

VENDOR NAME: Perry & Associates CPAs, A.C.

BUYER: West Virginia Alcohol Beverage Control

SOLICITATION NO.: CRFQ 0708 ABC2500000008

BID OPENING DATE: 5/8/25

BID OPENING TIME: 1:30 PM

FAX NUMBER: 304-558-3970



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& Associates CPAs

PASSION *Beyond the Numbers*

West Virginia Alcohol Beverage Control Administration

Audit Services Proposal

For Fiscal Period Ending

June 30, 2025

Date of Proposal: May 8, 2025

Contact: Jodey L. Altier, CPA, CFF, Managing Partner

313 Second Street, Marietta OH 45750

740-373-0056

Qualified EDGE Firm



**West Virginia Alcohol Beverage Control
Administration**

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Introduction Letter

Josh Hager
West Virginia Alcohol Beverage Control Administration
2019 Washington Street
East Charleston, WV 25305

Dear Mr. Hager,

In response to your Request for Proposal, Perry & Associates, Certified Public Accountants, A.C. (the Firm), is pleased to provide you with our proposal and we look forward to the opportunity of working with you.

We are a forward-thinking, ever investing, ever growing and ever innovating team of accounting experts who will do whatever it takes to ensure our clients reach their full potential. This mindset is the reason we stand above and beyond the competition.

We are proud of the work we have performed with a variety of government agencies throughout the years. Our team thoroughly understands the intense regulations and rules associated with working in the public sector, and we explore innovative ways to stay within the tight budgets set aside for federal, state and local government agencies.

Through constant training and development, we stay ahead of the curve on the latest accounting and review standards to provide government offices with the unique technical needs expected in the public sector. Additionally, we are adept at performing audits and forensic services for local, regional, statewide, and US government agencies.

Perry & Associates CPAs provides big-accounting firm expertise with small firm service and personalization. Accounting services should not be a commodity, especially when it comes to the nuanced nature of accounting within government agencies.

Not only will you get better service with Perry & Associates CPAs, but you'll also get guidance from experts who have decades of combined experience working on government audit and accounting projects.

When you choose Perry & Associates CPAs, you are choosing the best investment for your organization. Let's work together to produce results that guarantee long-term success!

The attached proposal represents a firm and irrevocable offer for 90 days from the date of this letter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jodey L. Altier".

Jodey L. Altier, CPA, CFF, President, Managing Partner
Perry & Associates, Certified Public Accountants, A.C.
313 Second Street
Marietta, Ohio 45750
Telephone: (740) 373-0056



Understanding Of Scope

Public Office, Contract Period, and Scope

Public Office: West Virginia Alcohol Beverage Control Administration

Contract Period: July 1, 2024, through June 30, 2025

Scope: The West Virginia Alcohol Beverage Control Administration is seeking written proposals to perform an audit in accordance with the standards, requirements, terms, and conditions specified by the WV State Auditor's Office, Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.

CPA Licensure Laws

The Firm affirmatively states that it is licensed by the West Virginia Accountancy Board to do business in the State of West Virginia and will remain in compliance with West Virginia CPA licensure laws and rules.

CPE Requirements

The Firm affirmatively states that it and all assigned key professional staff are and will remain in compliance with the continuing professional education requirements.

Peer Review

The Firm affirmatively states that it has undergone an external quality control peer review, 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 (AICPA). The Firm received a peer review rating of pass on the Peer Review.

Personal and External Impairments

The Firm affirmatively states that it and all assigned key professional staff have no personal or external impairments to independence due to relationships with the West Virginia Alcohol Beverage Control Administration and the Firm has no professional relationships that could affect its impartiality or the appearance of impartiality involving the West Virginia Alcohol Beverage Control Administration.

Required Reports

Following the completion of the audit of the financial statements the Firm will issue:

1. A report on the fair presentation of the financial statements in conformity with the applicable financial reporting framework, including required and other supplementary information.
2. A combined report on compliance and internal control required by *Government Auditing Standards*.
3. A management letter, separate from other reports.
4. A combined report on compliance with requirements applicable to each major federal program and internal control
5. A schedule of findings and questioned costs (if applicable)
6. In conjunction with the OMB form SF-SAC, the Data Collection Form (if applicable)



Applicable Professional Standards

To meet the requirements of this request for proposals, the audit will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, Issued by the Comptroller General of the United States.

Audit Approach

In general, the Firm's audit approach is to ensure all audits are effective, efficient, and consistent, comply with professional standards and provide a high standard of service to our clients. AU 230 of *AICPA Professional Standards* describes the auditor's responsibility to exercise *due professional care* during an audit, as follows:

While exercising due professional care, the auditor must plan and perform the audit to obtain sufficient appropriate audit evidence so that audit risk will be limited to a low level that is, in his or his professional judgment, appropriate for expressing an opinion on the financial statements. The high, but not absolute, level of assurance that is intended to be obtained by the auditor is expressed in the auditor's report as obtaining reasonable assurance about whether the financial statements are free of material misstatement (whether caused by error or fraud).

The primary purpose for performing an audit is to increase assurances intended users can place in the West Virginia Alcohol Beverage Control Administration's financial statements through the expression of the Firm's independent opinion on them. The West Virginia Alcohol Beverage Control Administration is responsible for the assertions underlying information in their financial statements. The Firm's auditor's opinion is concerned with whether the financial statements comply with established criteria, such as fair presentation in conformity with generally accepted accounting principles.

