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## Header 1

List View

**General Information** | Contact | Default Values | Discount | Document Information

Procurement Folder: 499464

Procurement Type: Central Master Agreement

Vendor ID: VS0000007569

Legal Name: Maher Duessel

Alias/DBA:

Total Bid: \$30,700.00

Response Date: 03/22/2019

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Status: Closed

Solicitation Description: Addendum No. 2 Conduct Audits of West Virginia's CAFR

Total of Header Attachments: 1

Total of All Attachments: 1



Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Partner/Member	100.00000	HOUR	\$165.000000	\$16,500.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Extended Description :** Estimated Number of hours. Actual quantity may vary.  
 Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

**Comments:** Partner Hourly Rate: \$165

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Professional Accounting Staff	100.00000	HOUR	\$92.000000	\$9,200.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Extended Description :** Estimated Number of Hours. Actual Quantities may vary.  
 Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

**Comments:** Professional Accounting Staff Hourly Rate: \$92

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Support Staff	100.00000	HOUR	\$50.000000	\$5,000.00

Comm Code	Manufacturer	Specification	Model #
84111601			

**Extended Description :** Estimated Number of Hours. Actual quantity may vary.  
 Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) and single audit

**Comments:** Support Staff Hourly Rate: \$50



# West Virginia Department of Administration

## A Proposal to Provide Audit Preparation Assistance Services

**Proposal Contact:**

Jeffrey W. Kent, CPA  
Partner  
Maher Duessel  
D.L. Clark Building  
503 Martindale Street  
Suite 600  
Pittsburgh, PA 15212  
412.535.5539  
[jkent@md-cpas.com](mailto:jkent@md-cpas.com)

**Submittal Date:**

March 22, 2019

**Recipient:**

Ms. Melissa Pettrey  
Bid Clerk  
Department of Administration  
Purchasing Division  
2019 Washington Street East  
Charleston, WV 25305

# MaherDuessel

Pursuing the profession while promoting the public good®  
[www.md-cpas.com](http://www.md-cpas.com)

## Table of Contents

1. MANDATORY PROPOSAL REQUIREMENTS .....	1
2. FIRM OVERVIEW .....	1
3. FIRM SERVICES .....	2
4. GFOA CAFR EXPERTISE .....	3
5. SINGLE AUDIT EXPERTISE .....	3
6. CONTINUING PROFESSIONAL EDUCATION .....	3
7. NATIONAL AND STATE APPOINTMENTS .....	3
8. AICPA QUALITY CONTROL CENTERS.....	4
9. INDUSTRY INSIGHTS .....	5
10. CLIENT REFERENCES.....	5
11. SCOPE OF WORK .....	5
11. CLIENT COMMUNICATION.....	5
APPENDIX A: WEST VIRGINIA CERTIFICATION DOCUMENTATION .....	7
APPENDIX B: RESUMES .....	8
APPENDIX C: PEER REVIEW .....	9
APPENDIX D: PROPOSAL FORMS .....	10

# MaherDuessel

March 22, 2019

Ms. Melissa Pettrey  
Bid Clerk  
Department of Administration  
Purchasing Division  
2019 Washington Street East  
Charleston, WV 25305

Dear Ms. Pettrey,

Thank you for the opportunity to present Maher Duessel's proposal to continue to provide audit preparation assistance services to the West Virginia Department of Administration and the State of West Virginia (the State). We have enjoyed serving the State in this capacity, and we look forward to continuing to serve you. Our prior experience serving you and our comprehensive knowledge and commitment to serving local governments will continue to ensure an efficient engagement process.

**Firm Overview.** Maher Duessel, a certified Women's Business Enterprise, was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 300 governmental clients, and governmental clients account for approximately 60% of our service profile, with non-profits making up the majority of our remaining clients. With more than 100 employees, **all of our staff are dedicated solely to governmental, non-profit, and Single Audit issues.**

**Commitment to West Virginia.** Working with the State reflects our commitment to expanding our service in West Virginia. In addition to our prior service on this engagement, we provide audit services for the West Virginia School Building Authority and West Virginia Supreme Court of Appeals Public Campaign Financing Option.

