



# West Virginia Purchasing Division

2019 Washington Street, East  
Charleston, WV 25305  
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General Fax: 304-558-6026  
Bid Fax: 304-558-3970

The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at ***wvOASIS.gov***. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at ***WVPurchasing.gov*** with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

## Header

List View

### General Information

Procurement Folder: 244518

Procurement Type: Central Contract - Fixed Amt

Vendor ID: VS0000010624

Legal Name: Rubino & Company, Chartered

Alias/DBA:

Total Bid: \$299,900.00

Response Date: 09/09/2016

Response Time: 7:20

SO Doc Code: CRFQ

SO Dept: 0221

SO Doc ID: PDS1700000001

Published Date: 9/6/16

Close Date: 9/15/16

Close Time: 13:30

Status: Closed

Solicitation Description: Addendum 1 - Pro Auditing Services for Public Defender Corp

Total of Header Attachments: 0

Total of All Attachments: 0



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

**State of West Virginia  
 Solicitation Response**

**Proc Folder :** 244518

**Solicitation Description :** Addendum 1 - Pro Auditing Services for Public Defender Corp

**Proc Type :** Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2016-09-15 13:30:00	SR 0221 ESR09091600000000972	1

<b>VENDOR</b>
VS0000010624 Rubino & Company, Chartered

**Solicitation Number:** CRFQ 0221 PDS1700000001

**Total Bid :** \$299,900.00      **Response Date:** 2016-09-09      **Response Time:** 07:20:57

**Comments:**

**FOR INFORMATION CONTACT THE BUYER**  
 Linda Harper  
 (304) 558-0468  
 linda.b.harper@wv.gov

<b>Signature on File</b>	<b>FEIN #</b>	<b>DATE</b>
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Total Cost for FY16 for all Circuit locations				\$71,900.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

**Comments:** FY 2016  
Please see attached Exhibit A - Pricing Page for details.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Total Cost for FY17 - optional renewal				\$74,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

**Comments:** FY 2017  
Please see attached Exhibit A - Pricing Page for details.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Total Cost for FY18 - optional renewal				\$76,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

**Comments:** FY 2018  
Please see attached Exhibit A - Pricing Page for details.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Total Cost for FY19 - optional renewal				\$78,000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :** Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

**Comments:** FY 2019  
Please see attached Exhibit A - Pricing Page for details.



# Proposal to Provide Professional Auditing Services

West Virginia Public Defender Services

Solicitation No.: CRFQ 0221 PDS1700000001

September 13, 2016



**Public Defender Services**



**RUBINO & COMPANY**  
— CHARTERED —

*Prepared by:*

**Rubino & Company, Chartered**  
6903 Rockledge Drive, Suite 1200  
Bethesda, Maryland 20817  
T 301.564-3636 | F 301.564.2994  
[www.rubino.com](http://www.rubino.com)

September 13, 2016

Ms. Linda Harper  
Buyer  
West Virginia Department of Administration, Purchasing Division  
2019 Washington Street East  
Charleston, West Virginia 25305

**RE: Response to Solicitation No.: CRFQ 0221 Public Defender Services 1700000001**

Dear Ms. Harper:

We appreciate the opportunity to submit our qualifications to provide professional auditing services for the West Virginia Public Defender Services (Public Defender Services). We believe Rubino & Company, Chartered (Rubino & Company) is uniquely qualified to provide Public Defender Services with the audit services requested.

Our specialization within the public sector, coupled with our government experience and resources, allows us to provide solutions and benefits to our government clients. We have proposed a client service team comprised of highly talented and responsive professionals. Each has experience in delivering auditing services to organizations in the public sector, and can efficiently and effectively provide the requested services.

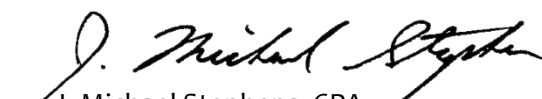
Our Public Sector Group focuses full-time on serving organizations structured similarly to Public Defender Services. The following proposal illustrates our qualifications, experience, and highlights our desire to work with the 18 public defender corporations.

For ease of review and to facilitate the evaluation of our qualifications, the structure of our response precisely mirrors the order set forth in the *Qualifications* section of the Request for Quotation (RFQ) and addresses all the points outlined under section 3. In addition, we have included all required forms in the Appendices of this proposal.

As a shareholder of Rubino & Company, I offer my personal commitment to providing Public Defender Services with the best resources and services available. The Public Defender Services will be a priority account at Rubino & Company and will be held in the highest regard. If you need to contact me at any time, either before or after your selection decision, please do not hesitate to call me at 410-218-0453 or email me at [mstephens@rubino.com](mailto:mstephens@rubino.com).

Sincerely,

**Rubino & Company, Chartered**



J. Michael Stephens, CPA  
Shareholder

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## EXECUTIVE SUMMARY

Understanding your needs begins with understanding West Virginia Public Defender Services (Public Defender Services). Public Defender Services requires a firm that is uniquely qualified to address your specific needs. We believe Rubino & Company, Chartered (Rubino & Company) is a perfect fit for Public Defender Services because we provide:



### Financial, strategic, and operational value

- Nearly 60 professionals who are dedicated to and passionate about serving public sector organizations, with **staff who have experience with Public Defender organizations through prior work with the Administrative Office of the U.S. Courts**
- Serving numerous governmental entities and nonprofit organizations allows us to compile the best practices and trends to share with Public Defender Services



### A timely, efficient and effective audit

- Engagement team members who continually find ways to deliver more efficient and effective services
- Our extensive experience in the public sector has made us **extremely aware of the importance of deadlines**. This is critical to the audits of the public defender corporations as they are component units of the state and as such are required to be reported in the State's CAFR.



