance with the requirements for the Certificate of Excellence in Financial Reporting award program administered by the Government Finance Officers Association (GFOA) and the issuance of an updated Independent Auditors Report for the ACFR's financial Section.

**4.2.2.3.2** It is expected that the ACFR will be ready for this technical assistance by November 15th of each year. The ACFR must be issued and submitted to the GFOA no later than December 31<sup>st</sup> of each year.

**4.2.2.4 Printing and Publication of 25 bound copies of the audited financial statements and 25 bound copies of the ACFR, annually**

**4.2.2.5** All working papers and reports must be retained at the auditors' expense for a minimum of five (5) years unless the firm is notified in writing by the CPRB of the need to extend the retention period. The firm will be required to make working papers available, upon request at no additional cost, to the following parties or their designees:

- 1. Executive Director of CPRB**
- 2. Chief Financial Officer of CPRB**
- 3. Chairman of the Board of CPRB**
- 4. Director of the Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia.**
- 5. A Successor Auditor (in the event of a change in auditor)**

***Vendor Response:***

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables. Suttle & Stalnaker, PLLC will meet the above deadlines provided that CPRB provides all of the client assistance package, internal schedules and financial statement drafts on a timely basis.

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QUALIFICATIONS AND EXPERIENCE INFORMATION  
PER SECTION 4.3. OF THE RFP



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**4.3. Qualifications and Experience:** Vendor should provide information and documentation regarding its qualifications and experience in providing services or solving problems similar to those requested in this RFP. Information and documentation should include, but is not limited to, copies of any staff certifications or degrees applicable to this project, proposed staffing plans, descriptions of past projects completed (descriptions should include the location of the project, project manager name and contact information, type of project, and what the project goals and objectives were and how they were met.), references for prior projects, and any other information that vendor deems relevant to the items identified as desirable or mandatory below.

**4.3.1. Qualification and Experience Information:** Vendor should describe in its proposal how it meets the desirable qualification and experience requirements listed below.

**4.3.1.1.** The proposing firm must be independent of the CPRB and the State of West Virginia. The proposing firm must be licensed to practice in West Virginia before commencement of work under the resulting contract.

**4.3.1.2.** All directors, principals or partner equivalents on the engagement must be licensed CPAs with at least five (5) years of audit experience with governmental entities and multi-employer defined benefit retirement plans/systems. All manager level employees on this engagement must be CPAs with three (3) years of experience on governmental engagements and multi-employer defined benefit retirement plans/systems. The firm must provide, in its proposal, resumes for each proposed engagement team member. The CPRB retains the right to approve or reject replacements based upon their qualifications, experience or performance.

**4.3.1.3.** The proposing firm must have experience auditing/consulting with three (3) different state (does not have to be West Virginia) government entities (agencies) over the past five (5) years. In its proposal, the proposing firm must submit a list of those state audits/consulting engagements.

***Vendor Response:***

**FIRM QUALIFICATIONS AND EXPERIENCE**

**Locations.** Suttle & Stalnaker, PLLC (S&S), Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301; 501 5<sup>th</sup> Avenue, The Somerville Building, Suite 1, Huntington, West Virginia 25701; 453 Suncrest Towne Centre Drive, The Suncrest Towne Centre, Suite 201, Morgantown, West Virginia 26505; and at 200 Star Avenue, The Rivers Office Park, Suite 220, PO Box 150, Parkersburg, West Virginia 26102.

**Statistics.** S&S was founded in 1973 and has approximately 100 professionals, including 17 members (partners). S&S has 45 certified public accountants on staff. S&S is one of the largest accounting firms in the State of West Virginia and has a rich heritage in the West Virginia market. **We are the largest CPA firm headquartered in West Virginia.** S&S, for the seventh year in a row, has been included in the Inside Public Accounting Top 500 Firms in the United States based on the amount of revenue. We perform a full range of services including financial reporting consulting, SOX consulting and compliance, audit and attest services, tax and tax planning, merger and acquisition consulting, operational consulting, internal

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audit assistance, audit preparation consulting, business valuations, and outsourcing. The Firm is one of the fastest growing CPA firms in West Virginia which is a result of our high quality services, commitment to clients and competitive fees.

We are experienced in and perform a full range of services. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them.

### **ABOUT ALLINIAL GLOBAL**



Allinial Global is an accounting firm association of legally independent accounting and consulting firms with offices in North America and throughout the world through international members and partnerships.

Allinial Global firms have the flexibility to find not just a good solution to your business challenges—but the best solution for you. Working with an Allinial Global firm means that you have access to the experience and knowledge of every firm in our organization through our Transfer of Excellence.

And because the Allinial Global structure is fluid, our reach is broader and our member firms can be more responsive, both locally and globally. There aren't many business challenges that can't be resolved or questions that can't be answered by members of our association or their connections. Put the agility of Allinial Global to work for you.

The member firms of Allinial Global share education, marketing resources, and technical knowledge in a wide range of services and sectors. They have access to a broad array of resources and support that benefit both our member firms and their clients in eight key impact areas:



#### **Learning & Development**

- Become a leader you'd want to follow through progressive leadership development.
- Trust the guidance of an advisor up-to-date on the highest levels of technical training.



#### **Human Resources**

- Improve employee retention through the Retaining Employees Through Active Involvement Now (RETAIN©) program and develop talent from hire to retire.
- Collaborate with advisors who are in it for the long haul and dedicated to your continued success.

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**International Connection**

- We'll go wherever we need to secure the highest quality solutions to your business needs, whether in or outside of our association.
- You're covered wherever you do business: get the best solution, not the best available.



**Technical Support**

- Depend on your Allinial Global Technical Support liaison to connect you directly to an experienced specialist.
- Have confidence that your advisor will provide a tailored solution to all your business needs.



**Communities of Practice**

- Tap our collective experience in a wide range of industries and service lines through our online portal and both in-person and virtual events.
- When advisors keep abreast of industry trends, you work with leaders who keep you ahead of the competition.



**Marketing Resources**

- Reduce your learning curve by connecting to peers who've already implemented the marketing projects you're considering.
- An Allinial Global firm won't bombard you with self-congratulatory promotions. Get the educational content that will help you make sound business decisions.



**Information Technology**

- IT services are like umpires: you shouldn't even notice they're at work. Keep your technology on track with our education and best practices-sharing.
- Rest assured that your personal data is protected by advisors who value your security and keep abreast of security best practices.



**Practice Management**

- Go through your firm with a fine-toothed comb: learn how you can improve your processes with the Firm Management Review and benchmarking tools.
- Work with a dynamic firm devoted to continuous improvement. Allinial Global firms are proud, but never satisfied.

At Suttle & Stalnaker, PLLC, our goal is to be your most trusted advisors, both locally and globally. Allinial Global helps us deliver. For more information, please visit [www.allinialglobal.com](http://www.allinialglobal.com).

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**PROFESSIONAL AFFILIATIONS**

Our firm and its professionals are members of numerous organizations that conduct educational training and provide educational publications to keep up with the current developments. Some of those organizations include:

American Institute of Certified Public Accountants (AICPA)  
PCPS: The AICPA Alliance for CPA Firms  
AICPA Government Audit Quality Center  
AICPA Employee Benefit Plan Audit Quality Center  
AICPA Center for Audit Quality  
West Virginia Society of CPAs  
Allinial Global  
Government Finance Officers Association (GFOA)  
Public Company Accounting Oversight Board (PCAOB)  
Association of School Business Officials  
Association of Government Accountants (AGA)  
West Virginia Bankers Association (WVBA)  
Community Bankers of West Virginia (CBWV)  
Medical Group Management Association  
National Association of Certified Valuators and Analysts (NACVA)  
National CPA Health Care Advisors Association (HCAA)  
CPA Firm Management Association (CPAFMA)  
Contractors Association of West Virginia (CAWV)  
National Electrical Contractors Association (NECA) West Virginia - Ohio Valley Chapter  
Associated Builders and Contractors, Inc. - West Virginia Chapter (ABCWV)

**STATE OF WEST VIRGINIA, AND CPRB**

Suttle & Stalnaker, PLLC audited the CPRB's financial statements from 2016 through 2019. In addition, Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia having served virtually every major division and department in some capacity, including participating as a joint venturer/subcontractor in every Single Audit of the State of West Virginia.

Other engagements with the State of West Virginia have included auditing component units, divisions or programs to be incorporated into the State of West Virginia's Annual Comprehensive Financial Reports. We were instrumental in our last engagement with CPRB of assisting them to meet the deadline for the first time in many years. These engagements have included the West Virginia Division of Highways, West Virginia Department of Transportation, several state colleges and the West Virginia Economic Development Authority. These engagements demonstrate our ability to meet the time parameters required by the Department of Administration's Financial and Reporting Section, as well as our ability to effectively and efficiently complete audits in complex State environments.

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## **OUR GOVERNMENT PRACTICE**

Suttle & Stalnaker, PLLC has audited CPRB in 2016 - 2019. In addition, Suttle & Stalnaker, PLLC has a long history of serving the State of West Virginia having served virtually every major division and department in some capacity. Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 50 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 20,000 hours per year on audits of governmental and nonprofit entities and programs. Every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act, Office of Management and Budget's Circular A-133, Single Audit Act Amendments and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). In addition, our Firm has served numerous other governmental clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market.

