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Header @ 1

List View

General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 706427

Procurement Type: Central Contract - Fixed Amt

Vendor ID:

Legal Name: Maher Duessel

Alias/DBA:

Total Bid: \$288,800.00

Response Date:

Response Time:

SO Doc Code: CRFQ

SO Dept: 0221

SO Doc ID: PDS2000000002

Published Date: 4/22/20

Close Date: 5/4/20

Close Time: 13:30

Status: Closed

Solicitation Description:

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 : 706427

Solicitation Description : Addendum No.1 ANNUAL AUDIT FOR THE PDC'S THROUGH OUT WV

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2020-05-04 13:30:00	SR 0221 ESR05042000000006385	1

VENDOR
VS0000007569 Maher Duessel

Solicitation Number: CRFQ 0221 PDS2000000002

Total Bid : \$288,800.00 **Response Date:** 2020-05-04 **Response Time:** 11:18:28

Comments:

FOR INFORMATION CONTACT THE BUYER
 Mark A Doyle
 (304) 558-3905
 mark.a.doyle@wv.gov

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Total Audit cost for FY20 for all Circuit locations				\$69,500.00

Comm Code	Manufacturer	Specification	Model #
93151607			

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

Comments: Optional 17th Judicial Circuit Fee -Monongalia County: \$3,500

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Total Audit cost for FY21 for all Circuit locations				\$71,300.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description : Optional Renewal Year 2
Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

Comments: Optional 17th Judicial Circuit Fee Monongalia County: \$3,600

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Total Audit cost for FY22 for all Circuit locations				\$73,100.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description : Optional Renewal Year 3
Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

Comments: Optional 17th Judicial Circuit Fee Monongalia County: \$3,700

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Total Audit cost for FY23 for all Circuit locations				\$74,900.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description :	Optional Renewal Year 4 Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.
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Comments: Optional 17th Judicial Circuit Fee Monongalia County: \$3,800



Public Defender Services

A Proposal to Provide Professional Audit Services West Virginia Public Defender 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

Submittal Date:

May 4, 2020

Recipient:

Mr. Mark A. Doyle
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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MaherDuessel

May 4, 2020

Mr. Mark A. Doyle
Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, WV 25305

Dear Mr. Doyle,

Thank you for the opportunity to present Maher Duessel's proposal to provide audit services to West Virginia Public Defender Services (PDS). We look forward to developing a long-standing relationship with PDS. Our experience serving West Virginia state entities and our commitment to serving local governments will ensure a smooth transition in independent auditors.

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 Serving Similar Entities. Serving PDS will reflect our commitment to expanding our service in West Virginia. 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.

We understand that PDS funds all indigent defense for the State of West Virginia. We have comprehensive experience serving agencies offering legal services to disadvantaged populations along with organizations offering professional development and other programs to enhance the legal profession. These organizations include Pennsylvania Legal Aid Network (includes audits of fifteen separate programs offering services to underserved populations), Pennsylvania Interest on Lawyers' Trust Accounts Board, Pennsylvania Association of Criminal Defense Lawyers, and the Pennsylvania Bar Foundation.

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

Commitment to the GFOA Award Program. We understand that these audits will be incorporated into the State's 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 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

West Virginia Public Defender Services

May 4, 2020

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widespread experience with the CAFR program's requirements will provide exceptional added value for PDS.

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), 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 30 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 at your convenience to discuss any aspects of this proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "JKent", is positioned above the typed name.

Jeffrey W. Kent, CPA
Partner

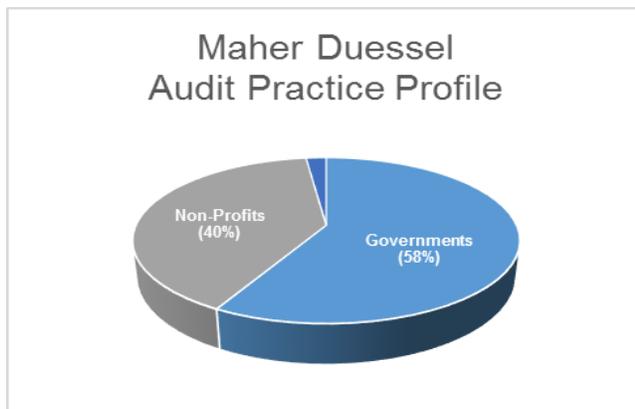
1. MANDATORY PROPOSAL REQUIREMENTS

Maher Duessel affirms the following mandatory requirements and qualification:

