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Header 1

List View

- General Information
- Contact
- Default Values
- Discount
- Document Information

Procurement Folder: 697195

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0203

Vendor ID: VS0000007569 

SO Doc ID: CPR2000000003

Legal Name: Maher Duessel

Published Date: 4/29/20

Alias/DBA:

Close Date: 5/4/20

Total Bid: \$1,246,500.00

Close Time: 13:30

Response Date: 05/04/2020 

Status: Closed

Response Time: 11:41

Solicitation Description: Addendum No. 2 Assurance/Audit Services & CAFR Technical

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 697195

Solicitation Description : Addendum No. 2 Assurance/Audit Services & CAFR Technical

Proc Type : Central Contract - Fixed Amt

| Date issued | Solicitation Closes | Solicitation Response | Version |
|-------------|------------------------|------------------------------|---------|
| | 2020-05-04 13:30:00 | SR 0203 ESR05042000000006397 | 1 |

| VENDOR |
|-------------------------------|
| VS0000007569 Maher Duessel |

Solicitation Number: CRFQ 0203 CPR2000000003

Total Bid : \$1,246,500.00

Response Date: 2020-05-04

Response Time: 11:41:21

Comments:

FOR INFORMATION CONTACT THE BUYER
 Melissa Pettrey
 (304) 558-0094
 melissa.k.pettrey@wv.gov

Signature on File **FEIN #** **DATE**

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 | Government Auditing Services - 1st Year | | | | \$298,000.00 |

| Comm Code | Manufacturer | Specification | Model # |
|-----------|--------------|---------------|---------|
| 93151607 | | | |

Extended Description : Auditing Services & Technical Assistance. Year 1

| Line | Comm Ln Desc | Qty | Unit Issue | Unit Price | Ln Total Or Contract Amount |
|------|--|-----|------------|------------|-----------------------------|
| 2 | Government Auditing Services - 2nd Year Optional Renewal | | | | \$307,000.00 |

| Comm Code | Manufacturer | Specification | Model # |
|-----------|--------------|---------------|---------|
| 93151607 | | | |

Extended Description : Optional Renewal. Year 2
Auditing Services & Technical Assistance.

| Line | Comm Ln Desc | Qty | Unit Issue | Unit Price | Ln Total Or Contract Amount |
|------|--|-----|------------|------------|-----------------------------|
| 3 | Government Auditing Services - 3rd Year Optional Renewal | | | | \$316,000.00 |

| Comm Code | Manufacturer | Specification | Model # |
|-----------|--------------|---------------|---------|
| 93151607 | | | |

Extended Description : Optional Renewal. Year 3
Auditing Services & Technical Assistance.

| Line | Comm Ln Desc | Qty | Unit Issue | Unit Price | Ln Total Or Contract Amount |
|------|--|-----|------------|------------|-----------------------------|
| 4 | Government Auditing Services - 4th Year Optional Renewal | | | | \$325,500.00 |

| Comm Code | Manufacturer | Specification | Model # |
|-----------|--------------|---------------|---------|
| 93151607 | | | |

Extended Description : optional Renewal. Year 4.
Auditing Services & Technical Assistance.



West Virginia
Consolidated Public Retirement Board
Serving Those Who Serve West Virginia

**A Proposal to Provide
Assurance/Audit Services &
CAFR Technical Assistance
West Virginia Consolidated Public Retirement Board**

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

Submittal Date:

May 4, 2020

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

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May 4, 2020

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 provide assurance/audit and CAFR technical assistance services to the West Virginia Consolidated Public Retirement Board (CPRB). We look forward to developing a long relationship with CPRB. Our experience in working with the State, knowledge in government and multi-employer pension plans, and commitment to serving local governments will ensure an efficient engagement process and a smooth auditor transition.

Firm Overview. Maher Duessel, a nationally 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 and Experience With State Agencies. Serving the CPRB will reflect our commitment to expanding our service in the State. In addition to providing accounting/consulting services to the West Virginia Department of Administration and West Virginia Division of Highways, we also perform annual audit services for the School Building Authority of West Virginia, the Region VI Workforce Development Board, and the Wheeling Housing Authority.

In addition to the State of West Virginia, we serve several other state entities including the Pennsylvania Department of Human Services, Pennsylvania State Police, Pennsylvania Emergency Management Agency, and Pennsylvania Industrial Development Authority.

Pension/Multi-Employer Defined Benefit Retirement Plan/System Expertise. CPRB will benefit from our experience auditing a variety of pension plans. **We currently audit the pension plans of more than 100 governmental entities as part of our annual audit engagements, in addition to the audits of more than 50 stand-alone pension/employee benefit plans for government, non-profit and for-profit entities. We also have experience with multi-employer plans through our audits of school districts (including the Pittsburgh Public Schools), community colleges, Wheeling Housing Authority, the School Building Authority of West Virginia, and audits of several of Commonwealth of Pennsylvania component units.** We are members of the AICPA's Employee Benefit Plan Audit Quality Center, which requires us to commit to higher standards than non-members and provides the firm with additional resources to facilitate our pension audit engagements. In addition, your proposed Engagement Partner, Jeffrey W. Kent, CPA, 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.

Listed below are the core members of your engagement team outlining their total years of experience with governmental entities and employee benefit plan audits. Each of these professionals meet the required experience in the RFP with multi-employer defined benefit plans through audits of employers that participate in multi-employer defined benefit retirement systems.

