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## Header 11

List View

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

Procurement Folder: 706427

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0221

Vendor ID: 000000210407

SO Doc ID: PDS2000000002

Legal Name: PERRY & ASSOCIATES CPAS AC

Published Date: 4/22/20

Alias/DBA:

Close Date: 5/4/20

Total Bid: \$311,890.00

Close Time: 13:30

Response Date: 05/04/2020

Status: Closed

Response Time: 13:24

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

Total of Header Attachments: 11

Total of All Attachments: 11



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 ESR05042000000006405	1

VENDOR
000000210407 PERRY & ASSOCIATES CPAS AC

**Solicitation Number:** CRFQ 0221 PDS2000000002

**Total Bid :** \$311,890.00      **Response Date:** 2020-05-04      **Response Time:** 13:24:52

**Comments:**

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

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Total Audit cost for FY20 for all Circuit locations				\$76,240.00

Comm Code	Manufacturer	Specification	Model #
93151607			

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Total Audit cost for FY21 for all Circuit locations				\$77,384.00

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.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Total Audit cost for FY22 for all Circuit locations				\$78,544.00

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.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Total Audit cost for FY23 for all Circuit locations				\$79,722.00

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.

PERRY & ASSOCIATES

# TECHNICAL PROPOSAL FOR AUDIT SERVICES

## Public Defender Corporation

For Fiscal Periods July 1, 2019 through June 30, 2023

CRFQ # 0221 PDS200000002

Date of Proposal: May 4, 2020

### **Perry & Associates CPAs, A.C.**

*Jodey L. Altier, CPA, President*

313 2<sup>nd</sup> Street  
Marietta, OH 45750

740-373-0056  
jaltier@perrycpas.net



**PERRY**  
&  
Associates

Certified Public Accountants, A.C.

# TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY</b>	<b>2</b>
<b>COMPANY OVERVIEW &amp; HISTORY</b>	<b>3</b>
<b>TECHNICAL APPROACH</b>	<b>4</b>
<b>CONTRACT MANAGER</b>	<b>7</b>
<b>STATEMENTS OF UNDERSTANDING</b>	<b>13</b>
<b>EXHIBIT A – PRICING</b>	<b>14</b>
<b>EXHIBIT B – CERTIFIED PUBLIC ACCOUNTANT DESIGNATION</b>	<b>7</b>
<b>EXHIBIT C – PRIOR EXPERIENCE</b>	<b>11</b>
<b>EXHIBIT D – AFFILIATIONS &amp; MEMBERSHIPS</b>	<b>13</b>
<b>ATTACHMENT 1 – PEER REVIEW REPORT</b>	
<b>ATTACHMENT 2 – CAPABILITIES STATEMENT</b>	
<b>ATTACHMENT 3 - ADDENDUM ACKNOWLEDGEMENT FORM</b>	
<b>ATTACHMENT 4 – VENDOR PREFERENCE CERTIFICATION</b>	
<b>ATTACHMENT 5 – PURCHASING AFFIDAVIT</b>	
<b>ATTACHMENT 6 – DESIGNATED CONTACT &amp; CERTIFICATION/SIGNATURE SHEET</b>	

## **EXECUTIVE SUMMARY**

Perry & Associates Certified Public Accountants, A.C. (Perry & Associates) is pleased to provide you this proposal for the Professional Auditing Services for the West Virginia Public Defender Corporation.

Perry & Associates will perform professional auditing services to conduct a professional audit for each of the eighteen (18) Judicial Circuits Public Defender Corporations located throughout West Virginia.

Perry & Associates has been in business in excess of 40 years. Perry & Associates annually performs several hundred governmental, ERISA, not-for-profit and for-profit audits, with the objective of providing the highest standard of audit work and working paper quality. Perry & Associates' goal is always to provide an effective, efficient audit according to the necessary timeline as specified.

