

Proposal to Serve

## West Virginia Consolidated Public Retirement Board

June 30, 2014

RFQ Number:	CPR14026
Bid Opening Date:	July 29, 2014
Bid Opening Time:	1:30 pm
Firm Name:	Gibbons & Kawash, CPAs
Address:	300 Chase Tower 707 Virginia St., East Charleston, WV 25301
Telephone:	304-345-8400
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Contacts:	Robert R. Denyer, Director Robert E. Adams, Director

07/29/14 12:26:38PM  
West Virginia Purchasing Division

July 29, 2014

To the Members of the  
West Virginia Consolidated Public Retirement Board  
Charleston, WV 25305

We are pleased to present our credentials to continue to serve as the independent auditors of the West Virginia Consolidated Public Retirement Board (the Agency) in accordance with request for quotation No. CPR14026. We will perform the audits of the nine individual retirement plans administered by the Agency in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as issued by the Comptroller General of the United States. As a continuing client of our firm, you can be sure of our total commitment to provide timely, responsive, and quality service.

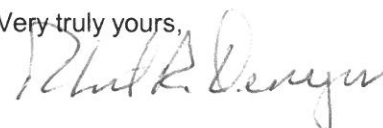
Gibbons & Kawash is qualified to perform auditing services for the Agency due to our extensive experience with retirement plans administered by the State of West Virginia and local governmental entities. Our firm also has an extensive private sector employee benefit plan practice and was one of the first firms in West Virginia to join the American Institute of Certified Public Accountants' Employee Benefit Plan Audit Quality Center. Our experience with over 20 State of West Virginia component units and agencies is described in detail throughout this document, as is our experience in assisting State of West Virginia component units in preparing information required by the West Virginia Financial Accounting and Reporting Section.

We take great pride in our ability to assist our clients in navigating the changing standards of U.S. generally accepted accounting principles for governments as promulgated by the Governmental Accounting Standards Board (GASB). We have consulted with State of West Virginia retirement plans and component units regarding the implementation of GASB Statements No. 67 and 68, which have substantially changed financial reporting requirements for government retirement plans effective for the year ended June 30, 2014, and the reporting of pension liabilities and expenses of governmental entities effective for the year ending June 30, 2015.

The Government Finance Officer's Association (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting Program to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports (CAFRs) that provide additional disclosure and further enhance transparency of information. Gibbons & Kawash has assisted seven State of West Virginia component units and a local government with over 50 successful submissions to receive the prestigious Certificate of Achievement. We were particularly pleased to provide technical assistance to the West Virginia Consolidated Public Retirement Board with its initial submission of a CAFR to the GFOA, which received the Certificate of Achievement for Excellence in Financial Reporting.

Gibbons and Kawash is independent of the State of West Virginia, and all of its component units, as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards* promulgated by the U.S. General Accounting Office. Gibbons and Kawash and all key professional staff are licensed to practice in West Virginia. There are no obligations or interests of our firm that might conflict with the interests of the Agency and the State of West Virginia.

Very truly yours,



Robert R. Denyer  
Director

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# PROFILE OF GIBBONS & KAWASH

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## OVERVIEW

The audit services to be provided to the West Virginia Consolidated Public Retirement Board (the Agency) requires extensive experience in serving governmental entities and retirement plans to properly respond to the ever changing needs of users of financial statements of governmental entities. Our past experience in serving the Agency and each of the nine retirement plans it administers will enable us to effectively and efficiently meet the Agency's needs for quality and timely services.

## GIBBONS & KAWASH'S PRACTICE

### Governmental Entities

Gibbons & Kawash is a professional independent accounting firm which provides a full range of accounting, auditing, tax and management consulting services to clients throughout West Virginia, as well as portions of Ohio, Pennsylvania, Kentucky and Virginia, and is a leading firm in providing auditing, accounting, and consulting services to governmental clients. Gibbons & Kawash has nine years of experience auditing each of the nine retirement plans administered by the Agency, as well as local government defined benefit retirement plans. Our professionals have many years of experience in providing competent, high quality audit services to over 20 State of West Virginia component units, as well as many local government entities.

### Employee Benefit Plans

Gibbons & Kawash has a long tradition of providing superior quality audit services to employee benefit plans. We have performed hundreds of employee benefit plan audits, and we currently serve more than 20 employee benefit plans, including defined contribution retirement plans, defined benefit retirement plans, and defined benefit health and welfare plans. Our clients have included the 401(k) plans of healthcare organizations, law firms, wholesalers, retailers, manufacturers, nonprofit entities and financial institutions.

## AN INDEPENDENT MEMBER OF THE



Gibbons & Kawash is an independent member of the BDO Alliance USA, a nationwide association of local and regional accounting and consulting firms. Membership enables us to access a level of expertise in specialties which are usually available only from large national and international CPA firms, without the high overhead costs.

As a member, we have access to vast resources and technical expertise, outstanding audit, tax and consulting professionals, and their specialty niche expertise with BDO USA, LLP serving clients through 40 offices and more than 400 alliance firm locations across the United States. A BDO, USA, LLP assurance director will serve as an additional technical resource to the engagement team.

As an independent member of the BDO Alliance USA we offer the resources of a national firm, yet we remain autonomous so you are assured of a local presence of highly trained and knowledgeable experts with your needs in the forefront.

## AUDIT QUALITY

At Gibbons & Kawash, an uncompromising commitment to provide superior quality service is the overarching principle which governs the administration of every engagement.



## PROFILE OF GIBBONS & KAWASH

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To ensure the consistent delivery of quality services, we have developed a comprehensive system of quality control which covers virtually every aspect of our practice. This system is formalized in a written quality control document to which every staff member is expected to adhere. The elements of our quality control system are as follows:

- Leadership responsibilities for quality
- Relevant ethical requirements
- Acceptance and continuance of clients and engagements
- Human resources
- Engagement performance
- Monitoring

Gibbons & Kawash is a member of the American Institute of Certified Public Accountants' Peer Review Program. The Program has established a self-regulatory process which includes requirements for peer review of the member firms every three years. These reviews, which are performed by knowledgeable independent CPAs from other firms, periodically evaluate and test systems of quality control of member firms. Our system of quality control provides assurance that we maintain, on a continuing basis, the highest professional standards to which we are committed. Our most recent external quality control review, which was completed on July 10, 2012, was performed by Rea & Associates, Inc. Their opinion, which was "pass" (the highest possible rating under the peer review standards), is on file with the AICPA and is included as **Appendix D**. This quality control review included governmental audit engagements.

Gibbons & Kawash is licensed and in compliance with all requirements to practice public accounting in the State of West Virginia. Furthermore, we have never been subject to any disciplinary or legal actions resulting from audit or assurance services, nor are there pending or threatened actions against the Firm as a result of such services.

### ***Audit Quality Centers***

Gibbons & Kawash was among the first firms in West Virginia to join the AICPA's Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center. Membership in the Centers indicates that we recognize the specialized knowledge and experience necessary to perform audits of government entities and employee benefit plans. We are committed to going well beyond the minimum requirements of our professional standards to enhance our service capabilities in these areas.

### **Governmental Audit Quality Center**

This Center has established increased continuing education and quality control requirements for its voluntary membership to enhance the quality of governmental audits and audits of nonprofit organizations performed under *Government Auditing Standards* and OMB circular A-133.



### **Employee Benefit Plan Audit Quality Center**

As a member of the Employee Benefit Plan Audit Quality Center, we receive comprehensive resources and up-to-date information on a variety of technical, legislative, and regulatory subjects to assist us in performing employee benefit plan audits and ensure clients are in compliance with the appropriate standards and changes in regulations. These resources help us respond quickly to new standards and requirements to ensure the efficiency of your audit engagement.



# PROFILE OF GIBBONS & KAWASH

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## CONTINUING PROFESSIONAL EDUCATION

One of the best measures of a firm's commitment to its practice is the depth of specialized training provided to its professionals. Gibbons & Kawash provides internal and external training on governmental accounting, auditing, reporting, and operations in excess of the GAO requirements. We continually monitor the issuance of technical auditing and accounting pronouncements, such as GASB 67 and 68, and provide our personnel with specialized training in these areas. Our professionals receive specialized training in seminars and courses presented by nationally recognized experts in governmental and nonprofit accounting, auditing and financial reporting. Gibbons & Kawash's professional staff has met all continuing professional education requirements within the proceeding two years.

### Governmental Accounting Standards Board (GASB) Statements No. 67 and 68

From the issuance of GASB 67 and 68 in June, 2012, Gibbons & Kawash has been communicating with our governmental clients regarding the changes these standards require for financial reporting for government retirement plans and entities. We have consulted with State of West Virginia retirement plans and component units regarding the implementation of GASB Statements No. 67 and 68, which have substantially changed financial reporting requirements for government retirement plans effective for the year ended June 30, 2014, and the reporting of pension liabilities and expenses of governmental entities effective for the year ending June 30, 2015. In addition to considerable analysis and self-study of GASB 67 and 68, the related GASB Implementation Guides for these standards, and "white papers" relating to GASB 67 and 68 prepared by the AICPA's State and Local Government Expert Panel, our personnel have participated in numerous continuing professional education (CPE) courses specifically related to those statements. **Appendix G** provides a listing of these courses and related certificates of completion for each engagement team member for the two years since issuance of GASB 67 and 68.

## EXPERTISE IN COMPUTERIZED SYSTEMS

Gibbons & Kawash is committed to providing our professionals access to the latest technology in order to ensure optimum levels of efficiency in our engagements. We use state-of-the-art "paperless" audit techniques which enable our professionals to spend more time on judgment matters and in-depth research and analysis, rather than on "number crunching" and other mechanical aspects of client service, and enhances efficiency by allowing for quick updating of documentation from year-to-year.