- Jeffrey W. Kent, CPA, Partner – 18 years
- Lisa A. Ritter, CPA, CFE, CITP, EQCR Partner – 20+ year
- Janet L. Feick, CPA, Senior Manager – 12 years
- Jonathan Tilelli, CPA, Manager – 10 years

Commitment to the GFOA Award Program. We understand that a core part of this engagement involves assisting your personnel with completion of the Comprehensive Annual Financial Report (CAFR). **Mahe Duessel serves 11 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 four other members of the firm also serve on this committee. Our widespread experience with the CAFR program's requirements will provide exceptional added value CPRB.

National and State Appointments. Mahe 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), 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.

For over 30 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to serve CPRB. Please contact me at 412.535.5539 or at 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:

- Maher Duessel is independent of CPRB and the State of West Virginia. We are also a licensed West Virginia CPA firm. Your proposed Engagement Partner, Jeffrey W. Kent, CPA, is properly licensed to practice accountancy in the States of West Virginia and Pennsylvania. **Please refer to Appendix A for documentation of these certifications.**
- Consistent with the guidance provided in the Q&A document regarding this RFP, our multi-employer experience is obtained via audits of schools and state agencies that are included in multi-employer retirement systems. Your proposed Engagement Partner, Mr. Kent has over 18 years of audit experience with governmental entities and employee benefit plans. He also meets the required partner level experience (5 years) outlined in the RFP with multi-employer defined benefit plans through audits of employers that participate in multi-employer defined benefit retirement systems. He directs several concurrent employee benefit plan audit engagements throughout the year (approximately 15 separate employee benefit plan audits annually along with audits of various governmental employee benefit plans as part of the governmental financial statement audit services we provide). His experience with multi-employer defined benefit retirement plans/systems includes audits of the Pennsylvania Industrial Development Authority, School Building Authority of West Virginia, and multiple private/charter schools.
- Your proposed Senior Manager, Janet L. Feick, CPA, has over 12 years of audit experience with governmental entities and employee benefit plans. She also meets the required manager level experience outlined in the RFP (3 years) with multi-employer defined benefit plans through audits of employers that participate in multi-employer defined benefit retirement systems. Ms. Feick is the key Manager of the firm's employee benefit plan practice, and she directs several concurrent employee benefit plan audit engagements throughout the year (approximately 7-10 engagements annually), including audits for the City of Pittsburgh and multi-employer defined benefit plan audits for Westmoreland County Community College and Lehigh Carbon Community College (previous service). Ms. Feick serves on the Pennsylvania Institute of Certified Public Accountants (PICPA's) Employee Benefit Plan Technical Issues Subcommittee.
- Your proposed Manager, Jonathan Tilelli, CPA, has over 10 years of audit experience with governmental entities and employee benefit plans. He also meets the required manager level experience outlined in the RFP (3 years) with multi-employer defined benefit plans through audits of employers that participate in multi-employer defined benefit retirement systems. Mr. Tilelli directs several concurrent employee benefit plan audit engagements throughout the year (approximately 7-10 engagements annually), including audits for the Housing Authority of the City of Pittsburgh, Allegheny County Police Pension Plan, and the Pace School and Environmental Charter School at Frick Park (multi-employer defined benefit plans). **Please refer to Appendix B for resumes of Mr. Kent, Ms. Feick, and Mr. Tilelli.**
- We affirm that we have experience auditing at least 3 different state government entities over the past five years.
- Maher Duessel has not failed a Peer Review of our audit or accounting practice within the last 6

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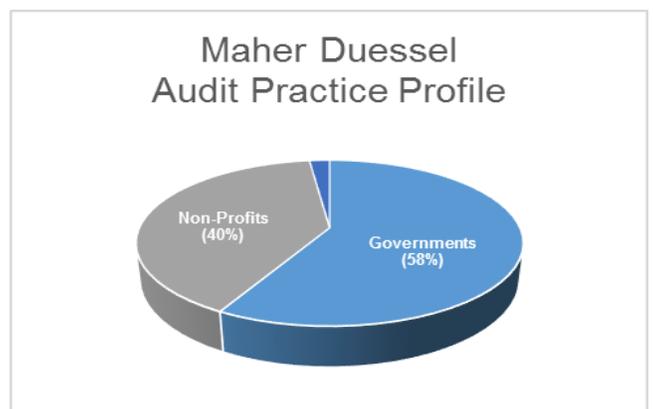
years. Maher Duessel is proud that the firm has once again received the top rating for peer reviews. The most recent peer review was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2019. The peer review, which was completed in September 2019, has received a “pass”. A CPA firm 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.**

- We affirm that we have at least 7 licensed CPA’s on staff within our firm that are government audit professionals.
- We affirm that we have not had a final audit that had to be reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or other West Virginia state agency.
- We affirm that we are a member in good standing of the AICPA’s Governmental Audit Quality Center.

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 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 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

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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.

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 certified as a Women's Business Enterprise (WBE) by a national accrediting body, the Women's Business Enterprise Council. Our firm serves as a model for other CPA firms with respect to women in leadership roles. Our president, 6 of our 10 partners/principals, and approximately 60% of our management group are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance. **Please refer to Appendix A for a copy of our firm's WBE certification.**

3. FIRM SERVICES

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

- Employee Benefit Plan Audits (Including Audits of Employers Participating in Multi-Employer Defined Benefit Retirement Plans/Systems)

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

4. EMPLOYEE BENEFIT PLAN AUDIT EXPERIENCE

Maher Duessel serves approximately 800 clients, the majority of which offer some form of pension/employee benefit plan. We currently audit the pension plans of more than 100 governmental entities as part of our annual audit engagements. We also audit approximately 50 defined contribution plans on an annual basis in the government, not-for-profit, and for-profit sectors. We have extensive knowledge of Department of Labor (DOL) regulations impacting employee benefit plan audits.