- We certify that 50% of the proposed audit team members on this engagement are licensed to practice accountancy in the State of Pennsylvania. It is our understanding that their Pennsylvania CPA licenses provide the required mobility to perform audit services in the State of West Virginia. However, at the State's request, we can obtain West Virginia CPA licenses for these personnel upon award of a contract. **Attached in Appendix A is the Exhibit B RFP form listing these individuals and their qualifications.**
- We affirm that we have at least 3 years of experience in auditing other government units or entities that are funded by grants from the general revenues of the State of West Virginia. **Attached in Appendix B is the Exhibit C RFP form listing our prior experience with West Virginia entities.**
- We affirm that Maher Duessel has affiliations or memberships with professional organizations that ensures that we are subject to peer review with respect to the quality of our work and the proficiency of our staff. **Attached in Appendix C is the Exhibit D form listing our affiliations and memberships.**
- We affirm that Maher Duessel is not providing and will not provide non-auditing services to PDS or to any of the public defender corporations during the term of the Contract that would lead reasonable third parties with knowledge of the relevant facts and circumstances to conclude that the entity would be auditing its own work or the work of related parties.
- Maher Duessel is independent of PDS and the State of West Virginia. We are also a licensed West Virginia CPA firm. **Please refer to Appendix D for documentation of our certification.**
- Your proposed Engagement Partner, Jeffrey W. Kent, CPA, is properly licensed to practice accountancy in the States of West Virginia and Pennsylvania and has over five years of audit experience with governmental entities. **Please refer to Appendix D of this proposal for documentation of Mr. Kent's certification.**
- We affirm that all manager level employees on this engagement are licensed CPA's with 3 years of experience on governmental engagements.
- We affirm that Maher Duessel has experience auditing/consulting with 3 different state governmental entities over the past 5 years.
- We affirm that Maher Duessel has not failed our 2 most recent AICPA Peer Reviews. **Please refer to Appendix E for a copy of our most recent peer review.**
- We affirm that we have at least 7 licensed CPA's on staff within our firm that are government audit professionals, and at least 5 of these professionals are based in our Pittsburgh office (the location from which we plan to serve PDS).
- 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 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.

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 D 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:

- Financial Statement Audits
- Single Audits
- Audit Assistance
- Audits in Accordance with *Government Auditing Standards*
- Assistance with Government Finance Officer Association (GFOA) Award Program Reports
- 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
- 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
- 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 PDS.

5. 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.**

6. 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, PDS 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
Tim Morgus
Brian McCall
Jeff Kent
Beth Dittmer
Samantha Strejcek
Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania.
- Pennsylvania State Board
Jeff Kent, Member
- Pennsylvania Western Region State Board
Jeff Kent, Treasurer
- GFOA Pennsylvania Central Region Board
Jennifer CruverKibi, Member
- Popular Report Review Committee
Dave Duessel, Reviewer
Katie Yates, Reviewer

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

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

7. 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.

8. 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.

9. RELATED EXPERIENCE & CLIENT REFERENCES

Maher Duessel serves over 300 local governments and performs 425 governmental audits annually. The following is a breakdown of the client types we serve:

Maher Duessel Governmental Client Breakdown

- State Agencies (25)
- Municipalities and Cities (88)
- Counties (8)
- Authorities (115)

- School Districts (14)
- Other Local Governments (60+)

Related Legal Experience

We have comprehensive experience serving agencies offering legal services to disadvantaged populations along with organizations offering professional development and other programs to enhance the legal profession.