With an internet connection, our personnel can work from anywhere and have complete access to the Firm's local area network as well as access to multiple high quality research sites for research of accounting and auditing issues. Our electronic audit workpaper software allows efficient integration of client prepared word and excel files into our workpaper files.

We combine the use of spreadsheet (excel), word processing (Microsoft Word), and trial balance software to perform the most efficient services possible. Some of the benefits of full automation include the ability to:

- Import data directly from your accounting system, thereby eliminating manual keypunching
- Spend more time on judgment matters and in-depth research and analysis rather than on "number crunching" and other mechanical aspects of client service
- Prepare graphs for management presentations; and use pre-formatted spreadsheets from year to year, allowing us to perform ratio and trend analysis on key accounts

## PROFILE OF GIBBONS & KAWASH

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We use the following software packages to perform the aforementioned tasks:



**ProSystem Fx Engagement** - A workpaper preparation program that produces financial statements, trial balances, journal entries, fluctuation and ratio analysis.



**Checkpoint** - Online access to an expansive library of tax, accounting, auditing, and corporate finance content, including primary source materials and expert analysis.



**IDEA** - A powerful data extraction and analysis program that provides us with access to large amounts of data from which can we quickly import, join, analyze, sample and extract data from almost any source. Through data extraction and analysis programs, a significant amount of information can be evaluated for unusual relationships, which may be the result of erroneous data.



**Prosystemfx Portal** - Our client portal offers convenient online storage space in which your confidential information can be uploaded, downloaded, stored and shared in a safe and secure environment.

### ***Encryption***

All data on Gibbons & Kawash computers, including our workpapers in our computerized audit documentation management system, is encrypted using a 256-bit algorithm. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Gibbons & Kawash personnel.

## QUALIFICATIONS AND EXPERIENCE

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### ENGAGEMENT TEAM

The ultimate success and quality of our professional services to the Agency depends on our ability to provide an experienced and capable client service team. We have selected a group of individuals experienced in serving governmental entities, the retirement plans administered by the Agency and the Firm's employee benefit plan practice.

Your client service team will include:

**Engagement Director** - Robert R. Denyer, CPA, a director with Gibbons & Kawash who has extensive experience in serving governmental clients, including nine years of experience serving the Agency and the nine individual retirement plans, will serve as the engagement director responsible for the end product. In this role, Bob will assume primary responsibility for the successful completion of the engagement and will maintain contact with the Agency throughout the engagement to ensure that services and resources are provided to the Agency in a timely professional manner. Bob will also provide technical expertise to the team on any matters and perform certain review and supervisory procedures. He has extensive experience with successful submission of governmental entity and retirement plan comprehensive annual financial reports to the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.

**Engagement Quality Control Review Director** - Robert E. Adams, CPA, CGMA, a director with Gibbons & Kawash who has extensive governmental experience, including three years of experience serving the Agency, will serve as engagement quality control review director (EQCRD). The role of the EQCRD is an essential element of Gibbons & Kawash's quality control program over the delivery of services to a client. Rob will also be available to consult with the engagement team and provide technical expertise. Rob has served many governmental entities with successful submissions under the GFOA's Certificate program.

**Consulting Director** - Melissa A. Price, CPA, a director with Gibbons & Kawash who serves as director of the Firm's private sector employee benefit plan audit services, will serve as a consulting director. She will be available to assist the engagement team with procedural and internal control matters.

**Manager** - Anthony Carpenter, CPA will serve as the engagement manager. Anthony has managed the audits of the Agency's retirement plans for the past two years. He will be responsible for developing the engagement plan, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters. Anthony will be in contact with you and on site on a regular basis to ensure your needs and deadlines are met.

**Senior** - Danielle Westfall is a senior in Gibbons & Kawash's assurance practice with over three years of specialized experience with governmental entities, government retirement plans, defined contribution and defined benefit plans. Danielle will be responsible for supervision and the conduct of day-to-day activities of the engagement and will be on site to ensure your deadlines are met and any technical issues get resolved.

**Senior** - Phil Capogreco is a senior in Gibbons & Kawash's assurance practice with over two years of specialized experience with governmental entities. Phil will be responsible for the conduct of day-to-day activities of the engagement and will be on site to ensure your deadlines are met and any technical issues get resolved.

**Associate** - Jenn Cessna is an associate in Gibbons & Kawash's assurance practice with over 2 years of specialized experience with governmental entities. She has served on the engagement team auditing the Agency and the nine retirement plans it administers for the past two years. Jenn will be on site and responsible for the conduct of day-to-day activities of the engagement.

## QUALIFICATIONS AND EXPERIENCE

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**Associate** - Staunton Gorrell is an associate in Gibbons & Kawash's assurance practice with over 1 year of specialized experience with governmental entities. He has served on the engagement team auditing the Agency and the nine retirement plans it administers for the past year. Staunton will be on site and responsible for the conduct of day-to-day activities of the engagement.

**Technical Resource** - Patricia Duperron, CPA, is an assurance partner with BDO, USA, LLP specializing in audits of governmental retirement plans and governmental entities. She is a member of the AICPA's State and Local Government Expert Panel, which issued several "whitepapers" on auditing and financial reporting for retirement plans under GASB 67 and 68.

See **Appendix A** for resumes of your client service team.

### GOVERNMENTAL PRACTICE

Gibbons & Kawash has a long tradition of providing the highest quality professional services to governmental clients. Our governmental practice is managed by a core team of professionals, including 4 directors. The core engagement team for the Agency has been selected from this pool of highly qualified professionals. The team's public sector experience includes cities, counties, authorities, and State of West Virginia agencies, including local government and State of West Virginia retirement plans. Our governmental experience includes the following:

#### Government Retirement Plans

- West Virginia Consolidated Public Retirement Board, which administers the following plans:
  - Public Employees' Retirement System
  - Teachers' Retirement System
  - State Police Death, Disability and Retirement System
  - State Police Retirement System
  - Judges' Retirement System
  - Deputy Sheriff Retirement System
  - Emergency Medical Services Retirement System
  - Municipal Police Officers and Firefighters Retirement System
  - Teachers' Defined Contribution Retirement System
- City of Charleston, West Virginia, including:
  - Policemens' Pension and Relief Fund
  - Firemens' Pension and Relief Fund

#### State and Local Government Entities

- Central West Virginia Regional Airport Authority
- Kanawha County Commission
- Kanawha Valley Regional Transportation Authority
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority of West Virginia
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia Department of Transportation, Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust

## QUALIFICATIONS AND EXPERIENCE

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- West Virginia Lottery Commission
- West Virginia Parkways Authority
- West Virginia Solid Waste Management Board
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund

### GFOA'S CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING



Obtaining a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) is a goal for many governmental entities. Gibbons & Kawash is well qualified to assist governments in obtaining and maintaining these certificates. We have assisted eight government entities with over 50 successful submissions for the Certificate.

Gibbons & Kawash has provided technical assistance to the following state agencies and a local government in connection with obtaining the GFOA Certificate of Achievement for Excellence in Financial Reporting:

- West Virginia Consolidated Public Retirement Board (including the nine retirement plans it administers) \*
- City of Charleston, West Virginia (including each of its retirement plans)
- West Virginia Board of Treasury Investments
- West Virginia Department of Transportation, Division of Highways
- West Virginia Parkways Authority
- West Virginia Lottery Commission
- West Virginia Prepaid College Tuition Fund
- West Virginia Housing Development Fund

\* - The West Virginia Consolidated Public Retirement Board Comprehensive Annual Financial Report (CAFR) is a five part CAFR. A copy of the Certificate of Achievement for this CAFR is included in **Appendix C**.



## SCOPE OF WORK

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### OUR UNDERSTANDING OF YOUR REQUIREMENTS

From your request for quotation, we have obtained an understanding of your expectations for the public accounting firm with whom you will work. Key among these is that your accounting firm should:

- Present a diversity of audit experience which demonstrates that the firm can meet your service needs.
- Have an experienced team of professionals with a proven record of providing high quality audit services and who will work closely with management. We would expect this experienced team of professionals to be utilized on a consistent basis from year-to-year.
- Have an audit approach that addresses areas of highest risk, concentrates its efforts in areas of most concern, and results in a smooth and efficient audit.
- Produce timely management letters which make specific, creative and practical suggestions, not only to strengthen internal controls, but also to improve operating performance and effectiveness.
- Provide ongoing communications with management regarding any accounting or financial reporting developments which may affect the Agency.

### TIME REQUIREMENTS

We will design, plan, and perform our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and auditing standards generally accepted in the United States of America to meet the following time requirements:

We will design and plan our audit to meet the following time requirements:

- Entrance Conference - Gibbons & Kawash will schedule an entrance conference upon award and prior to July 31<sup>st</sup> of each successive year.
- Client Assistance Package - Gibbons & Kawash will provide the Agency a client assistance package prior to fieldwork upon award of the contract, and no later than August 1<sup>st</sup> of each successive year.
- Field Work - Field work will be scheduled to begin no later than August 18<sup>th</sup> and draft audit reports and financial statements prepared by September 5<sup>th</sup>.
- Revised Draft Audit Reports and Financial Statements - Revised drafts of the audit report and recommendations will be submitted to management for their review by September 12<sup>th</sup>. Draft and final draft audit reports will be submitted to FARS by September 15<sup>th</sup> and October 10<sup>th</sup>, respectively. The final signed report shall be delivered to management and FARS by October 15<sup>th</sup>.

### REQUIRED AFFIRMATIVE STATEMENTS

**Independence** - Gibbons & Kawash is independent of the Agency, the State of West Virginia, and any component units of the State of West Virginia, as defined by generally accepted auditing standards and *Government Auditing Standards*. This includes reviewing the independence of all personnel within the firm including those assigned to this project.