Our plan audits include full scope, limited scope, defined benefit plan, and multi-employer plan audits. Our employee benefit plan audits typically include the auditing of investments in mutual funds, insurance products, derivatives, partnership interests, collective trusts, pooled separate accounts and others. As a result, our team is constantly exposed to the related valuations and disclosure issues. A sample of the firm's

governmental employee defined benefit plan audit clients is listed below:

- Port Authority of Allegheny County (2001-Current)
- City of Pittsburgh (1992-Current)
- Housing Authority of the City of Pittsburgh (1998-Current)
- Butler County (1990-Current)
- Venango County (2004-Current)
- Crawford County (2012-Current)
- Washington County (1993-Current)
- Mercer County (2017-Current)
- Clarion County (2017-Current)
- The Municipality of Mt. Lebanon (2000-Current)
- The Municipality of Penn Hills (1992-Current)
- The Borough of State College (1994-Current)
- City of Wilkes-Barre (2014-Current)
- Luzerne County Employees Retirement System (2016-2018)

Our audits include employers participating in multi-employer defined benefit retirement plans/systems. Listed below is a sampling of these entities.

- Wheeling Housing Authority
- Pittsburgh Public Schools
- Upper St. Clair School District
- Plum Borough School District
- North Allegheny School District
- Shaler Area School District
- West Mifflin Area School District
- Quaker Valley School District
- South Butler County School District
- Brockway Area School District
- Ridgway Areas School District
- DuBois Area School District
- Brookville Area School District
- Newport School District

- Butler County Community College
- Lehigh Carbon Community College
- Luzerne County Community College
- Montgomery County Community College
- Westmoreland County Community College
- City Charter High School
- Environmental Charter School at Frick Park
- Passport Academy Charter School
- Several State Component Units
- Pace School

Through our expertise in employee benefit plan audit services we are able to provide our clients specific recommendations and insights into best practices for operating a governmental pension plan.

5. 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
- Butler County
- City of Pittsburgh
- Bethel Park Municipality
- Municipality of Mt. Lebanon
- O'Hara Township
- Upper St. Clair Township
- Pittsburgh Public Schools
- Upper Allen Township
- Hampden Township
- Port of Pittsburgh Commission

Five 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 comprehensive experience with the CAFR

program's requirements will provide exceptional added value for CPRB.

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.**

Sample Pension and other Employee Benefit Plan

Related Topics Presented at Maher Duessel

Government and Non-Profit Updates

- GASB Update (2019)
- Investing and Market Conditions (2019)
- GASB 74/75 The Accounting and Reporting of OPEBs Is Undergoing A Major Change (2018)
- Pension Common Issues (2018)
- GASB 72 and 79 (2017)
- What Is New in Local Government Pensions (2017)
- Active Versus Passive Investors (2017)
- Fiduciary Responsibilities For Your Pension Plans (2016)

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, CPRB 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

Jeff Kent

Brian McCall

Tim Morgus

Beth Dittmer

Samantha Strejcek

Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania.

- GFOA Pennsylvania State Board

Jeff Kent, Member

- GFOA Pennsylvania Western Region State Board

Jeff Kent, Treasurer

- GFOA Popular Report Review Committee

Dave Duessel, Reviewer

Katie Yates, Reviewer

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

PICPA

- Local Government Committee and GASB Sub-Committee
Brian McCall, Member
- Board of Directors
Betsy Krisher, Current Member
- Diversity Committee
Betsy Krisher, Current Member
- Accounting and Auditing Procedures Committee
Lisa Ritter, Past Chair and Current Member
- Statewide Education Committee
Amy Lewis, Member
- Employee Benefit Plan Technical Issues Subcommittee
Janet Feick, Member
- Professional Ethics Committee
Janet Feick, 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. Maher Duessel's membership in the EBPAQC demonstrates our

commitment to quality in the performance of pension audits. Similar to the benefits from our GAQC membership, Maher Duessel has access to email news alerts, a dedicated and continuously updated Center website, online member discussion forum, and live webinars.

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. EXPERIENCE WITH STATE AGENCIES

Maher Duessel serves several state component units and agencies, so we have extensive familiarity with the process for reporting component unit information. Listed below are the state agencies we serve that we provide financial statement audit and consulting services to: (including audits of employers participating in defined benefit retirement plans/systems)

- West Virginia Department of Administration
- School Building Authority of West Virginia
- West Virginia Division of Highways
- Pennsylvania Industrial Development Authority – Component Unit of the Commonwealth
- Port of Pittsburgh Commission – Component Unit of the Commonwealth
- Pennsylvania Health Care Cost Containment Council – Component Unit of the Commonwealth
- State Public School Building Authority – Component Unit of the Commonwealth

- Pennsylvania Higher Educational Facilities Authority – Component Unit of the Commonwealth
- Pennsylvania Emergency Management Agency
- Pennsylvania Intergovernmental Cooperation Authority
- Pennsylvania Department of Human Services
- Pennsylvania State Police
- Pennsylvania Horsemen’s Associations
- Pennsylvania Interest on Lawyers’ Trust Accounts Board
- Maryland Motor Vehicle Administration/Department of Transportation
- Maryland Public Service Commission

Building 17; 2101 Washington Street, East
Charleston, WV 25305
304.558.0076

dave.w.mullins@wv.gov

[Port Authority of Allegheny County \(Audits of the Retirement and Disability Allowance Plans for Union and Non-Union Employees\)](#)

Contact Information:

Mr. Peter Schenk, CFO
Port Authority of Allegheny County
345 Sixth Avenue, Third Floor
Pittsburgh, PA 15222-2527
412.566.5244

pschenk@portauthority.org

[City of Pittsburgh \(Stand-Alone Pension Audit for each of the three Pension Offices of the City and the Comprehensive Trust\)](#)