The Firm's continual investment of time and resources in the purchase of CCH's integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach "paperless" accounting and auditing software, professional continuing education, state-of-the art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All members of our staff are equipped with laptop computers that are loaded with CCH's integrated software applications and up-to-date software so your audit can be completed in the most efficient and effective manner. The Firm prides itself on the Quality of staff it employs and the tenure of the staff it maintains.

The Firm has also purchased CCH's Accounting Research Manager (ARM) as companion software. ARM is a comprehensive financial reporting knowledgebase that provides materials designed to help solve our auditors' most pressing issues. ARM is updated daily and provides our auditors with an up-to-date and complete, interpretive, and objective resource to address financial reporting needs. This reduces the amount of time spent performing accounting and auditing research; enhances the quality of our results; provides insightful interpretations on GAAP and GAAS; and keeps us up to date on current accounting, auditing, and government projects that may affect the West Virginia Alcohol Beverage Control Administration.

The Knowledge-Based Audit (KBA) methodology is designed to assist us in efficiently and effectively performing the audits of the West Virginia Alcohol Beverage Control Administration's financial statements. The KBA methodology was developed to help ensure our audits will be performed in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's *Government Auditing Standards*.

The Knowledge-Based Audit (KBA) methodology is a risk-based audit approach which emphasizes using knowledge gained about the client to make risk assessments required in connection with the financial



statement audit. By more accurately assessing the West Virginia Alcohol Beverage Control Administration' risks of material misstatement, we will be able to direct our audit efforts to those areas expected to contain risks of material misstatement, whether due to error or fraud, and provide more assurances that procedures performed in response to those risk assessments will detect material misstatements. We will: Obtain an understanding of the West Virginia Alcohol Beverage Control Administration and its environment, including internal controls, sufficient to accurately assess the risks of material misstatement and to provide a basis for designing and implementing responses to those assessed risks. We will obtain sufficient appropriate audit evidence about whether material misstatements exist in the West Virginia Alcohol Beverage Control Administration' financial statements, through designing and performing audit procedures that address the risks of material misstatement. This will help form our opinion on the financial statements of each opinion unit based on conclusions derived from the results of audit evidence obtained.

For this methodology to work best, information / knowledge gathered needs to be continuously updated during the course of our audit. KBA's forms, practice aids, and audit programs, are designed so they may be customized to West Virginia Alcohol Beverage Control Administration' specific circumstances. This permits our auditors to focus on the relevant matters and circumstances specific to the West Virginia Alcohol Beverage Control Administration.

Audit Planning

The Firm will send the West Virginia Alcohol Beverage Control Administration' copies of the Firm's Initial Data Survey / Questionnaire form, which will request West Virginia Alcohol Beverage Control Administration provide us information about their officials, bank and investment information, debt information, major revenue and expense streams, any external or internal developments that might affect West Virginia Alcohol Beverage Control Administration' financial statements and other information that will provide us a preliminary picture of West Virginia Alcohol Beverage Control Administration' operations.

We will complete appropriate planning documents and preliminarily assess audit risk, through completion of the following:

- Discussion of the risk of errors and fraud.
- Performing preliminary analytic review procedures (discussed under Planning Analytical Review).
- Obtain an understanding of the internal control structure, preliminarily assess control risk and prepare control documentation forms.
- Document fraud risk assessment.
- Document significant inherent risk characteristics and conditions.
- Document planning materiality and tolerable misstatement.

An entrance conference will be held with the West Virginia Alcohol Beverage Control Administration' management and their audit or finance committee to discuss audit requirements, planned audit testing areas, and any areas of concern of the West Virginia Alcohol Beverage Control Administration Officials. We will provide information on our audit approach, discuss any specific time or personnel constraints for West Virginia Alcohol Beverage Control Administration, and discuss fraud risk factors and what West Virginia Alcohol Beverage Control Administration' responses are to those risks.

We'll consider significant issues that may impact the audit such as COVID-19 / Omicron Variant disruptions and new Governmental Standards that must be implemented and will result in change to the financial reporting system and subsequent events.

Internal Controls

We will consider West Virginia Alcohol Beverage Control Administration' internal controls over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opinion on the effectiveness of West Virginia Alcohol Beverage Control Administration' internal controls over financial reporting.



Obtaining an understanding of internal control involves evaluating the design of a control and determining whether it has been implemented. Evaluating the design of a control involves considering whether the control, individually or in combination with other controls, is capable of effectively preventing or detecting and correcting material misstatements.

As a part of the development of our plan for the West Virginia Alcohol Beverage Control Administration' audit and to develop our preliminary control risk assessment, we will obtain extensive information concerning West Virginia Alcohol Beverage Control Administration' internal control structures. The aspects of West Virginia Alcohol Beverage Control Administration' control structure are the control environment, control activities, information, and monitoring processes. We also specifically consider electronic data processing installations and applications. We will use the following procedures to document our understanding of the internal control structure:

- Review the most recent prior audit report and most recent prior audit working papers.
- Interview West Virginia Alcohol Beverage Control Administration' Auditor or his designee and other officials to obtain descriptions and explanations of (1) management's process for identifying risk and managing change, (2) the control environment which consists of management's attitude toward and commitment to ethical values, fraud prevention and a competent, reliable financing structure and (3) monitoring (management review) and application controls including key system controls, physical controls and internal controls.
- Interview West Virginia Alcohol Beverage Control Administration' Auditor or his designee to obtain an understanding of the design of information systems and the flow of communication; inquiring especially about EDP installations and applications.
- Request West Virginia Alcohol Beverage Control Administration' Auditor or his designee prepare narratives of each significant cycle that describe the flow of information from its origination to its entry into the accounting system to the reporting of the information in West Virginia Alcohol Beverage Control Administration' financial statements.
- Examine organizational charts, flow charts and system documentation provided by the West Virginia Alcohol Beverage Control Administration.
- Review written accounting policies and procedures manuals.
- Complete required internal control documentation forms.