Gibbons & Kawash shall give the Agency written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in WV State Code 29-22-23. We will also notify the Agency in writing of any other matters that come to its attention during this contract which may impair its independence.



## SCOPE OF WORK

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**License to Practice** - Gibbons & Kawash, CPAs, and all assigned key professional staff are properly licensed to practice and perform assurance services in West Virginia.

**Federal or State Desk or Field Reviews** - There have been no field reviews of Gibbons & Kawash audits during the past three years and all desk reviews have been accepted.

**Disciplinary Action** - No disciplinary action has been taken or is pending against Gibbons & Kawash, CPAs.

**Workpaper Retention** - We will retain all working papers and reports for a period of five years; unless we are notified by the Agency of the need to extend the retention period.

### REPORTING

We will issue our report and express opinions on the fair presentation of the Agency's financial statements in conformity with accounting principles generally accepted in the United States of America. The scope of our auditing procedures will be designed to express our opinion on the fair presentation of the financial statements of each of the eight individual pension plans and the defined contribution plan administered by the Agency. We will perform certain limited procedures to the required supplementary information (RSI) required by the Governmental Accounting Standards Board. We will also perform audit procedures on the additional schedules required by FARS to be included as additional financial information. We will report on internal control over financial reporting and compliance as required by *Government Auditing Standards*.

Our audit will be performed in accordance with generally accepted auditing standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

We will provide technical assistance to the Agency during compilation of the annual CAFR (Comprehensive Annual Financial Report) in accordance with GFOA certificate program standards for submission to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting Award. Additionally, the firm will compile, produce and provide printed copies and electronic copies of the CAFR as described in the RFQ.

For the five multi-employer cost sharing pension plans, Gibbons & Kawash will issue an opinion on the actuarial allocation of the pension plans unfunded liability among the plans' participating employers prepared in accordance with standards issued by the Governmental Accounting Standards Board Statement 68.

In addition, we will cooperate with the financial accounting and reporting section (FARS) in performing procedures related to the state's net pension obligation.

Gibbons & Kawash will also compile for the submission to the U.S. Department of Health and Human Services (DHHS) by October 30<sup>th</sup> of each year, an annual report documenting the total annual contribution to PERS required under the State of West Virginia agreement with DHHS in the format therein described, as well as all annual employer contributions otherwise required to be made to PERS under state law.

Our firm will be available to provide additional accounting and auditing consulting services at the hourly rates represented in the all-inclusive cost quotation.

In addition, we will make an immediate written report of all fraud and illegal acts of which we become aware, to the Director of the Financial Accounting and Reporting Section of the Department of Administration under the authority of Section 5A-2-33 of the State Code, and then to the Executive Director, CFO, and Accounting Manager of the Agency.

## SCOPE OF WORK

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Finally, we will inform the Agency's Executive Director, CFO, and accounting manager of each of the following:

- The auditor's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

### ADDITIONAL REQUIREMENTS

Gibbons & Kawash acknowledges that it has been made aware that the Agency is currently implementing a new LOB (line of business) computer system solution agency-wide and this implementation could impact the level of audit procedures that need to be performed and any cost associated with these potential additional procedures as a result of this implementation has been considered and included in the all-inclusive cost of the audit.

All working papers and reports will be retained at our expense for a minimum of 5 years unless the firm is notified in writing by the Agency of the need to extend the retention period. We will make working papers available upon request to the following parties or their designees:

1. Executive Director of CPRB
2. Chief Financial Officer of CPRB
3. Accounting Manager of CPRB
4. Director of Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia

**We will comply** with all other provisions of your request for quotation not previously discussed in other sections of this document as represented in the Certification and Signature page in **Appendix E**.

During our performance under this Contract, Gibbons & Kawash will designate and maintain a primary contract manager responsible for overseeing our responsibilities under this Contract. The Contract manager will be available during normal business hours to address any customer service or other issues related to this Contract.

Contract Manager: Robert R. Denyer

Telephone Number: 304-345-8400

Fax Number: 304-345-8451

Email Address: bdenyer@gandkcpas.com

CPR14026  
Auditing Services  
Pricing Sheet Exhibit A

Total all inclusive cost for auditing services for year 2014: \$73,000

Total all inclusive cost for auditing services for year 2015: \$88,400

Total all inclusive cost for auditing services for year 2016: \$88,400

GRAND total for all three years auditing: \$249,800

Should it become necessary for the agency to request the vendor to render any additional services to supplement the services requested in this RFQ or to perform additional work unforeseen at the issuance of this contract, but necessary to fulfil results required within this RFQ a Change Order to the Contract will be issued between the vendor and the agency. Any such additional work agreed to between the Agency and the vendor will be performed at the hourly rates according to the schedule below.

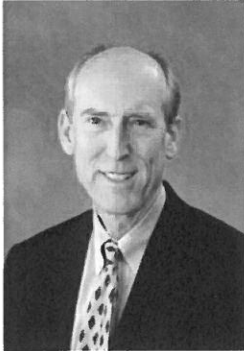
Classification	Unit of Measure	Unit Price
1. Partner (Director)	Per Hour	<u>\$210</u>
2. Manager	Per Hour	<u>\$145</u>
3. Supervisor	Per Hour	<u>-</u>
4. Seniors	Per Hour	<u>\$110</u>
5. Staff	Per Hour	<u>\$95</u>
6. Clerical	Per Hour	<u>\$60</u>

## **APPENDIX A**

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### **QUALIFICATIONS AND EXPERIENCE OF THE ENGAGEMENT TEAM**

## APPENDIX A



**Robert R. Denyer, CPA**

**DIRECTOR**

304-345-8400 ph  
304-345-8451 fax  
rdenyer@gandkcpas.com

### ***Engagement Responsibilities***

The engagement director is the primary decision-maker with respect to a particular engagement. He has the ultimate responsibility for the planning, execution,

and review of the engagement. Specifically, the engagement director directs the engagement and is concerned with specialists, staffing, client involvement, field review, preparation, and presentation of the work product in accordance with the scope of work.

### ***Experience***

Bob has more than 35 years of experience in providing audit, tax, and consulting services to public sector entities, including state agencies, local governments, nonprofit organizations and retirement plans. His in-depth governmental industry knowledge and experience includes over 10 years experience auditing government defined benefit retirement plans and defined contribution plans. He has extensive government financial reporting experience and has assisted governmental entities with over 40 successful CAFR submissions to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting. He led the team that assisted the CPRB with the initial preparation and submission of its CAFR to the GFOA, and which successfully received the Certificate of Achievement for Excellence in Financial Reporting. He has consulted extensively with government retirement plans and entities regarding implementation of GASB 67 and 68, employee benefit plan issues, and internal control and operational matters.

His service to governmental entities includes the following:

- **West Virginia Consolidated Public Retirement Board**
  - Public Employees' Retirement System
  - Teachers' Retirement System
  - State Police Death, Disability and Retirement System
  - State Police Retirement System
  - Judges' Retirement System
  - Deputy Sheriff Retirement System
  - Emergency Medical Services Retirement System
  - Municipal Police Officers and Firefighters Retirement System
  - Teachers' Defined Contribution Retirement System
- City of Charleston, West Virginia
  - Policemens' Pension and Relief Fund
  - Firemens' Pension and Relief Fund
- Central West Virginia Regional Airport Authority
- Charleston Urban Renewal Authority
- Kanawha County Parks and Recreation Commission
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia Department of Transportation
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Parkways Authority
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund

## **APPENDIX A**

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### ***Professional Activities***

Bob 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 CPAs. He has served as a board member and past president of the South Charleston Rotary Club and a member of the South Charleston Chamber of Commerce.

### ***Education***

Bob graduated from West Virginia University with a Bachelor of Science degree in business administration.

### ***Continuing Professional Education***

Bob is in compliance with all applicable CPE requirements. During the past three years ending December 31, 2013, he has completed 154 hours of CPE, of which 133 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Bob has completed 39 hours of CPE, of which 35 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.

## APPENDIX A



**Robert E. Adams, CPA, CGMA**

**DIRECTOR**

304-345-8400 ph  
304-345-8451 fax  
radams@gandkcpas.com

### ***Engagement Responsibilities***

The role of the engagement quality control review director is an essential element of Gibbons & Kawash's quality control program over the delivery of services to a client. Rob will consult with the engagement team on engagement matters, including planning and reporting the work product, and will provide technical expertise to the engagement team.

### ***Experience***

Rob's professional experience during the past 18 years has included significant engagement responsibilities for several large governmental entities and nonprofit organizations. His governmental clients include the following

- **West Virginia Consolidated Public Retirement Board**
  - Public Employees' Retirement System
  - Teachers' Retirement System
  - State Police Death, Disability and Retirement System
  - State Police Retirement System
  - Judges' Retirement System
  - Deputy Sheriff Retirement System
  - Emergency Medical Services Retirement System
  - Municipal Police Officers and Firefighters Retirement System
  - Teachers' Defined Contribution Retirement System
- City of Charleston, West Virginia, including:
  - Policemens' Pension and Relief Fund
  - Firemens' Pension and Relief Fund
- Central West Virginia Regional Airport Authority
- Charleston Urban Renewal Authority
- Kanawha County, West Virginia
- Kanawha County Parks and Recreation Commission
- Kanawha Valley Regional Transportation Authority
- Metro Emergency Operations Center of Kanawha County
- School Building Authority of West Virginia
- Tobacco Settlement Finance Authority
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia Department of Transportation - Division of Highways
- West Virginia Department of Transportation
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Authority
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund



## APPENDIX A

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### ***Professional Activities***

Rob is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of CPAs. Rob is the Firm's Director assigned to the AICPA's Governmental Audit Quality Center.

### ***Education***

Rob graduated from West Virginia Wesleyan College with a Bachelor of Science degree in business administration.