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

[Wheeling Housing Authority \(Participates in PERS Administered by CPRB\)](#)

Contact Information:

Ms. Tammy Miller, Deputy Executive Director
Wheeling Housing Authority
11 Community Street
P.O. Box 2089
Wheeling, WV 26003
302.242.4447

TAMMYM@WHEELINGWV-PHA.ORG

11. CLIENT REFERENCES

As a testament to our ability to provide high caliber audit services, we encourage you to contact the references below, all of whom will attest to the quality of our services:

[West Virginia Department of Administration \(CAFR Assistance and Various Consulting Services\)](#)

Contact Information:

Sarah H. Long, CPA
Chief Financial Officer and Assistant Cabinet Secretary
Department of Administration
State of West Virginia
304.957.8218

Sarah.H.Long@wv.gov

Mr. David Mullins
Finance Director
West Virginia Department of Administration

Pittsburgh Public Schools (Included in Multi-Employer Defined Benefit Plan)

Contact Information:

Mr. Ronald J. Joseph, Chief Financial Officer
341 South Bellefield Avenue
Pittsburgh, PA 15213
412.529.3777
rjoseph1@pghboe.net

12. PROPOSED ENGAGEMENT TEAM

With professionals committed to serving the public sector, CPRB will be served by an engagement team with all senior team members having extensive experience with governmental entities, employee benefit plan audits, and audits of employers participating in multi-employer defined benefit retirement plans/systems.

Jeffrey W. Kent, CPA will serve as **Engagement Partner**. Mr. Kent will have overall responsibility for conducting your audits and will be involved in the field, relying on his years of governmental and non-profit accounting experience to guide you through every audit phase. **Mr. Kent is a West Virginia licensed CPA.**



Lisa A. Ritter, CPA, CFE, CITP will serve as **Engagement Quality Control Review Partner**. Ms. Ritter will independently review the draft reports and corresponding audit work, as appropriate, to ensure all significant auditing, accounting, and reporting issues are handled appropriately.



Janet L. Feick, CPA will serve as **Senior Manager**. Ms. Feick will be responsible for the direct oversight of the audit on-site during the audit process, including review of audit work and support to the **Manager**.



Jonathan Tilelli, CPA will serve as **Manager**. Mr. Tilelli will assist Ms. Feick with the oversight of the audit on-site during the audit process, including review of audit work and support to the **Staff to be assigned**.



Resumes of the proposed team members, detailing their qualifications, experience, and training, including relevant continuing professional education are attached in Appendix B.

13. SCOPE OF WORK

Maher Duessel will perform an audit of the June 30th Financial Statements of CPRB in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*. Our scope of work will include the following tasks:

- Annual Audits of the Schedules of Employer Allocations and Pension Amounts for the multi-employer defined benefit retirement systems. These systems are:
 - PERS (W.V. Public Employees Retirement System)
 - TRS (W.V. Teachers Retirement System)
 - DSRS (W.V. Deputy Sheriff's Retirement System)

- EMSRS (Emergency Medical Services Retirement System)
- MPFRS (Municipal Police & Firefighters Retirement System)
- Annual audits of the Schedules of Pension Amounts for the 4 single employer retirement systems. These systems are:
 - SPDDRS (W.V. State Police Death, Disability, and Retirement System)
 - SPRS (W.V. State Police Retirement System)
 - JRS (Judge’s Retirement System)
 - Natural Resources Police Officer Retirement System (NRPORS), new retirement system effective for the June 30, 2021 audit.
- Compilation of an “Annual Report of Total Contributions to the WV PERS” (only for fiscal years ended June 30, 2020 and 2021).
- Technical assistance in the preparation and submission of the annual Comprehensive Annual Financial Report (CAFR). Technical assistance will include a review of the draft CAFR, prepared by Management, for compliance with the requirements for the Certificate of Excellence in Financial Reporting award program administered by the GFOA and the issuance of an Independent Auditor’s Report for the CAFR’s financial section.
- Printing and publication of 35 bound copies of the audited financial statements and 50 bound copies of the CAFR annually.
- All working papers and bound reports will be retained at Maher Duessel’s expense for a minimum of five (5) years unless the firm is notified in writing by the CPRB of the need to extend the retention period. Working papers will be made upon request at no additional costs to the Executive Director of CPRB, CFO of CPRB, Chairman of the Board of CPRB, the Director of the Financial Accounting and Reporting Section of the Department of Administration of the State of West Virginia, and a Successor Auditor (in the event of a change in auditor).

14. AUDIT PROCEDURES

A. Audit Work Plan

Maher Duessel’s experience auditing governments allows us to approach our audits in a way that is knowledgeable and efficient. Our audit process is built upon four stages:



Stage One Planning:

Why Plan?

Planning ensures implementation of an efficient and effective audit process. Identification of items during planning ensures that issues are addressed in a proactive and timely manner. We will communicate closely with CPRB staff and your retirement plan service providers to gather all work papers and deliverables needed for the audit. We typically work with representatives from Accounting for financial records and Human Resources for demographic information.

Planning Process:

Review accounting and management information systems as necessary, identify significant risks and audit areas, confirm current reporting requirements, analyze new accounting standards which may impact reporting, and develop with staff a list of schedules

and reconciliations needed prior to the start of preliminary field work. We will also gain an understanding of related party and party in interest transactions, and determine the scope of testing necessary.

Documentation Needed:

Budgets, minutes, agreements, internal control narratives, financial statements, organization charts, policy/procedure manuals, investment statements.