Other engagements with the State of West Virginia have included auditing component units, divisions or programs to be incorporated into the State of West Virginia's Annual Comprehensive Financial Reports. These engagements include the West Virginia Division of Corrections and Rehabilitation, West Virginia Offices of the Insurance Commissioner, West Virginia Educational Broadcasting Authority, West Virginia Economic Development Authority, West Virginia Regional Jail and Correctional Facility, West Virginia Parkways Authority, West Virginia Division of Highways, West Virginia Racing Commission, West Virginia Division of Multimodal Transportation Facilities, Eastern West Virginia Community and Technical College, Fairmont State University, New River Community and Technical College, Pierpont Community and Technical College, Southern West Virginia Community College, and West Virginia School of Osteopathic Medicine. These engagements demonstrate our ability to meet the time parameters required by WVDCR, as well as our ability to effectively and efficiently complete audits in the complex State environment. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

## **GFOA CERTIFICATE OF EXCELLENCE EXPERIENCE**

Only a few entities in West Virginia have applied for and obtained a GFOA Certificate of Excellence in Financial Reporting. We have worked with the City of Charleston, West Virginia Parkways Authority, West Virginia Division of Highways, the West Virginia Consolidated Retirement Board, the West Virginia Public Employee's Insurance Agency and the West Virginia Lottery, all of whom successfully obtained the GFOA Certificate of Excellence. In addition, the State of West Virginia, our client through joint ventures with Ernst & Young, LLP and Deloitte & Touche, LLP, obtained the GFOA Certificate of Excellence. Also, Chris Deweese of our firm has served as a GFOA reviewer in the GFOA Certificate of Excellence program. As stated in the Suttle & Stalnaker, PLLC mission statement, we are continually striving to "provide world class professional services to quality clients by utilizing a team of dynamic

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individuals and advanced technology to achieve success for our clients and ourselves.” If the CPRB wishes to pursue a GFOA Certificate of Excellence in Financial Reporting, we will be pleased to assist.

**4.3.2. Mandatory Qualification/Experience Requirements - The following mandatory qualification/experience requirements must be met by the Vendor as a part of its submitted proposal. Vendor should describe how it meets the mandatory requirements and include any areas where it exceeds the mandatory requirements. Failure to comply with mandatory requirements will lead to disqualification, but areas where the mandatory requirements are exceeded will be included in technical scores where appropriate. The mandatory qualifications/experience requirements are listed below.**

**4.3.2.1. The proposing firm must be independent of the CPRB and the State of West Virginia. The proposing firm must be licensed to practice in West Virginia before commencement of work under the resulting contract.**

***Vendor Response:***

**LICENSE TO PRACTICE IN WEST VIRGINIA**

Suttle & Stalnaker, PLLC and all assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in West Virginia. All assigned key professional staff are properly licensed by the West Virginia Board of Accountancy to practice in the State of West Virginia. We are in good standing with Encova Insurance Company and the Unemployment Compensation Division of the Workforce West Virginia as required by law.

In addition, all assigned personnel have received adequate continuing professional education within the preceding two years to comply with AICPA and *Government Auditing Standards* (GAS). Suttle & Stalnaker, PLLC is a member in good standing with the American Institute of Certified Public Accountants (AICPA), the AICPA's Private Companies Practice Section, and the West Virginia Society of Certified Public Accountants (CPAs).

Suttle & Stalnaker, PLLC meets all requirements imposed by the State of West Virginia and other local laws, rules and regulations, and are registered resident vendors authorized to transact business with the State of West Virginia.



State of West Virginia  
West Virginia Board of Accountancy  
405 Capitol Street, Suite 908  
Charleston, WV 25301-1744  
(304) 558-3557

*The entity listed below was issued a  
FIRM PERMIT  
for the period beginning  
JULY 1, 2023 THROUGH JUNE 30, 2024*

EB090A  
SUTTLE & STALNAKER PLLC  
1411 VIRGINIA ST E STE 100  
CHARLESTON WV 25301-3086



State of West Virginia  
West Virginia Board of Accountancy  
405 Capitol Street, Suite 908  
Charleston, WV 25301-1744  
(304) 558-3557

*The entity listed below was issued an  
Authorization to Perform  
Attest and/or Compilation Services  
for the period beginning  
JULY 1, 2023 THROUGH JUNE 30, 2024*

EB090A  
SUTTLE & STALNAKER PLLC  
1411 VIRGINIA ST E STE 100  
CHARLESTON WV 25301-3086

Scott P. Hester  
Secretary

James C. Stalnaker  
Executive Director

David A. Hester  
Board President

James C. Stalnaker  
Executive Director

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*Governmental auditing standards required by the governmental accounting office define independence in the second general standard for governmental auditing as follows: "In all matters related to the audit work, the audit organization and the individual auditors, whether government or public, should be free from personal and external impairments to independence, should be organizationally independent, and should maintain an independent attitude and appearance."*

*The firm must meet standard accounting requirements as promulgated by United States General Accounting Offices and must also provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity as defined by those same standards.*

*The firm will also notify CPRB in writing if any other matters come to its attention during this engagement, which may impair its independence.*

Suttle & Stalnaker, PLLC is independent of CPRB, and related systems, the State of West Virginia, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, United States General Accounting Office.

Suttle & Stalnaker, PLLC has no relationship with any known major vendors or contractors to CPRB and related systems.

We affirm to the best of our knowledge and belief that neither the firm, nor any of its members, employees, or subcontractors presently have any interest and shall not acquire any interest, direct or indirect which would conflict or compromise in any manner or degree with the performance of its services hereunder. We further covenant that during the period of the contract, we shall periodically inquire of our members, employees and any subcontractors, concerning such interests. Any such interests discovered shall be promptly presented in detail to CPRB.

**4.3.2.2 All directors, principals or partner equivalents on the engagement must be licensed CPAs with at least five (5) years of audit experience with governmental entities and multi-employer defined benefit retirement plans/systems. All manager level employees on this engagement must be CPAs with three (3) years of experience on governmental engagements and multi-employer defined benefit retirement plans/systems. The firm must provide, in its proposal, resumes for each proposed engagement team member. The CPRB retains the right to approve or reject replacements based upon their qualifications, experience or performance.**

***Vendor Response:***

**PERSONNEL QUALIFICATIONS AND EXPERIENCE**

We firmly believe that the true quality of service can be linked directly to competent people dedicated to excellence. The professionals selected to serve the CPRB all have extensive governmental experience and prior CPRB experience. We will provide for an organizational structure that ensures ongoing and knowledgeable supervision by management already familiar with the CPRB to ensure maximum efficiency.

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The following individuals will have responsibility to ensure that our services meet your requirements and have the experience over the last four years with the CPRB financial audits. Their CPA licenses, their resumes, and continuing professional education are included below.



Chris Deweese, CPA, CGMA  
Member

Chris Deweese will continue to serve as Engagement Member. He will be responsible for the direct supervision of the engagement, including ensuring that all professional standards are met. He will act as a direct liaison between Suttle & Stalnaker, PLLC and your personnel during the engagement and throughout the year. He has served as Suttle & Stalnaker, PLLC member responsible for ensuring the execution of the financial audit of the West Virginia Consolidated Public Retirement Board and of Suttle & Stalnaker's portions of the State of West Virginia's Single Audit, including participating in planning, entrance and exit conferences, addressing issues, and review of workpapers and findings. He has over 29 years of experience in auditing governmental entities and programs. Chris has been the engagement partner on the 2016-2019 years of the CPRB engagement. Chris also has over five years of experience with government entities and multi-employer defined benefit retirement plans/systems. Chris served on the State of West Virginia GASB 34 implementation task force on both the entity wide financial statement committee and the oversight committee.

Name: Chris Deweese, CPA, CGMA, Member  
Address: Suttle & Stalnaker, PLLC  
The Virginia Center, Suite 100  
1411 Virginia Street East  
Charleston, West Virginia 25301  
Telephone: (304) 720-3107 direct  
(304) 343-4126 main  
Fax: (304) 343-8008  
Email: CDeweese@suttlecpas.com



State of West Virginia  
**West Virginia Board of Accountancy**  
405 Capitol Street, Suite 908  
Charleston, WV 25301-1744  
(304) 558-3557

*The person indicated below is  
licensed as a  
CERTIFIED PUBLIC ACCOUNTANT  
for the period beginning  
JULY 1, 2023 THROUGH JUNE 30, 2024*

CHRISTOPHER D DEWESE  
SUTTLE & STALNAKER PLLC  
1411 VIRGINIA ST E STE 100  
CHARLESTON WV 25301-3086

  
Board President

  
Executive Director



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Chris Lambert, CPA, CGMA, CCIFP  
Member

Chris Lambert will serve as Independent Review Member, performing a cold review of the financial statements to provide additional assurance that the financial statements are free of material error and that disclosures are adequate. He has served as engagement member for numerous governmental and not-for-profit organizations. He has over 33 years of experience in auditing governmental entities, nonprofit organizations, and programs, including serving as engagement member for West Virginia Division of Highways from 2017 to 2019. Chris also have over five years of experience with governmental entities and multi-employer defined benefit retirement plans/systems. He has also served as engagement member for the audits of the West Virginia

Racing Commission, the West Virginia Parkways Authority, and the West Virginia Regional Jail and Correctional Facility Authority.



State of West Virginia  
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**CERTIFIED PUBLIC ACCOUNTANT**  
*for the period beginning*  
**JULY 1, 2023 THROUGH JUNE 30, 2024**

**CHRISTOPHER S LAMBERT**  
**SUTTLE & STALNAKER PLLC**  
**1411 VIRGINIA STREET STE 100**  
**CHARLESTON WV 25301-3086**

Board President

Executive Director

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Ryan Mink, CPA  
Member

Ryan Mink, CPA, Consulting Technical Member, will be responsible for providing technical services and supervising staff accountants assigned to the project. He has over 15 years of experience, and has served as the manager for the last four CPRB audits we performed.



State of West Virginia  
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**CERTIFIED PUBLIC ACCOUNTANT**  
*for the period beginning  
JULY 1, 2023 THROUGH JUNE 30, 2024*

ERSKINE RYAN MINK  
SUTTLE & STALNAKER PLLC  
68 CLAY STREET STE C  
MORGANTOWN WV 26501

  
Board President

  
Executive Director



Natalie Luppold, CPA, CISA, CITP, CRCM  
Member

Natalie Luppold, CPA, CISA, CITP, CRCM Suttle & Stalnaker, PLLC Member will be responsible for the internal control involving information technology. Natalie performed the on-site fieldwork review for the DOH audit for five years. Natalie has extensive experience with information systems including the DOH systems and the State of West Virginia mainframe systems. This range of experience and background will be a significant asset to the Engagement team.