### ***Continuing Professional Education***

Rob is in compliance with all applicable CPE requirements. He has completed 168 hours of CPE during the past three years ending December 31, 2013, of which 152 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Rob has completed 48 hours of CPE, of which 47 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.

## APPENDIX A

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### **Melissa A. Price, CPA**

#### **DIRECTOR**

304-345-8400 ph  
304-345-8451 fax  
mprice@gandkcpas.com

### ***Employee Benefit Plan Experience***

Melissa has 15 years of professional experience providing accounting, assurance, and consulting services for a broad range of employee benefit plans, nonprofit organizations, and privately-owned businesses. She has extensive experience consulting on various ERISA compliance matters, including plan corrections under the various methods available through the Employee Benefit Security Administration. She serves as the designated audit director for the Firm's membership in the Employee Benefit Plan Audit Quality Center.

Melissa serves as engagement director for 17 of the Firm's employee benefit plan audits, including defined contribution, defined benefit and health & welfare plans. Melissa also has experience auditing 403(b) plans and SEC registered plans.

### ***Professional Activities***

Melissa is a member of the American Institute of Certified Public Accountants, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs. She is a member of the Recruiting and Opportunity project group of the West Virginia Society of CPAs. Melissa is a member of the 2012 class of Generation Next: 40 Under 40, a statewide awards program sponsored by The State Journal.

Melissa serves as a volunteer for Junior Achievement and devotes substantial efforts to fundraising on behalf of the WV Autism Training Center, the Autism Services Center, and the Huntington Area Autism Society. She is also a board member of the Children's Therapy Clinic, Treasurer of the West Teays Elementary PTO, and is a member of the Marshall University Division of Accountancy and Legal Environment Advisory Board.

### ***Education***

Melissa graduated from Marshall University with a Bachelor of Business Administration degree with a concentration in accounting.

### ***Continuing Professional Education***

Melissa is in compliance with all applicable CPE requirements. She has completed 160 hours of CPE during the past three years ending December 31, 2013, of which 124 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Melissa has completed 14 hours of CPE, of which 14 are concentrated in governmental accounting and auditing.

## APPENDIX A



### **Anthony Carpenter, CPA**

#### **MANAGER**

304-345-8400 ph  
304-345-8451 fax  
acarpenter@gandkcpas.com

#### ***Experience***

Anthony has 7 years of professional experience providing audit, tax, and consulting services to state and local governmental agencies, and state government retirement plans. In addition,

he serves numerous private sector retirement plans. He has managed the audits of the Agency's retirement plans for the past two years. Anthony also has experience assisting entities with preparation of CAFR's submitted to the GFOA under the Certificate of Achievement program. His service to public sector entities includes the following:

- **West Virginia Consolidated Public Retirement Board**
  - Public Employees' Retirement System
  - Teachers' Retirement System
  - State Police Death, Disability and Retirement System
  - State Police Retirement System
  - Judges' Retirement System
  - Deputy Sheriff Retirement System
  - Emergency Medical Services Retirement System
  - Municipal Police Officers and Firefighters Retirement System
  - Teachers' Defined Contribution Retirement System
- Central West Virginia Regional Airport Authority
- Hatfield-McCoy Regional Recreational Authority
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Public Service Commission of West Virginia
- School Building Authority of West Virginia
- West Virginia Housing Development Fund
- West Virginia Independent Colleges and Universities
- West Virginia Lottery Commission
- West Virginia Municipal Pensions Oversight Board
- West Virginia Parkways Authority
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia Board of Treasury Investments

#### ***Professional Activities***

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

#### ***Education***

Anthony graduated from West Virginia State University with a Bachelor of Science degree in business administration

#### ***Continuing Professional Education***

Anthony is in compliance with all applicable CPE requirements. He has completed 170 hours of CPE during the past three years ending December 31, 2013, of which 161 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Anthony has completed 46 hours of CPE, of which 46 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.

## APPENDIX A

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### Danielle Westfall

#### Senior

304-345-8400 ph  
304-345-8451 fax  
dwestfall@gandkcpas.com

#### *Experience*

Danielle has three years of professional experience providing audit, tax, and consulting services to public sector entities, including state agencies, retirement plans, and local governments. In addition, she

has extensive private sector retirement plan experience serving as a senior and staff associate in numerous audits of defined benefit and defined contribution plans. Her service to public sector entities includes the following:

- City of Charleston, West Virginia, including:
  - Policemens' Pension and Relief Fund
  - Firemens' Pension and Relief Fund
- Kanawha County, West Virginia
- West Virginia Board of Treasury Investments
- School Building Authority of West Virginia
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Housing Development Fund
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Tobacco Settlement Finance Authority

#### *Education*

Danielle graduated from Marshall University with a Bachelor of Business Administration degree in Accounting and Finance.

#### *Continuing Professional Education*

Danielle is in compliance with all applicable CPE requirements. She has completed 132 hours of CPE during the past three years ending December 31, 2013, of which 128 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Danielle has completed 59 hours of CPE, of which 59 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.

## APPENDIX A

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### Phil Capogreco

#### Senior

304-345-8400 ph  
304-345-8451 fax  
pcapogreco@gandkcpas.com

#### *Experience*

Phil has three years of professional experience providing audit, tax, and consulting services to public sector entities, including state agencies and local governments. He has served thirteen

private sector entities with audits of 22 employee benefit plans and has audited two local government retirement plans. His service to public sector entities includes the following:

- City of Charleston, West Virginia
- Kanawha Valley Regional Transportation Authority
- West Virginia Alcohol Beverage Control Administration
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia State Bar
- West Virginia Water Development Authority

#### *Education*

Phil graduated from Marshall University with a Bachelor of Business Administration degree in Accounting and Finance.

#### *Continuing Professional Education*

Phil is in compliance with all applicable CPE requirements. He has completed 89 hours of CPE during the past two years ending December 31, 2013, of which 89 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Phil has completed 43 hours of CPE, of which 42 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.

## APPENDIX A

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### Jenn Cessna

#### Associate

304-345-8400 ph  
304-345-8451 fax  
jcessna@gandkcpas.com

### Experience

Jenn has two years of professional experience providing audit, tax, and consulting services to public sector entities, including state government retirement plans, state agencies, and local governments. She has served four private sector clients with audits of six employee benefit plans. Jenn has served on the audit team for the CPRB and its nine retirement plan audits for the past two years. Her service to public sector entities includes the following:

- **West Virginia Consolidated Public Retirement Board**
  - Public Employees' Retirement System
  - Teachers' Retirement System
  - State Police Death, Disability and Retirement System
  - State Police Retirement System
  - Judges' Retirement System
  - Deputy Sheriff Retirement System
  - Emergency Medical Services Retirement System
  - Municipal Police Officers and Firefighters Retirement System
  - Teachers' Defined Contribution Retirement System
- City of Charleston, West Virginia
- West Virginia Alcohol Beverage Control Administration
- West Virginia Jobs Investment Trust
- West Virginia Municipal Pensions Oversight Board
- Central West Virginia Regional Airport Authority

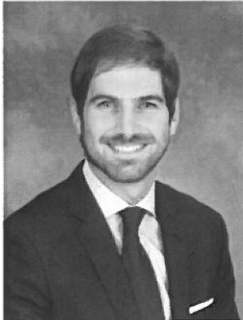
### Education

Jenn graduated from Marshall University with a Bachelor of Business Administration degree in Accounting and Finance.

### Continuing Professional Education

Jenn is in compliance with all applicable CPE requirements. She has completed 74 hours of CPE during the past two years ending December 31, 2013, of which 74 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Jenn has completed 46 hours of CPE, of which 46 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.

## APPENDIX A



### **Staunton Gorrell**

#### **Associate**

304-345-8400 ph  
304-345-8451 fax  
sgorrell@gandkcpas.com

#### ***Experience***

Staunton has over one year of professional experience providing audit, tax, and consulting services to public sector entities, including state government retirement plans, state agencies, and local

governments. Staunton has served four private sector clients on audits of employee benefit plans. He has served on the audit team for the CPRB and the audits of its nine retirement plan audits. His service to public sector entities includes the following:

- **West Virginia Consolidated Public Retirement Board**
  - Public Employees' Retirement System
  - Teachers' Retirement System
  - State Police Death, Disability and Retirement System
  - State Police Retirement System
  - Judges' Retirement System
  - Deputy Sheriff Retirement System
  - Emergency Medical Services Retirement System
  - Municipal Police Officers and Firefighters Retirement System
  - Teachers' Defined Contribution Retirement System
- City of Charleston, West Virginia
- School Building Authority of West Virginia
- West Virginia Alcohol Beverage Control Administration
- West Virginia Solid Waste Management Board
- West Virginia Infrastructure and Jobs Development Council

#### ***Education***

Staunton graduated from Marshall University with a Bachelor of Business Administration degree in Accounting and Finance.

#### ***Continuing Professional Education***

Staunton is in compliance with all applicable CPE requirements. He has completed 46 hours of CPE during the year ending December 31, 2013, of which 27 hours were concentrated in governmental accounting and auditing. Through the date of this proposal and for the year ending December 31, 2014, Staunton has completed 42 hours of CPE, of which 42 are concentrated in governmental accounting and auditing. Please see **Appendix G** for CPE Certificates which include recent and substantial content dedicated to GASB 67 and 68 education.



## APPENDIX A

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**Patricia Duperron, CPA**  
**Assurance Director**  
**BDO USA, LLP**

Pat is a Director with the Grand Rapids office of BDO USA, LLP. She has over 20 years of experience in public accounting and has worked extensively with townships, cities, counties, schools, and other governmental entities and pension plans, as well as various businesses and nonprofit organizations. Pat has significant expertise in *Government Auditing Standards*, federal programs and single audit compliance, auditing a variety of federal programs for different agencies.