The Maher Duessel Difference:

We will meet with Management early in the audit process to discuss your operations, any known required or requested changes to accounting or reporting requirements, and to answer any questions you have.

Stage Two Preliminary Fieldwork

Why Conduct Preliminary Fieldwork?

Preliminary Fieldwork (or interim work) enhances the audit process and ensures reporting deadlines and auditing standards are met. At the end of Preliminary Fieldwork, we will communicate to CPRB any further items needed for Final Audit Fieldwork.

Significant Areas Addressed:

Documentation of CPRB's internal controls, as necessary, compliance requirements, performance of preliminary analytical procedures, evaluation of materiality and audit risk, risk of fraud, preparation of audit programs, refinement of professional time estimate, preparation of confirmations and sample selections, preparation of a list of items needed for final fieldwork, and discussion of changes in financial reporting required by accounting standards, as well as those dictated by CPRB.

Documentation Needed:

We will use CPRB's accounting system to extract financial data for analytical review and sampling purposes. We may request additional reports from your retirement plan services providers or reports in a different format than provided if doing so would increase efficiency on the engagement. Audit test samples will then be based on our overall assessment of internal control and audit risk in the applicable areas. We will also need access to fiscal staff to complete internal control narratives.

The Maher Duessel Difference:

We utilize data extraction software to improve accuracy and efficiency. This provides comprehensive audit evidence and value-added information for the client. Our experience with similar entities enables us to efficiently build the internal control work and planning documents.

Stage Three Final Fieldwork

Key Elements:

Execute the audit program for each significant audit area, document all material or complex consultations, resolve any accounting and compliance disputes, review for contingencies and obtain legal representation letters, and evaluate the effect of any audit differences.

The Maher Duessel Difference:

We will be in constant communication throughout the process so you are aware of audit progress as well as any issues that arise during the audit. Our experience enables us to perform this work efficiently and effectively while keeping your staff's involvement limited to the extent possible.

Stage Four Reporting/Conclusion

Key Elements:

Draft the financial statements, management letter, and related reports. There will be no surprises in the draft documents as any potential issue will be addressed with management prior to receipt of the drafts. Perform final analytical procedures utilizing the financial statements and review draft reports with Management. Obtain Management representations.

The Maher Duessel Difference:

Our technical expertise will ensure that the financial statements meet all necessary standards and regulations. Our experience will allow us to provide you with meaningful feedback on your operations. The reporting phase will also be efficient.

B. Use of Technology

Maher Duessel has the technology and support systems in place to utilize a paperless environment in meeting the needs of our clients. Maher Duessel uses *Citrix's ShareFile* product, which allows us to share and exchange files with our clients easily and securely. We are able to send a secure link to our client, which allows for a large amount of data to be uploaded at once and facilitates a more seamless engagement process.

With the current pandemic, we have transitioned our operations to a 100% remote environment, and we have accessed our clients' general ledgers electronically along with invoices, bank statements, and reconciliations. Should the current situation continue or recur in the future, we are well prepared to serve CPRB in a 100% virtual environment if

necessary. Our professionals are trained in specialized computer auditing programs such as Caseware, IDEA, and other computer applications.

Caseware is a special purpose software application used to handle trial balance functions such as the grouping and adjusting of financial information for the preparation of financial statements, exhibits, and other relevant reports. The use of CaseWare helps our professionals more effectively manage engagements, thus improving client service.

IDEA is a powerful productivity tool utilized to display, analyze, manipulate, sample, or extract data from files generated by a wide variety of computer systems. *IDEA* facilitates the selection of criteria for sampling via four different proven sampling techniques.

The use of *IDEA* assists our professional staff to accumulate a higher quality of audit evidence and perform complete analysis in an efficient and effective manner.

We use *AMELIO*, which helps our organization streamline, automate, and improve the way we manage compliance-related forms and checklists.

We use *CompareDocs*, a document comparison software. *CompareDocs* is a true difference maker used throughout our audit processes, as it uses artificial intelligence/technology to identify changes between documents with speed and accuracy and works across multiple document platforms. The efficiency and accuracy gained from use of this software positively impacts our on-site audit work, while also expediting the back-end reporting process. We understand that information technology is a critical component of maximizing an organization's operational efficiency and controls, as well as minimizing risk.

Our audit approach includes identifying and understanding key IT systems that are integral in the operations of the organization including:

- Observing the physical access to key components of hardware, unless all functions are maintained in the cloud.
- Assessing the controls over the client's Network Security including: password policy, administrative access, firewall access and configuration, remote access, wireless access and anti-virus.
- Evaluating our client's significant application systems such as the General Ledger package and other applications such as Client Management and Billing applications and considering security management controls, user account management controls, user access, application operating system security, and application database security.
- Testing IT controls for automated/paperless processes that support financial transactions for significant financial statement line items such as client management and billings applications and integrated timekeeping and payroll systems.
- Considering the security controls in place for the client's website if used for significant financial transactions and the client's email system specifically focusing on malware protection and spam filtering.
- Evaluating policies and procedures in place for the above as well as the client's Disaster Recovery Plan, Business Continuity Plan, Incident Response Plan, Employee IT Usage Policy, and procedures for maintaining an IT inventory including software, hardware, and mobile devices.

These procedures are typically completed during the audit's planning and/or interim phase so that the audit team can assess adequacy of the design and implementation of key controls and properly plan our audit of significant financial statement areas

considering the key controls tested as well as any identified deficiencies.