### Advice on Ever-Changing Accounting Standards

- Actively involved in the industry and the standard setting committees and proactively advising on how trends and changes impact Public Defender Services
- Regular communications from Rubino & Company through periodic emails and newsletters

Public Defender Services' immediate goal as the over-sight agency of the 18 public defender corporations is to comply with statutory reporting obligations during the forthcoming year. We have given considerable thought to developing an engagement plan tailored to meet the Public Defender Services' needs. Below, we present our understanding of the services to be performed for FY2016.

- Rubino & Company will provide audit services in accordance with generally accepted auditing standards and in accordance with GASB standards and government auditing principles, as applicable.
- In accordance with general auditing principles, Rubino & Company will report on the fair presentation of the financial statements for each public defender corporation.
- In accordance with GASB principles, our team will report on the public defender corporations' internal controls and compliance with the requirement that are set forth in funding contracts executed by and between Public Defender Services and the public defender corporations.

The audits of the 18 public defender corporations will be conducted, and reported, so that the audits can be incorporated into the State's CAFR. We have included our detailed workplan on pages 9-12.

## RESPONSE TO 3.1., CERTIFIED PUBLIC ACCOUNTANT DESIGNATION

Rubino & Company is a properly licensed certified public accounting firm, able to practice in West Virginia. In addition, we certify that at least 50 percent of the following auditing staff engaged in this solicitation to provide auditing services for the Public Defender Services are duly licensed to practice as a certified public accountant in the State of West Virginia.

We have included the names and qualifications of those individuals who will be committed to performing the obligations arising out of the Contract Services in the following tables, as well as on the designated form, titled *Exhibit B*, included in *Appendix B: Exhibit B – CPA Designation*.

J. Michael Stephens, CPA	
Engagement Title and Role	<p><b>Title:</b> Shareholder</p> <p><b>Role:</b> Mike will oversee the engagement and will be responsible for overseeing overall engagement activities, including reviewing the workplan, coordinating activities with the audit managers and directing all meetings with the Public Defender Services. He will also serve as the contact person for all audit related communications.</p>
Background & Relevant Experience	<p>During his career of more than 30 years, Mike has gained extensive governmental auditing and accounting experience, specializing in the audits of state and local government entities. He thoroughly understands governmental auditing, and single audits. He has helped a variety of clients with complicated accounting issues, regulatory matters, and specialized reporting requirements mandated by grants, oversight agencies, and other funding sources.</p> <p>Mike has acquired extensive auditing experience in the public sector. Through a contract with the Administrative Office of the U.S. Courts, he has previously audited Public Defender offices. In addition, he has audited nonprofit and special purpose governmental entities created by governmental agencies as component units to function for special purposes. Most of these entities, in addition to a variety of financial reporting requirements, other than Generally Accepted Accounting Principles, required audits of compliance in accordance with <i>Government Auditing Standards</i> including Single Audits, as well as other state and local guidance.</p>
Education	Mike received his Bachelor’s degree in Accounting from Loyola College in Baltimore.
License	Certified Public Accountant
Professional Affiliations	<ul style="list-style-type: none"> <li>• American Institute of Certified Public Accountants</li> <li>• Maryland Association of Certified Public Accountants</li> <li>• Public Housing Authorities Directors Association</li> <li>• National Association of Housing &amp; Redevelopment Officials</li> </ul>

In addition to Mike’s audit experience, he has also participated in fraud investigations for governmental, nonprofit, and private organizations. These fraud engagements included review of how the fraud occurred and providing assistance in developing controls to mitigate in the future, calculation of damages for submitting under bonding coverage, and investigation to identify those involved. Several of these engagements were under the contract with the Administrative Office of the US Courts and included investigation of Bankruptcy Trustees, analysis of questionable transactions, and calculation of damages.

Robert Gray, CPA	
Engagement Title and Role	<p><b>Title:</b> Quality Control Shareholder</p> <p><b>Role:</b> Bob will conduct a concurring review of the audits, independent from the audit team. The purpose of the independent review is to ensure that all audit and accounting standards are met, and to judge the soundness of accounting principles applied and the adequacy of the audit procedures performed.</p>
Background & Relevant Experience	<p>Bob is a shareholder with more than 40 years of experience and provides accounting, auditing, tax and management services to a wide range of public sector organizations, including technical reviews on all government clients that require audits of financial statements, and single audits.</p>
Education	<p>Bob graduated summa cum laude with a Bachelor of Science degree in Accounting from Villanova University.</p>
License	<p>Certified Public Accountant</p>
Professional Affiliations	<ul style="list-style-type: none"> <li>• American Institute of Certified Public Accountants</li> <li>• Greater Washington Society of Certified Public Accountants</li> <li>• Virginia Society of Certified Public Accountants</li> <li>• Institute of Management Accountants</li> </ul>