Pat also has vast experience with transit authorities, public utilities, airports, convention/arena authorities, biosolids authorities, governmental pension plans and insurance pools, and various tax increment financing authorities.

Pat is the leader of the *Governmental/Nonprofit Services Group* in West Michigan and the technical A & A lead for BDO's *National Public Sector Industry Group*. She is also a member of the AICPA's *State and Local Government Expert Panel* and a member of the *Michigan Department of Education's (MDE) A-133 Referent Group* which annually reviews and updates the Michigan School Auditing Manual and the *MDE GASB 68 Implementation Committee* for school districts.

### *Project Specific Experience*

- Audited the **City of Grand Rapids Police & Fire Pension Plan**, the **City of Grand Rapids General Retirement Plan**, **Kent County Employees Pension Plan**, **City of Wyoming Employees Retirement Plan** and served as the concurring reviewer for the **Houston Police Officers Pension Plan**, **Montgomery County Retirement Plans**, **Sussex County Retirement Plans** and the **District of Columbia Retirement Plans and Insurance Funds**.
- Auditing of a wide variety of state and local governments (all are *Government Auditing Standards* and A-133 audits), including **Kalamazoo County**, **Kent County**, **Muskegon County**, **City of Grand Rapids**, **City of Wyoming**, **Gerald R. Ford International Airport**, **Grand Rapids/Kent County Convention Arena Authority**, **Interurban Transit Partnership**, **Kent County CMH Authority**, **Community Mental Health Services of Muskegon County**, **Community Mental Health of Ottawa County**, **Kent County Housing Commission**, **Grand Valley Regional Biosolids Authority**.
- Auditing **Michigan Transit Pool**, a governmental insurance pool.
- Auditing several local school systems (all *Government Auditing Standards* and A-133 audits), including **Coopersville Public Schools**, **Holland Public Schools**, **Ionia Public Schools**, **Jenison Public Schools**, **Kentwood Public Schools**, and **Forest Hills Public Schools**.
- Service as the concurring reviewer for the **Government of the District of Columbia** engagement, the **City of Wilmington**, **Wilmington Parking Authority**, the **State of Delaware Water Pollution Control Revolving Fund**, **Diamond State Port Corporation**, **Montgomery County**, **Sussex County**, **Chester County Solid Waste Authority** and the **Las Vegas Monorail Corporation**.
- Experience as a reviewer of annual reports submitted to the Association of School Business Officials for the *Certificate of Excellence in Financial Reporting Program*.
- Assisting several cities and counties with submitting their reports to the Government Finance Officers Association for their *Certificate of Excellence in Financial Reporting Program*.

## APPENDIX A

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- Pat led the GASB 34 implementation team that helped two local governments early-implement that pronouncement, and has assisted governments with implementation of various other pronouncements, including GASB Statements No. 43 and 45.
- Reviewing various governmental reports for several of BDO USA's offices and alliance firms across the country to ensure consistency and compliance with reporting requirements.

### *Education and Professional Affiliations*

Pat is a graduate of the University of Michigan with a B.B.A. degree in accounting. She is a licensed CPA in Michigan and is a member of the **American Institute of Certified Public Accountants** (AICPA) and the **Michigan Association of Certified Public Accountants** (MACPA). Pat received a certificate of achievement for successful completion of the AICPA's 64 hour *Governmental Accounting and Auditing Program*.

Pat instructs at local and national firm seminars and is a member of the **Government Finance Officers Association** and **Michigan School Business Officials**.

## APPENDIX B

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### REQUIRED REFERENCE INFORMATION

## APPENDIX B

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### REQUIRED REFERENCE INFORMATION

1. SYSTEM NAMES: West Virginia Consolidated Public Retirement Board (administers 9 retirement systems)  
ADDRESS: 4101 MacCorkle Ave., S.E., Charleston, WV 25304  
CONTACT NAME: J. Darden Greene, CFO  
CONTACT PHONE #: 304-558-3570  
TYPE OF SYSTEM: 5 Multi-Employer Cost Sharing Systems, 3 Single Employer Systems, Multi-Employer Defined Contribution System
2. SYSTEM NAMES: City of Charleston, WV Policemen's Pension and Relief Fund  
ADDRESS: P.O. Box 2749, Charleston, WV 25330  
CONTACT NAME: Joe Estep, Finance Director  
CONTACT PHONE #: 304-348-8014  
TYPE OF SYSTEM: Single Employer
3. SYSTEM NAMES: City of Charleston, WV Firemen's Pension and Relief Fund  
ADDRESS: P.O. Box 2749, Charleston, WV 25330  
CONTACT NAME: Brenda Lemon, Controller  
CONTACT PHONE #: 304-348-8028  
TYPE OF SYSTEM: Single Employer

## APPENDIX B

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This reference has been provided by our Technical Resource Consultant, Patricia Duperron, CPA, Assurance Director for BDO USA, LLP.

Peggy Koraen, Executive Director  
City of Grand Rapids General Retirement System  
City of Grand Rapids Police & Fire Retirement System  
233 East Fulton, Suite 216  
Grand Rapids, Michigan 49503  
616-456-4300  
[pkorzen@grand-rapids.mi.us](mailto:pkorzen@grand-rapids.mi.us)

## **APPENDIX C**

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**COPY OF GFOA CERTIFICATE OF ACHIEVEMENT FOR  
EXCELLENCE IN FINANCIAL REPORTING**

## APPENDIX C

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Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

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

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**



Executive Director/CEO



## **APPENDIX D**

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### **PEER REVIEW REPORT**



Rea & associates *a brighter way*

## System Review Report

July 10, 2012

To the Partners of Gibbons & Kawash, A.C.  
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Gibbons & Kawash, A.C. (the firm) in effect for the year ended February 29, 2012. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Gibbons & Kawash, A.C., in effect for the year ended February 29, 2012, 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*. Gibbons & Kawash, A.C. has received a peer review rating of *pass*.

*Rea & Associates, Inc.*

## **APPENDIX E**

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### **REQUIRED FORMS**



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

## Solicitation

NUMBER
CPR14026

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
GUY NISBET 304-558-2596

RFQ COPY  
TYPE NAME/ADDRESS HERE

V  
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CONSOLIDATED PUBLIC RETIREMENT  
BOARD

4101 MACCORKLE AVE SE  
CHARLESTON, WV  
25304 558-3570

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DATE PRINTED
06/19/2014

BID OPENING DATE: 07/17/2014

BID OPENING TIME 1:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
				REQUEST FOR QUOTATION (RFQ)		
				THE WEST VIRGINIA PURCHASING DIVISION FOR THE AGENCY, THE WEST VIRGINIA CONSOLIDATED PUBLIC RETIREMENT BOARD (CPRB) IS SOLICITING BIDS FROM QUALIFIED VENDORS TO ESTABLISH A CONTRACT FOR THE ANNUAL FINANCIAL STATEMENT AUDIT, COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) COMPLIANCE, US DEPARTMENT OF HEALTH AND HUMAN RESOURCES (DHHS) CORRESPONDENCE PER THE ATTACHED SPECIFICATIONS, AND TERMS AND CONDITIONS.		
0001	1	LS		946-20		\$73,000
				ANNUAL FINANCIAL STATEMENT AUDIT (1ST YEAR)		
0002	1	LS		946-20		\$88,400
				ANNUAL FINANCIAL STATEMENT AUDIT (2ND YEAR)		
0003	1	LS		946-20		\$88,400
				ANNUAL FINANCIAL STATEMENT AUDIT (3RD YEAR)		

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO SOLICITATION, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

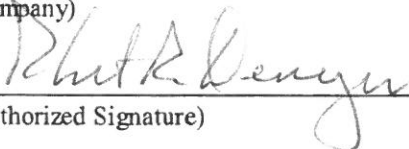


**CERTIFICATION AND SIGNATURE PAGE**

By signing below, I certify that I have reviewed this Solicitation in its entirety, understand the requirements, terms and conditions, and other information contained herein; that I am submitting this bid or proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

Gibbons & Kawash, A.C.

(Company)

  
Robert R. Denyer  
(Authorized Signature)

Robert R. Denyer, Director

(Representative Name, Title)

304-345-8400

(Phone Number)

304-345-8451

(Fax Number)

July 29, 2014

(Date)

RFQ No. CPR14026

STATE OF WEST VIRGINIA  
Purchasing Division  
**PURCHASING AFFIDAVIT**

**MANDATE:** Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

**EXCEPTION:** The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

**DEFINITIONS:**

**"Debt"** means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

**"Employer default"** means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

**"Related party"** means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

**AFFIRMATION:** By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

**WITNESS THE FOLLOWING SIGNATURE:**

Vendor's Name: Gibbons & Kawash, A.C.

Authorized Signature: [Signature] Date: July 29, 2014

State of WV

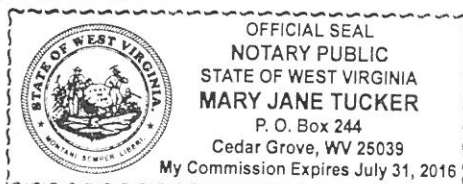
County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 29 day of July, 2014.

My Commission expires July 31, 2016.

**AFFIX SEAL HERE**

**NOTARY PUBLIC**



[Signature]  
Purchasing Affidavit (Revised 07/01/2012)



## State of West Virginia

# VENDOR PREFERENCE CERTIFICATE

Certification and application\* is hereby made for Preference in accordance with **West Virginia Code**, §5A-3-37. (Does not apply to construction contracts). **West Virginia Code**, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Vendor Preference, if applicable.