These organizations include the Pennsylvania Legal Aid Network (PLAN) (which includes the audits of fifteen separate programs offering services to underserved populations). Listed below are the entities we audit for PLAN:

- Pennsylvania Legal Aid Network
- Regional Housing Legal Services
- Southwestern Pennsylvania Legal Services
- Neighborhood Legal Services
- Legal Aid of Southeast Pennsylvania
- Laurel Legal Services
- Community Legal Services
- Pennsylvania Institution Law
- Pennsylvania Health Law
- Northwestern Legal Services
- North Penn Legal Services
- Justice At Work
- Community Justice

We also audit the Pennsylvania Interest on Lawyers' Trust Accounts Board, Pennsylvania Association of Criminal Defense Lawyers, and the Pennsylvania Bar Foundation.

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 services and/or consulting services to.

- 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 Horsemen’s Associations
- Pennsylvania Interest on Lawyers’ Trust Accounts Board
- Maryland Motor Vehicle Administration/Department of Transportation
- Maryland Public Service Commission

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](#)

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
Building 17
2101 Washington Street, East
Charleston, WV 25305
304.558.0076
dave.w.mullins@wv.gov

[Pennsylvania Emergency Management Agency](#)

Contact Information:

Mr. Jeffrey Boyle, Deputy Director for 9-1-1
Pennsylvania Emergency Management Agency
1310 Elmerton Avenue
Harrisburg, PA 17110
717.651.2218
jefboyle@pa.gov

[Pennsylvania Legal Aid Network](#)

Contact Information:

Ms. Karen Stokes, Controller
Pennsylvania Legal Aid Network
The Louise Brookins Building
118 Locust Street
Harrisburg, PA 17101
717.236.9486
kstokes@palegalaid.net

10. PROPOSED ENGAGEMENT TEAM

With professionals committed to serving the public sector, PDS will be served by an engagement team with all team members having extensive experience serving governmental entities.

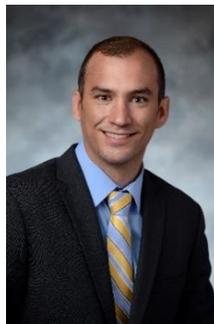
Jeffrey W. Kent, CPA will serve as **Engagement Partner**. Mr. Kent will have overall responsibility for conducting your audits and will be involved in the field, relying on his years of governmental and non-profit accounting experience to guide you through every audit phase. **Mr. Kent is a West Virginia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



Brian T. McCall, CPA, will serve as **Engagement Quality Control Review Partner**. Mr. McCall will independently review the draft reports and corresponding audit work, as appropriate, to ensure all significant auditing, accounting, and reporting issues are handled appropriately.

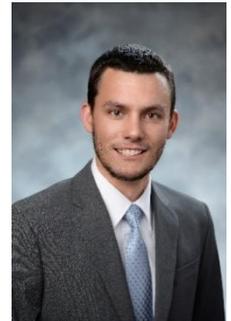


James Contrella, CPA will serve as **Manager**. Mr. Contrella will be responsible for the direct oversight of the audit on-site during the audit process, including review of audit work and support to the **Senior Auditor**.



Marcus Kraus will serve as **Senior Auditor**. Mr. Kraus will assist Mr. Contrella with the oversight of the audit on-site during the audit process, including review of audit work and support to the **Staff**.

Staff Auditors, to be assigned, will perform audit work in the field under the direction of the **Senior Auditor**. **Resumes of the proposed team members, detailing their qualifications, experience, and training, including relevant continuing professional education are attached in Appendix F.**



11. PEER REVIEW

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”. 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 E.**

12. SCOPE OF WORK

Maher Duessel will conduct audits for the years ending June 30, 2020, 2021, 2022 and 2023 for each of the following Judicial Circuit Public Defender Corporations:

- 1st Judicial Circuit (Brook, Hancock & Ohio)
- 2nd Judicial Circuit (Marshall, Tyler & Wetzel)
- 4th Judicial Circuit (Wood & Wirt)
- 5th Judicial Circuit (Calhoun, Jackson, Mason & Roane)
- 6th and 24th Judicial Circuit (Cabell & Wayne)
- 7th Judicial Circuit (Logan)
- 8th Judicial Circuit (McDowell)
- 9th Judicial Circuit (Mercer)