Dawit Negari, CPA, CFE, CGFM	
Engagement Title and Role	<p><b>Title:</b> Senior Manager</p> <p><b>Role:</b> Dawit will be responsible for the planning, execution and management of the audits. He will also assist in the resolution of technical and reporting issues.</p>
Background & Relevant Experience	<p>Dawit has over 15 years of experience with the development of audit plans, monitoring daily audit activities, and training internal staff on auditing techniques and procedures. In addition, he has experience performing audits of public sector organizations receiving federal grant awards and other grant funding.</p> <p>Dawit assists clients with internal controls suggesting cost-beneficial solutions to their needs, thereby enhancing compliance with grant and regulatory compliance requirements and improving overall financial reporting capabilities.</p>
Education	<p>Dawit received his Bachelor’s degree in Accounting from Addis Ababa University in Ethiopia.</p>
License	<ul style="list-style-type: none"> <li>• Certified Public Accountant</li> <li>• Certified Fraud Examiner</li> <li>• Certified Government Financial Manager</li> </ul>
Professional Affiliations	<ul style="list-style-type: none"> <li>• American Institute of Certified Public Accountants</li> <li>• Greater Washington Society of Certified Public Accountants</li> </ul>

**Daniel Borne**

<b>Engagement Title and Role</b>	<p><b>Title:</b> Manager</p> <p><b>Role:</b> Dan will assist in the resolution of technical and reporting issues for the audits. Dan will be on-site in the field supervising the audits to identify and resolve issues as they arise.</p>
<b>Background &amp; Relevant Experience</b>	<p>Dan has over 9 years of experience helping public sector clients enhance their internal controls and financial reporting functions through a risk-based approach to facilitate a strong, efficient, and effective control environment to better achieve timely and accurate financial reporting.</p>
<b>Education</b>	<p>Dan received his Bachelor of Science degree from Shippensburg University.</p>
<b>Professional Affiliations</b>	<p>Greater Washington Society of Certified Public Accountants</p>

**Matthew Murakami**

<b>Engagement Title and Role</b>	<p><b>Title:</b> Senior Associate</p> <p><b>Role:</b> Matthew will be responsible for assisting the audit manager with supervising all staff on the audit engagements.</p>
<b>Background &amp; Relevant Experience</b>	<p>Matthew is a senior auditor in the firm and has over three years of experience performing audits, accounting, and consulting services. In his present role at Rubino &amp; Company, Matt is responsible for performing public and private sector audit services for many of Rubino &amp; Company’s larger and more complex entities; including quasi-governmental agencies, nonprofit entities, and government contractors. In addition, these audit engagements typically require single audits to be performed in under OMB Uniform Guidance.</p>
<b>Education</b>	<p>Matthew received his Bachelor of Business Administration degree with a concentration in Finance from George Washington University, and is currently pursuing his Masters of Accountancy through George Washington University.</p>
<b>Professional Affiliations</b>	<p>Greater Washington Society of Certified Public Accountants</p>

**Filbert Ouedraogo, CPA**

<b>Engagement Title and Role</b>	<p><b>Title:</b> Associate</p> <p><b>Role:</b> Filbert will assist in the planning and coordination of the audits; perform the audit field work for the financial statements; prepare and assist in the review of the audits; and prepare drafts of all necessary audit reports and letters.</p>
<b>Background &amp; Relevant Experience</b>	<p>Filbert has over two years of auditing experience. His areas of experience include auditing, accounting, and federal grant financial and compliance audits. In addition, Filbert has experience performing Single Audits for various public sector organizations.</p>
<b>Education</b>	<p>Filbert received his Master of Science degree in accounting from the Robert H. Smith School of Business, University of Maryland, and his Bachelor of Science degree in Economics from the University of Ouagadougou.</p>
<b>License</b>	<p>Certified Public Accountant</p>
<b>Professional Affiliations</b>	<ul style="list-style-type: none"> <li>• American Institute of Certified Public Accountants</li> <li>• Greater Washington Society of Certified Public Accountants</li> </ul>

## RESPONSE TO 3.2., PRIOR EXPERIENCE

For over 35 years we have experienced steady growth to the point where our firm currently employs nearly 60 full-time professionals, including 10 shareholders.

**The primary emphasis of our practice is in providing auditing and accounting services to public sector organizations.** Several of our partners are nationally recognized experts; serving as industry consultants, presenters, subject matter experts and expert witnesses. By concentrating our accounting and auditing efforts in this fashion, we believe that we can better develop and utilize our extensive expertise in the public sector arena so that responsive services can be provided to our clients in this complex and sophisticated regulatory environment. This level of national recognition, as well as Rubino & Company’s deep public sector expertise and continued growth, demonstrates our ability and commitment to provide the best audit services available to Public Defender Services.

### Rubino & Company has the necessary experience to serve Public Defender Services!



**The staff assigned to your engagement have experience with Public Defender organizations through prior work with the Administrative Office of the U.S. Courts and the entire CAFR process through experience auditing both component units and primary governmental entities.** Under a Federal Court contract, Federal Public Defender offices were audited in accordance with *Government Auditing Standards* and the *Administrative Office Guide*. This structure is similar to Public Defender Services and the related Corporations in that the Administrative Office acts as oversight for the offices and monitors financial activity and compliance. Experience with CAFR’s comes from auditing special purpose governmental units as component units of Counties and States and the audit of other primary governmental units with the component units including utilities, transportation, development, and schools.

In addition, we currently perform both financial statement and performance audits of nonprofit and governmental units on behalf of other federal agencies. These engagements are similar in structure to what

is requested in the RFQ in that the federal agency acts as oversight for these entities and has reporting requirements that must be audited to ensure financial viability and compliance. These include engagements for the Department of Health and Human Services (HHS) and Housing and Urban Development (HUD). The engagements include coordination of effort with both the oversight agency and auditee, specialized reporting, and knowledge of GAAP, GASB, FASB, and GAS.