State of West Virginia  
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**CERTIFIED PUBLIC ACCOUNTANT**  
*for the period beginning  
JULY 1, 2023 THROUGH JUNE 30, 2024*

NATALIE CHRISTINA LUPPOLD  
SUTTLE & STALNAKER PLLC  
1411 VIRGINIA ST E STE 100  
CHARLESTON WV 25301-3086

  
Board President

  
Executive Director

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Anthony Cornell, CPA  
Audit Supervisor

Anthony Cornell, CPA, Suttle & Stalnaker, PLLC Audit Supervisor will be responsible for supervising staff assigned during the course of the engagement and executing the engagement plan. He works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. His responsibilities include, but are not limited to, carrying out engagement plans, supervising other staff and senior accountants, communication with clients during the course of the fieldwork, and completion of final reports. Anthony's recent experience includes auditing the West Virginia Consolidated Public Retirement Board and West Virginia Division of Corrections and Rehabilitation.



State of West Virginia  
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**CERTIFIED PUBLIC ACCOUNTANT**  
*for the period beginning*  
**JULY 1, 2023 THROUGH JUNE 30, 2024**

**ANTHONY ALLEN CORNELL**  
**SUTTLE & STALNAKER PLLC**  
**1411 VIRGINIA ST E**  
**CHARLESTON WV 25301**

  
Barry L. Bingham CPA  
Board President

  
Joseph A. Justice  
Executive Director

Suttle & Stalnaker, PLLC engages Cavanaugh Macdonald Consulting LLC to provide third party actuarial review of the assumptions and calculations used by the West Virginia Consolidated Public Retirement Board. Cavanaugh Macdonald Consulting LLC has provided the third party actuarial review for the 2016 - 2019 audits. The resumes of the actuaries involved in the review of the plans are included.

CRFP 0203 CPR2400000002  
Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
**West Virginia Consolidated Public Retirement Board**

**CHRIS DEWEESE, CPA, CGMA**  
**Suttle & Stalnaker, PLLC Audit Engagement Member**

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Role

Chris will be responsible for performing review of all audit reports, financial statements, and reports issued on the engagement. He will also be available as a technical resource on the engagement.

Experience

Chris has over 29 years of experience in public accounting. He has worked on the following clients:

- West Virginia Consolidated Public Retirement Board
- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- WORKFORCE West Virginia
- West Virginia Lottery
- West Virginia Public Employees Insurance Agency
- State of West Virginia, Single Audit, including the following:
  - 8 County Boards of Education - Single Audit
- Concord University
- Bluefield State College
- West Virginia School of Osteopathic Medicine
- Southern West Virginia Community & Technical College
- New River Community & Technical College
- GASB 68 experience

Education

Chris graduated with a Bachelor's degree with a major in accounting from the University of Charleston. He is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Government Finance Officers Association, the Association of School Business Officials, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. Chris is a past President, member of the Executive Committee of the West Virginia Society of Certified Public Accountants, and also serves on the WVSCPA Professional Ethics Committee. In addition, he currently serves or has served on the AICPA Council as the representative of WV, the Accounting Procedures Committee of the Association of School Business Officials, the Special Review Committee of the Government Finance Officers Association for the GFOA Certificate of Excellence in Financial Reporting and is an associate member of the Association of Certified Fraud Examiners. Chris is the 2004 recipient of the Young CPA of the Year Award from the West Virginia Society of Certified Public Accountants. Chris is also a frequent speaker and serves on several nonprofit boards in the community.

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
West Virginia Consolidated Public Retirement Board

**CHRISTOPHER D. DEWEESE (Continued)**

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2021</b>			
WV Society of CPAs	01/15/2021	Cabinet Meeting - Virtual	1
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	1
WV Society of CPAs	01/27/2021	Legislative Seminar (Virtual)	3
Suttle & Stalnaker, PLLC	05/11/2021	Reference Rate Reform (ASC 848)	1
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	05/11/2021	Quarterly Yellow Book Update: Q2 2021	2
Florida Institute of CPAs	05/19/2021	Ethics: Protecting the Integrity of Florida CPAs	4
WV Society of CPAs	05/07/2021	Committee Day Held Virtually via Zoom General Session	2
AICPA	05/04/2021	2021 Annual Required GAQC Webcast	2
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
WV Society of CPAs	06/16-19/2021	Annual Meeting	4
WV Society of CPAs	06/16-19/2021	Annual Meeting	0.5
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote	2
		Employee Work Environment in Governments	
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	7
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	8
			<b>55.5</b>
<b>2022</b>			
AICPA	05/03/2022	2022 Annual Required GAQC Webcast	2
WV Society of CPAs	06/15-18/2022	Annual Meeting	6
WV Society of CPAs	06/15-18/2022	Annual Meeting	4
WV Society of CPAs	06/15-18/2022	Annual Meeting	4.5
Suttle & Stalnaker, PLLC	06/13/2022	Single Audit Update	3
WV Society of CPAs	08/31-09/02/2022	2022 WV Chamber of Commerce Annual Meeting &	8.5
		Business Summit	
Suttle & Stalnaker, PLLC	11/23/2022	Quarterly Yellow Book Update Q4 2022 from Checkpoint	1
Suttle & Stalnaker, PLLC	11/30/2022	Finding Your Way Through the GASB Codification	2
		Presented by Checkpoint - Troy Manning, CPA	
Suttle & Stalnaker, PLLC	11/10/2022	2022 A&A Update	8
CAMICO	12/14/2022	Loss Prevention In-Firm Presentation Ethics: A Risk	2
		Management Perspective	
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments	3
		and NFPs Presented by AICPA - Melisa Galasso, CPA	
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments	0.5
		and NFPs Presented by AICPA - Melisa Galasso, CPA	
Suttle & Stalnaker, PLLC	12/22/2022	Hot Topics in Auditing Pandemic Funding Presented by	1.75
		AICPA	
Suttle & Stalnaker, PLLC	12/22/2022	What Federal Agencies Are Finding in Single Audit	2.5
		QCRs Presented by AICPA	
			<b>48.75</b>

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
**West Virginia Consolidated Public Retirement Board**

**CHRISTOPHER D. DEWEESE (Continued)**

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2023</b>			
WV Society of CPAs	01/20/2023	Cabinet Meeting - Virtual	1
Suttle & Stalnaker, PLLC	01/16/2023	EY HIPPA Update	1
Suttle & Stalnaker, PLLC	03/29/2023	Understanding GASB 96 Subscription-Based IT Arrangements (SBITA)	1
WV Society of CPAs	05/05/2023	Committee Day	3
AICPA	05/02/2023	2023 Annual Required GAQC Webcast	2
WV Dept. of Admin - FARS	06/06/2023	FARS Closing Book Training	2
WV Higher Education Policy Commission	06/05-06/2023	Chief Financial and Procurement Officers Conference	2
WV Society of CPAs	06/14-17/2023	Annual Meeting 105th at the Greenbrier	6
WV Society of CPAs	06/14-17/2023	Annual Meeting 105th at the Greenbrier	4.5
WV Society of CPAs	06/14-17/2023	Annual Meeting 105th at the Greenbrier	4
Suttle & Stalnaker, PLLC	06/13/2023	2023 OMB Compliance Supplement and Single Audit Update	2.5
WV Society of CPAs	08-30/09-01/2023	2023 WV Chamber of Commerce Annual Meeting & Business Summit	5
Suttle & Stalnaker, PLLC	10/05/2023	EY HIPAA Update	1
Suttle & Stalnaker, PLLC	11/21/2023	Applying the Uniform Guidance in Your Single Audits	4
AGA Charleston Chapter	11/1-2/2023	2023 Fall AGA Conference	14.5
Florida Institute of Certified Public Accountants	11/28/2023	Ethics: Protecting the Integrity of Florida CPAs	4
Suttle & Stalnaker, PLLC	12/04/2023	Auditing Fraud Risk in the Current Environment	2
			<b>59.5</b>
			<b>Grand Total 163.75</b>

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
**West Virginia Consolidated Public Retirement Board**

**CHRIS S. LAMBERT, CPA, CGMA**  
**Suttle & Stalnaker, PLLC Audit Member**

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Engagement Responsibilities

Chris will serve as the independent review partner.

Experience

Chris has been engagement or reviewing partner for several state agencies. Chris has over 33 years of public accounting experience. He has extensive consulting and audit experience. His client service experience includes wholesale, pension, nonprofit and governmental entities. He also has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. Chris has served as an auditor for the following clients:

- West Virginia Consolidated Public Retirement Board
- 15 Employee Benefit and Pension Plans
- West Virginia Parkways Authority
- West Virginia Lottery
- West Virginia Division of Highways
- West Virginia Regional Jail Authority
- West Virginia Racing Commission
- West Virginia Regional Technology Park
- State of West Virginia, Single Audit
- Cabell County Commission – Single Audit
- Kanawha County Commission – Single Audit
- City of Charleston – Single Audit
- BCKP Regional Intergovernmental Council – Single Audit
- GASB 68 experience

Education

Chris has a bachelor's degree with a major in accounting from Marshall University. He is a certified public accountant having received certificate number [REDACTED] from the West Virginia Board of Accountancy.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and the Charleston Chapter of the WVSCPA. Chris has also achieved the designation of Certified Construction Industry Financial Professional. Chris is the President of the Big Green Scholarship Foundation, and have previously served on the board of the Susan G. Komen Foundation WV Affiliate, Marshall University Quarterback Club of Charleston, West Virginia Soccer Club and was a member of Leadership WV's Class of 2012.