### **AICPA Government Audit Quality Center & AICPA Employee Benefit Plan Audit Quality Center**

Perry & Associates is a member of the AICPA Governmental Audit Quality Center and the AICPA Employee Benefit Plan Audit Quality Center (Centers) and has agreed to establish policies and procedures specific to Perry & Associates' governmental audit practice (as defined in the membership requirements) and its ERISA employee benefit plan practice to comply with the applicable professional standards and the membership requirements of the Centers.

As required by the membership requirements of the respective Centers, it is the policy of Perry & Associates that all **eligible audit partners (or person designated by partner) be members of the AICPA**. It is the responsibility of the managing partner (or person designated by partner) to annually advise each audit partner that AICPA membership is mandatory. Also, as required by the membership requirements of the respective Centers, the managing partner annually designates an audit partner to assume Firm-wide responsibility for the quality of Perry & Associates' governmental audit practice and an audit partner to assume Firm-wide responsibility for the quality of Perry & Associates' ERISA employee benefit plan practice. A copy of Perry & Associates' Quality Control Document can and will be provided upon request.

### **American Institute of Certified Public Accountants (AICPA) Peer Review Program**

Perry & Associates is a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program and has undergone an external quality control peer review, 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 (AICPA). As required by these standards, engagements selected for review included engagements performed under *Government Auditing Standards*. Firms can receive a rating of pass; pass with deficiency (ies); or fail. **Perry & Associates received a peer review rating of pass on the Peer Review.**

### **Forensic Accounting**

Perry & Associates offers forensic accounting as part of its Tax, Audit, Review, Consultation, Bookkeeping, Payroll and Litigation Support services. Jodey L. Altier, CPA, CFF, is proud to be able to provide additional services to her clients by being **Certified in Financial Forensics (CFF)**. The CFF designation is for CPAs who demonstrate considerable **expertise in forensic accounting** through their knowledge, skills, and experience. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas. The American Institute of Certified Public Accountants (AICPA) established the Certified in Financial Forensics (CFF) credential in 2008. The CFF credential is granted exclusively to Certified Public Accountants (CPAs) who specialize in providing forensic accounting services such as: **fraud prevention, detection and response, computer forensic analysis, economic damages calculations, financial statement misrepresentation and valuations.**

## OVERVIEW AND HISTORY

Perry & Associates was started on May 1, 1974 by Randall H. Perry. Since that time Perry & Associates has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that Perry & Associates would expand its auditing practice and Perry & Associates would specifically pursue the area of governmental and non-profit auditing. This held true until 1991, when Perry & Associates expanded its auditing services to for-profit entities and Perry & Associates also started using the expertise of its audit staff to perform management service consulting.

*The firm has five offices, located in Vienna, West Virginia; Marietta, Ohio; Cambridge, Ohio; St. Clairsville, Ohio; and Wheeling West Virginia. There is 1 shareholder that owns the firm. Jodey L. Altier is the sole shareholder, president, and managing partner in charge of every audit performed by the firm and she is located in our Marietta office. Jeff Brooks is the vice-president of the firm.*

### **Woman-Owned Small Business**

Jodey L. Altier is the **sole shareholder owning 100% of the stock of Perry & Associates**. Jodey L. Altier is the President and Managing Partner, overseeing every audit performed by Perry & Associates. Perry & Associates is a Woman-Owned Small Business (WOSB) registered with the State of WV as a vendor. Perry & Associates' has applied for third-party certification through the Ohio River Valley Women's Business Council (ORV-WBE) for the Women's Business Enterprise National Council (WBENC) certification and is expecting final approval on/or before Oct. 1, 2016.

### **RSM US Alliance**

The Firm joined RSM US Alliance, a premier affiliation of independent accounting and consulting firms, effective April 30, 2019. RSM US Alliance is a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 38 states, the Cayman Islands and Puerto Rico. This affiliation gives us access to a full range of national and international capabilities.