In addition to the State of West Virginia, we serve several other state entities including the Pennsylvania Department of Human Services, the Maryland Motor Vehicle Administration/Department of Transportation, Pennsylvania Emergency Management Agency, and Maryland Public Service Commission, among others.

**Commitment to the GFOA Award Program.** We understand that the core part of this engagement involves assisting your personnel with completion of the Comprehensive Annual Financial Report (CAFR). We understand the State has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting since 1995. Maher Duessel serves 10 clients that hold this prestigious GFOA Certificate of Achievement. Your proposed Engagement Partner, Jeffrey W. Kent, CPA serves on the GFOA's CAFR Review Committee as a Technical Reviewer, and six other members of the firm also serve on this committee. Our widespread experience with the CAFR program's requirements will provide exceptional added value for the State.

**Single Audit Expertise.** We understand that the State will continue to require an annual Single Audit. We are well prepared to continue to offer the State guidance in all areas of Single Audit compliance. **Based on information from the Federal Audit Clearinghouse, we rank 24th nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually (more than 120).** Maher Duessel also ranks among the top 50 accounting firms nationwide for the amount of federal award dollars audited.

**National and State Appointments.** Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), Governmental Accounting Standards Board (GASB), and Pennsylvania Institute of Certified Public Accountants (PICPA). With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the governmental sector, you can be assured that we will keep you informed of the latest developments that will impact your financial reporting.

**AICPA Quality Center Participation.** Maher Duessel holds membership in the AICPA Governmental Audit Quality Center and the AICPA Employee Benefit Plan Audit Quality Center, which requires Maher Duessel to commit to higher standards than non-members and provides the firm with additional resources to facilitate the audit process. The firm was one of the first 50 firms to join the AICPA Governmental Audit Quality Center when it was established in late 2004.

For over 25 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to continue serve you. Please contact me at 412.535.5539 or at [jkent@md-cpas.com](mailto:jkent@md-cpas.com) at your convenience to discuss any aspects of this proposal.

Sincerely,



Jeffrey W. Kent, CPA  
Partner

## 1. MANDATORY PROPOSAL REQUIREMENTS

Maher Duessel affirms the following mandatory requirements:

- We have no conflict of interest with regard to any other work Maher Duessel performs for the State.
- Your proposed Engagement Partner, Jeffrey W. Kent, CPA, is properly licensed to practice accountancy in the States of West Virginia and Pennsylvania and has met all Continuing Professional Education (CPE) requirements within the preceding two years. The firm is also licensed as a CPA firm in the State of West Virginia and is registered with the State Auditor and Chief Inspector's office. **Please refer to Appendix A of this proposal for documentation of these certifications.**
- The proposed Engagement Partner, Jeffrey W. Kent, CPA and other professionals to be assigned are experienced in the preparation and analysis of governmental financial statements. **Please refer to Appendix B for Mr. Kent's resume. Additional resumes included in Appendix B are a representative sample of licensed CPA staff who could be assigned to this engagement. With over 100 professionals, and more than 50 licensed CPA's all of whom are experienced in governmental accounting and auditing procedures, we have ample capacity and the relevant expertise to support the State in this engagement.** As we have done in the past, we have the flexibility in making staffing assignments to this engagement to support the needs of the State.
- Maher Duessel has not failed a Peer Review of our audit or accounting practice within the last 6 years. Maher Duessel is proud that the firm has once again received the top rating for peer

reviews. The most recent peer review was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2016. The peer review, which was completed in September 2016, has received a "pass". A CPA firm that is a member of the American Institute of Certified Public Accountants (AICPA) and conducts audits must be reviewed by another CPA firm every three years to ensure that the quality controls of the firm meet the standards of the AICPA. Firms can receive a peer review opinion of "pass," "pass with deficiency(ies)," or "fail." Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **A copy of our most recent Peer Review is attached in Appendix C.**

- Lastly, the firm has recently been certified as a Women's Business Enterprise (WBE) by the Women's Business Enterprise Council PA-DE-sNJ. Our firm serves as a model for other CPA firms with respect to women in leadership roles. Our president, 7 of our 11 partners/principals, and over 70% of our management level employees are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance to management level (and above) positions.