With the information and knowledge gained we will thoroughly document control objectives, make assessments as to the adequacy of controls and note any missing controls or unmet control objectives. We will determine risk of material misstatement for each significant transaction cycle and decide whether to perform tests of controls and restrict substantive testing.

For all material financial accounts and transactional cycles, we will determine if activity level controls were implemented / placed in operation and document the operating effectiveness of computer environment controls. We will determine if activity level controls were implemented / placed in operation, document and test application controls, and document and test the operating effectiveness of computer environment controls. The remaining untested financial accounts and transactional cycles of the West Virginia Alcohol Beverage Control Administration, below the tolerable error amount, will be scanned to determine if they appear to be reasonable and are posted to the proper classification.

Substantive Testing

After confirming our preliminary control risk assessments, we will determine the timing, nature and extent of substantive testing, based on a combination of the following:

- Results of fraud risk assessment documentation;
- Inherent risk assessments;
- Results from obtaining an understanding of the internal control structure; and
- Results of control risk assessments and the testing performed.



During this part of the audit, the Firm will perform substantive tests to determine the accuracy of financial statement amounts and note disclosures; asset, liability, and equity testing; detailed testing of revenues and expenditures; and substantive analytical review procedures (as applicable). We will perform tests of West Virginia Alcohol Beverage Control Administration' compliance with certain provisions of laws, regulations, contracts, and grant agreements; which have a direct and material effect on the financial statements; and required provisions of the West Virginia State.

Substantive tests principally involve obtaining or examining corroborating evidence to verify the propriety of the West Virginia Alcohol Beverage Control Administration' assertions related to their financial statements. The six financial statement assertions include:

- Existence or occurrence - Assets and liabilities exist at a given date and recorded transactions have occurred during a given time period.
- Rights and obligations - Assets represent rights of the entity at a given date and liabilities represent obligations of the entity at a given date.
- Completeness - All transactions and accounts that should be presented in the financial statements are included.
- Valuation or allocation - Assets, liabilities, revenues, and expense components have been included in the financial statements in the appropriate amounts.
- Understandability, Classification, Presentation and disclosure - Particular components of the financial statements are properly classified, described, and disclosed.
- Cutoff - Transactions and events have been recorded in the correct accounting period.

Our auditors use these financial statement assertions when performing risk assessment procedures to provide the basis for identifying and assessing the risk of material misstatement for each relevant assertion for each significant account, class of transactions, or financial statement disclosure.

Substantive tests consist of substantive analytical procedures and tests of detail. Tests of details are usually most appropriate to obtain sufficient appropriate audit evidence pertaining to certain relevant assertions about account balances (e.g., cash, accounts receivable, debt and other obligations). Substantive analytical procedures are particularly useful in testing large volumes of transactions that tend to be predictable over time.

Inspection, observation, recalculation, and re-performance are very effective tests of details because they give our auditors direct knowledge of evidence being considered. Confirmations are important when evidence from third parties is needed, such as when testing cash and cash equivalents and investments, receivables, and debt balances.

The Knowledge-Based Audit (KBA) software assists our auditors in customizing the audit programs for each significant account balance, class of transaction, and disclosure based on his or her assessment of risk. The software provides standard procedures the auditor can use to customize an audit plan based on the risk assessments and the auditor's knowledge of the entity.

Computer Controls and Utilization of EDP Software

We will document computer controls. The nature of computer control tests differs depending upon whether the client operates in a basic or intricate computer environment. To classify the environment, we will determine if the client has: [1] access to software source code which would permit them to change software applications (including third-party software); [2] the ability to alter stored computerized data outside the normal application process; and [3] knowledge sufficient to change how applications perform or to modify data outside normal application processing. If [3] and either [1] or [2] are true, the entity has an intricate environment; otherwise, we consider the IT environment to be basic.



If we preliminarily assess control risk slightly below maximum or low in an intricate environment, we will obtain an understanding of transaction-level application controls and of general controls designed to achieve the relevant control objectives. We will document general controls in an intricate IT environment. If we plan to assess control risk, related to those controls, at slightly below maximum or at low, we will test these controls.

The Firm uses CCH's integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach "paperless" accounting and auditing software to import client data, prepare adjustments, create financial statements, and export the financial statements to the final audit report, which help us gain efficiencies that contribute to a better experience for our clients. The Knowledge-Based Audit™ methodology was developed to meet the AICPA's latest risk-based audit standards, helps auditors plan and execute audits in a way that minimizes compliance risk, and maximizes effectiveness. Accounting Research Manager® (ARM) is integrated with these software packages and gives our auditors the tools they need to handle risk assessments with ease, equips them to handle strategic and tactical issues without interrupting their workflow, and provides additional efficiencies. The Firm also uses Microsoft Office (Excel, Word, Access, PowerPoint and Outlook) and Acrobat Reader to capture, process, analyze and present information and data for the creation of audit working papers, to assist in forming audit opinions, and for reporting purposes.

The Firm also utilizes Caseware IDEA Data Analysis software to assess risk, gather evidence, uncover trends, and provide understanding needed to make more informed decisions from many data sources. Caseware IDEA also allows us to identify anomalies or patterns as well utilize advanced sampling and testing methods.