**1. Application is made for 2.5% vendor preference for the reason checked:**

- \_\_\_\_ Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,  
 \_\_\_\_ Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or**,  
 \_\_\_\_ Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or**,

**2. Application is made for 2.5% vendor preference for the reason checked:**

- \_\_\_\_ Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,

**3. Application is made for 2.5% vendor preference for the reason checked:**

- \_\_\_\_ Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or**,

**4. X Application is made for 5% vendor preference for the reason checked:**

- \_\_\_\_ Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or**,

**5. Application is made for 3.5% vendor preference who is a veteran for the reason checked:**

- \_\_\_\_ Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or**,

**6. Application is made for 3.5% vendor preference who is a veteran for the reason checked:**

- \_\_\_\_ Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

**7. Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with West Virginia Code §5A-3-59 and West Virginia Code of State Rules.**

- \_\_\_\_ Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

**Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.**

Bidder: Gibbons & Kawash, A.C.

Signed: 

Date: July 29, 2014

Title: Director

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: CPR14026**

**Instructions:** Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

**Acknowledgment:** I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

**Addendum Numbers Received:**

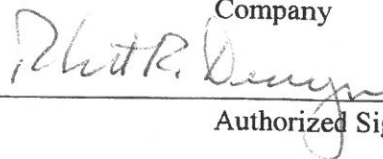
(Check the box next to each addendum received)

<input checked="" type="checkbox"/> Addendum No. 1	<input type="checkbox"/> Addendum No. 6
<input checked="" type="checkbox"/> Addendum No. 2	<input type="checkbox"/> Addendum No. 7
<input type="checkbox"/> Addendum No. 3	<input type="checkbox"/> Addendum No. 8
<input type="checkbox"/> Addendum No. 4	<input type="checkbox"/> Addendum No. 9
<input type="checkbox"/> Addendum No. 5	<input type="checkbox"/> Addendum No. 10

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Gibbons & Kawash, A.C.

Company



Authorized Signature

July 29, 2014

Date

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

## **APPENDIX F**

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### **CERTIFIED PUBLIC ACCOUNTANT LICENSES**

## APPENDIX F

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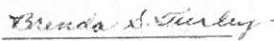


State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The entity listed below was issued a*  
**FIRM PERMIT**  
*for the period beginning*  
*July 1, 2014 through June 30, 2015*

**F0152A**  
**GIBBONS & KAWASH CPAS**  
**707 VIRGINIA ST E STE 300**  
**CHARLESTON WV 25301-2710**

  
Board President

  
Executive Director

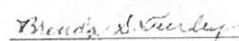


State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The entity listed below was issued an*  
**Authorization to Perform**  
**Attest and/or Compilation Services**  
*for the period beginning*  
*July 1, 2014 through June 30, 2015*

**F0152A**  
**GIBBONS & KAWASH CPAS**  
**707 VIRGINIA ST E STE 300**  
**CHARLESTON WV 25301-2710**

  
Board President

  
Executive Director

## APPENDIX F

---



State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The person indicated below is  
licensed as a  
**Certified Public Accountant**  
for the period beginning  
July 1, 2014 through June 30, 2015*

██████████  
**ROBERT R. DENYER**  
**GIBBONS & KAWASH CPAS**  
**707 VIRGINIA ST E STE 300**  
**CHARLESTON WV 25301-2710**

*David W. Hill*  
Board President

*Brenda S. Tierney*  
Executive Director



State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The person indicated below is  
licensed as a  
**Certified Public Accountant**  
for the period beginning  
July 1, 2014 through June 30, 2015*

██████████  
**ROBERT E ADAMS**  
**GIBBONS & KAWASH CPAS**  
**707 VIRGINIA ST E STE 300**  
**CHARLESTON WV 25301-2710**

*David W. Hill*  
Board President

*Brenda S. Tierney*  
Executive Director

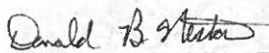
## APPENDIX F



State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The person indicated below is  
licensed as a  
**Certified Public Accountant**  
for the period beginning  
July 1, 2013 through June 30, 2014*

**MELISSA A PRICE**  
**GIBBONS & KAWASH CPAS**  
**707 VIRGINIA ST E STE 300**  
**CHARLESTON WV 25301-2710**

  
Board President

  
Executive Director



State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The person indicated below is  
licensed as a  
**Certified Public Accountant**  
for the period beginning  
July 1, 2014 through June 30, 2015*

**ANTHONY LEE CARPENTER**  
**5105 SUNSHINE CIR**  
**CROSS LANES WV 25313**

  
Board President

  
Executive Director

## **APPENDIX G**

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### **CONTINUING PROFESSIONAL EDUCATION CERTIFICATES FOR ENGAGEMENT TEAM MEMBERS GASB 67 AND 68 EDUCATION**



## WVSCPA LIVE CPE CERTIFICATE OF ATTENDANCE

900 Lee Street E., Suite 1201  
Charleston, WV 25301

304-342-5461 or 800-352-3855 (WV & OH Only)

Fax: 304-344-4636 Email: [wvscpa@wvscpa.org](mailto:wvscpa@wvscpa.org)

### Governmental and Not-for-Profit Annual Update

Dates	Program Time	CPE Hours
07/17/14	8:00AM to 4:00PM	8.00

<b>Location:</b>	Charleston Civic Center 200 Civic Center Drive Charleston, WV 25301
------------------	---

**TO:** Robert R. Denyer, CPA  
Gibbons & Kawash, AC  
707 Virginia St., East, Ste 300  
Charleston, WV 25301

<b>Acronym:</b>	GNAUC
<b>Field(s) of Study:</b>	Acct. & Auditing 8.00

This signed Certificate of Attendance is accepted by the WV Board of Accountancy. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

Verified by:

*Judy A. Proctor*

\* Not valid unless signed by an authorized WVSCPA representative.

**Retain this document for WV Board of Accountancy reporting requirements.**





Member Learning and Competence  
220 Leigh Farm Road; Durham, NC 27706  
www.aicpa.org • 888-777-7070

## Certificate of Completion

This certificate is presented to: **Robert Denyer**  
for successfully completing: **The GASB's Pension Standards Part I: Considerations  
for Cost-Sharing Plans, Participating Employers**

Field of Study: **Accounting Governmental(1); Auditing Governmental(1)**

CPE credit: **2.0**

Delivery Method: **Internet-based group-study** Completion date: **Tue, May 06, 2014**

**Anthony J. Pugliese, CPA, CGMA, CITP**  
Senior Vice President & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880

Texas: 000215

New Jersey: CE0002900

New York: 648

Pennsylvania: PX-177106

QAS: 013

National Registry: 112891

All Others: A-0001

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.

## Certificate of Completion

This certificate is presented to: **Robert Denyer**

for successfully completing: **The GASB's Pension Standards Part II: Considerations  
for Agent Plans and Participating Employers**

Field of Study: **Accounting Governmental(1); Auditing Governmental(1)**

CPE credit: **2.0**

Delivery Method: **Internet-based group-study** Completion date: **Wed, May 07, 2014**



**Anthony J. Pugliese, CPA, CGMA, CITP**  
Senior Vice President & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880

Texas: 000215

New Jersey: CE0002900

New York: 648

Pennsylvania: PX-177106

QAS: 013

National Registry: 112891

All Others: A-0001

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.



American Institute of CPAs®

Professional Development  
220 Leigh Farm Road  
Durham, NC 27702  
888-777-7077

## CERTIFICATION OF COMPLETION

This certifies that **Robert Denyer** has successfully completed the course

***GAQC 2014 Annual Update Webcast***

and is awarded this certificate on ***Tuesday, April 29, 2014***

Field of Study

CPE Credit

Auditing (Governmental)

2

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs and the standards of the Quality Assurance Service (QAS), CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit. Courses in the personal development field of study are not part of the QAS program.

Type of instructional Delivery Method: Internet-based group-study program.

Anthony Pugliese  
SVP & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880

New Jersey: CE00029900

Pennsylvania: PX-177106

All Others: A-0001

National Registry: 112891

New York: 648

Texas: 000215

QAS: 013

# *Certificate of Completion*

Presented to

## **Robert Denyer**

Gibbons & Kawash, A.C.

for successful completion of the two (2) day training seminar  
entitled "Governmental Accounting and Auditing"  
by the West Virginia State Auditor's Office at the  
Marriott Hotel, Charleston, West Virginia  
on July 29-30, 2013.

16 Continuing Professional Education Credits (16 CPE)



A handwritten signature in dark ink, reading "Glen B. Gainer III".

Glen B. Gainer III, State Auditor



# WVSCPA LIVE CPE CERTIFICATE OF ATTENDANCE

900 Lee Street E., Suite 1201  
Charleston, WV 25301  
304-342-5461 or 800-352-3855 (WV & OH Only)  
Fax: 304-344-4636 Email: wvscpa@wvscpa.org

## Governmental and Not-for-Profit Annual Update

Dates	Program Time	CPE Hours
07/17/14	8:00AM to 4:00PM	8.00

Location:	Charleston Civic Center 200 Civic Center Drive Charleston, WV 25301
-----------	---

TO: Robert E. Adams  
Gibbons & Kawash, AC  
707 Virginia St., East, Ste 300  
Charleston, WV 25301

Acronym:	GNAUC
Field(s) of Study:	Acct. & Auditing 8.00

This signed Certificate of Attendance is accepted by the WV Board of Accountancy. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

Verified by:

*Judy A. Proctor*

\* Not valid unless signed by an authorized WVSCPA representative.  
Retain this document for WV Board of Accountancy reporting requirements.