A list of our relevant experience has been submitted on the attachment designated as *Exhibit C* and included in *Appendix C: Prior Experience*.

## RESPONSE TO 3.3., AFFILIATIONS/MEMBERSHIPS

Our shareholders and managers are active in numerous professional activities and organizations in which they obtain near-constant updates as to the latest developments in public sector accounting, auditing, tax, and operational issues. Past and current memberships include the following:

- Member of the Government Financial Officers Association
- Presidents of the Greater Washington Society of CPAs
- Chairs of the state CPA society for nonprofit committees
- AICPA Council Member
- Board of Directors of the Virginia Society of CPAs, Northern Chapter
- AICPA Tax Exempt Organization Taxation Technical Resource Panel
- Chairs of the Annual Greater Washington Society of CPAs Nonprofit Organizations Symposium
- Chair of the Greater Washington Society of CPAs Nonprofit Financial Accountability Task Force

The above activities are done on a volunteer basis as our contribution and commitment to the public sector and the accounting profession. The information we acquire allows us to be on the leading edge of the profession.

Because of our current memberships and active involvement in the industry, we have provided guidance and governance to numerous public sector organizations firsthand. This experience allows Rubino & Company to provide not only insight, but personalized services to our clients in areas such as:

- Board governance matters
- Operating policies and procedures
- Strategic vision
- Planned giving options
- Financial projections

We have provided a comprehensive list of affiliations/memberships on the attachment designated as *Exhibit D* in *Appendix D: Exhibit D – Affiliations & Memberships*.

### Peer Review Report

Rubino & Company's commitment to quality is evidenced by our **stellar peer review record**. In all of the firm's peer reviews, conducted by an independent CPA firm, we have received unmodified reports without a letter of comment.

This accomplishment is achieved by a small percentage of CPA firms and speaks to the level of our commitment to providing quality audit and review services. Our commitment to quality is not limited to audit and attestation engagements. **Quality control is ingrained in all of the services we provide.**

### Continuous Updates

*Each year we discuss new standards with our clients and help develop a roadmap for implementation that is unique to each governmental entity. As part of our assistance and guidance on upcoming standards, Rubino & Company regularly emails clients with helpful information on future accounting and auditing pronouncements, or changes in compliance requirements. In addition, we regularly offer events that feature sessions on a broad spectrum of accounting concerns.*

Our most recent peer review report is included below:

**Briscoe, Burke & Grigsby LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**System Review Report**

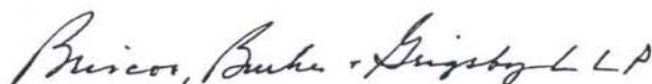
August 12, 2015

To the Shareholders of  
**Rubino & Company, Chartered**  
and the Peer Review Committee of the Maryland Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of **Rubino & Company, Chartered** (the firm) in effect for the year ended April 30, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory agencies, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of **Rubino & Company, Chartered** in effect for the year ended April 30, 2015, 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*. Rubino & Company, Chartered has received a peer review rating of *pass*.



Certified Public Accountants



## RESPONSE TO 3.4, AFFIRMATION

Rubino & Company affirms that we are not providing, and will not provide, non-auditing services to Public Defender Services or to any one of the public defender corporations during the term of the Contract.

## OTHER INFORMATION

While Public Defender Services did not request our transition plan and approach to the engagement, we feel they are important components of this proposal. As such, we have included the following sections.

### Transition Plan

We are aware of the complications clients face when changing accounting firms and realize that any change to the status quo can be stressful. Because of this, Rubino & Company works extremely hard to make the transition as smooth and painless as possible. After performing our required review of the predecessor’s work papers, typically performed during the preliminary phase of our services, we establish a strategy for our audit approach and work closely with management to determine the schedules you can prepare and the documents you would need to make available to us during our audit. Our proven approach illustrated below effectively minimizes the impact of client transition issues.