The Firm uses other specialized software for EDP, data extraction, etc.: Audit Work Bench (UAN files); Fox Pro Database; Crystal Reports; QuickBooks; Peachtree; CCH – ProSystem fx (Knowledge Coach, Tax and Management); PPC Checkpoint, Smart Tools (Checklist analysis); Adobe Acrobat; and Tvalue – Amortization, Microsoft SQL – data extraction, Python – data extraction and analysis, automation, VBA – automation.

From information gathered in planning, we will determine transactions selected for detailed testing, create documents listing the transactions selected for sampling, and send them to appropriate departments / personnel to have available when the Firm is on-site to perform required testing.

Compliance with Laws and Regulations

The Firm will perform tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts; however, providing an opinion on compliance with those provisions will not be an objective of our audit and accordingly, we will not express such an opinion. The Firm is aware of our responsibilities with respect to non-compliance with laws and regulations and fraud and how they may affect our audit processes.

AU-C Section 250, *Consideration of Laws and Regulations in an Audit of Financial Statements*, defines "noncompliance" as the act of omission or commission by the entity, either intentionally or unintentionally, which is contrary to the prevailing laws or regulations and may include; transactions entered into by, or in the name of, the entity or on its behalf by those charged with governance, management, or employees. However, noncompliance does not include personal misconduct (unrelated to business activities) by those charged with governance, management, or employees of the entity.

The Firm will test compliance utilizing the most current version of the *West Virginia State Compliance Supplement (WVSCS)*, to determine the audit steps to be performed. The Firm will cover all applicable areas listed in *West Virginia State Compliance*. These sections will be documented in a logical manner to facilitate a review to verify that all applicable areas have been completed. We will determine if appropriate controls



were placed in operation and perform the required Suggested Audit Procedures - Compliance (Substantive) Tests.

Analytical Procedures

Analytical Review Procedures

a. Planning Analytical Review

Based upon Inquiry of management and other officials and reading West Virginia Alcohol Beverage Control Administration' debt covenants (if any), Ordinances, Resolutions, minutes, and policy and procedure manuals for the periods under audit and until report issuance, we will develop expectations regarding West Virginia Alcohol Beverage Control Administration' financial information covering these fiscal periods. The West Virginia Alcohol Beverage Control Administration will provide us their financial statements and we will perform planning analytics to identify matters we must consider in determining our audit strategy. Planning analytics will assist us by highlighting new aspects and developments of West Virginia Alcohol Beverage Control Administration that we were not previously aware of; identifying account balances that are not material and therefore have a low risk of material misstatement; and identifying unusual or unexpected relationships that may be indicative of material misstatements in specific account balances.

b. Final Analytical Review

We will perform final analytical review procedures at or near the end of the audit to help us assess the validity of conclusions reached during the performance of our audit and in forming our opinion on the financial statements. Our final analytical review procedures generally include evaluating the explanations given in response to unusual or unexpected balances or relationships previously identified, if applicable, and evaluating unusual or unexpected balances or relationships not previously identified. Final analytical review procedures may provide us additional assurances that financial statements were not materially misstated due to undetected errors or fraud or may indicate the need for additional auditing procedures before issuing our opinion.

c. Using Analytical Procedures as Substantive Tests

Analytical procedures may also be used as substantive tests to provide assurance for one or more specific audit objectives/assertions related to one or more account balances or classes of transactions. Depending on the audit objectives(s) and the account balance or class of transactions we may perform analytical procedures, substantive tests of details, or a combination thereof.

Sampling

We commonly use a non-statistical sampling approach, which is based on our control risk and inherent risk assessments and the risk of material misstatement. Audit sampling will be used in planning our control tests, substantive testing, and tests of compliance with laws and regulations. Knowledge-Based Audit (KBA) software practice aides are utilized to document and prepare our testing samples. These practice aides were designed in accordance with AU-C Section 530.

Finalizing the Audit

Final analytical review procedures will be performed during this portion of the audit (as described in Final Analytical Review). We will also perform required procedures concerning subsequent events, related parties, illegal acts, going concerns and pending litigation (if any).

The audit Supervisors and Partner will perform their review of all audit working papers and the draft audit report and management letter, if one is necessary. An AU-C 260 required communications form will be prepared, and a management representation letter will be obtained.



Value-Added Innovative Service

The Firm will provide an additional set of eyes to look at West Virginia Alcohol Beverage Control Administration' operations, with new and different perspectives based upon the Firm's nearly 50 years of experience gained from performing audits of clients throughout the States of Ohio and West Virginia, in all areas of government and in not-for-profit, as well as accounting services provided to our governmental and non-governmental clients. The Firm will obtain a thorough understanding of how West Virginia Alcohol Beverage Control Administration' internal control structures affect the processing of each type of transaction, from initiation to reporting in West Virginia Alcohol Beverage Control Administration' financial statements. Obtaining this understanding will enable us to provide suggestions for improving the efficiency or effectiveness of these controls and processes, as necessary. Since the Firm utilizes a risk-based approach, the level of understanding will be dependent on each transaction's significance to West Virginia Alcohol Beverage Control Administration' financial statements.

Annual Comprehensive Financial Report (ACFR Program)

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (COA Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The goal of the program is not to assess the financial health of participating governments, but rather to ensure that users of their financial statements have the information they need to do so themselves.