With the current pandemic, we have transitioned our operations to a 100% remote environment, and we have accessed our clients' general ledgers electronically along with invoices, bank statements, and reconciliations. Should the current situation continue or recur in the future, we are well prepared to serve CPRB in a 100% virtual environment if necessary. **Attached in Appendix D are our client data protection protocols.**

C. Engagement Communication

CPRB will be provided with a detailed listing of information required for timely and efficient completion of the audits. We will meet with you early in the audit process to discuss the audit process, required planning matters, any known changes to accounting or reporting requirements, as well as to answer any questions you may have. We will also 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. Our commitment to service goes beyond the audit itself.

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. Our high client retention rates are our best barometer of the quality of our service. Partner and Manager involvement in the audit is a core value of Maher Duessel's service. These team members are actively involved in the field during every phase of the audit.

D. Proposed Timeline

Our proposed timeline to complete the engagement is as follows:

| | |
|--------------------------|------------------------------|
| Interim Fieldwork | • May/June 2020 |
| Cash Basis Trial Bal. | • Approximately July 15 |
| Accrual Basis Trial Bal. | • Approximately August 20 |
| Records Ready for Audit | • Approximately August 20 |
| Draft FS | • Approximately September 10 |
| Final FS | • October 15 |
| Annual Report Comp. | • December 1 |
| CAFR Issuance | • December 31 |

APPENDIX A: CERTIFICATION DOCUMENTATION



West Virginia Board of Accountancy

Firm Verification: Details

Firm License Information

| | |
|------------------------|---------------------------|
| Firm Name | MAHER DUESSEL |
| Address | 503 MARTINDALE ST STE 600 |
| City | PITTSBURGH |
| State | PA |
| Zip | 15212 |
| County | |
| Permit Number | F0591 |
| Effective Date | 07/01/2019 |
| Current Status | Active |
| Expiration Date | 06/30/2020 |

Authorization to Perform Attest/Compilation Services

| | |
|---------------|------------|
| Active | 06/30/2020 |
|---------------|------------|

Page Updated: 11/27/2017 2:52:36 PM

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West Virginia Board of Accountancy

CPA Verification: Details

CPA License Information

| | |
|------------------------------------|---------------------------|
| Name | JEFFREY W. KENT |
| Company Name | MAHER DUESSEL |
| Address | 503 MARTINDALE ST STE 600 |
| City | PITTSBURGH |
| State | PA |
| Zip | 15212 |
| County | OUT-OF-STATE |
| License Number | ██████████ |
| License Type | CPA |
| Status | Active |
| Effective Date | 07/01/2019 |
| Expiration Date | 6/30/2020 |
| Discipline | |
| Public Discipline Documents | |

Authorization to Perform Attest/Compilation Services

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 Center - East, a WBENC Regional Partner
Organization.

Certification Granted: November 16, 2018

Expiration Date: November 16, 2020

WBENC National Certification Number: WBE1802288



Authorized by Elizabeth M. Walsh, President
Women's Business Enterprise Center - East

WBENC EAST

WOMEN'S BUSINESS ENTERPRISE CENTER

JOIN FORCES. SUCCEED TOGETHER.

NAICS: 541211

UNSPSC: 84110000, 84111600





Summary

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016. 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 directs several employee benefit plan audit engagements. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College.

Engagement Role: Engagement Partner

Licensed Pennsylvania CPA



Representative Clients

- West Virginia Department of Administration (CAFR Assistance and Other Consulting Services)
- Port Authority of Allegheny County (Pension Audit)
- School Building Authority of West Virginia (Multi Employer Defined Benefit Plan Participant)
- Pennsylvania Industrial Development Authority (Multi Employer Defined Benefit Plan Participant)
- City Charter High School (Multi Employer Defined Benefit Plan Participant)
- Environmental Charter School at Frick Park (Multi Employer Defined Benefit Plan Participant)
- Passport Academy Charter School (Multi Employer Defined Benefit Plan Participant)
- ACHIEVA (403(b) Plan Audit and Form 5500 Filing)

Professional Activities and Affiliations

- Auberle – Member of Board of Directors and Finance Committee
- Leadership Development Initiative – LDI XV Graduate
- 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 Executive Committee – President Elect
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- GFOA Pennsylvania Western Region State Board – Treasurer
- GFOA Special Review Committee – Member
- Maher Duessel Accounting and Auditing Committee – Partner Liaison
- 2010-2011 40 Under 40: PICPA Members to Watch Class – Member
- Leadership Pittsburgh – Class XXXV Graduate
- Leadership Development Initiative – LDI XV Graduate

Training Highlights

- 2019 and 2018 AICPA *Mandatory Employee Benefit Plan Audit Quality Center Designated Partner Training*
- 2019 AICPA *401(k) Basic Part 2 Part Data*
- 2019 Maher Duessel *Employee Benefit Plan Update*
- 2019 Maher Duessel *December Internal Training*
- 2019 and 2018 Maher Duessel *Annual Non-Profit Update*
- 2018 Maher Duessel *Pension Training*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*



Summary

Ms. Ritter has been providing audit services to pension plans since 1997. Ms. Ritter's pension clients have included full scope, limited scope, defined benefit, defined contribution, and multiemployer pension audits. Ms. Ritter previously directed Maher Duessel's pension practice where she was responsible for training all pension staff, implementing new standards, providing technical expertise to the pension staff, and completing partner and second partner reviews of engagements. Prior to joining Maher Duessel, Ms. Ritter's clients have ranged from a trucking company to a bakery and nurse staffing agency with significant shift differential pay issues to a hotel chain with a mostly part time workforce. Ms. Ritter has also worked with complex issues such as frozen plans. She serves as the Firm's Director of Quality Control.