Oklahoma Society of CPAs  
50 Penn Place, Suite 910  
Oklahoma City, OK 73118-1804  
405/841-3800 800/522-8261 (in OK)  
Fax: 405-841-3801 www.oscpa.com

## Certificate of Educational Credit

This is to certify that

**Rob Adams**

Registered and attended

### **Governmental Accounting and Auditing Conference**

Taught by Various speakers

Instructional Method: Group Study

Field of Study: Government & Non-Profit  
Ethics

Government Accounting & Auditing

05/05/2014 to 05/06/2014 in Oklahoma City, OK

This course is recommended for the following  
credit hours of Continuing Professional Education:

A&A - 16.00

Ethics - 2.00

Yellow Book - 16.00

**Total of 16.0 credit hour(s)**

A handwritten signature in dark ink, appearing to read "P. M. M. M. M.", is written over a horizontal line.

OSCPA CPE Committee Chairman



American Institute of CPAs

Professional Development  
220 Leigh Farm Road  
Durham, NC 27702  
888-777-7077

## CERTIFICATION OF COMPLETION

This certifies that **Robert Adams** has successfully completed the course

***GAQC 2014 Annual Update Webcast***

and is awarded this certificate on ***Tuesday, April 29, 2014***

Field of Study

CPE Credit

Auditing (Governmental)

2

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs and the standards of the Quality Assurance Service (QAS), CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit. Courses in the personal development field of study are not part of the QAS program.

Type of instructional Delivery Method: Internet-based group-study program.

Anthony Pugliese  
SVP & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880

New Jersey: CE00029900

Pennsylvania: PX-177106

All Others: A-0001

National Registry: 112891

New York: 648

Texas: 000215

QAS: 013

# *Certificate of Completion*

Presented to

## **Rob Adams**

Gibbons & Kawash, A.C.

for successful completion of the two (2) day training seminar  
entitled "Governmental Accounting and Auditing"  
by the West Virginia State Auditor's Office at the  
Marriott Hotel, Charleston, West Virginia  
on July 29-30, 2013.

16 Continuing Professional Education Credits (16 CPE)



A handwritten signature in dark ink, reading "Glen B. Gainer III".

Glen B. Gainer III, State Auditor





American Institute of CPAs

Professional Development  
220 Leigh Farm Road  
Durham, NC 27702  
888-777-7077

## CERTIFICATION OF COMPLETION

This certifies that **Robert Adams** has successfully completed the course

***2013 GAQC Required Annual Update Webcast***

and is awarded this certificate on ***Tuesday, April 30, 2013***

Field of Study

CPE Credit

Auditing (Governmental)

2

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs and the standards of the Quality Assurance Service (QAS), CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit. Courses in the personal development field of study are not part of the QAS program.

Type of instructional Delivery Method: Internet-based group-study program.

Anthony Pugliese  
SVP & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880

New Jersey: CE00029900

Pennsylvania: PX-177106

All Others: A-0001

National Registry: 112891

New York: 648

Texas: 000215

QAS: 013

**Melissa A. Price**

---

**From:** kim@wvscpa.org  
**Sent:** Monday, July 22, 2013 3:33 PM  
**To:** Melissa A. Price  
**Subject:** WVSCPA Certificate of Attendance



**WVSCPA Live CPE  
Certificate of Attendance**

**Participant:** Melissa A. Price  
Gibbons & Kawash, AC  
707 Virginia St., East, Ste 300  
Charleston, WV 25301  
[mprice@gandkcpas.com](mailto:mprice@gandkcpas.com)

**Course Title:** Latest Developments in Government and Nonprofit A&A 2013  
**CPE Credit Hours:** 8.00  
**Field of Study:** Accounting&Auditing 8.00

**Course Date:** 07/18/13

**Course Hours:** 8:00AM to 4:00PM

**Course Location:** Charleston Civic Center  
Charleston

This certificate is not valid unless authorized by a WVSCPA representative. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

Verified by:

*Authorized Staff  
member of  
WV Society of CPAs*

**Retain this document for WV Board of Accountancy reporting requirements.**



**WVSCPA LIVE CPE  
CERTIFICATE OF ATTENDANCE**

900 Lee Street E., Suite 1201  
Charleston, WV 25301  
304-342-5461 or 800-352-3855 (WV & OH Only)  
Fax: 304-344-4636 Email: [wvscpa@wvscpa.org](mailto:wvscpa@wvscpa.org)

**Governmental and Not-for-Profit Annual Update**

<b>Dates</b>	<b>Program Time</b>	<b>CPE Hours</b>
07/17/14	8:00AM to 4:00PM	8.00

<b>Location:</b>	Charleston Civic Center 200 Civic Center Drive Charleston, WV 25301
------------------	---

**TO:** Anthony Carpenter, CPA  
Gibbons & Kawash, AC  
707 Virginia St., East, Ste 300  
Charleston, WV 25301

<b>Acronym:</b>	GNAUC
<b>Field(s) of Study:</b>	Acct. & Auditing 8.00

This signed Certificate of Attendance is accepted by the WV Board of Accountancy. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

**Verified by:**

*Judy A. Proctor*

\* Not valid unless signed by an authorized WVSCPA representative.  
**Retain this document for WV Board of Accountancy reporting requirements.**



Oklahoma Society of CPAs  
50 Penn Place, Suite 910  
Oklahoma City, OK 73118-1804  
405/841-3800 800/522-8261 (in OK)  
Fax: 405-841-3801 www.oscpa.com

## Certificate of Educational Credit

This is to certify that  
**Anthony Carpenter**

Registered and attended  
**Governmental Accounting and Auditing Conference**

Taught by Various speakers

Instructional Method: Group Study

Field of Study: Government & Non-Profit  
Ethics

Government Accounting & Auditing

05/05/2014 to 05/06/2014 in Oklahoma City, OK

This course is recommended for the following  
credit hours of Continuing Professional Education:

A&A - 16.00

Ethics - 2.00

Yellow Book - 16.00

**Total of 16.0 credit hour(s)**

OSCPA CPE Committee Chairman



American Institute of CPAs

Professional Development  
220 Leigh Farm Road  
Durham, NC 27702  
888-777-7077

## CERTIFICATION OF COMPLETION

This certifies that **Anthony Carpenter** has successfully completed the course

***GAQC 2014 Annual Update Webcast***

and is awarded this certificate on ***Tuesday, April 29, 2014***

Field of Study

CPE Credit

Auditing (Governmental)

2

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs and the standards of the Quality Assurance Service (QAS), CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit. Courses in the personal development field of study are not part of the QAS program.

Type of instructional Delivery Method: Internet-based group-study program.

Anthony Pugliese  
SVP & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880

New Jersey: CE00029900

Pennsylvania: PX-177106

All Others: A-0001

National Registry: 112891

New York: 648

Texas: 000215

QAS: 013

**2013 AICPA National Governmental Accounting and Auditing Update (GAAC) East Conference**  
 Marriott Wardman Park Hotel, Washington, DC  
 August 12-13, 2013

Name of Participant: Anthony Caporale

Employer: Gilberts Inc. A.C.

Address: 700 Penn Plz, 7th Fl, New York, NY 10019

Phone: 212-200-8473

Email: ACAPORALE@GILBERTSINC.COM

City, State Zip: Manhasset, NY 11040

**Monday, August 12, 2013**

	A(G)*	AU(G)*	SKA
8:35 a.m. - 9:35 a.m. - General Session			60
1 The Politics of a Second Obama Administration			
9:35 a.m. - 10:35 a.m. - General Session			60
2 Governmental Accounting Standards Update			
10:55 a.m. - 12:10 p.m. - Concurrent Sessions (Select One)			
3 IG Hot Topics		75	
4 Preparing Financial Statements Efficiently & Effectively	30	45	
5 Getting Into the Weeds of Single Audit Sampling		75	
6 The Inside Scoop on Avoiding Governmental Audit Quality Issues		75	
1:30 p.m. - 2:45 p.m. - Concurrent Sessions (Select One)			
7 Integrated Financial Management at the Federal Reserve and FDIC-A Seat at the Table	45	30	
8 Mixing It Up: Governmental Combinations and Disposals	75		
9 Updated Audit Guides for State and Local Governments and GAS-A133 Audits		75	
10 The Inside Scoop on Avoiding Governmental Audit Quality Issues		75	
3:05 p.m. - 4:20 p.m. - Concurrent Sessions (Select One)			
11 GAO's High Risk List: Engaging Leaders and Enhancing Accountability		75	
12 Making Sense of Deferred Inflows and Outflows of Resources	75		
13 Auditor's Action Plan Upon Discovery of Fraud		75	
14 Using Forensic Data Analysis Techniques to Find Fraud		75	
4:25 p.m. - 5:40 p.m. - Concurrent Sessions (Select One)			
15 Audits of Government Conferences, Travel, and Employee Award Programs		75	
16 Implementing GASB Statement 61: Be Prepared for Issues You May Encounter	75		
17 The Impact of the New Yellow Book Independence Rules: A Real Life Look		75	
18 Using the Work of a Specialist: Don't Overlook Key Considerations		75	

Sponsor Numbers: IL-159-0008900 NJ-CE60029900 NY-648 PA-PX-177106 TX-215

All Others - A-0001

Fields of Study: A(G) - Accounting (Governmental)\*

AU(G) - Auditing (Governmental)\*

SKA - Specialized Knowledge & Application

Your state board is the final authority for the number of credit hours and field of study allowed for a particular program.