Each annual comprehensive financial report is reviewed using a checklist designed to determine compliance with both generally accepted accounting principles (GAAP) and program policy as established by the GFOA's Special Review Executive Committee and the GFOA Executive Board. Reviews are performed by GFOA staff and members of the GFOA's Special Review Committee, which comprises individuals from government, the public accounting profession, and academe who possess specialized expertise in governmental financial reporting, typically because of either preparing or auditing an annual comprehensive financial report that has received the Certificate of Achievement. Reviewers are never selected from the same state as the report being reviewed or from the same firm that performed the independent audit.

The Cities of Bucyrus, North Canton, Tipp, and the Southern Hills Joint Vocational and Northeastern Local School Districts submitted their reports to the ACFR program, and each were presented a Certificate of Achievement for Excellence in Financial Reporting Program. The Firm performed the audits of these clients, assisted them in assembling their reporting packages, and ensured that all required time deadlines were met.

Our Customer Relationships

At Perry & Associates, we believe in the importance of relationships: every client relationship is a partnership. We truly believe our success comes from your success. We provide close, personal attention to clients, with the assurance that our assistance comes from years of experience, training, and financial acumen and insight.

We are committed to open and frequent communication, planning progress meetings throughout the entire audit process. Should our testing reveal the issuance of an audit finding may be required, we will discuss these matters with the Treasurer or a designee to ensure they remain informed of any situation which may arise.



Relevant, Recent Experience, Expertise and Training

Firm Information

Perry & Associates Certified Public Accountants, A.C. (the Firm) was initiated on May 1, 1974, by the founding partners. Since then, the Firm has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that the Firm would expand our reviewing practice, and we would specifically pursue the area of governmental and non-profit reviewing. This held true until 1991, when we expanded our audit services to governments, and we also started using the expertise in our audit staff to perform governmental consulting.

The Firm has five offices, located in Vienna, West Virginia; Marietta, Ohio; Cambridge, Ohio; St. Clairsville, Ohio; and Wheeling, West Virginia. There is 1 shareholder that owns the Firm. Jodey L. Altier, CPA, CFF, President, Managing Partner is in charge of every review performed by the Firm, and she is located in our Marietta office. Jeff Brooks is the Vice-President of the Firm.

Our audit staff works from our Marietta office and consists of 43 auditors and accountants (1 president, managing partner; 1 principal and quality control & technical specialist; 1 principal; 2 senior review manager; 2 review managers; and 24 auditors).

The Firm performs approximately 400 governmental and not-for-profit engagements each year, in the States of Ohio, West Virginia and Maryland.

Our continual investment of time and resources in professional continuing education, state-of-the-art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All members of our staff are equipped with laptop computers that are loaded with up-to-date software so your audit can be completed in the most efficient and effective manner. The Firm prides itself on the quality of staff it employs and the tenure of the staff it maintains.

SBA, Women Owned Business and EDGE Certifications

The Firm has reviewed the provisions of 13 CFR § 121.201 and assert the Firm's annual revenues do not exceed those provided for Small Business Administration (SBA) to be considered small. The Women's Business Enterprise National Council (WBENC) has granted their National Women's Business Enterprise Certification to the Firm, who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).

Technical and Specialist Support

The Firm's supervisory personnel are available and involved in every audit and are readily available to staff for assistance.

The Firm's policies mandate uses of or consulting with specialists when situations arise needing clarification, interpretation, etc. beyond existing expertise. The following is a list of some of the resources available and used by the Firm:

- The Firm has numerous peer Firm Partners that we consult with regularly.

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- Generally Accepted Auditing Standards, Issued by the American Institute of Certified Public Accountants.
- Government Auditing Standards Issued by the Comptroller General of the United States (Yellow Book).
- The West Virginia State Compliance Supplement (the current version in use during the audit period)
- Audits of State and Local Governmental Units, American Institute of Certified Public Accountants.
- Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as applicable.

Partner, Supervisory and Staff Qualifications and Experience

The Supervisory Staff and Auditors assigned to this engagement are as follows (individual information follows):

President, Managing Partner
Principal and Quality Control & Technical Specialist
Director
Senior Information Systems Analyst
Senior Audit Manager
Senior Audit Manager

Jodey L. Altier, CPA, CFF
Cynthia J. Reid, CPA
Brett M. Burns, CPA
Thomas Martin, CISA
Ryan C. Lynn, CPA
Zach D. Hart

References – A Small Sample of our Recent Past Performance

Client	Contact Name	Phone Number
City of Huntington	Kathy Burks	304-696-5540
City of Wheeling	John Carlier	304-234-3810
Monongalia County Commission	Carye Blaney	304-291-7232
Kanawha County Commission	Kim Fleck	304-357-0179
Berkeley County Board of Education, Berkeley County	James Butts	304-267-3500
Eastern Panhandle Instructional Cooperative (EPIC), Berkeley County	James Butts	304-267-3510
James Rumsey Technical Institute, Berkeley County	James Butts	304-267-3500
Brooke County Board of Education, Brooke County	Deldra Parr	304-737-3481
Grant County Board of Education, Grant, County	Tony Oates	304-257-1011
Greenbrier County Board of Education, Greenbrier County	David McClure	304-647-6460
Hampshire County Board of Education, Hampshire County	Denise Hott	304-822-3628
Jefferson County Board of Education, Jefferson County	Jennifer Moss	304-728-9255
Kanawha County Board of Education, Kanawha County	Melanie Meadows	304-348-6691
South Branch Career and Technical Center, Grant County	Julle Hanstroe	304-257-1331



Jodey L. Altier

President, Managing Partner – 26 years of experience

Ms. Altier serves as our President and managing partner. She ensures the quality of our engagement. She will review the audit plan and the final report and management letter. Ms. Altier (JLA) served as the President, Managing Partner on numerous West Virginia and Ohio governments as well as other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as President, Managing Partner on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements. Ms. Altier is the President, Managing Partner in charge of our Firm's auditing department. She is responsible for the overall performance of the engagement, assurance of delivery of quality services, and will perform final report and working paper reviews of the engagement. Ms. Altier performs engagement and system reviews of other firms participating in the American Institute of Public Accountants Peer Review Program and conducts continuing education on the subject matter.