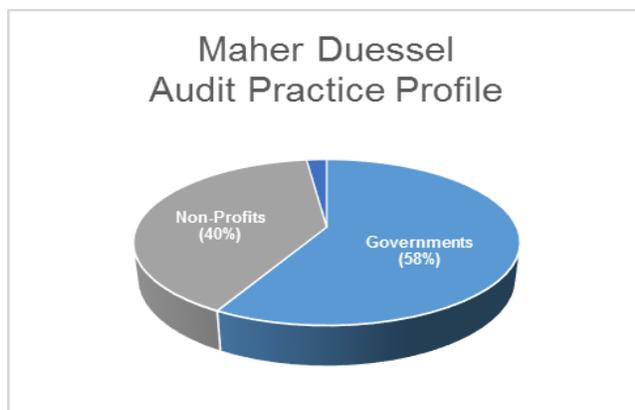
## 2. FIRM OVERVIEW

The founding partners of Maher Duessel had a vision: to focus on providing integrated auditing and tax services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania's leading certified public accounting firms. Our mission statement, *Pursuing the Profession While Promoting the Public Good®*, reflects our philosophy of providing expert

# MaherDuessel

technical services that help our clients create a better community. We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement.

Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges. The chart below demonstrates our firm's commitment to serving entities within the governmental sector.



**Maher Duessel is unique among auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors.**

Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State

College, Erie, and Lancaster. We embrace leveraging our experienced personnel (**over 100 professionals, of which approximately 50 are licensed CPAs**) on every engagement. For a firm of our size, our high percentage of partners, managers and supervisors compared to seniors and staff assures that every engagement is staffed with highly experienced professionals who are actively involved in the field.

We provide the quality of a large firm with the personalized service of a small firm. All of our professionals have significant experience serving governments and non-profits. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges.

### 3. FIRM SERVICES

Maher Duessel's expertise allows us to offer a wide range of services focused on governments as listed below:

- Audit Preparation Assistance
- Assistance with Government Finance Officer Association (GFOA) Award Program Reports
- Financial Statement Audits
- Single Audits
- Audits in Accordance with *Government Auditing Standards*
- Governmental Accounting Standards Board Statement (GASB) Implementation
- Grant Audits
- Agreed Upon Procedures Attestation Reports
- Forensic Auditing
- Pension Audits
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting

# MaherDuessel

- Borrowing Base and Debt Statement Preparation
- Internal Control Examinations
- Technology Services

## 4. GFOA CAFR EXPERTISE

Maher Duessel is committed to the GFOA. We provide CAFR (Comprehensive Annual Financial Report) assistance to eleven clients who have obtained the GFOA Certificate of Achievement for Excellence in Financial Reporting.

- State of West Virginia
- Municipality of Mt. Lebanon
- Pittsburgh Public Schools
- Upper Allen Township
- Township of O'Hara
- Bethel Park Municipality
- City of Pittsburgh
- Dauphin County
- Butler County
- Erie County

Seven members of our firm serve on the GFOA's CAFR Review Committee as Technical Reviewers, including your proposed Engagement Partner, Jeffrey W. Kent, CPA. Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania. Our comprehensive experience with the CAFR program's requirements will provide exceptional added value for the State.

Based on information from the Federal Audit Clearinghouse, we rank 24<sup>th</sup> nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually (over 120).

## 5. SINGLE AUDIT EXPERTISE

We understand that the State will continue to require an annual Single Audit. From our vast experience providing services to governments requiring a Single Audit, Maher Duessel has the knowledge of the unique challenges associated with these reporting requirements. Additionally, your proposed Engagement Partner, Jeffrey W. Kent, CPA has received the Advanced Single Audit Certification by the AICPA.