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
West Virginia Consolidated Public Retirement Board

**CHRISTOPHER S. LAMBERT (Continued)**

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2021</b>			
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	2
AICPA	01/22/2021	EBPAQC Designated Audit Quality Partner Audit Planning - 2021	2
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	3
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental Accounting Today	3
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	6
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	6.5
Suttle & Stalnaker, PLLC	08/04/2021	Accounting Ethics: A Risk Management Perspective by CAMICO	2
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
The Garvs, LLC dba The Tax U	12/09/2021	Federal Tax Update - Individual & Business Current Developments	8
Suttle & Stalnaker, PLLC	12/10/2021	S&S Tax Update Day 2	8
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	4
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	3
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	7
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	4
			<b>77</b>
<b>2022</b>			
AICPA	01/19/2022	2022 EBPAQC Designated Audit Quality Partner	2
State of WV - FARS	06/08/2022	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	08/26/2022	Advanced Audits of 401k Plans: Best Practices and Current Developments	8
Suttle & Stalnaker, PLLC	11/30/2022	S&S Tax Update Day 2 - Federal Tax Update - Individual & Business Current Developments	8
Suttle & Stalnaker, PLLC	11/10/2022	2022 A&A Update	8
Suttle & Stalnaker, PLLC	11/29/2022	S&S Tax Update Day 1	7.5
Suttle & Stalnaker, PLLC	11/23/2022	Quarterly Yellow Book Update Q4 2022 from Checkpoint	1
AICPA	12/07-09/2022	2022 AICPA & CIMA Construction & Real Estate Conference	10
AICPA	12/07-09/2022	2022 AICPA & CIMA Construction & Real Estate Conference	4.5
Suttle & Stalnaker, PLLC	12/20/2022	Preparing for Your Governmental Audit Presented by Checkpoint - Lee Ann Watters, CPA, CGFM, CFE	2
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments and NFPs Presented by AICPA - Melisa Galasso, CPA	3
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments and NFPs Presented by AICPA - Melisa Galasso, CPA	0.5
Suttle & Stalnaker, PLLC	12/22/2022	Hot Topics in Auditing Pandemic Funding Presented by AICPA	2
Suttle & Stalnaker, PLLC	12/22/2022	What Federal Agencies Are Finding in Single Audit QCRs Presented by AICPA	2.5
AICPA	12/07-09/2022	2022 AICPA & CIMA Construction & Real Estate Conference	6
AICPA	12/07-09/2022	2022 AICPA & CIMA Construction & Real Estate Conference	4.5

**71.5**



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Request For Proposal of Government Auditing Services  
West Virginia Consolidated Public R

**CHRISTOPHER S. LAMBERT (Continued)**

Continuing Professional Education

**SPONSOR**

**DATE**

**2023**

AGA Charleston Chapter  
Suttle & Stalnaker, PLLC  
AICPA  
Suttle & Stalnaker, PLLC  
Suttle & Stalnaker, PLLC

01/18/2023  
01/26/2023  
01/19/2023  
01/16/2023  
03/29/2023

Suttle & Stalnaker, PLLC

05/04/2023

Suttle & Stalnaker, PLLC  
Suttle & Stalnaker, PLLC  
Suttle & Stalnaker, PLLC

05/17/2023  
05/02/2023  
05/18/2023

Suttle & Stalnaker, PLLC

05/25/2023

CAMICO

06/20/2023

WV Dept. of Admin - FARS  
Suttle & Stalnaker, PLLC

06/06/2023  
06/13/2023

The Garvs, LLC dba The Tax U

11/29/2023

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Suttle & Stalnaker, PLLC  
Suttle & Stalnaker, PLLC

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12/04/2023  
12/11/2023

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EBPAQC 20  
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2023 Annu  
EBPAQC 40  
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EBPAQC 40  
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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
West Virginia Consolidated Public Retirement Board

**CHRISTOPHER S. LAMBERT (Continued)**

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2023</b>			
AGA Charleston Chapter	01/18/2023	American Rescue Plan Act	1.5
Suttle & Stalnaker, PLLC	01/26/2023	GAQC 2023 Single Audit Lightning Round	2.5
AICPA	01/19/2023	EBPAQC 2023 Designated Audit Quality Partner	2
Suttle & Stalnaker, PLLC	01/16/2023	EY HIPAA Update	1
Suttle & Stalnaker, PLLC	03/29/2023	Understanding GASB 96 Subscription-Based IT Arrangements (SBITA)	1
Suttle & Stalnaker, PLLC	05/04/2023	EBPAQC 401(k) Basics Part 2 - Participant Data and Contribution Testing	2
Suttle & Stalnaker, PLLC	05/17/2023	1099s and Attorneys	1
Suttle & Stalnaker, PLLC	05/02/2023	2023 Annual Required GAQC Webcast	1.5
Suttle & Stalnaker, PLLC	05/18/2023	EBPAQC 401(k) Basics Part 3 Distribution Testing, Investments, and Audit Wrap Up	2
Suttle & Stalnaker, PLLC	05/25/2023	EBPAQC 401(k) Basics, Part 4 Notes to Financial Statements & Current Topics	2
CAMICO	06/20/2023	Ethical Dilemmas Faced by CPAs and Risk Management Best Practices	2
WV Dept. of Admin - FARS	06/06/2023	FARS Closing Book Training	2
Suttle & Stalnaker, PLLC	06/13/2023	2023 OMB Compliance Supplement and Single Audit Update	2.5
The Garvs, LLC dba The Tax U	11/29/2023	Federal Tax Update - Individual & Business Current Developments	8
Allinial Global	11/12-15/2023	Summit 2023	10.5
Allinial Global	11/12-15/2023	Summit 2023	3.5
Allinial Global	11/12-15/2023	Summit 2023	1
Suttle & Stalnaker, PLLC	11/30/2023	S&S Tax Update Day 2	7
Suttle & Stalnaker, PLLC	12/04/2023	Risk Assessment Under SAS No. 145	2
Suttle & Stalnaker, PLLC	12/11/2023	Yellow Book: Staying Compliant with Government Auditing Standards	7.5
			<b>62.5</b>
			<b>Grand Total 211</b>

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
**West Virginia Consolidated Public Retirement Board**

**Ryan Mink, CPA**  
**Suttle & Stalnaker, PLLC Consulting Technical Member**

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**Firm Responsibilities**

Ryan Mink is a Consulting Technical Member who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. His responsibilities include, but are not limited to, carrying out engagement plans, providing technical services to our engagement team and clients during the course of the fieldwork, completion of final reports.

**Experience**

Ryan has approximately 15 years of experience during which time he has worked on:

- West Virginia Consolidated Public Retirement Board
- City of Parkersburg, including pension plan
- City of Wheeling, including pension plan
- City of Charleston, including testing of the City's pension plans
- 25 Employee Benefit and Pension Plans
- Municipal Pension Oversight Board
- Randolph County Commission
- Kanawha County Commission
- West Virginia Division of Highways
- West Virginia School of Osteopathic Medicine
- Concord University
- Southern West Virginia Community & Technical College
- Mingo County Board of Education
- Roane County Board of Education
- Tyler County Board of Education
- Doddridge County Board of Education
- Boone County Board of Education
- Summers County Board of Education

**Education**

Ryan graduated from Lee University with Bachelors' degrees in accounting and business administration. He is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

**Professional Activities**

Ryan is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Central Chapter of the West Virginia Society of Certified Public Accountants. Ryan is a former chair of the Recruiting and Career Opportunities committee for the West Virginia Society of Certified Public Accountants and graduate of both Leadership Kanawha Valley and Leadership Monongalia. Ryan is also the Treasurer of the Coalfield Youth Soccer League in Chapmanville, WV and a member of the board of the Foundry Church.

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
West Virginia Consolidated Public Retirement Board

**RYAN MINK (Continued)**

Continuing Professional Education Record for Ryan Mink:

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2021</b>			
Wolters Kluwer	04/29/2021	Virtual Coffee Talk: Energy Incentives: An Energizing Discussion	1
Suttle & Stalnaker, PLLC	04/30/2021	Cryptocurrency Basics	6
Suttle & Stalnaker, PLLC	05/11/2021	Quarterly Yellow Book Update: Q2 2021	2
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	2.5
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental Accounting Today	4
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Upstream Academy	06/28/2021	ELA - Setting and Accomplishing Worthwhile Goals	1
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	4.5
Upstream Academy	07/09/2021	ELA Virtual Conference Session 1B	3
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	6
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote Employee Work Environment in Governments	2
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
AICPA	08/18/2021	Permissioned Ledgers and Other Solutions	1
AICPA	08/29/2021	Module 3: Digital assets	1
AICPA	08/28/2021	Module 2: Distributed ledger technology	1
AICPA	08/26/2021	Module 1: Fintech revolution	1
Upstream Academy	08/30/2021	ELA 2024-Using Time Wisely: Key Principles of Time Management	1
Upstream Academy	08/19/2021	CDS-PMONE3 Intentionally Develop New Skills	1
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
AICPA	08/20/2021	Risks and Challenges of Blockchain	1.5
AICPA	08/11/2021	Blockchain Evolution and Technology Concepts	3
AICPA	08/17/2021	Blockchain Opportunities Beyond Crypto Assets	2
AICPA	08/16/2021	Understanding, Using, and Securing Crypto and Digital Assets	2
AICPA	08/23/2021	Blockchain Controls	1
AICPA	08/26/2021	The Future of Blockchain and Blockchain Trends	1.5
Upstream Academy	09/22/2021	ELA 2024-Capitalizing on Personal Strengths and Talents	1
Dinsmore	09/14/2021	WV Small Estates Statute and Other New Development - 2021	1
Upstream Academy	09/09/2021	ELA Virtual Conference Years 1 & 2 Session 2	3
Upstream Academy	09/21/2021	CDS-PMONE4 Effectively Employ Social Media	1
Upstream Academy	10/25/2021	ELA 2024-Performing Damage Control for Areas of Personal Weakness	1
Upstream Academy	11/30/2021	ELA 2024-Becoming a Recognized Expert	1
Upstream Academy	11/16/2021	CDS-PMONE6 Make a Difference on Client Engagements	1
Suttle & Stalnaker, PLLC	12/10/2021	S&S Tax Update Day 2	9
The Garvs, LLC dba The Tax U	12/09/2021	Federal Tax Update - Individual & Business Current Developments	8
			<b>82.5</b>
<b>2022</b>			
Upstream Academy	01/07/2022	ELA 2024 - Moving from Historian to Trusted Advisor	1
Upstream Academy	01/11-12/2022	ELA Conference Winter 1 2022	13
Upstream Academy	02/04/2022	ELA 2024-Providing Exceptional Client Service	1
Suttle & Stalnaker, PLLC	02/01/2022	Accounting and Auditing Considerations GASB's Lease Standard: Are You Ready? By AICPA	2
Strafford Publications	03/29/2022	Tax Issues for Cryptocurrency Investment Vehicles	1.5
WV Society of CPAs	05/06/2022	Committee Day In-Person Event	3
Upstream Academy	06/21/2022	ELA - Learning to Give and Receive Constructive	1