### **Auditing Staff**

The audit staff consists of **40 auditors and accountants**: 1 President, and Managing Partner; 1 Chief Operating Officer; 1 Principal and Quality Control & Technical Specialist; 2 Senior Audit Managers; 2 Audit Managers; 2 Auditors-In-Charge; and 19 staff auditors and accountants. Perry & Associates believes in the value of relationships. Every client relationship is like a partnership and Perry & Associates truly believes Perry & Associates' success is a result of the client's success. Perry & Associates is committed to providing close, personal attention to clients. Perry & Associates takes pride in giving the client assurances that personal assistance the client receives comes from years of **advanced training, technical experience and financial acumen**. Perry & Associates' continual investment of time and resources in **professional continuing education, state-of-the art computer technology and equipment and extensive business relationships** is indicative of Perry & Associates' commitment to excellence. All members of Perry & Associates' staff are equipped with laptop computers that are loaded with up-to-date software so the client's services can be completed in the most efficient and effective manner.

### **Experienced and Qualified Staff**

Perry & Associates prides itself on the quality of staff it employs and the tenure of the staff it maintains. Perry & Associates has performed approximately **400 audits of Ohio and West Virginia State and Local Governmental Units** (i.e. the State of WV Department of Transportation; WV County Commissions; OH and WV Cities; OH and WV School Districts/Boards of Education; OH and WV Airport Authorities; OH Metropolitan Housing Authorities; OH and WV

Health Departments; OH Regional Planning Commissions; WV Transit Authorities; OH Villages and WV Towns; OH and WV Libraries; OH and WV Water and/or Sewer Districts; OH and WV Parks and Recreation Districts; and other OH and WV clients), for the years ended December 31, 2013 – 2016 and June 30, 2013 - 2015. **In excess of 80 of those clients’ audits were performed annually**, in accordance with the American Institute of Certified Public Accountants’ auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office’s *Government Auditing Standards* and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and/or Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. These clients received Local, State and Federal funds (Property Taxes; Payments in Lieu of Taxes; Special Assessments; Municipal Income Tax; Intergovernmental Revenues); Charge for Service revenues (for Utilities; Self Insurance; Admissions to Recreation and Sporting Events; etc.); and Fines, License and Permits (Court Costs and Fines; Franchise Fees; Fees for Required Licenses; Facility Use Fees; Classroom Materials and Fees; Tuition and Fees; Extracurricular (Student) Activities; Fees for Recording Documents; etc.). Perry & Associates performed internal control and substantive testing over these cycles/monies. Perry & Associates performed **approximately 100 agreed upon procedure engagements**, carried out in accordance with the applicable standards found in the **GAO Government Auditing Standards** (Yellow Book), of Ohio and West Virginia State and Local Governmental Units (i.e. OH Villages and WV Towns; OH and WV Libraries; OH and WV Water and/or Sewer Districts; OH and WV Parks and Recreation Districts; and other OH and WV clients), for the years ended December 31, 2013 – 2016 and June 30, 2013 - 2015.

## **TECHNICAL APPROACH:**

### **Generally Accepted Accounting Standards**

The audit will be separately conducted and reported for each of the eighteen (18) public defender corporations in accordance with generally accepted auditing standards and in accordance with GASB standards and government auditing principles. In accordance with general auditing principles, Perry & Associates will report on the fair presentation of the financial statements for each public defender corporation. In accordance with the GASB principles, Perry & Associates will report on the public defender corporation’s internal controls and compliance with the requirements set forth between the Public Defenders Services and the Public Defender Corporations. All audits will be prepared for submission to the CAFR.

### **Compliance with Federal and State Regulations**

Perry & Associates will comply with all Federal and State of West Virginia rules and regulations and requirements government the maintenance of documents to verify and cost of services under this contract. Perry & Associates will maintain all such records for a minimum of five (5) years and will make available records to personnel of the Public Defender Services at their office in West Virginia during normal business hours upon written request of the Public Defender Services. Perry & Associates agrees to maintain confidentiality and security of the data made available.

### **Integrated Methodology**

Perry & Associates continual investment of time and resources in the purchase of CCH’s integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach “paperless” accounting and auditing software, professional continuing education, state-of-the art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All staff are equipped with laptop computers that are loaded with CCH’s integrated software applications and up-to-date software so client’s audits can be completed in the most efficient and effective manner.