**Tuesday, August 13, 2013**

	A(G)*	AU(G)*	SKA
7:00 a.m. - 7:50 a.m. - Early Riser Sessions			
19 Cyber Security - Risks and Prevention Measures		50	
20 Don't Let Your Natural Disaster Be A Financial Disaster	50		
21 GAOC Membership: A Firm Designated Audit Quality Partner Perspective		50	
22 What's New With HUD Audits?	25	25	
8:05 a.m. - 9:05 a.m. - General Session			60
23 Healthcare Reform - Federal Response and Impact on States			
9:05 a.m. - 10:05 a.m. - General Session			60
24 An Auditing Standards Update: The Latest from the AICPA and the GAO			
10:25 a.m. - 11:40 a.m. - Concurrent Sessions (Select One)			
25 OMB Update	30	45	
26 A Walk Through the GASB Pension Standards	75		
27 Reforms to Single Audit Requirements: What is in Store for Auditors?		75	
28 Best Practices in Implementing the Group Audits Standard		75	
12:00 p.m. - 12:50 p.m. - Lunch Session			
L2 Developing an Investment Management Process that Links Strategic Goals to Budget and Performance			50
12:55 p.m. - 2:10 p.m. - Concurrent Sessions (Select One)			
29 Shared Services in Federal Financial Management		75	
30 Auditing IT Controls		75	
31 Auditor Considerations for the GASB Pension Standards		75	
32 What Auditors of Governments Issuing Municipal Securities Should be Aware of		75	
2:30 p.m. - 3:30 p.m. - Concurrent Sessions (Select One)			
33 Intra-governmental Transactions - New Actions to Resolve Old Issue	60		
34 Internal Control: A COSO Framework Update			60
35 Subrecipient Monitoring from the Auditor and Auditee Perspective		60	
36 The Challenges of Auditing State & Local Governments in Such An Uncertain Environment		60	
3:35 p.m. - 4:50 p.m. - Concurrent Sessions (Select One)			
37 The Marine Corps vs. The Army Corps - Lessons Learned in Getting a 'Clean' Audit Opinion		75	
38 Best Practices in Implementing the Group Audits Standard		75	
39 Q&A Session - Ask Your Auditing and Accounting Experts	45	30	
40 Reforms to Single Audit Requirements: What is in Store for Auditors?		75	

Total Accounting (Governmental) (A(G)) Minutes: 50  
 Total Auditing (Governmental) (AU(G)) Minutes: 50  
 Total Specialized Knowledge & Application (SKA) Minutes: 100  
 Total Minutes Combined: 200  
 Total Divided by 50: 4  
 Maximum Recommended CPE Credit: 18.5

Participant Signature: [Signature]  
 In accordance with the standards of the National Registry of CPE  
 Sponsors, CPE credits have been granted on a 50-minute hour.

Todd Helton, Director - AICPA Meetings and Conferences

\* Auditors must use professional judgment when determining and documenting if these sessions qualify for Yellow Book CPE in accordance with the Government Accountability Office, Government Auditing Standards, December 2011 Revision and Guidance on GAGAS Requirements for Continuing Professional Education, GAO-05-568.

**CIRCLE THE MINUTES ATTENDED FOR EACH SESSION**  
**RETURN THE WHITE COPY TO THE REGISTRATION DESK AT THE END OF THE CONFERENCE**  
**RETAIN THE YELLOW COPY TO SERVE AS YOUR CERTIFICATE OF ATTENDANCE**

Comments and opinions expressed by the speaker do not necessarily reflect the positions, opinions or beliefs of the AICPA and should not be construed or interpreted as such.

American Institute of Certified Public Accountants • 220 Leigh Farm Road • Durham, NC • 27707-8110 • 888.777.7077 • USA • Fax: 800.362.5066

# *Certificate of Completion*

Presented to

## **Anthony Carpenter**

Gibbons & Kawash, A.C.

for successful completion of the two (2) day training seminar  
entitled "Governmental Accounting and Auditing"  
by the West Virginia State Auditor's Office at the  
Marriott Hotel, Charleston, West Virginia  
on July 29-30, 2013.

16 Continuing Professional Education Credits (16 CPE)



A handwritten signature in dark ink, reading "Glen B. Gainer III", is written over a horizontal line.

Glen B. Gainer III, State Auditor



## WVSCPA LIVE CPE CERTIFICATE OF ATTENDANCE

900 Lee Street E., Suite 1201  
Charleston, WV 25301  
304-342-5461 or 800-352-3855 (WV & OH Only)  
Fax: 304-344-4636 Email: [wvscpa@wvscpa.org](mailto:wvscpa@wvscpa.org)

### Governmental and Not-for-Profit Annual Update

Dates	Program Time	CPE Hours
07/17/14	8:00AM to 4:00PM	8.00

<b>Location:</b>	Charleston Civic Center 200 Civic Center Drive Charleston, WV 25301
------------------	---

**TO:** Danielle Westfall  
Gibbons & Kawash, AC  
707 Virginia St., East, Ste 300  
Charleston, WV 25301

<b>Acronym:</b>	GNAUC
<b>Field(s) of Study:</b>	Acct. & Auditing 8.00

This signed Certificate of Attendance is accepted by the WV Board of Accountancy. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

Verified by:

*Judy A. Proctor*

\* Not valid unless signed by an authorized WVSCPA representative.

**Retain this document for WV Board of Accountancy reporting requirements.**





Professional Development  
220 Leigh Farm Road  
Durham, NC 27702  
888-777-7077

## CERTIFICATION OF COMPLETION

This certifies that **Danielle Westfall** has successfully completed the course

***GAQC 2014 Annual Update Webcast***

and is awarded this certificate on ***Tuesday, April 29, 2014***

Field of Study

CPE Credit

Auditing (Governmental)

2

In accordance with the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs and the standards of the Quality Assurance Service (QAS), CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit. Courses in the personal development field of study are not part of the QAS program.

Type of instructional Delivery Method: Internet-based group-study program.

Anthony Pugliese  
SVP & Chief Operating Officer

### AICPA CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880  
New Jersey: CE00029900  
Pennsylvania: PX-177106  
All Others: A-0001

National Registry: 112891  
New York: 648  
Texas: 000215  
QAS: 013



AGA<sup>®</sup>

CHARLESTON CHAPTER

PO Box 2904, Charleston, WV 25330

## *Certificate of Attendance*

Presented to

Danielle Westfall

For successful completion of "AGA Spring Training Event"  
Presented by Charleston Chapter of the Association of Government Accountants

April 24, 2014  
Charleston, WV

CPE Credits: 8 Hours including 1 Hour of Ethics

Roger Townsend, President

# *Certificate of Completion*

Presented to

## **Danielle Westfall**

Gibbons & Kawash, A.C.

for successful completion of the two (2) day training seminar  
entitled "Governmental Accounting and Auditing"  
by the West Virginia State Auditor's Office at the  
Marriott Hotel, Charleston, West Virginia  
on July 29-30, 2013.

16 Continuing Professional Education Credits (16 CPE)



A handwritten signature in dark ink, reading "Glen B. Gainer III".

Glen B. Gainer III, State Auditor

# *Certificate of Completion*

Presented to

## **Phil Capogreco**

Gibbons & Kawash, A.C.

for successful completion of the two (2) day training seminar  
entitled "Governmental Accounting and Auditing"  
by the West Virginia State Auditor's Office at the  
Marriott Hotel, Charleston, West Virginia  
on July 29-30, 2013.

16 Continuing Professional Education Credits (16 CPE)



A handwritten signature in dark ink, reading "Glen B. Gainer III".

Glen B. Gainer III, State Auditor



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Charleston, WV 25301  
304-342-5461 or 800-352-3855 (WV & OH Only)  
Fax: 304-344-4636 Email: wvscpa@wvscpa.org

## Governmental and Not-for-Profit Annual Update

Dates	Program Time	CPE Hours
07/17/14	8:00AM to 4:00PM	8.00

<b>Location:</b>	Charleston Civic Center 200 Civic Center Drive Charleston, WV 25301
------------------	---

TO: Jennifer M. Cessna  
HC 86 Box 409  
Fort Ashby, WV 26719

<b>Acronym:</b>	GNAUC
<b>Field(s) of Study:</b>	Acct. & Auditing 8.00

This signed Certificate of Attendance is accepted by the WV Board of Accountancy. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

Verified by:

*Judy A. Proctor*

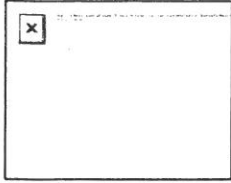
\* Not valid unless signed by an authorized WVSCPA representative.

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## Jennifer Cessna

---

**From:** kim@wvscpa.org  
**Sent:** Monday, July 22, 2013 3:33 PM  
**To:** Jennifer Cessna  
**Subject:** WVSCPA Certificate of Attendance



### WVSCPA Live CPE Certificate of Attendance

**Participant:** Jennifer M. Cessna  
HC 86 Box 409  
Fort Ashby, WV 26719  
[jcessna@gandkcpas.com](mailto:jcessna@gandkcpas.com)

**Course Title:** Latest Developments in Government and Nonprofit A&A 2013  
**CPE Credit Hours:** 8.00  
**Field of Study:** Accounting&Auditing 8.00  
**Course Date:** 07/18/13  
**Course Hours:** 8:00AM to 4:00PM  
**Course Location:** Charleston Civic Center  
Charleston

This certificate is not valid unless authorized by a WVSCPA representative. A copy will be kept on file in the WVSCPA office for five years for Board of Accountancy auditing purposes.

Verified by:

*Authorized Staff*  
*member of*  
*WV Society of CPAs*

**Retain this document for WV Board of Accountancy reporting requirements.**

WV Society of CPAs ❖ 900 Lee St E #1201, Chas WV 25301 ❖ 304-342-5461 ❖ [www.wvscpa.org](http://www.wvscpa.org)





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## Governmental and Not-for-Profit Annual Update

Dates	Program Time	CPE Hours
07/17/14	8:00AM to 4:00PM	8.00

<b>Location:</b>	Charleston Civic Center 200 Civic Center Drive Charleston, WV 25301
------------------	---

**TO:** Staunton Gorrell  
Gibbons & Kawash, AC  
707 Virginia St., East, Ste 300  
Charleston, WV 25301

<b>Acronym:</b>	GNAUC
<b>Field(s) of Study:</b>	Acct. & Auditing 8.00

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*Judy A. Proctor*

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