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
West Virginia Consolidated Public Retirement Board

**RYAN MINK (Continued)**

Continuing Professional Education Record for Ryan Mink:

SPONSOR	DATE	DESCRIPTION	HOURS
Upstream Academy	07/07/2022	ELA Virtual Conference Years 1& 2 Session 1 2022-2023	3
Surgent	08/26/2022	Advanced Audits of 401(k) Plans: Best Practices and Current Developments	8
Suttle & Stalnaker, PLLC	08/26/2022	Advanced Audits of 401k Plans: Best Practices and Current Developments	8
Suttle & Stalnaker, PLLC	08/03/2022	Nonresident Alien Tax Compliance	1.8
WV State Auditor's Office	08/29-30/2022	2 Day Governmental Accounting and Auditing	14
Upstream Academy	08/22/2022	ELA 2024 - Conducting Effective Performance Evaluations	1
WV Society of CPAs	08/24/2022	Crypto Currency & NFT's Virtually Via Zoom	2
Strafford Publications	08/03/2022	Nonresident Alien Tax Compliance: Challenges and Planning Techniques for Tax Professionals	1.5
Upstream Academy	09/26/2022	ELA2024 - Principles of Effective Coaching	1
Upstream Academy	11/18/2022	ELA 2024-Dealing Effectively with Underperformers	1
Upstream Academy	12/05/2022	ELA 2024-Business Development: Getting Better Every Day	1
CAMICO	12/14/2022	Loss Prevention In-Firm Presentation Ethics: A Risk Management Perspective	2
			<b>66.8</b>
<b>2023</b>			
Upstream Academy	01/19/2023	ELA Virtual Conference Years 1 & 2 Session 3 2022-	3
Suttle & Stalnaker, PLLC	01/23-24/2023	Understanding Partnership Taxation	7
Upstream Academy	01/06/2023	ELA 2024-Committing to a Personal Business Development Plan	1
Suttle & Stalnaker, PLLC	01/27-30/2023	Understanding S-Corporation Taxation	7
AICPA	04/27/2023	EBPAQC 401(k) Basics Part 1	2
WV Society of CPAs	05/05/2023	Committee Day	3
AICPA	05/25/2023	EBPAQC 401(k) Basics, Part 4 Notes to Financial Statements & Current Topics	2
Suttle & Stalnaker, PLLC	05/17/2023	1099s and Attorneys	1
AICPA	05/18/2023	EBPAQC 401(k) Basics Part 3 Distribution Testing, Investments, and Audit Wrap Up	2
AICPA	05/04/2023	EBPAQC 401(k) Basics Part 2 - Participant Data and Contribution Testing	2
CAMICO	06/20/2023	Ethical Dilemmas Faced by CPAs and Risk Management Best Practices	2
WV Society of CPAs	06/14-17/2023	Annual Meeting 105th at the Greenbrier	4
WV Society of CPAs	06/14-17/2023	Annual Meeting 105th at the Greenbrier	4.5
WV Society of CPAs	06/14-17/2023	Annual Meeting 105th at the Greenbrier	6
Suttle & Stalnaker, PLLC	08/09/2023	Do I need an LLC - Business Basics	3
datasnipper	08/10/2023	EBP Audits with DataSnipper	1
The Garvs, LLC dba The Tax U	11/29/2023	Federal Tax Update - Individual & Business Current Developments	8
Suttle & Stalnaker, PLLC	11/30/2023	S&S Tax Update Day 2	8
Suttle & Stalnaker, PLLC	11/15/2023	Inspection / Peer Review	1.5
Suttle & Stalnaker, PLLC	12/04/2023	Risk Assessment Under SAS No. 145	2
Suttle & Stalnaker, PLLC	12/18/2023	Lessons on Fraud Prevention from Sam Bankman-Fried's Crypto	2
			<b>72</b>
			<b>Grand Total 221.3</b>

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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
**West Virginia Consolidated Public Retirement Board**

**NATALIE LUPPOLD, CPA, CISA, CITP, CRCM**  
**Member**

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Firm Responsibilities

Natalie Luppold is a member who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out audit plans, communication with clients during the course of the fieldwork, and completion of final audit reports.

Experience

Natalie has over 17 years of experience during which time she has worked on several audit engagements that are similar to the client being proposed on:

- West Virginia Department of Transportation - Division of Highways
- West Virginia Offices of the Insurance Commissioner
- PRIDE Community Services, Inc.
- Coalfield Community Action Partnership
- Single Audit of West Virginia
- Engagement to evaluate cost sharing compliance with provisions of a federal program. Involved visiting 10 different states
- Engagement to test compliance with a specific new federal program. Involved visiting approximately 20 states and testing a total of 27 State run programs and 1 federally run program

Natalie has worked on several IT specific engagements, including those testing controls, compliance and social engineering.

Education

Natalie graduated from Concord College with a bachelor of science degree in business administration and from West Virginia University with a masters of professional accountancy. She is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

Professional Activities

Certified Public Accountant. Certified Information Technology Professional. Member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVCPAs), the Charleston Chapter of the WVCPAs, and the AICPA Information Technology Section. She is the current president of the Charleston Chapter of the WVSCPA. Natalie also serves on the Board of Directors of the West Virginia state chapter of a national nonprofit organization.

**Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
West Virginia Consolidated Public Retirement Board**

**NATALIE LUPPOLD (Continued)**Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2021</b>			
WV Society of CPAs	01/27/2021	Legislative Seminar (Virtual)	3
WV Society of CPAs	01/15/2021	Cabinet Meeting - Virtual	1
Charleston Chapter of the WVSCPA's	01/13/2021	Building Resilience - Charleston Chapter	1
Arnet Carbis Toothman	01/19/2021	PPP2 - Paycheck Protection Program 2.0	1
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
ISACA	02/09/2021	Secure Access for 3rd Parties is Broken. Fix it in 2021	1
ISACA	02/11/2021	The 4 Pillars of Active Directory Security	1
WV Bankers Association	03/08/2021	Compliance School	12
My-CPE LLC	03/12/2021	Employee Retention Credit In-Depth	2
ISACA	03/11/2021	Get Ahead of Your Audits	1
Suttle & Stalnaker, PLLC	03/22/2021	Advanced TRID Compliance	2.5
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning	2.5
		Considerations	
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19	2
		Pandemic	
Suttle & Stalnaker, PLLC	05/11/2021	Reference Rate Reform (ASC 848)	1
Suttle & Stalnaker, PLLC	05/11/2021	Quarterly Yellow Book Update: Q2 2021	2
WV Society of CPAs	05/07/2021	Committee Day Held Virtually via Zoom General Session	2
Charleston Chapter of WVSCPA's	05/20/2021	Mayor Amy Goodwin Charleston Chapter	1
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental	4
		Accounting Today	
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	06/23/2021	Internal Banking Update	2
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote	2
		Employee Work Environment in Governments	
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	5.5
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	8
Suttle & Stalnaker, PLLC	08/04/2021	Accounting Ethics: A Risk Management Perspective by	2
		CAMICO	
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
WV Society of CPAs	09/29/2021	Charleston Area Alliance Speaker - Nicole Christian	1
WV Bankers Association	09/21/2021	Asset Liability Management and Investments	6.5
Community Bankers of West Virginia	09/23-24/2021	Annual Convention	6.5
			<b>93</b>
<b>2022</b>			
Suttle & Stalnaker, PLLC	02/01/2022	Accounting and Auditing Considerations GASB's Lease	2
		Standard: Are You Ready? By AICPA	
West Virginia Bankers Association	03/15-16/2022	Compliance School	12
Suttle & Stalnaker, PLLC	04/14/2022	BSA Exam Manual Update: Identifying & Mitigating BSA	4.5
		Risks	
ISACA	05/26/2022	Evaluating the Maturity of Your Privacy Program	1
Deloitte	06/01/2022	2022 Real estate industry M&A outlook: Momentum	1
		continues but sector matters	
State of WV - FARS	06/08/2022	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	08/25/2022	SOC for Service Organizations Deep Dive Part 2	4
Suttle & Stalnaker, PLLC	08/26/2022	Advanced Audits of 401k Plans: Best Practices and	8
		Current Developments	
Suttle & Stalnaker, PLLC	08/24/2022	SOC for Service Organizations Deep Dive Part 1	4
The Baker Group	10/12/2022	Bank Investment Strategies for 4th Quarter 2022	1.5
Suttle & Stalnaker, PLLC	11/04/2022	SOC for Service Organizations Deep Dive Part 3	4.5
Suttle & Stalnaker, PLLC	11/10/2022	2022 A&A Update	8
ISACA	11/29/2022	It's Time To Enforce Non-Phishable MFA With	1
		Passwordless Login	

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**NATALIE LUPPOLD (Continued)**