## 6. CONTINUING PROFESSIONAL EDUCATION

All Maher Duessel professionals meet or exceed the continuing education requirements stipulated by the AICPA (American Institute of Certified Public Accountants) and the Commonwealth of Pennsylvania. All of our professionals participate in regular in-house training and seminars specific to our government practice. Our professionals gain additional Continuing Professional Education (CPE) through outside conferences and seminars that also focus on governments. We design up to **32 CPE credits annually for our professionals and clients to address the unique needs of our practice**, including a government seminar that we host in December of each year. **Clients are invited to attend free of charge.**

## 7. NATIONAL AND STATE APPOINTMENTS

Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the AICPA, GFOA, and Pennsylvania Institute of Certified Public Accountants (PICPA). With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the government sector, the State can be assured that we will keep you

informed of the latest developments that will impact your financial reporting.

## GFOA

- Special Review Committee for CAFR's - Technical Reviewers  
*Brian McCall*  
*Jeff Kent*  
*Tim Morgus*  
*Tracey Rash*  
*Ashley Ackerson*  
*Beth Dittmer*  
*Samanatha Strejcek*  
Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania.
- GFOA Pennsylvania State Board  
*Jeff Kent, Member*
- GFOA Pennsylvania Central Region Board  
*Ashley Ackerson, Board Member*
- GFOA Pennsylvania Western Region State Board  
*Tim Morgus, Member*  
*Jeff Kent, Treasurer*
- GFOA Popular Report Review Committee  
*Dave Duessel, Reviewer*  
*Katie Yates, Reviewer*
- Pennsylvania GFOA Advocacy Task Force  
*Brian McCall, Member*

## PICPA

- Statewide Education Committee  
*Betsy Krisher, Current Member*
- Local Government Committee and GASB Sub-Committee  
*Brian McCall, Member*
- Accounting and Auditing Procedures Committee  
*Lisa Ritter, Past Chair and Current Member*
- PICPA Employee Benefit Plan Committee - Member, Technical Issues Subcommittee Member  
*Janet Feick*

## GASB

- Going Concern Disclosures Consultative Group  
*Tracey Rash, Member*

## AICPA

- Peer Review Board Government and Compliance Audits Practice Monitoring Task Force, *Diane Edelstein, Member*
- Executive Committee Governmental Audit Quality Center, *Diane Edelstein, Past Member*
- Auditing Standards Board  
*Lisa Ritter, Past Member*

### 8. AICPA QUALITY CONTROL CENTERS

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA's) Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). Membership in these quality centers requires Maher Duessel to commit to higher standards than non-members and provides the firm with additional resources to facilitate the audit process.

The firm was one of the first 50 firms to join the GAQC when it was established in late 2004. The GAQC promotes the importance of quality governmental audits and the value of these audits to government officials and staff. One of our Partners, Diane E. Edelstein, CPA, formerly served on the AICPA's Executive Committee for the Governmental Audit Quality Center and continues to serve as an instructor on AICPA webcasts.

# MaherDuessel

## 9. INDUSTRY INSIGHTS

Maher Duessel also provides insights to our clients through an active blog we maintain on our website: <http://www.md-cpas.com/blog>. We also issue quarterly Government News Digests for our clients which contain relevant articles on accounting/auditing topics impacting governments along with [timely e-blasts](#) when appropriate.

## 10. CLIENT REFERENCES

While reflecting on your experience with our service serves as your best reference, we encourage you to contact our other clients for additional perspectives.

### School Building Authority of West Virginia

*Contact Information:*

Ms. Sue Chapman  
Director of Finance  
School Building Authority of West Virginia  
2300 Kanawha Boulevard, East  
Charleston, WV 25311-2306  
304.558.2541  
[sue.g.chapman@wv.gov](mailto:sue.g.chapman@wv.gov)

### Municipality of Mt. Lebanon

*Contact Information:*

Mr. Andrew McCreery  
Director of Finance  
Municipality of Mt. Lebanon  
710 Washington Road  
Mt. Lebanon, PA 15228  
412.343.3949  
[amccreery@mtlebanon.org](mailto:amccreery@mtlebanon.org)