Engagement Role: Engagement Quality Control Review Partner; Licensed Pennsylvania CPA and CFE; Licensed Maryland CPA; AICPA Certified Information Technology Professional and SOC Cybersecurity Certificate



Representative Clients

- Lehigh Carbon Community College (Multi Employer Defined Benefit Plan Participant)
- Luzerne County Community College (Multi Employer Defined Benefit Plan Participant)
- Montgomery County Community College (Multi Employer Defined Benefit Plan Participant)
- Pennsylvania Horsemen's Benevolent & Protective Association Health Benefit Plan
- Alternative Rehabilitation Communities, Inc. Defined Benefit Plan and Defined Contribution Retirement Plan
- Barber National Institute 401(k) and 403(b) Plan
- Inperium Inc. 401(k) Plan
- Person Directed Supports 401(k) Plan

Professional Activities and Affiliations

- Pennsylvania Association of Nonprofit Organizations (PANO) – Board Member Emeritus and Former Public Policy Committee Member
- WITF Public Broadcasting – Board Member and Member of Executive Committee, Finance and Audit Committee and Enterprises Board
- United Way Women's Leadership Network - Member
- Susquehanna Art Museum – Former Treasurer and Member of the Board Directors
- Harrisburg Symphony Orchestra – Former Board Member
- Financial Accounting Standards Board (FASB) Not-for-Profit Resource Group - Member
- Association of Certified Fraud Examiners – Member
- AICPA Advanced Single Audit Certification
- AICPA Auditing Standards Board - Past Member
- PICPA Accounting and Auditing Procedures Committee – Past Chair and Current Member
- Association of Governmental Accountants (AGA) Central PA Chapter – Member

Training Highlights

- 2019 and 2018 AICPA Employee Benefit Plan Audit Quality Center *Mandatory Designated Partner Training*
- 2019 and 2018 Maher Duessel *Pension Update*
- 2019 and 2018 Maher Duessel *Annual Non-Profit Update*
- 2019 Maher Duessel *IT, Single Audit, and Risk Assessment Update*
- 2018 AICPA *Fraud: Recent Findings*
- 2018 AICPA *Leveraging Technology*
- 2018 AICPA *SOC For Cybersecurity*



Summary

Ms. Feick began her public accounting career in 2005 and joined Maher Duessel in 2008. Ms. Feick is a Senior Manager in the firm. She is the key Manager of the firm's employee benefit plan practice, and she has extensive experience managing employee benefit plan audits. She also serves a wide range of governmental and non-profit audit clients including city/municipal entities, colleges, human service agencies, and member-based organizations. Ms. Feick has a B.S. in Business Administration from the University of Pittsburgh.

Engagement Role: Senior Manager

Licensed Pennsylvania CPA; AICPA Advanced Defined Contribution Plans Audit Certificate

Representative Clients

- Westmoreland County Community College (Multi Employer Defined Benefit Plan Participant)
- Lehigh Carbon Community College (Multi Employer Defined Benefit Plan Participant) – Past Service
- City of Pittsburgh (Pension Audits)
- A Second Chance, Inc. (401(k) Audit and Form 5500 Filing)
- Blind and Vision Rehabilitation Services of Pittsburgh (401(k) Audit)
- Mainstay Life Services (401(k) Audit)
- Pressley Ridge (401(k) and 403(b) Audits and Form 5500, 8955 Filings)
- Western Pennsylvania Conservancy (401(a) and 403(b) Audits and Related Form 5500 Filings and Health and Welfare Form 5500 Filings)

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Employee Benefit Plan Committee – Member,
- PICPA Relations with Schools and Colleges Committee – Former Member
- Maher Duessel Education Committee – Former Member
- Maher Duessel Accounting and Auditing Committee – Former Member
- 2011-2012 *40 Under 40 PICPA Members to Watch* Class
- The Mentoring Partnership of Southwestern Pennsylvania – Board Member; Board Treasurer

Speaking Engagements

- 2020 Maher Duessel *Service Organization Control (SOC) Reports*
- 2019 Maher Duessel *Research Tools, Tips and Tricks*
- 2019 and 2018 Maher Duessel *Employee Benefit Plan Audit Training*
- 2018 Maher Duessel Non-Profit Seminar *Pension Common Issues*

Training Highlights

- 2020 AICPA Employee Benefit Plan Audit Quality Center *Mandatory Designated Partner Training*
- 2019 AICPA Employee Benefit Plan Audit Quality Center *Mandatory Designated Partner Training*
- 2019 AICPA *Employee Benefit Plans Conference*
- 2019 AICPA *Employee Benefit Plan Audits*
- 2019 AICPA *Employee Benefit Plan Accounting and Auditing and Regulatory Update*
- 2018 AICPA *Multiple Employer Plan Audits*
- 2018 AICPA *Employee Benefit Plans Conference*



Summary

Mr. Tilelli began his public accounting career in 2008 and joined Maher Duessel in 2010. Mr. Tilelli manages a wide range of employee benefit plan audit engagements including human service agencies, private schools, and governmental entities.

Engagement Role: Manager

Licensed Pennsylvania CPA

Representative Clients

- Pace School (Multi Employer Defined Benefit Plan Participant)
- Environmental Charter School at Frick Park (Multi Employer Defined Benefit Plan Participant)
- Housing Authority of the City of Pittsburgh (Pension Plan Audit)
- Allegheny County Police Pension Fund Audit
- Chartiers Center (403(b) Plan Audit)
- Gateway Rehabilitation Center (401(k) Plan Audit)
- Girl Scouts Western Pennsylvania (401(k) Plan Audit)
- Milestone Centers, Inc. (403(b) Plan Audit)
- Turtle Creek Valley MH/MR, Inc. (401(k) Plan Audit)

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Beaver County Humane Society – Member, Board of Directors

Education

- B.B.A. Accounting, M.S. in Accounting (Outstanding MSA Student 2008, Highest GPA in the Master's Program, James Madison University)

Speaking Engagement

- 2018 Maher Duessel Non-Profit Seminar *Pension Common Issues*

Training Highlights

- 2019 and 2018 Maher Duessel *Pension Update*
- 2019 and 2018 Maher Duessel *Annual Government and Non-Profit Updates*
- 2019 GFOA *GASB Update*
- 2019 Maher Duessel *December Internal Training*
- 2019 Maher Duessel *IT, Single Audit, Risk Assessment Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Sampling, Accounting, and Auditing Training*



Certified Public Accountants

3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736
412/885-5045
Fax 412/885-4870
www.gbaco.com

Report on the Firm's System of Quality Control

November 19, 2019

To the Partners of 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, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2019, 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.