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
ISACA	11/14/2022	Modernize Your SOC for the Future	1
Suttle & Stalnaker, PLLC	11/14/2022	SOC for Service Organizations Deep Dive Part 4	3
Suttle & Stalnaker, PLLC	11/23/2022	Quarterly Yellow Book Update Q4 2022 from Checkpoint	1
Deloitte	11/14/2022	Bolstering the value of data in insurance	1
Suttle & Stalnaker, PLLC	11/30/2022	Finding Your Way Through the GASB Codification Presented by Checkpoint - Troy Manning, CPA	2
Suttle & Stalnaker, PLLC	12/22/2022	Hot Topics in Auditing Pandemic Funding Presented by AICPA	2
Suttle & Stalnaker, PLLC	12/22/2022	What Federal Agencies Are Finding in Single Audit QCRs Presented by AICPA	2.5
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments and NFPs Presented by AICPA - Melisa Galasso, CPA	0.5
ISACA	12/01/2022	Primetime Cybercrime	1
Suttle & Stalnaker, PLLC	12/20/2022	Preparing for Your Governmental Audit Presented by Checkpoint - Lee Ann Watters, CPA, CGFM, CFE	2
Suttle & Stalnaker, PLLC	12/12/2022	2022 Compliance Supplement Presented by Checkpoint - Troy Manning, CPA	2
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments and NFPs Presented by AICPA - Melisa Galasso, CPA	3
			<b>74.5</b>
<b>2023</b>			
Suttle & Stalnaker, PLLC	01/26/2023	GAQC 2023 Single Audit Lightning Round	2.5
WV Society of CPAs	01/20/2023	Cabinet Meeting - Virtual	1
Suttle & Stalnaker, PLLC	01/06/2023	CECL	4.5
Suttle & Stalnaker, PLLC	01/06/2023	PCAOB Update/Auditing Accounting Estimates and	1.5
The Baker Group	02/15/2023	4th Quarter Bank Trends	1
Suttle & Stalnaker, PLLC	03/29/2023	Understanding GASB 96 Subscription-Based IT Arrangements (SBITA)	1
AGA Charleston Chapter	03/21/2023	AGA Spring Conference	7
Suttle & Stalnaker, PLLC	03/07/2023	CECL and the Call Report	3
AGA Charleston Chapter	03/21/2023	AGA Spring Conference	1
The Baker Group	04/12/2023	Bank Investment Strategies for 2nd Quarter 2023	1
Suttle & Stalnaker, PLLC	05/02/2023	2023 Annual Required GAQC Webcast	2
Charleston Chapter of WVSCPA	05/24/2023	Mayor Amy Shuler Goodwin	1
Suttle & Stalnaker, PLLC	06/13/2023	2023 OMB Compliance Supplement and Single Audit Update	2.5
WV Dept. of Admin - FARS	06/06/2023	FARS Closing Book Training	2
WV Society of CPAs	06/29/2023	Economic Update	1.5
Community Bankers of West Virginia	06/23-24/2023	Annual Convention	7.5
CAMICO	06/20/2023	Ethical Dilemmas Faced by CPAs and Risk Management Best Practices	2
West Virginia Bankers Association	07/23-25/2023	2023 West Virginia Bankers Annual Convention	5.5
The Baker Group	07/12/2023	Bank Investment Strategies for 3rd Quarter 2023	1
Charleston Chapter of WVSCPA	07/19/2023	Secure 2.0 Act & Tax Planning	1
WV Society of CPAs	08/15/2023	Cyber Security with Barry Hunter	1
WV Society of CPAs	10/26/2023	Cyber Security & Insurance by the WV Insurance Commissioner & Fusion Center	1
The Baker Group	10/11/2023	Bank Investment Strategies for 4th Quarter 2023	1.5
WV Society of CPAs	10/31/2023	This is IT!	3
Suttle & Stalnaker, PLLC	11/21/2023	Applying the Uniform Guidance in Your Single Audits	6
AGA Charleston Chapter	11/1-2/2023	2024 Fall AGA Conference	14.5
WV Society of CPAs	11/09/2023	Mental Health in the Workplace: Employee Benefit	1
Suttle & Stalnaker, PLLC	11/15/2023	Inspection / Peer Review	1.5
Suttle & Stalnaker, PLLC	12/04/2023	Auditing Fraud Risk in the Current Environment	2
Suttle & Stalnaker, PLLC	12/08/2023	Will Your Ethics Be Burned by Burnout	2
Suttle & Stalnaker, PLLC	12/11/2023	Yellow Book: Staying Compliant with Government Auditing Standards	7
			<b>90</b>
			<b>Grand Total 257.5</b>



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Request For Proposal of Government Auditing Services & ACFR Technical Assistance for the  
**West Virginia Consolidated Public Retirement Board**

**ANTHONY CORNELL, CPA**  
**Audit Supervisor**

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Firm Responsibilities

Anthony is an audit supervisor who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. His responsibilities include, but are not limited to, carrying out audit plans, communication with clients during the course of the fieldwork, and completion of final reports.

Experience

Anthony has approximately 7 years of experience in public accounting practice in which time he has specialized in auditing governmental entities, nonprofits and other single audit engagements including:

- WV Division of Corrections and Rehabilitation
- WV Consolidate Public Retirement Board Financial Statement Audit & Allocation Schedules
- Kanawha Valley Regional Transportation Authority
- Tyler County Board of Education
- Roane County Board of Education
- Doddridge County Board of Education
- Boone County Board of Education
- Summers County Board of Education
- Metro Emergency Operations Center of Kanawha County

Education

Anthony graduated from Concord University with a business administration degree with an emphasis in accounting and has a masters' of science in accountancy from Marshall University. He is a certified public accountant having received certificate number [REDACTED] from the State of West Virginia.

Professional Activities

Anthony is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.

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**ANTHONY CORNELL (Continued)**

**Continuing Professional Education**

SPONSOR	DATE	DESCRIPTION	HOURS
<b>2021</b>			
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	2
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
WV Society of CPAs	05/07/2021	Committee Day Held Virtually via Zoom General Session	2
Allinial Global	05/10-14/2021	AG-LP2: Leading People - Virtual, May 10-14, 2021	27
Suttle & Stalnaker, PLLC	05/11/2021	Reference Rate Reform (ASC 848)	1
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	4
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
Suttle & Stalnaker, PLLC	06/29/2021	S&S Incremental Audit Training - Level 3	8
Upstream Academy	06/10/2021	CDS-PMONE1 Become a Great Team Player	1
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental Accounting Today	4
WV Department of Education	07/12-15/2021	The Finance Games: Virtual Summer Conference	8.5
WV Department of Education	07/12-15/2021	The Finance Games: Virtual Summer Conference	1
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote Employee Work Environment in Governments	1.5
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	8
Upstream Academy	07/08/2021	CDS-PMONE2 WOW Clients with Every Interaction	1
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
Upstream Academy	08/19/2021	CDS-PMONE3 Intentionally Develop New Skills	1
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
Suttle & Stalnaker, PLLC	08/04/2021	Accounting Ethics: A Risk Management Perspective by CAMICO	2
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	8
Ernst & Young LLP	10/27/2021	Compliance with the Health Insurance Portability and Accountability Act - HIPPA - US CPE	1
Upstream Academy	11/16/2021	CDS-PMONE6 Make a Difference on Client Engagements	1
Upstream Academy	12/14/2021	CDS-PMONE7 Effectively Integrate Work and Life	1
			<b>105</b>
<b>2022</b>			
Upstream Academy	01/19/2022	CDS-PMONE8 Discover New Service Opportunities through Client Service	1
WV Society of CPAs	05/06/2022	Committee Day In-Person Event	3
State of WV - FARS	06/08/2022	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	06/13/2022	Single Audit Update	1
WV Department of Education	07/12-14/2022	County Finances, Take Me Home	13
Upstream Academy	10/27/2022	CDS-PMTW05 Minimize Personal Weaknesses	1
Suttle & Stalnaker, PLLC	11/30/2022	Finding Your Way Through the GASB Codification Presented by Checkpoint - Troy Manning, CPA	2
Upstream Academy	11/14/2022	CDS-PMTW06 Meet Professional Performance Standards	1
Suttle & Stalnaker, PLLC	11/10/2022	2022 A&A Update	8
Suttle & Stalnaker, PLLC	12/22/2022	What Federal Agencies Are Finding in Single Audit QCRs Presented by AICPA	2.5
Upstream Academy	12/12/2022	CDS-PMTW07 Understand and Utilize Marketing	1
Suttle & Stalnaker, PLLC	12/12/2022	2022 Compliance Supplement Presented by Checkpoint - Troy Manning, CPA	2
Suttle & Stalnaker, PLLC	12/20/2022	Preparing for Your Governmental Audit Presented by Checkpoint - Lee Ann Watters, CPA, CGFM, CFE	2

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**ANTHONY CORNELL (Continued)**

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments and NFPs Presented by AICPA - Melisa Galasso, CPA	3
Suttle & Stalnaker, PLLC	12/21/2022	Auditing, Assurance and Ethics Update for Governments and NFPs Presented by AICPA - Melisa Galasso, CPA	0.5
Suttle & Stalnaker, PLLC	12/22/2022	Hot Topics in Auditing Pandemic Funding Presented by AICPA	2
CAMICO	12/14/2022	Loss Prevention In-Firm Presentation Ethics: A Risk Management Perspective	2
			<b>47</b>
<b>2023</b>			
Suttle & Stalnaker, PLLC	01/16/2023	EY HIPAA Update	1
Suttle & Stalnaker, PLLC	01/26/2023	GAQC 2023 Single Audit Lightning Round	2.5
Suttle & Stalnaker, PLLC	03/29/2023	Understanding GASB 96 Subscription-Based IT Arrangements (SBITA)	1
WV Society of CPAs	05/05/2023	Committee Day	3
Suttle & Stalnaker, PLLC	05/02/2023	2023 Annual Required GAQC Webcast	2
WV Dept. of Admin - FARS	06/06/2023	FARS Closing Book Training	2
Suttle & Stalnaker, PLLC	06/13/2023	2023 OMB Compliance Supplement and Single Audit Update	2.5
CAMICO	06/20/2023	Ethical Dilemmas Faced by CPAs and Risk Management Best Practices	2
WV Dept.of Education, School of Finance Services	07/11-13/2023	Lights, Camera, Finance	12
WV Dept.of Education, School of Finance Services	07/11-13/2023	Lights, Camera, Finance	1
lumiQ	07/24/2023	Yellow Book: Single Audit Episode #2 - Major Program Determination	1.5
lumiQ	07/24/2023	Yellow Book: Single Audit Episode #1 - An Overview of the Uniform Guidance & Single Audit	2
lumiQ	07/13/2023	The 4.5 Billion Dollar Bitcoin Heist	1.5
lumiQ	07/13/2023	Defrauding the NHL: The John Spano Story	1.5
lumiQ	07/19/2023	Audit Nightmares: Revenue Reckoning	2
lumiQ	07/19/2023	Audit Nightmares: Bank Confirmations	1
lumiQ	07/27/2023	Yellow Book: Single Audit Episode #3 - Compliance Supplement	1
Suttle & Stalnaker, PLLC	10/05/2023	EY HIPAA Update	1
Suttle & Stalnaker, PLLC	11/15/2023	Inspection / Peer Review	1.5
Suttle & Stalnaker, PLLC	11/21/2023	Applying the Uniform Guidance in Your Single Audits	8
Suttle & Stalnaker, PLLC	11/28/2023	Conflicts of Interest Dealing with Ethical Dilemmas in Business and Industry	2
AGA Charleston Chapter	11/1-2/2023	2024 Fall AGA Conference	14.5
Suttle & Stalnaker, PLLC	12/18/2023	Lessons on Fraud Prevention from Sam Bankman-Fried's Crypto	2
Suttle & Stalnaker, PLLC	12/04/2023	Auditing Fraud Risk in the Current Environment	2
Suttle & Stalnaker, PLLC	12/04/2023	Risk Assessment Under SAS No. 145	2
			<b>72.5</b>
			<b>Grand Total 224.5</b>

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**Cavanagh Macdonald Consulting LLC**

**The Firm:**

CavMac is a professional actuarial service firm incorporated in the State of Georgia in 2005 and is qualified to provide actuarial valuations, experience investigations, and OPEB consulting services. CavMac was created specifically to provide actuarial consulting services to public sector retirement plans. One hundred percent of our revenue is from public sector actuarial consulting services, which makes our firm unique amongst our competitors.