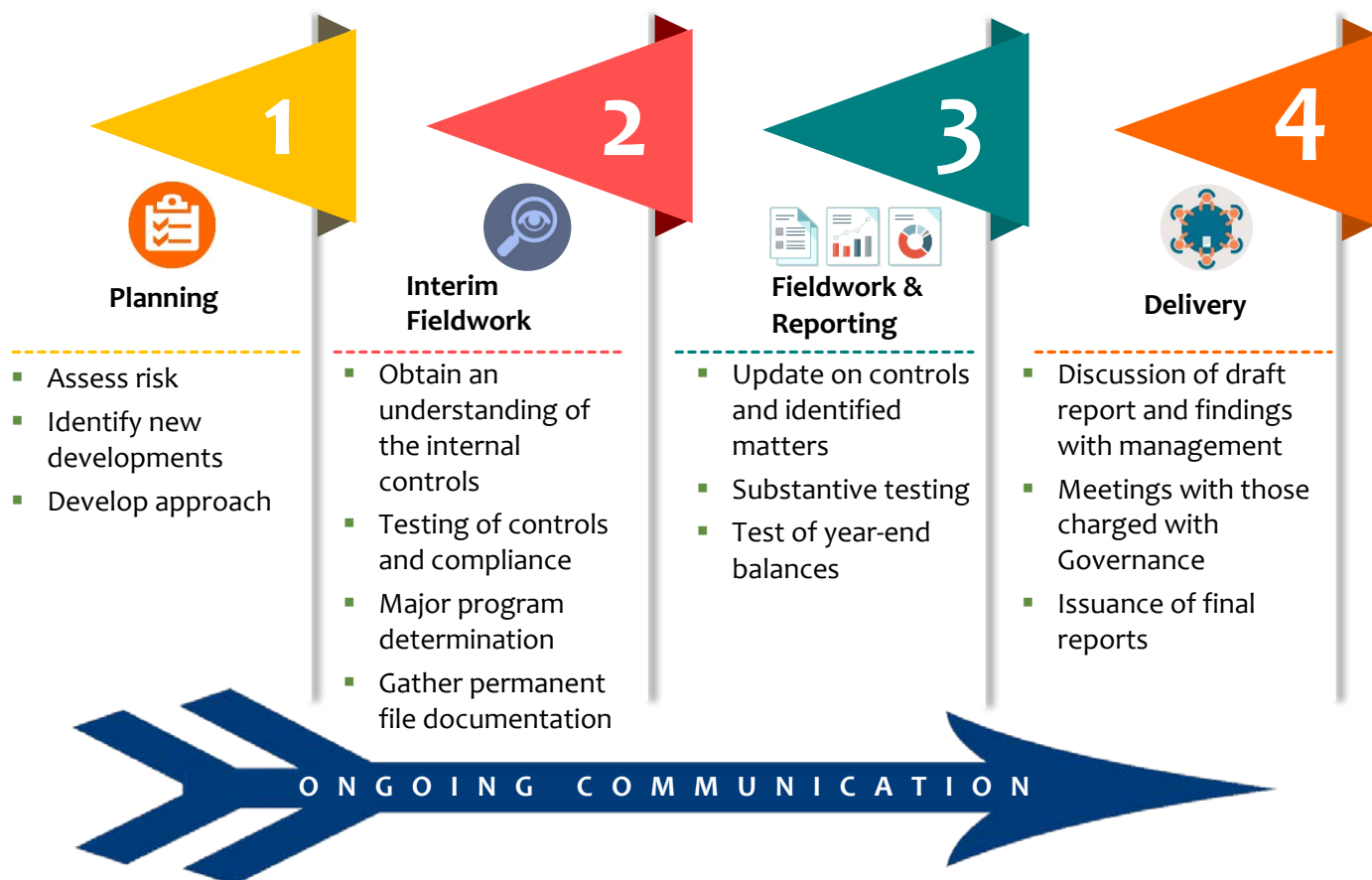
**Our new clients find the transition to Rubino & Company be smooth and easy.**

On the following pages, we have set forth a work plan, including an examination of the audit methodology to be followed, to perform the required services.

## Financial Statement Audit Approach

Our overall approach to the audit process centers on communication. We work very hard to work cooperatively with clients and are respectful of your time as we recognize that each public defender corporation has priorities other than the audit process. We firmly believe that open communication throughout the process is the key to an efficient, effective, and timely audit.

As you will see in the following diagram, we are committed to ongoing communication throughout each step of the audit process.



### Planning

Rubino & Company places a heavy emphasis on planning as it is a key factor in providing an effective and efficient audit. We update our client participation schedules and discuss the timing with clients during audit planning meetings and entrance conferences.

Planning includes the following:

- Gain an understanding of each of the offices being reported on;
- Develop a comprehensive requested items list;
- Establish materiality thresholds;
- Document control procedures and policies by transaction type and for each entity on its own. During this process, Rubino & Company personnel will conduct in-depth interviews with each public defender corporations' personnel responsible for the processing and approval of the various transactions;
- Assess fraud and significant risk levels for all audit areas;

- Establish audit approach and programs; and
- Plan walkthroughs, observations or tests of internal controls for all significant audit areas. The extent of these procedures will be determined in connection with the overall planning of the approach to the audits.

### Interim Audit Work

We will perform interim audit work in order to assess and document internal controls and organizational risks at an early stage of the audit process, which in turn, allows us to design audit procedures tailored to those risks. This work is usually performed over a one-week period. We will also gather relevant permanent file documentation during this time.

### Fieldwork and Reporting

We anticipate that fieldwork will be performed for each office over the course of one to two weeks. The fieldwork and reporting phases of the engagement will include the following procedures:

- Update planned control reliance based on the results of our internal control audit procedures;
- Select non-statistical samples and perform testing of the cash disbursement, cash receipt, investment activity, and, as appropriate, other financial systems;
- Perform tests of revenue based on nature and source of support and revenue;
- Confirm relevant asset and liability balances;
- Perform extended audit procedures for support of loans and debt, while performing other procedures for other balances as we determine necessary;
- Prepare and post any proposed audit adjustments;
- Assess the pervasiveness of any exceptions noted during testing, determine whether any modifications to the audit plan were necessary, and document our findings;
- Obtain and test as necessary information to be included in the footnotes to the financial statements; and,
- Review the financial statements and footnotes; and draft internal control and audit communication letters.