- 10th Judicial Circuit (Raleigh)
- 11th Judicial Circuit (Greenbrier & Pocahontas)
- 12th Judicial Circuit (Fayette)
- 13th Judicial Circuit (Kanawha)
- 15th Judicial Circuit (Harrison)
- 18th Judicial Circuit (Preston)
- 23rd Judicial Circuit (Berkeley, Jefferson & Morgan)
- 25th Judicial Circuit (Boone & Lincoln)
- 28th Judicial Circuit (Nicholas)
- 30th Judicial Circuit (Mingo)

We will conduct these audits in accordance with Generally Accepted Auditing Standards and in accordance with GASB Standards and government auditing principles as applicable. Specifically, we will report on the fair presentation of the financial statements for each Public Defender Corporation, and in accordance with GASB principles, we will report on each corporation's internal controls and compliance with the requirements set forth in the funding contracts executed by and between PDS and the Public Defender Corporations. We understand that the audits of the Public Defender Corporations are to be conducted and reported so that the audits can be incorporated into the State's CAFR. We will confer with the representatives of each Public Defender Corporation in person before, during, and after the conclusion of the audit. The internal controls to be tested are expected to include, but will not be limited to, cash or investment management, financial transactions, reconciliation, budget management, and procurement processes.

13. AUDIT PROCEDURES

A. Audit Work Plan

Maher Duessel's experience auditing governments and non-profits 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.

Planning Process:

Review accounting and management information systems, identify significant risks and audit areas, confirm current reporting requirements, analyze new accounting standards which may impact reporting, develop with staff a list of schedules and reconciliations needed prior to the start of preliminary field work, and review predecessor auditor work papers

Documentation Needed:

Budgets, minutes, agreements, grant documentation, internal financial statements, organization charts, and policy/procedure manuals.

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 PDS any further items needed for Final Audit Fieldwork.

Significant Areas Addressed:

Documentation of the Corporations' internal controls and compliance requirements, performance of preliminary analytical procedures, evaluation of materiality and audit risk, including risk of fraud, preparation of audit programs, refinement of professional time estimate, preparation for cash and investment and other confirmations, and preparation of a list of items needed for final fieldwork.

Documentation Needed:

We will use the Corporations' accounting systems to extract financial data for analytical review and sampling purposes.

Audit test samples will be based on our overall assessment of internal control and audit risk in the applicable areas. We will also need access to accounting and finance 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 PDS 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.

C. Engagement Communication

PDS will be provided with a detailed listing of information required for timely and efficient completion of the audits. We will meet with the PDS 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

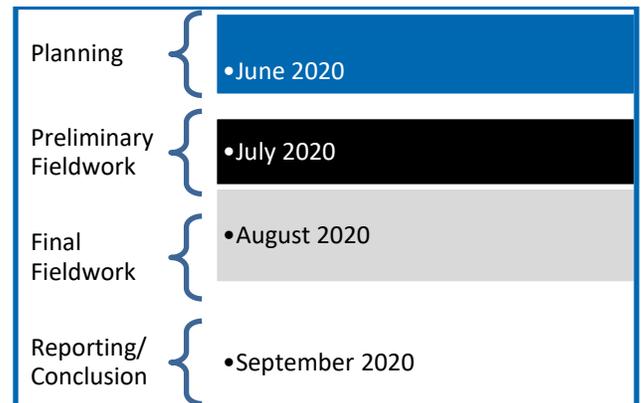
whenever such matters arise. We pride ourselves on our responsive service and answer our e-mails and phone calls promptly. Our high client retention rates are our best barometer of the quality of our service. Partner and Manager involvement in the audit is a core value of Maher Duessel’s service. These team members are actively involved in the field during every phase of the audit.

14. PROPOSED FEES

Please refer to Appendix G Exhibit A Pricing Page for our proposed fees.