CavMac's dedication solely to serve the public sector and provide actuarial consulting services distinguishes us from the firms typically proposing for these services. While many of our competitors also work on multiemployer or private pension plans, at CavMac we are entirely focused on actuarial services for public sector retirement plans. CavMac was recently ranked as the second largest actuarial firm working with public pension plans in the country according to a recent Reason Foundation report, which noted that CavMac oversees approximately \$900 billion in total actuarial liabilities across 34 of the largest public plans.

Therefore, CavMac is very successful at attracting capable actuarial consultants who are dedicated to the public sector and can effectively communicate complex actuarial matters to Boards, staff, commissions, and other diverse groups. We excel at educating people with diverse backgrounds about the work process actuaries go through and the meaning of the results they produce. We recognize that decision makers and other invested parties come from a wide range of personal and business backgrounds. Our reports and presentations are prepared with a broad audience in mind. We bring exceptional expertise and value to our clients.

CavMac's strengths include our total commitment to exclusively serve public plans, our extensive years of experience both as a firm and as consultants, along with our expertise that includes significant experience presenting to Boards and legislative bodies.

CavMac has significant experience in auditing, replicating, and reviewing the work of other actuaries in the public sector. We have performed over 30 full replication valuations as part of new client transitions over the past ten years, so we have extensive depth and breadth of audit experience. Having served as the review actuary of the GASB 67 and 68 reports of the West Virginia Consolidated Retirement Systems for fiscal years ending 2016 through 2019, we are very familiar with the structures of these types of systems.

The CavMac team has a vast amount of national exposure and currently serves as the retained pension actuary for 28 statewide retirement systems including, Alabama, Connecticut, Georgia, Indiana, Iowa, Kansas, Kentucky, Minnesota, Mississippi, Missouri, Montana, Nebraska, Ohio, Oklahoma and South Dakota.

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CavMac is considered one of the leading actuarial consulting firms in the country, providing actuarial services to public sector employers across the United States, Puerto Rico, and some Pacific Island nations. In aggregate, CavMac provides actuarial services to over 70 Pension clients and over 40 OPEB clients, some of which include hundreds of individual plans.

Additionally, we currently provide actuarial OPEB consulting services to over 550 retiree healthcare systems representing various state and municipal pension plans. All but six are municipal retiree healthcare systems. Much of this work is done through a preferred vender arrangement with the states of South Carolina, North Carolina, and Georgia.

Because CavMac works exclusively for public sector pension clients, all our resources specifically address the needs of public plans. Furthermore, our consultants have extensive experience working with public retirement systems, in general, and in performing the full range of actuarial services. One of the reasons our consultants came to work for CavMac is because we are a firm that allows them to be public plan actuaries. This is our passion, and we strongly believe that our ability to be part of a firm that only performs public plan actuarial work allows us to serve our clients more efficiently than we could within the constraints of more traditional actuarial consulting firms.

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**LARRY LANGER, ASA, EA, FCA, MAAA**

**PRINCIPAL AND CONSULTING ACTUARY**

**[LARRYL@CAVMACCONSULTING.COM](mailto:LARRYL@CAVMACCONSULTING.COM)**

**ROLE**

Co-Lead Actuary

**DATE OF HIRE**

June, 2017

**OFFICE LOCATION**

Naperville, Illinois



**RELEVANT EXPERIENCE**

Larry began his actuarial career in 1989. Larry has served as an actuarial consultant to numerous state and local government retirement systems since 1997. Larry has a broad range of experience in such areas as public plan consulting, valuations, plan design, legislative impact analysis, experience studies, asset/liability models, federal compliance and GASB issues, deferred retirement option plans (DROP), stable contribution policies, and retiree health care benefit plan design, valuations, and funding strategies.

- Retirement Systems of Alabama
- Missouri County Employees Retirement Fund
- Ohio Police & Fire Pension Fund
- Cook County Pension Fund
- City of Milwaukee Employees' Retirement System. (That is how Milwaukee spells Employees'.)
- Escanaba Public Safety Retirement System
- Grosse Pointe Farms General and Public Safety Pension and VEBA
- Redford Township Police and Fire Retirement System and Retiree Health Care Trust
- South Dakota Retirement Systems (as auditing actuary)
- City of Trenton Fire and Police Retirement System and Health Care Fund
- Washtenaw County Employees Retirement System and VEBA
- Woodhaven Retirement Plan for Employees and Policemen and Retiree Health Care Plan

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Larry has also performed audit work for the Public School Retirement Systems and Public Education Employees Retirement System of Missouri, the Utah Retirement Systems, the Illinois Municipal Retirement Fund and Alameda County Employee Retirement Association. He has a significant amount of experience with retirement systems for municipal systems covering teachers, civilians, public safety members, and utilities.

#### **EDUCATION**

- B.S. in Actuarial Science from The Central Michigan University

#### **PROFESSIONAL DESIGNATIONS AND MEMBERSHIPS**

- Associate of the Society of Actuaries
- Enrolled Actuary under ERISA
- Fellow of the Conference of Consulting Actuaries
- Member of the American Academy of Actuaries

#### **RECENT PUBLICATIONS, STUDIES OR PRESENTATIONS**

Larry has recently presented the following:

- *Actuary Hour Seminar II: The Actuarial Valuation* at Michigan Association of Public Employee Retirement Systems (MAPERS) conference, September 2023
- *“Actuary Panel”* at Missouri Association of Public Employee Retirement Systems (MoMAPERS) with three other esteemed actuaries, July 2023
- *“What Happens When You Assume”* at the National Association of Public Plan Attorneys (NAPPA) 2022 Legal Education Conference, part of three-person panel, June 2022
- *“Actuary 201 – Key Drivers of Sustainability”* at the 2021 Public Pension Finance Forum (P2F2), part of a three-person panel, October 2021
- *“Actuarial Panel”* panel discussion at the National Association of State Retirement Administrators (NASRA) 2020 Annual Meeting, August 2020
- *“Actuarial Standard of Practice 4”*, a National Council on Teacher Retirement (NCTR) Federal Webinar, part of five-person panel, March 2020

Larry is a past member of the Public Plans Subcommittee of the American Academy of Actuaries. He participated in the development of the February 2014 Issue Brief entitled “Objectives and Principles for Funding Public Sector Pension Plans”. He is a current member of the Corporate Advisory Committee of NASRA. During his career he has testified to numerous legislative committees regarding various pension actuarial issues.

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**BRYAN HOGE, FSA, EA, FCA, MAAA  
CONSULTING ACTUARY**

[BRYANH@CAVMACCONSULTING.COM](mailto:BRYANH@CAVMACCONSULTING.COM)

**ROLE**

Co-Lead Actuary

**DATE OF HIRE**

April, 2014

**OFFICE LOCATION**

Bellevue, Nebraska



**RELEVANT EXPERIENCE**

Bryan has a broad range of experience in public plan consulting, actuarial funding and GASB valuations, proposed legislation analysis, experience studies, data analysis, and modeling current and proposed plan designs.

Bryan has been providing pension and OPEB consulting to clients since 2005. He has worked with a number of public clients including Missouri State Employees' Retirement System, Montana Public Employee Retirement Administration, Montana Teachers' Retirement System, Iowa Public Employees Retirement System, Kansas Public Employees Retirement System, Minnesota Teachers Retirement Association and Nebraska Public Employees Retirement System, in preparing the annual funding valuations, annual GASB valuations, cost and experience studies and developing projection models. He also has experience with municipal systems covering civilians, public safety members and utilities.

**EDUCATION**

- B.S. in Actuarial Science from Drake University

**PROFESSIONAL DESIGNATIONS AND MEMBERSHIPS**

- Fellow of the Society of Actuaries
- Enrolled Actuary under ERISA
- Fellow of the Conference of Consulting Actuaries
- Member of the American Academy of Actuaries



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**RECENT PUBLICATIONS, STUDIES OR PRESENTATIONS**

Bryan has presented before the following:

- National Council on Teacher's Retirement (NCTR) Conference
- National Council on Teacher's Retirement (NCTR) Executive Directors Panel
- Missouri Association of Public Employees Retirement Systems (MAPERS)
- Lincoln, Nebraska City Council
- Citizens Task Force, Lincoln Nebraska
- Ralston, Nebraska City Council and Pension Committee

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**JOHN GARRETT, ASA, FCA, MAAA**

**PRINCIPAL AND CONSULTING ACTUARY**

**[JOHNG@CAVMACCONSULTING.COM](mailto:JOHNG@CAVMACCONSULTING.COM)**

**ROLE**

Resource Actuary

**DATE OF HIRE**

January, 2009

**OFFICE LOCATION**

Kennesaw, Georgia



**RELEVANT EXPERIENCE**

John's expertise covers such areas as public plan consulting, actuarial valuations, plan design, legislative impact analysis, experience studies, asset/liability models, early retirement incentive programs, expert testimony, Federal compliance and GASB issues, deferred retirement option plans (DROP), partial lump-sum options (PLOP), work after retirement (WAR), and retiree health care benefit plan design, valuations, and funding strategies.