#### Effective & Efficient Audit Process

*Where you are strong, we rely on that strength. Where you may lack strength, we adapt our procedures and recommend specific remedies within the framework of overall cost-versus-benefit considerations that should temper every control decision.*

### Analytical Procedures

Analytical procedures are used in the planning, testing, review, and conclusion of the audit engagements. In planning, analytical procedures are used to help determine risk assessment, variances that should be analyzed further, and reasons for changes in activity. In testing, analytical procedures are used to test smaller balances and balances considered to have lower risks, and to identify activity that needs further explanation or testing. In reviewing and concluding, engagement managers perform analytical procedures to help ensure reporting is accurate and that risk areas have been adequately addressed and are adequately explained.

Analytical procedures include comparisons to prior periods, to budget, development of expected account balances versus actual (predictive tests), comparison to entities of similar size and programs, and ratio analysis.

### Exit Conference

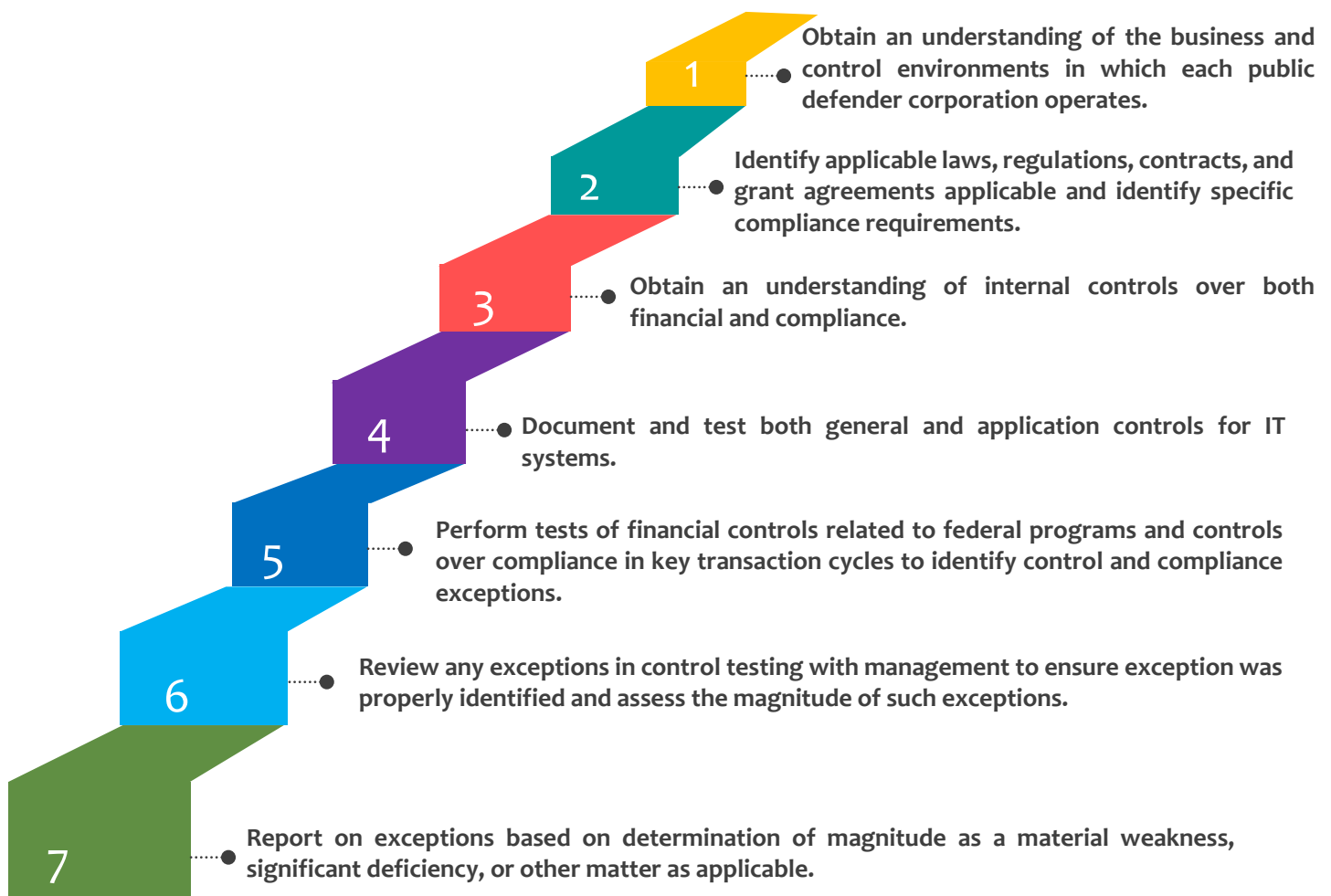
We will meet with the necessary Public Defender Services personnel to review the financial statements and any findings at the conclusion of fieldwork.

### Report Delivery/Meeting

At the conclusion of the audits, after meeting with the staff, we will meet with Public Defender Services to present the results of each audit and answer any questions related to our findings or the conduct of the audit engagement.

## Compliance Audit Approach

We are required to test compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters and report accordingly. As such, audits of the public defender corporations would be expected to include the following steps:



We work as a team, and are collaborative in our communication with each public defender corporation, which helps to eliminate surprises at the end of the audits.