D. Proposed Timeline

Our proposed timeline to complete the engagement is as follows:





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
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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





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**



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, authorities, municipalities, county entities, 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 Division of Highways
- School Building Authority of West Virginia
- Region VI Workforce Development Board
- Pennsylvania Industrial Development Authority
- Allegheny County (Consulting for Various Department)
- Centre Region Council of Governments
- Urban Redevelopment Authority of Pittsburgh

Professional Activities and Affiliations

- GFOA Special Review Committee for Comprehensive Annual Financial Reports – Member
- 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 – President-Elect
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- GFOA Pennsylvania Western Region State Board – Treasurer
- 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 Pittsburgh – Class XXXV Graduate
- Leadership Development Initiative – LDI XV Graduate

Training Highlights

- 2019 and 2018 Maher Duessel *Annual Governmental Update*
- 2019 AICPA *GASB Leases*
- 2019 GFOA-PA *Annual Conference*
- 2019 GFOA *GASB Update*
- 2019 and 2018 AICPA *Mandatory Employee Benefit Plan Audit Quality Center Designated Partner Training*
- 2019 Maher Duessel *Internal Training*
- 2018 GFOA-PA *Why Are PAFR's So Popular?*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*



Summary

Mr. McCall began his public accounting career in 2001 with Maher Duessel after graduating from Grove City College. He specializes in providing services to state agencies, local authorities, municipalities, transportation agencies, housing authorities/HUD funded agencies, redevelopment authorities, counties, and school districts. Mr. McCall has a B.S. in Accounting from Grove City College.

Engagement Role: Engagement Quality Control Review Partner; Licensed Pennsylvania CPA and CGFM

Representative Clients

- Pennsylvania Emergency Management Agency
- Central Susquehanna Regional 911 System
- Clarion County
- Washington County
- Allegheny County Housing Authority
- Housing Authority of the City of Pittsburgh
- Washington County Transportation Authority
- Redevelopment Authority of Washington County

Professional Activities and Affiliations

- Government Finance Officers Association (GFOA) Special Review Committee for Comprehensive Annual Financial Reports (CAFR) - Technical Reviewer
- PICPA Local Government Committee – Member
- Pennsylvania Association of Housing and Redevelopment Authorities (PAHRA) – Member
- Affordable Housing Association of CPAs (AHACPA) – Member
- West Central Pennsylvania Association of School Board Officials (PASBO) - Member
- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- Association of Government Accountants (AGA) - Member
- Certified Governmental Finance Manager (CGFM)

Speaking Engagements

- December 2019 Local Government Academy Newly Elected Officials Course *Auditing*
- December 2019 Maher Duessel December Internal Training *Risk Assessment*
- April 2019 ALOM Spring Conference *Basics of Governmental Budgeting, Accounting, and Auditing*
- April 2018 County Commissioners Association of Pennsylvania, *County Financial Management, GASB Update, and Review of Fraud and Internal Controls*
- July 2017 PICPA Local Government Conference *Introduction to Governmental Auditing*

Training Highlights

- 2019 and 2018 Maher Duessel *Annual Government Update*
- 2019 Maher Duessel *Intro to Governments*
- 2019 AICPA *Risk Assessment Considerations*
- 2019 and 2018 GFOA *GASB Update*
- 2019 Maher Duessel *December Internal Training*
- 2018 PICPA *Government Accounting Conference*
- 2018 Maher Duessel *Sampling and Auditing and Accounting Training*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*





Summary

Mr. Contrella began his public accounting career in 2013 and joined Maher Duessel in 2016. Since that time, Mr. Contrella has worked on a wide range of governmental audits including state agencies, authorities, municipalities, and various HealthChoices examinations in multiple counties. Prior to joining Maher Duessel, Mr. Contrella worked for three years with another firm in public accounting.