### Municipality of Bethel Park

*Contact Information:*

Mr. Joseph Villella

Finance Director  
Municipality of Bethel Park  
5100 West Library Avenue  
Bethel Park, PA 15102  
412.831.1375  
[jvillella@bethelpark.net](mailto:jvillella@bethelpark.net)

### City of Pittsburgh

*Contact Information:*

Mr. Michael Lamb  
City Controller  
City of Pittsburgh  
500 City County Building, 414 Grant Street  
Pittsburgh, PA 15219  
412.255.2054  
[Michael.lamb@pittsburghpa.gov](mailto:Michael.lamb@pittsburghpa.gov)

We provide CAFR assistance for all of the clients listed above.

## 11. SCOPE OF WORK

Maher Duessel will assist the State with the preparation of the CAFR for the year ending June 30, 2019. Our services will include:

- Preparation of supporting schedules and reconciliations.
- Preparation of journal entries and adjustments.
- Preparation of draft financial statements.
- Preparation and analysis of governmental financial statements.
- The work will comply with the requirements of FARS and with principals prescribed by GASB.

## 11. CLIENT COMMUNICATION

The State will be provided with a detailed listing of information required for timely and efficient completion of the scope of the work. Maher Duessel uses Citrix's ShareFile product, which allows us to

# MaherDuessel

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share and exchange files with our clients easily and securely. We are able to send a secure link to our clients allowing a large amount of data to be uploaded at once. We will meet with Management regularly to apprise you of our progress and any potential issue that arises. There will be no surprises in your draft documents, as all issues would be discussed with you prior to the receipt of the drafts.

We encourage contact throughout the year so that knowledgeable, experienced professionals can lend seasoned judgment to matters of interest to you whenever such matters arise. We pride ourselves on our responsive service and answer our e-mails and phone calls promptly. You will have regular contact with your Engagement Partner providing you ample opportunity to convey your thoughts about our performance. Our high client retention rates are our best barometer of the quality of our service.

APPENDIX A: WEST VIRGINIA CERTIFICATION DOCUMENTATION

# WBENC

WOMEN'S BUSINESS ENTERPRISE  
NATIONAL COUNCIL

JOIN FORCES. SUCCEED TOGETHER.

hereby grants

# National Women's Business Enterprise Certification

to

## MAHER DUESSEL

who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).

This certification affirms the business is woman-owned, operated and controlled; and is valid through the date herein.

WBENC National WBE Certification was processed and validated by  
Women's Business Enterprise Council - PA, DE, sNJ, a WBENC Regional Partner  
Organization.

Certification Granted: November 16, 2018

Expiration Date: November 16, 2019

WBENC National Certification Number: WBE1802288



Authorized by Elizabeth M. Walsh, President  
Women's Business Enterprise Council - PA, DE, sNJ

# WBEC

Women's Business Enterprise Council  
PA • DE • sNJ

NAICS: 541211  
UNSPSC: 84111600





## State of West Virginia

**John B. McCuskey**

**State Auditor and  
Chief Inspector**

Office of the State Auditor  
Chief Inspector Division  
State Capitol, Building 1, Suite W-100  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305

Toll Free: (877) 982-9148  
Telephone: (304) 558-2540  
Fax: (304) 205-6033  
[www.wvsao.gov](http://www.wvsao.gov)

July 26, 2018

Maher Duessel  
D.L. Clark Building  
503 Martindale Street, Suite 600  
Pittsburg, PA 15212

Dear Jeffrey W. Kent, CPA:

Please be advised that your *Application for Appointment to the List of Independent Public Accountants and Accounting Firms Appointed to Conduct Chief Inspector Audits and Reviews* has been received, reviewed and approved.

This approval is applicable to the time period of July 1, 2018 to June 30, 2019 and your continued good standing is contingent upon adherence to the stipulations set forth in the *Procedures Manual for Conducting Audits and Reviews of Local Governments*.

If you have any questions, please feel free to contact our office.

Sincerely,

A handwritten signature in blue ink that reads "Michelle Hodge".