Education and Certifications

- B.A.A., Accounting, Ohio University
- B.S., Psychology, Ohio University
- Certified Public Accountant.
- Chartered Global Management Accountant
- Certified in Financial Forensics (CFF)

Member of...

- American Institute of Certified Public Accountants (AICPA)
- Government Financing Officers Association (GFOA)
- Ohio Society of Certified Public Accountants (OSCPA)
- West Virginia Society of Certified Public Accountants (WSCPA)

Continuing Professional Education		
Date	Course Name/Description	CPE Hours
08/02/2023	Interactive Session on the Quality Management Standards, What's Hot in 2023, Private Company Council (PCC) Town Hall, AICPA Technical Hotline's Top A&A Issues Facing CPAs	04.5
08/01/2023	AICPA Update, Peer Review Update, System Review Conference Cases, Breakout Session for Peer Review Committee Members, A&A Update and Its Impact on Peer Review	08.5
07/31/2023	Engagements under Government Auditing Standards	02.0
11/29/2022	Fall Managing Partner Peer Groups	07.8
08/10/2022	Quality Management Standards	01.5
08/09/2022	Welcome and AICPA Update, Peer Review Update, System Review Conference Cases, Engagement Review Conference Cases	07.0
08/08/2022	Engagements under Government Auditing Standards	03.0
06/25/2022	AICPA Peer Review Technical Reviewer Update Course	02.5
06/21/2022	Peer Review RAB Update	02.5
06/03/2022	Peer Review Case Study Review Session - Auditing	06.0
06/03/2022	Peer Review Case Study Review Session - Auditing (Serving as Lecturer)	02.0
05/16-17/2022	21st Annual Emerging Trends in Fraud Investigation & Prevention Conference	16.0
03/21/2022	Oversight of Corporate Culture: A Core Asset in Driving Performance and Deterring Fraud	02.0
02/20/2022	AICPA Peer Review Must-Select Industry Update: Governmental-GO\ Auditing Standards	02.5



Cynthia J. Reid

Principal, Quality Control & Technical Specialist – 25 years of experience

Mrs. Reid will manage our engagement, including drafting audit reports and management letters. She will report any issues to the President, Managing Partner. With extensive experience in audits for various governmental entities, including counties, school districts, and not-for-profits, she will plan the engagement, perform testing, handle compliance and single audit testing, prepare reports, and supervise staff. Additionally, she has served as a GFOA CAFR reviewer.

Education and Certifications

- B.S., Mathematics, Muskingum University
- Certified Public Accountant

Member of....

- American Institute of Certified Public Accountants (AICPA)
- Government Financing Officers Association (GFOA)
- Ohio Society of Certified Public Accountants (OSCPA)

Continuing Professional Education		
DATE	COURSE NAME / DESCRIPTION	CPE Hours
11/30/2023	Yellow Book Update	02.0
11/10/2023	What's Changing in A&A for Governmental Entities	02.0
11/01/2023	Annual Governmental GAAP Update	04.0
11/01/2023	Governmental Auditing Update: Yellow Book and Uniform Guidance	04.0
10/25/2023	Not-For-Profit Entities: 2023 Industry Developments	01.0
10/24/2023	Single Audit Update	02.0
10/13/2023	Governmental GAAP Update	02.0
10/02/2023	Financial Statement Fraud	02.0
10/02/2023	Ethics for Ohio CPAs – 2023	03.0
09/07/2023	2023 IPA Conference	07.6
06/21/2023	Preparation, Compilation, and Review Engagement: Update and Review	04.0
04/26/2023	Common Errors in Not-For-Profit Financial Statements	02.0
04/25/2023	Deep Dive Into Common Auditing Deficiencies	04.0
03/10/2023	Risk Assessment Under SAS No. 145	02.0
11/03/2022	Annual Governmental GAAP Update - 2022	04.0
09/14/2022	2022 IPA Conference	06.9
07/20/2022	Preparation, Compilation, and Review Engagements: Update and Review	04.0
07/17/2022	The Bottom Line on the New Lease Accounting Requirements	04.0
06/29/2022	Single Audit Update	02.0
06/13/2022	SAS 134-141: The New Auditor's Report	02.0
05/22/2022	Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know	04.0
05/20/2022	Coronavirus Relief Fund: How to Choose a FACCR	02.0



Brett M. Burns

Director – 11 years of experience

Mr. Burns (BMB) currently serves as Advisory Manager. His current job duties involve overseeing the Firm's Advisory services, preparing and compiling financial statements, notes, and supplementary information for state and local government entities and not-for-profit organizations. He specializes in GASB 68 and GASB 75 compilations for state and local government entities. Mr. Burns will serve as Advisory Manager on the projects and will perform the detailed work in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care. A listing of projects that Mr. Burns has worked on can and will be provided upon request.

Education and Certifications

- B.A., Public Accounting and Finance, Marietta College
- Certified Public Accountant
- Certified Government Financial Manager

Member of...