Engagement Role: Manager

Licensed Pennsylvania CPA

Representative Clients

- Pennsylvania Emergency Management Agency
- Health Choices Examinations (Counties of Armstrong, Butler, Cambria, Crawford, Fayette, Greene, Indiana, Lawrence, Mercer, Venango, Washington, and Westmoreland)
- Allegheny Intermediate Unit
- Harrison Township
- Millvale Borough
- Munhall Sanitary Sewer Municipal Authority
- Plum Borough Municipal Authority
- Springdale Township

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member

Education

- B.A., Accounting and Finance
- University of Pittsburgh

Training Highlights

- 2019 and 2018 Maher Duessel *Annual Government Update*
- 2019 Maher Duessel *December Internal Training*
- 2019 Maher Duessel *IT, Single Audit, and Risk Assessment Update*
- 2019 Maher Duessel *Single Audit Overview*
- 2018 Maher Duessel *Community College Audits*
- 2018 Maher Duessel *Firm Management Meeting*
- 2018 Maher Duessel *Sampling, Auditing, and Accounting Training*



Summary

Mr. Kraus began his accounting career in 2014 and joined Maher Duessel in 2017. Since beginning at Maher Duessel, Mr. Kraus has served on a wide range of governmental audit engagements including authorities and municipalities.

Engagement Role: Senior Auditor

Representative Clients

- Port Authority of Allegheny County
- Aspinwall Borough
- Baldwin Borough
- Millvale Borough
- North Huntingdon Municipal Authority
- Wilkinsburg Borough
- Wilkinsburg Penn Joint Water Authority

Professional Activities and Affiliations

- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Youth Leadership Institute of Erie
- Created and assisted in launching Gannon University's Recreation and Wellness Center Employee Recognition Program
- Volunteer Income Tax Assistance Preparer

Education

- B.S. in Accounting, Gannon University

Training

- 2019 and 2018 Maher Duessel *Annual Government Update*
- 2019 Maher Duessel *Intro to Governments*
- 2019 Maher Duessel *December Internal Training*
- 2019 Maher Duessel *Complex IT*
- 2019 Maher Duessel *In Charge Training*
- 2018 Maher Duessel *Sampling and Auditing and Accounting Training*
- 2018 Maher Duessel *Senior Presentations*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*

Exhibit A - Pricing Page

	Cost per Year	Optional Renewal Cost per Year	Optional Renewal Cost per Year	Optional Renewal Cost per Year
Breakdown by Circuit:	FY20	FY21	FY22	FY23
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
4th Judicial Circuit - Wood & Wirt	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
5th Judicial Circuit - Calhoun - Jackson - Mason & Roane	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
6th & 24th Judicial Circuit - Cabell & Wayne	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
7th Judicial Circuit - Logan	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
8th Judicial Circuit - McDowell	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
9th Judicial Circuit - Mercer	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
10th Judicial Circuit - Raleigh	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
11th Judicial Circuit - Greenbrier & Pocahontas	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
12th Judicial Circuit - Fayette	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
13th Judicial Circuit - Kanawha	\$ 5,000.00	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00
15th Judicial Circuit - Harrison	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 4,300.00
18th Judicial Circuit - Preston	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
23rd Judicial Circuit - Berkeley - Jefferson & Morgan	\$ 5,000.00	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00
25th Judicial Circuit - Boone & Lincoln	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
28th Judicial Circuit - Nicholas	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
30th Judicial Circuit - Mingo	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
Yearly Totals	\$ 69,500.00	\$ 71,300.00	\$ 73,100.00	\$ 74,900.00
Overall Total Cost of all 4 years (for evaluation purposes)	\$ 288,800.00			
*Optional 17th Judicial Circuit - Monongalia County	\$ 3,500.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
Yearly Totals with Optional Circuit	\$ 292,300.00	\$ 3,600.00	\$ 3,700.00	\$ 3,800.00
Overall Total Cost of all 4 years (for evaluation purposes) (with optional 17th Circuit)	\$ 303,400.00			

*We anticipate opening an office in Morgantown within the term of this contract.

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 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

Sweet

Authorized Signature

May 4, 2020

Date

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

REQUEST FOR QUOTATION
Professional Auditing Services

11.5. 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, 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: Maher Duessel

Authorized Signature: *[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 , 20 20

My Commission expires November 14 , 20 22

AFFIX SEAL HERE

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

NOTARY PUBLIC

 [Signature]

Purchasing Affidavit (Revised 01/19/2018)