Michelle Hodge  
Audit Procurement Manager  
Chief Inspector Division



## Firm License Information

Firm Name	MAHER DUESSEL
Address	503 MARTINDALE ST STE 600
City	PITTSBURGH
State	PA
Zip	15212
County	
Permit Number	██████████
Effective Date	07/01/2018
Current Status	Active
Expiration Date	06/30/2019

## Authorization to Perform Attest/Compilation Services

Active	06/30/2019
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[Obtain a License Verification](#)

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# West Virginia Board of Accountancy

## CPA Verification: Details

### CPA License Information

<b>Name</b>	JEFFREY W. KENT
<b>Company Name</b>	MAHER DUESSEL
<b>Address</b>	503 MARTINDALE ST STE 600
<b>City</b>	PITTSBURGH
<b>State</b>	PA
<b>Zip</b>	15212
<b>County</b>	OUT-OF-STATE
<b>License Number</b>	██████████
<b>License Type</b>	CPA
<b>Status</b>	Active
<b>Effective Date</b>	07/01/2018
<b>Expiration Date</b>	6/30/2019
<b>Discipline</b>	
<b>Public Discipline Documents</b>	

### Authorization to Perform Attest/Compilation Services





## Summary

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016 and manages several governmental audit engagements including state entities, counties, municipalities, authorities, and educational entities. Mr. Kent also serves as Partner in Charge of the firm's employee benefit plan audit team. In this role, Mr. Kent is responsible for training all employee benefit audit staff, implementing new standards, providing technical expertise to the staff, and completing partner and second partner reviews of engagements. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College.

**Engagement Role:** Engagement Partner; Licensed Pennsylvania and West Virginia CPA



## Representative Clients

- West Virginia Department of Administration
- West Virginia School Building Authority
- Municipality of Mt. Lebanon
- Allegheny County Various Offices (Consulting)
- Centre Region Council of Governments
- Port Authority of Allegheny County
- Urban Redevelopment Authority of Pittsburgh
- Municipality of Penn Hills

## Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – Vice President
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Western Region State Board – Treasurer
- GFOA Special Review Committee for Comprehensive Annual Financial Reports – Member
- Maher Duessel Accounting and Auditing Committee – Partner Liaison
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Development Initiative – LDI XV Graduate

## Training Highlights

- 2018 and 2017 Maher Duessel *Annual Governmental Update*
- 2018 GFOA-PA *Why Are PAFR's So Popular?*
- 2017 GFOA-PA *Annual Conference*
- 2018 AICPA *Mandatory Employee Benefit Plan Audit Quality Center Designated Partner Training*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Pension Training*
- 2017 AICPA *Uniform Guidance Considerations: Challenging Compliance Areas*



## Summary

Mr. Zielinski began his public accounting career in 2011 with Maher Duessel. His clients include a broad range of governmental entities including state agencies, municipalities, local authorities, and county entities.

**Engagement Role:** Manager

Licensed Pennsylvania CPA

## Representative Clients

- School Building Authority of West Virginia
- Pennsylvania Department of Human Services
- Redevelopment Authority of Washington County
- Allegheny County Sanitary Authority
- Allegheny County Central Tax Collection Committee
- City of Clairton
- North Strabane Township Municipal Authority
- White Oak Borough

## Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Maher Duessel IT Audit Committee - Member

## Education

- B.S. Accounting
- Grove City College

## Speaking Engagements

- 2018 Maher Duessel Government Update *Twas The Night Before OPEBS*
- 2018 Maher Duessel Nonprofit Update: *IT Checklist*
- 2017 Maher Duessel Government Update *Did I Do This Right? Common Errors in Governmental Financial Reporting*
- 2017 Maher Duessel *IT Audit Training*

## Training Highlights

- 2018 and 2017 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Sampling, Accounting, and Auditing Training*
- 2017 Maher Duessel *IT Audit Training*
- 2017 Maher Duessel *Firm Management Meeting*



## Summary

Mr. Bocheff began his public accounting career in 2017 with Maher Duessel. Mr. Bocheff serves a wide range of governmental clients including state entities, county entities, authorities, and municipalities.