**APPENDIX A: EXHIBIT A – PRICING PAGE**

**Exhibit A - Pricing Page**

		<b>Optional Renewal</b>	<b>Optional Renewal</b>	<b>Optional Renewal</b>
	<b>Cost per Year</b>	<b>Cost per Year</b>	<b>Cost per Year</b>	<b>Cost per Year</b>
<b>Breakdown by Circuit:</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 3,000.00	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
4th Judicial Circuit - Wood & Wirt	\$ 4,000.00	\$ 4,200.00	\$ 4,300.00	\$ 4,400.00
5th Judicial Circuit - Calhoun - Jackson - Mason & Roane	\$ 3,900.00	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00
6th & 24th Judicial Circuit - Cabell & Wayne	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
7th Judicial Circuit - Logan	\$ 3,800.00	\$ 3,900.00	\$ 4,000.00	\$ 4,100.00
8th Judicial Circuit - McDowell	\$ 3,000.00	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
9th Judicial Circuit - Mercer	\$ 3,900.00	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00
10th Judicial Circuit - Raleigh	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
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<b>Yearly Totals</b>	\$ 71,900.00	\$ 74,000.00	\$ 76,000.00	\$ 78,000.00
<b>Overall Total Cost of all 4 years (for evaluation purposes)</b>	\$ 299,900.00			

\*If you determine that we are the most qualified firm to meet all of your needs, yet our fees are still higher than those of our closest competitor(s), please let us know. Given our strong involvement with the public sector, we are anxious to work with you and we will do our best to accommodate your desired fee structure and to meet your budgetary requirements.

## **APPENDIX B: EXHIBIT B – CPA DESIGNATION**



**Exhibit B - Certified Public Accountant Designation**

Identify all staff that will be involved in the delivery of the Contract Services and indicate whether the staff person is a certified public accountant and provide an explanation for the use of any interns or non-employee personnel:

<u>Name</u>	<u>WV CPA</u>	<u>Qualifications**</u>
J. Michael Stephens	CPA*	During his career of more than 30 years, Mike has gained extensive governmental auditing and accounting experience, specializing in the audits of state and local government entities. He thoroughly understands governmental auditing, and single audits and through a contract with the Administrative Office of the U.S. Courts, he has previously audited Public Defender offices.
Robert Gray	CPA*	Bob is a shareholder with more than 40 years of experience and provides accounting, auditing, tax and management services to a wide range of public sector organizations, including technical reviews on all government clients that require audits of financial statements, and single audits.
Dawit Negari	CPA*	Dawit has over 15 years of experience with the development of audit plans, monitoring daily audit activities, and training internal staff on auditing techniques and procedures.
Daniel Borne		Dan has over 10 years of experience helping public sector clients enhance their internal controls and financial reporting functions through a risk-based approach to facilitate a strong, efficient, and effective control environment to better achieve timely and accurate financial reporting. He also has worked on engagements for the Department of Health and Human Services (HHS) and Housing and Urban Development (HUD). These engagements include coordination of effort with both the oversight agency and auditee, specialized reporting, and knowledge of GAAP, GASB, FASB, and GAS.
Matthew Murakami		Matt over three years of experience performing audits, accounting, and consulting services. In his present role at Rubino & Company, Matt is responsible for performing public and private sector audit services for many of Rubino & Company's larger and more complex entities.
Filbert Ouedraogo	CPA*	Filbert has over two years of auditing experience. His areas of experience include auditing, accounting, and federal grant financial and compliance audits. In addition, Filbert has experience performing Single Audits for various public sector organizations.

*\*Per the CPA Mobility Legislative Law passed in the State of West Virginia, our engagement team has practice privileges outside of their home jurisdiction without obtaining an additional license in another state. A majority of states, including West Virginia have adopted mobility legislation – which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license.*

*\*\* Please see pages 2-4 for additional qualifications on each of the above team members.*

## **APPENDIX C: EXHIBIT C – PRIOR EXPERIENCE**



## **APPENDIX D: EXHIBIT D – AFFILIATIONS & MEMBERSHIPS**

**Exhibit D - Affiliations and Memberships**

Identify and affiliations and/or memberships with professional organizations that insure that the entity is subject to peer review or certification with respect to the quality of its work and the proficiency of its staff:

<b><u>Affiliations</u></b>	<b><u>Memberships</u></b>
MSI Global Alliance	Government Financial Officers Association
	American Institute of Certified Public Accountants
	Virginia Society of Certified Public Accountants
	Greater Washington Society of Certified Public Accountants
	Maryland Association of Certified Public Accountants

## APPENDIX E: ADMINISTRATIVE ITEMS

- ❖ RFQ Cover Pages
- ❖ Designated Contact with Certification and Signature
  - ❖ Addendum Acknowledgement Form
    - ❖ Contract Manager (11.1)
  - ❖ Vendor Preference Certificate
    - ❖ Purchasing Affidavit



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

State of West Virginia  
 Request for Quotation  
 34 — Service - Prof

Proc Folder: 244518

Doc Description: Professional Auditing Services for Public Defender Corp

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2016-08-17	2016-09-13 13:30:00	CRFQ 0221 PDS1700000001	1

**BID RECEIVING LOCATION**

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

**VENDOR**

**Vendor Name, Address and Telephone Number:**

Rubino & Company, Chartered  
 6903 Rockledge Drive, Suite 1200  
 Bethesda, Maryland 20817  
 Contact: Mike Stephens  
 Phone: 410-218-0453

**FOR INFORMATION CONTACT THE BUYER**

Linda Harper  
 (304) 558-0468  
 linda.b.harper@wv.gov

Signature X

FEIN # 52-1186096

DATE September 12, 2016

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

**ADDITIONAL INFORMAITON:**

The West Virginia Purchasing Division for the Agency, Public Defender Services is soliciting bids from qualified vendors to establish a "One-Time" contract for Professional Auditing Services per the Specifications, Terms & Conditions and bid requirements as attached.