Goff Backa Alfera & Company, LLC

**GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA**

Maher Duessel

Client Data Protection Protocols

- Employee security training is performed during onboarding and through multiple yearly updates (current training is due April 22, 2020).
- All systems have antimalware software, with virus definitions updated in real-time. Full scans are performed weekly.
- All systems are running Bitdefender software firewalls.
- The logs from all systems' antimalware software and firewalls are reviewed on a nightly basis.
- All laptops have encrypted hard drives.
- All MD networks are protected by layer 7 firewalls with intrusion detection and prevention systems, gateway malware protection, and gateway file capture threat protection against ransomware.
- Other data transfers not done via our secure file transfer site, by policy, must be done only by MD provided encrypted USB memory sticks.
- Any data residing on Maher Duessel server equipment is encrypted, and if that data is included in any sort of backup, it is also encrypted, both in transit and in storage.
- All MD systems can only connect to the MD network by secure means, either by onsite authentication, or via a VPN connection.

Secure File Transfer Site

- All file transfers with sensitive PHI/PII are done via our secure file transfer site, which uses encrypted communication and is stored in an encrypted format.
 - MD's secure file transfer site requires 2 factor authentication to log into.
 - Client folders have restricted access and MD employees must request access to a specific client, which is then granted by a member of our IT department.
 - Folders cannot be viewed by employees who are not on the engagement team for that specific client.
 - An MD employee should send you a link for your secure file transfer site. This link is specific to your engagement. Please upload all information to the secure file transfer site using this link.
 - A link can be sent to multiple individuals at one time if requested from your MD contact. Please include an email address and an MD employee will send a link.

REVISED 04/16/2020

| |
|--|
| Exhibit A |
| RFQ - Assurance Services & Technical Assistance |
| Pricing Page |

| Description | Quantity | Unit Cost | Extended Cost |
|---|----------|-----------|------------------------|
| 1st Year Assurance Services & Technical Assistance | 1 | | \$ 298,000.00 |
| 2nd Year Assurance Services & Technical Assistance (1st Optional Renewal) | 1 | | \$ 307,000.00 |
| 3rd Year Assurance Services & Technical Assistance (2nd Optional Renewal) | 1 | | \$ 316,000.00 |
| 4th Year Assurance Services & Technical Assistance (3rd Optional Renewal) | 1 | | \$ 325,500.00 |
| TOTAL BID AMOUNT | | | \$ 1,246,500.00 |

| Vendor Information | |
|---------------------------|--|
| Name: | Maher Duessel |
| Address: | D.L. Clark Building, 503 Martindale Street, Suite 600, Pgh, PA 15212 |
| Phone: | 412.535.5539 |
| Email: | jkent@md-cpas.com |

Vendor should not alter pricing page and should fill out pricing page as is. The addition of alterations to the pricing page and/or addition of commodities other than those listed on the pricing page online or as an attachment will result in disqualification of bid submittal.

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 checked="" 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

Sweet

Authorized Signature

May 4, 2020

Date

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

REQUEST FOR QUOTATION
Assurance/Audit Services & CAFR Technical Assistance
Independent Certified Public Accountants
West Virginia Consolidated Public Retirement Board

10. VENDOR DEFAULT:

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

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

10.1.2 Failure to comply with other specifications and requirements contained herein.

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

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.

11.1.1 The Vendor must notify the Agency if there is a change in the Contract Manager during the contract term.

Contract Manager: Jeffrey W. Kent, CPA, Partner
Telephone Number: 412.535.5539
Fax Number: 412.471.5508
Email Address: jkent@md-cpas.com

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.



(Name, Title)
Jeffrey W. Kent, CPA, Partner

(Printed Name and Title)
Maher Duessel, D.L. Clark Building, 503 Martindale Street, Suite 600, Pittsburgh, PA 15212

(Address)
412.535.5539/412.471.5508

(Phone Number) / (Fax Number)
jkent@md-cpas.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.

Maher Duessel

(Company)



(Authorized Signature) (Representative Name, Title)

Jeffrey W. Kent, CPA, Partner

(Printed Name and Title of Authorized Representative)

May 1, 2020

(Date)

412.535.5539/412.471.5508

(Phone Number) (Fax Number)

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: April 24, 2020

State of Pennsylvania

County of Allegheny, to-wit:

Taken, subscribed, and sworn to before me this 24 day of April, 2020

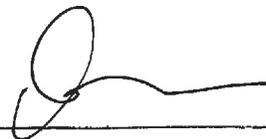
My Commission expires November 14, 2022

AFFIX SEAL HERE

Commonwealth of Pennsylvania - Notary Seal
Stacey Lee Sile, Notary Public
Allegheny County
My commission expires November 14, 2022
Commission number 1343361

Member, Pennsylvania Association of Notaries

NOTARY PUBLIC



Purchasing Affidavit (Revised 01/19/2018)