John has dedicated his career entirely to consulting with public sector benefit programs since 1993. He currently serves as actuarial consultant to several clients including, Connecticut Teachers Retirement Board, Connecticut State Employees Retirement System, Connecticut Municipal Retirement System, Ohio School Employees Retirement System, Teachers Retirement System of Georgia and Ventura County, CA.

**EDUCATION**

- Master of Actuarial Science from Georgia State University

**PROFESSIONAL DESIGNATIONS AND MEMBERSHIPS**

- Associate of the Society of Actuaries
- Member of the American Academy of Actuaries
- Fellow of the Conference of Consulting Actuaries

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**RECENT PUBLICATIONS, STUDIES OR PRESENTATIONS**

John has presented at several public pension conferences such as:

- National Association of State Retirement Administrators
- National Council on Teacher Retirement
- National Conference on Public Employee Retirement Systems
- Faculty member of International Foundation of Employee Benefit Plans for “Certification of Achievement in Public Plan Policy” (CAPPP) program

Prior to becoming an actuary, John served as an attack helicopter pilot in the U.S. Army.

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**MEGAN SKILES  
CONSULTANT**

[MEGANS@CAVMACCONSULTING.COM](mailto:MEGANS@CAVMACCONSULTING.COM)

**ROLE**

Production Actuarial Analyst

**DATE OF HIRE**

May, 2017

**OFFICE LOCATION**

Bellevue, Nebraska

**RELEVANT EXPERIENCE**

Megan's current responsibilities include data analysis, valuation coding, cost study projections, experience studies and preparation of actuarial valuation reports and GASB disclosure reports. Megan has provided analyst services to many public clients, such as Nebraska PERS, Iowa PERS, Oklahoma PERS, and numerous local governmental clients.



**EDUCATION**

- B.A. in Mathematics from University of Nebraska at Omaha
- SOA Financial Mathematics Exam
- SOA Probability Exam
- SOA Investment & Financial Markets Exam
- SOA Statistics for Risk Modeling Exam
- SOA Predictive Analytics Exam

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**4.3.2.3 The proposing firm must have experience auditing/consulting with three (3) different state (does not have to be West Virginia) government entities (agencies) over the past five (5) years. In its proposal, the proposing firm must submit a list of those state audits/consulting engagements.**

***Vendor Response:***

The following list illustrates Suttle & Stalnaker, PLLC's experience and diversity in serving governmental clients and similar entities:

- West Virginia Consolidated Public Retirement Board
- West Virginia Division of Corrections and Rehabilitation
- West Virginia Parkways Authority
- Workforce West Virginia
- West Virginia Offices of the Insurance Commissioner
- West Virginia Lottery - Drawing Auditors
- West Virginia Lottery - Consultant regarding review of Video Lottery Licensees
- Single Audit of State of West Virginia, including the following:
  - Bureau of Employment Programs
    - Unemployment Insurance Programs
    - Employment Services
    - JTPA Programs
    - WIA Programs
  - West Virginia Development Office
    - Community Development Block Grant Program
  - Department of Health and Human Resources
    - Temporary Assistance for Needy Families
    - Social Services Block Grant
    - Low Income Housing and Emergency Assistance
    - Women's, Infant's and Children's
    - Foster Care - Title IV
    - Child Care Development Fund
    - Substance Abuse
    - Child Support Enforcement
    - Medicaid
    - Food Stamp Cluster
  - Department of Education
    - Child Nutrition Cluster
    - Office of Special Education
    - Vocational Education
    - Title I - Grants to Local Education Agencies
  - Division of Environmental Protection
    - Office of Abandoned Mine Lands
    - Office of Surface Mining
    - Capitalization Grants for State Revolving Loan Funds

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- Three County Boards of Education - Single Audits
- Southern West Virginia Community & Technical College
- Bluefield State College
- New River Community & Technical College
- Concord University
- West Virginia School of Osteopathic Medicine
- Marshall University
- Fairmont State University
- Pierpont Community & Technical College
- BridgeValley Community & Technical College
- Eastern Community & Technical College
- West Virginia State University

**4.3.2.4 The proposing firm shall submit a statement, in its proposal, that they have not failed their two (2) most recent reviews under the American Institute of Certified Public Accountants (AICPA) Peer Review Program over their audit/accounting practice and must furnish their most recent review report with their proposal.**

***Vendor Response:***

Our Firm's two most recent peer reviews of our system of quality control performed by an independent CPA Firm in accordance with standards established by the American Institute of Certified Public Accountants were completed in 2017 and 2020, and **we received a pass rating with no deficiencies identified each time.** In accordance with peer review standards, the peer reviews included a review of selected specific governmental engagements. A copy of these reports are on the following pages. Our 2023 peer review is with the AICPA for approval at this time.

The Firm also has periodically had its workpapers and/or reports reviewed by federal and state agencies. The desk and/or field audits have uncovered no significant issues, and we have often been complemented by the reviewer on the quality of our work.

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**Kelley Galloway  
Smith Goolsby, PSC**

*Certified Public Accountants and Advisors*

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105

• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590

• Web [www.kgsgcpa.com](http://www.kgsgcpa.com) Member of AICPA

**Report on the Firm's System of Quality Control**

To the Members of Suttle & Stalnaker, PLLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2017. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

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

**Peer Reviewer's Responsibility**

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

**Required Selections and Considerations**

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

As part of our 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 Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2017, 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*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

*Kelley Galloway Smith Goolsby, PSC*

Ashland, Kentucky  
December 6, 2017

Pikeville, KY

Cold Spring, KY

Cincinnati, OH

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American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-6110

March 16, 2018

Robert Newton  
Suttle & Stalnaker, PLLC  
1411 Virginia St E Ste 100  
Charleston, WV 25301

Dear Robert Newton:

It is my pleasure to notify you that on March 14, 2018, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink, which appears to read "Michael Fawley".

Michael Fawley  
Chair - National PRC  
nprc@aicpa.org 919-402-4502  
National Peer Review Committee

CC: Phillip Layne, Christopher Deweese

Firm Number: 900010069900

Review Number: 551907



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**Kelley Galloway  
Smith Goolsby, PSC**

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**Report on the Firm's System of Quality Control**

To the Members of Suttle & Stalnaker, PLLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Suttle and Stalnaker, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. 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](http://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 a compliance audit under the Single Audit Act, and audits of employee benefit plans.

As part of our 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 Suttle & Stalnaker, PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020, 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*. Suttle & Stalnaker, PLLC has received a peer review rating of *pass*.

*Kelley Galloway Smith Goolsby, PSC*

Ashland, Kentucky  
December 14, 2020

Pikeville, KY

Cincinnati, OH

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National Peer  
Review Committee

March 01, 2021

Robert Newton  
Suttle & Stalnaker, PLLC  
1411 Virginia St E Ste 100  
Charleston, WV 25301

Dear Robert Newton:

It is my pleasure to notify you that on February 24, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Fawley".

Michael Fawley  
Chair, National PRC  
+1.919.402.4502

cc: Phillip Layne, Christopher Deweese

Firm Number: 900010069900

Review Number: 579680

220 Leigh Farm Road, Durham, NC 27707-8110  
T: +1.919.402.4502 F: +1.919.419.4713  
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**4.3.2.5 The proposing firm must have at least seven (7) licensed CPA's on staff within the audit firm that are strictly audit and not tax professionals. This insures we have a firm that has the breadth of experience that we are looking for and can substitute engagement members should turnover occur. At least five (5) of these audit professionals must all be in the same location and cannot be spread amongst other firm locations. Proof of such must be provided.**

***Vendor Response:***

Suttle & Stalnaker, PLLC has 45 licensed CPAs; 29 in our Charleston office of which 16 are audit professionals.

**4.3.2.6 The proposing firm must not have had a final audit report issued by the proposing firm that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two (2) times or more.**

***Vendor Response:***

Suttle & Stalnaker, PLLC has not had to have two or more audits reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency.

**4.3.2.7 The proposing firm must be a member in good standing of the AICPA's Governmental Audit Quality Center. The proposing firm must provide an affirmative statement regarding this requirement.**

***Vendor Response:***

Suttle & Stalnaker, PLLC belongs to the Governmental Audit Quality Center, the Center for Audit Quality, and the Employee Benefit Plans Audit Quality Center, all established by the American Institute of Certified Public Accountants. Membership in the audit quality centers requires specific rigorous policies and procedures regarding quality control, education and training, and provides the Firm with additional resources from the Centers in the form of webcasts, email blasts and technical support from the Centers' websites or telephone access to Center personnel. The Firm is currently a member in good standing of the AICPA's Governmental Audit Quality Center. Suttle & Stalnaker, PLLC's professional employees are members of the American Institute of Certified Public Accountants (AICPA) and the West Virginia Society of Certified Public Accountants.

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**ORAL PRESENTATIONS:**

**4.4. Oral Presentations (Agency Option):** The Agency has the option of requiring oral presentations of all Vendors participating in the RFP process. If this option is exercised, points will be allocated in Section 6.2 below at the time the RFP is issued, or via addendum prior to technical bid opening. During oral presentations, Vendors may not alter or add to their submitted proposal, but only clarify information. A description of the materials and information to be presented is provided below:

**Materials and Information Requested at Oral Presentation:**

**4.4.1. In-person presentation outlining proposal:** Vendor should be prepared to give the evaluation committee a presentation and handouts reflecting how they intend to meet the goals, objectives, and mandatory requirements. Presentations should last no more than sixty (60) minutes including the Q & A session between the vendor and the evaluation committee.

**4.4.2 Question and answer period:** Vendor should be prepared to answer questions from the evaluation committee based on the written proposal and presentation provided to the committee. The Q & A period shall not last more than twenty (20) minutes and is part of the sixty (60) minutes described in 4.4.1.

**4.4.3 Specific topics discussed:** Oral Presentation should include Financial Statement audit approach. Presentation should also include audit approach for the GASB 68 schedules and the progression testing that is used by the vendor.

***Vendor Response:***

Suttle & Stalnaker, PLLC understands that CPRB can choose to require an oral presentation. Suttle & Stalnaker, PLLC will be happy to meet with the evaluation committee to discuss why Suttle & Stalnaker, the largest CPA firm headquartered in West Virginia can provide the services requested in this RFP.