INVOICE TO		SHIP TO	
DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV25311 US		DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV 25311 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Total Cost for FY16 for all Circuit locations				\$71,900

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

INVOICE TO		SHIP TO	
DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV25311 US		DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV 25311 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Total Cost for FY17 - optional renewal				\$74,000

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

INVOICE TO		SHIP TO	
DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV25311 US		DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV 25311 US	



Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Total Cost for FY18 - optional renewal				\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

INVOICE TO		SHIP TO	
DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV25311 US		DIRECTOR OF OPERATIONS PUBLIC DEFENDER SERVICES STE 301 ONE PLAYERS CLUB DR CHARLESTON WV 25311 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	Total Cost for FY19 - optional renewal				\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

**Extended Description :**

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

**SCHEDULE OF EVENTS**

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Question Deadline 3:00 p.m.	2016-08-31

<b>PDS170000001</b>	<b>Document Phase</b> Final	<b>Document Description</b> Professional Auditing Services for Public Defender Corp	<b>Page 4</b> <b>of 4</b>
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**ADDITIONAL TERMS AND CONDITIONS**

See attached document(s) for additional Terms and Conditions

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

J. Michael Stephens, Shareholder

(Name, Title)

J. Michael Stephens, Shareholder

(Printed Name and Title)

6903 Rockledge Drive, Suite 1200, Bethesda, Maryland 20817

(Address)

410-218-0453 / 301-564-2994

(Phone Number) / (Fax Number)

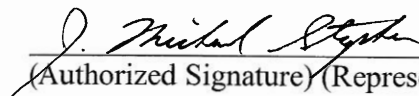
mstephens@rubino.com

(email address)

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

Rubino & Company, Charteredc

(Company)



J. Michael Stephens, Shareholder

(Authorized Signature) (Representative Name, Title)

J. Michael Stephens, Shareholder

(Printed Name and Title of Authorized Representative)

September 12, 2016

(Date)

410-218-0453 / 301-564-2994

(Phone Number) (Fax Number)

ADDENDUM ACKNOWLEDGEMENT FORM  
SOLICITATION NO.: PDS1700000001

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

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

Addendum Numbers Received:

*(Check the box next to each addendum received)*

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

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

Rubino & Company, Chartered  
Company

  
Authorized Signature

September 12, 2016  
Date

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

REQUEST FOR QUOTATION  
**Professional Auditing Services**

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10.1.4. Failure to remedy deficient performance upon request.

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

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

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

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

**11. MISCELLANEOUS:**

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

**Contract Manager:** J. Michael Stephens, Shareholder

**Telephone Number:** 410-218-0453

**Fax Number:** 301-564-2994

**Email Address:** mstephens@rubino.com

State of West Virginia  
**VENDOR PREFERENCE CERTIFICATE**

This form is not applicable to Rubino & Company

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. 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:** Rubino & Company, Chartered

**Signed:** 

**Date:** September 12, 2016

**Title:** Shareholder

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: Rubino & Company, Chartered

Authorized Signature: *J. Michael Styer* Date: August 22, 2016

State of Maryland

County of Montgomery, to-wit:

Taken, subscribed, and sworn to before me this 23<sup>rd</sup> day of August, 2016.

My Commission expires February 10, 2019.

AFFIX SEAL HERE

NOTARY PUBLIC *Elizabeth M. Crews*

*Purchasing Affidavit (Revised 08/01/2015)*

ELIZABETH M. CREWS  
NOTARY PUBLIC - MARYLAND  
PRINCE GEORGE'S COUNTY  
MY COMMISSION EXPIRES  
FEBRUARY 10, 2019

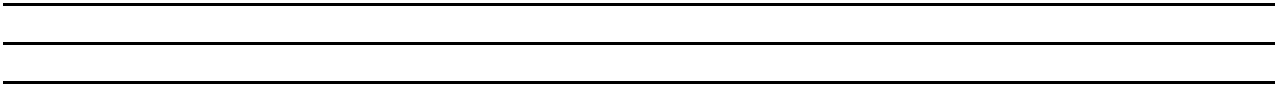
**Exhibit A - Pricing Page**

		<b>Optional Renewal</b>	<b>Optional Renewal</b>	<b>Optional Renewal</b>
	<b>Cost per Year</b>	<b>Cost per Year</b>	<b>Cost per Year</b>	<b>Cost per Year</b>
<b>Breakdown by Circuit:</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 3,000.00	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
4th Judicial Circuit - Wood & Wirt	\$ 4,000.00	\$ 4,200.00	\$ 4,300.00	\$ 4,400.00
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6th & 24th Judicial Circuit - Cabell & Wayne	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00	\$ 4,800.00
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<b>Overall Total Cost of all 4 years (for evaluation purposes)</b>	\$ 299,900.00			









**Exhibit D - Affiliations and Memberships**

Identify and affiliations and/or memberships with professional organizations that insure that the entity is subject to peer review or certification with respect to the quality of its work and the proficiency of its staff:

<b><u>Affiliations</u></b>	<b><u>Memberships</u></b>
MSI Global Alliance	Government Financial Officers Association
	American Institute of Certified Public Accountants
	Virginia Society of Certified Public Accountants
	Greater Washington Society of Certified Public Accountants
	Maryland Association of Certified Public Accountants

tants