**Engagement Role:** Experienced Staff Auditor

Licensed Pennsylvania CPA

## Representative Clients

- West Virginia Department of Administration
- West Virginia School Building Authority
- Pennsylvania Department of Human Services
- Mercer County
- Redevelopment Authority of the County of Westmoreland
- Marshall Township
- Ohio Township
- McCandless Township Sanitary Authority

## Professional Activities and Affiliations

- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Maher Duessel IT Audit Committee - Member

## Education

- B.S. in Accounting
- B.S. in Finance
- Grove City College

## Training Highlights

- 2019 Maher Duessel *In-Charge Training*
- 2018 and 2017 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Senior Presentations*
- 2018 Maher Duessel *Sampling and Accounting and Auditing Training*



### Summary

Ms. Kappel began her public accounting career in 2016 as an Intern with Maher Duessel. Prior to joining Maher Duessel, Ms. Kappel was an intern with JFS Wealth Advisors. Currently, Ms. Kappel serves as Experienced Staff Auditor on a wide range of governmental audit engagements including school districts and county entities.

**Engagement Role:** Experienced Staff Auditor

Licensed Pennsylvania CPA

### Representative Clients

- West Virginia School Building Authority
- Allegheny County Housing Authority
- Edgewood Borough
- HealthChoices Examinations for Northwest Behavioral Health Partnership (Crawford, Mercer, and Venango Counties)
- Municipality of Mt. Lebanon
- Wilkinsburg School District

### Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Maher Duessel Fun Committee - Member

### Education

- B.S. in Accounting and Business Administration
- Westminster College

### Training Highlights

- 2019 Maher Duessel *In-Charge Training*
- 2018 and 2017 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Sampling and Auditing and Accounting Training*
- 2018 Maher Duessel *Senior Presentations*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2017 Maher Duessel *New Staff Training*





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Certified Public Accountants

## SYSTEM REVIEW REPORT

September 9, 2016

To the Partners  
Maher Duessel, CPAs and  
the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a system review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maher Duessel, CPAs has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Goff Backa Alfera &amp; Company, LLC".

GOFF BACKA ALFERA & COMPANY, LLC  
PITTSBURGH, PENNSYLVANIA



**ADDENDUM ACKNOWLEDGEMENT FORM  
SOLICITATION NO.:**

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

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

**Addendum Numbers Received:**

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

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6  |
| <input 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.

Maher Duessel

Company



Authorized Signature

March 22, 2019

Date

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

STATE OF WEST VIRGINIA  
Purchasing Division

# PURCHASING AFFIDAVIT

**CONSTRUCTION CONTRACTS:** Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

**ALL CONTRACTS:** 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: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, 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: Maheer Duessel

Authorized Signature:  Date: March 22, 2019

State of Pennsylvania

County of Allegheny to-wit:

Taken, subscribed, and sworn to before me this 22 day of March, 2019.

My Commission expires November 14, 2022.

**AFFIX SEAL HERE**  
Commonwealth of Pennsylvania - Notary Seal  
Stacey Lee Slie, Notary Public  
Allegheny County  
My commission expires November 14, 2022  
Commission number 1343361  
Member, Pennsylvania Association of Notaries

**NOTARY PUBLIC** 

REQUEST FOR QUOTATION  
Audit Preparation Assistance Services

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**12. VENDOR DEFAULT:**

**12.1.** The following shall be considered a vendor default under this Contract.

**12.1.1.** Failure to perform Contract Services in accordance with the requirements contained herein.

**12.1.2.** Failure to comply with other specifications and requirements contained herein.

**12.1.3.** Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

**12.1.4.** Failure to remedy deficient performance upon request.

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

**12.2.1.** Immediate cancellation of the Contract.

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

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

**13. MISCELLANEOUS:**

**13.1. 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:** Jeffrey W. Kent, CPA

**Telephone Number:** 412.535.5539

**Fax Number:** 412.471.5508

**Email Address:** jkent@md-cpas.com