- American Institute of Certified Public Accountants (AICPA)
- Government Financing Officers Association (GFOA)
- Ohio Society of Certified Public Accountants (OSCPA)
- West Virginia Society of Certified Public Accountants (WSCPA)

Continuing Professional Education		
Date	Course Name/Description	CPE Hours
07/17/2023	Principles and Theory of Leadership	45.0
05/15/2023	Managerial Economics; Strategic Management	90.0
01/17/2023	Managerial Accounting	45.0
01/16/2023	Corporate Financial Analysis	45.0
11/30/2022	Applied Statistics	45.0
10/07/2022	Project Management	45.0
10/07/2022	Marketing Management	45.0
08/26/2022	Entrepreneurship: New Venture Creation	45.0
08/26/2022	Computer Information System	45.0
06/30/2022	Managerial Planning and Leadership	45.0
06/30/2022	BOEal Theory & Analysis	45.0
01/26/2022	Is your NFP Ready to Implement FASB's Leases?	02.0



Thomas Martin

Senior Information Systems Analyst – 8 years of experience

Mr. Martin's experience includes leading the implementation of computer aided auditing techniques (CAATS), has led the data analytics side of a large Internal C# based project utilizing SQL databases to better optimize business processes and utilized Microsoft Power BI to make powerful data visuals. Mr. Martin has also led an internal effort to improve process documentation, has aided in forensic financial investigations, and has developed analytical procedures to enhance the audit process. Mr. Martin has aided in the planning and testing of numerous Ohio College, School District, County, Metropolitan Housing Authority, Water / Sewer District, Village, Fire District, Township, Library, Cemetery, and other governmental entity's audits. Mr. Martin has helped clients understand their internal processes and internal controls through interviews and the development of process Flow Charts.

Education and Certifications

- M.S., Accounting, Marshall University
- Certified Information Systems Auditor

Member of....

- Information Systems Audit and Control Association

Continuing Professional Education		
Date	Course Name / Description	CPE Hours
5/5-6/2022	ISSA (Information Systems Security Association) Ohio Conference	18
01/14/2020	Introduction to RSM Orb	10
10/30/2019	Data Analysis 2	9.5
10/29/2019	Data Analysis 1	4.5
9/12/2019	Digital Pathways: Transforming Your Business and Professional Services Firm	1
8/15/2019	Introduction to Audit Sampling	2.5



Ryan C. Lynn

Senior Audit Manager – 10 years of experience

Mr. Lynn will assist in reviewing the work of auditors assigned to him and help develop the engagement plan. He will assist in organizing the staff and act as a liaison between the client and auditors. Mr. Lynn will perform testing on cash, GAAP sections, compliance, and Single Audit (if applicable). He will also help draft non-compliance citations, management comments, and report any issues to the President, Managing Partner, Principals, and Senior Audit Manager.

Education and Certifications

- B.A., Public Accounting, Marietta College
- Certified Public Accountant

Member of....

- Ohio Society of Certified Public Accountants (OSCPA)

Continuing Professional Education		
Date	Course Name / Description	CPE Hours
12/18/2023	Management Override; Procurement Cards; Cyber Fraud (Yellow Book Compliant), What a Financial Statement Auditor Should Look for in a SOC 1(R) Report	04.5
12/15/2023	Ethics for Ohio CPAs	03.0
12/15/2023	Presentation; Disclosures, Transition Requirements; Context for Implementing the New Lease New SASs; Other Standards-Setting Activities Affecting Audit and Attestation Engagements; New SASs; Other Standards-Setting Activities Affecting Audit and Attestation Engagements; Applying Uniform Guidance: Testing Compliance; Compliance Audit Reporting (Yellow Book Compliant)	06.0
12/09/2023	Applying Uniform Guidance: Introduction; Requirements and Planning (Yellow Book Compliant); Applying Uniform Guidance: Pass-throughs and Subrecipients; SEFA (Yellow Book Compliant); Lease Modifications; Sale and Leaseback Transactions and Leveraged Leases	04.5
12/02/2023	Introduction to Single Audits & Planning a Uniform Guidance Compliance Audit; Applying Uniform Guidance: Determining Major Programs; Internal Control (Yellow Book Compliant); Schedule of Expenditures of Federal Rewards; Audit Sampling in a Uniform Guidance Compliance Audit	06.0
12/01/2023	GASB Update; Implementing GASB Standards (Yellow Book)	01.5
11/18/2023	Competence and CPE; Quality Control and Peer Review (Yellow Book Compliant); Internal Control Over Compliance & Compliance Auditing	03.5
10/27/2023	Determination of Major Programs	01.0
10/10/2023	Q3 State Local Govt A&A Updates	02.0
09/07/2023	2023 IPA Conference	07.6
12/30/2022	Planning an ERISA Plan Audit & Auditing the Statements of Net Assets Available for Benefits, ERISA Plan Fundamentals	03.0
11/03/2022	Annual Governmental GAAP Update - 2022	04.0
09/14/2022	2022 IPA Conference	06.9
08/29-30/2022	Governmental Accounting and Auditing	16.0
08/03/2022	County Finances, Take Me Home	13.0



Zachary D. Hart

Senior Audit Manager – 14 years of experience

Mr. Hart will be responsible for managing our engagement with his extensive experience in governmental and not-for-profit audits. He also reports status and difficulties to the President, Managing Partner. Mr. Hart served as Audit Manager on numerous County, School District, College, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, and West Virginia County, County, Board of Education, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). Mr. Hart has also served as Audit Manager on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements. Mr. Hart will be responsible for planning the engagement; performing control and substantive testing of cash and GAAP sections; required WV / OH legal compliance testing; Single Audit control and substantive testing; preparing draft audit reports and management letters; and supervising the work of staff on engagements. He also reports engagement status and difficulties encountered to the President, Managing Partner.

Education and Certifications

- Marietta College, B.A. in Public Accounting and Management.

Continuing Professional Education		
Date	Activity Name / Description	CPA Hours
9/10/2024	Auditor of State Findings for Recovery	1
9/5/2024	2024 Combined IPA Conference	7.2
10/6/2024	AICPA	8
11/2/2023	AICPA	6.5
10/29/2023	AICPA	9
10/10/2023	Q3 State Local Government A&A Updates	2
11/10/2023	AICPA	10
11/2/2023	annual governmental GAAP update	4
9/7/2023	2023 Combined IPA Conference	7.6
10/7/2023	AICPA	12
1/31/2022	Planning a State & Local Government Audit	2
9/14/2022	2022 IPA Conference	6.9
12/30/2022	AICPA	8
12/31/2022	AICPA	8
11/7/2022	Annual Governmental GAAP Update	4



BUCKLER, McKENNEY & NADZADI, P.C.

Certified Public Accountants
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(412) 856-7880
FAX (412) 856-0510

11 West Market Street Blairsville, PA 15717
(724) 459-5025
FAX (724) 459-5051

Mitchell K. McKenney, CPA
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

Report on the Firm's System of Quality Control

June 27, 2024

To the Partners of Perry & Associates CPAs AC and the Peer Review Committee of the Ohio Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Perry & Associates CPAs AC in effect for the year ended September 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

PERRY

& Associates CPAs

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Perry & Associates CPAs AC in effect for the year ended September 30, 2023, 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*. Perry & Associates CPAs AC has received a peer review rating of *pass*.

Buechler, McKenney & Nadzadl

Buechler, McKenney & Nadzadl PC

PERRY
& Associates CPAs

WBENC
WOMEN'S BUSINESS ENTERPRISE
NATIONAL COUNCIL
we empower women-owned businesses to thrive and grow together.
GOIN' SOMETH, SUCCEED TOGETHER.
hereby grants

National Women's Business Enterprise Certification

to

Perry & Associates Certified Public Accountants, A.C.

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

Certification Granted: February 21, 2023
Expiration Date: February 21, 2026
WBENC National Certification Number: WBE2300484

WBENC National WBE Certification was processed and validated by Women's Business Enterprise Council Ohio River Valley, a WBENC Regional Partner Organization.



Authorized by Lynette Smith, Executive Director
Women's Business Enterprise Council Ohio River Valley

WBENCORV
WOMEN'S BUSINESS ENTERPRISE COUNCIL OHIO RIVER VALLEY
OHIO RIVER VALLEY

NAICS: 921190, 541211
UNSPSC: 81112213, 84110000, 84111901, 84111502, 84111503, 84111509



***West Virginia Alcohol Beverage
Control Administration***

***COST PROPOSAL
Audit Services Proposal for Fiscal Period
Ending June 30, 2025***



May 8, 2025

Josh Hager
West Virginia Alcohol Beverage Control Administration
2019 Washington Street
East Charleston, WV 25305

Dear Mr. Hager:

In response to your Request for Proposal for the audit of the West Virginia Alcohol Beverage Control Administration for the period July 1, 2024, through June 30, 2025, we are pleased to provide you our fixed fee bid of **\$35,100 Total**, as detailed in **Exhibit A**.

I hereby certify that I am entitled to represent **Perry & Associates, CPAs, A.C.**, empowered to submit this bid and authorized to sign a contract with the West Virginia Coalition to End Homelessness.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jodey L. Altier".

Jodey L. Altier, CPA, CFF, President, Managing Partner
Perry & Associates, Certified Public Accountants, A.C.

Exhibit A

Bid Summary and Certification

The Firm of Perry and Associates CPAs, A.C. proposes to conduct audit services for the West Virginia Alcohol Beverage Control Administration, for the fiscal year ending June 30, 2025 and to issue the results on or before the specified date of September 16, 2025, for the amount of \$35,100. The firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

	Years of Governmental audit Experience		Has prior experience with this entity		Rate/ Hour	Total
	CPA Yes/No	Type	Yes/No	Hours		
President/CEO: Jodey L. Altier	Yes	26	Yes	18	\$75.00	\$1,350.00
Principal and Quality Control & Technical Specialist: Cynthia J. Reid	Yes	25	Yes	24	\$75.00	\$1,800.00
Director: Brett M. Burns	Yes	11	Yes	30	\$75.00	\$2,250.00
Senior Audit Manager: Ryan C. Lynn	Yes	7	Yes	30	\$75.00	\$2,250.00
Zach D. Hart	Yes	14	Yes	40	\$75.00	\$3,000.00
Staff Auditors	No	Varies	Yes	328	\$75.00	\$24,450.00
Total				<u>468</u>		<u>\$35,100.00</u>

Staff auditors will be assigned as needed.

BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

Planning and Supervision	<u>93.6</u>	Review	<u>70.2</u>
Field Work: General	<u>258.2</u>	Report	<u>6</u>
Federal Grants	<u>40</u>	Non-Audit Services	<u>0</u>
		Total Hours	<u>468</u>

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

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

Respectfully submitted,



Jodey L. Altier, CPA, CFF, President, Managing Partner
Perry & Associates Certified Public Accountants, A.C.

May 8, 2025