Perry & Associates has also purchased CCH’s Accounting Research Manager (ARM) as companion software. ARM is a comprehensive financial reporting knowledgebase that provides materials designed to help solve Perry & Associates auditor’s most pressing issues. ARM is updated daily and provides Perry & Associates’ auditors with an up-to-date and complete, interpretive and objective resource to address financial reporting needs. This reduces the amount of time spent performing accounting and auditing research; enhances the quality of our results; provides insightful interpretations on

GAAP, GAAS and Securities and Exchange Commission rules; and keeps us up-to-date on current accounting, SEC, auditing, and government projects that may affect the States.

### **Internal Control Testing**

The Internal Controls Testing will include testing of the controls related to cash or investment management, financial transactions reconciliation, budget management and procurement processes.

In planning and performing the auditing services for the eighteen (18) Public Defender Corporations, Perry & Associates will review controls in place to ensure:

- a. accounting practices used to capture and report costs are consistent and in accordance with GAAP;
- b. adequate internal controls are in place to minimize associated risk with handling fee payments, tracking costs, and managing personal identifiable information, and
- c. compliance with requirements of MSA as it relates to LAP cost recovery programs.

Obtaining an understanding of internal control involves evaluating the design of a control and determining whether it has been implemented. Evaluating the design of a control involves considering whether the control, individually or in combination with other controls, is capable of effectively preventing or detecting and correcting material misstatements. Perry & Associates will obtain extensive information concerning each of the eighteen (18) different Public Defender Corporations' internal control structures. With the information and knowledge gained, Perry & Associates will thoroughly document control objectives, make assessments as to the adequacy of controls and note any missing controls or unmet control objectives.

### **Substantive Testing**

Subsequent to confirming our preliminary control risk assessments, Perry & Associates will determine the timing, nature and extent of substantive testing, based on results of control risk assessments and the testing performed. Substantive tests consist of substantive analytical procedures and tests of details. Inspection, observation, recalculation, and re-performance are very effective tests of details because they give us direct knowledge of evidence being considered. Confirmations are important when evidence from third parties is needed.

### **Sampling**

Perry & Associates commonly uses a non-statistical sampling approach, which is based on our control risk and inherent risk assessments and the risk of material misstatement. Sampling will be used in planning Perry & Associates' control tests, substantive testing, and tests of compliance with laws and regulations. Knowledge-Based Audit (KBA) software practice aides are utilized to document and prepare Perry & Associates' testing samples. These practice aides were designed in accordance with AU-C Section 530. In determining the sample design, size, and selection of items to be testing, Perry & Associates will consider the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn; determine a sample size sufficient to reduce sampling risk to an acceptably low level; and select items for the sample in such a way Perry & Associates can reasonably expect the sample to be representative of the relevant population and likely to provide a reasonable basis for conclusions about the population. When determining the sample size, Perry & Associates will consider (for tests of controls) the tolerable rate of deviation of the population to be tested; the expected rate of deviation of the population to be tested; the desired level of assurance that the tolerable rate of deviation is not exceeded by the actual rate of deviation in the population; and the number of sampling units in the population if it is very small and (for substantive tests of details) our desired level of assurance that tolerable misstatement is not exceeded by actual misstatement in the population – based on the assessment of the risk of material misstatement; assurances obtained from other substantive testing procedures for the same assertion; tolerable misstatement; expected misstatement for the population; stratification of the population if performed; and in some sampling methods, the number of sampling units in each stratum. After having performed the sampling tests of controls or tests of details, Perry & Associates will evaluate the results from the sample and draw conclusions about the tests.

### **Computer Controls and Utilization of EDP Software**

Perry & Associates will document computer controls. The nature of computer control tests differs depending upon whether the client operates in a basic or intricate computer environment. To classify the environment, Perry & Associates will determine if the client has: [1] access to software source code which would permit them to change software applications (including third-party software); [2] the ability to alter stored computerized data outside the normal application process; and [3] knowledge sufficient to change how applications perform or to modify data outside normal application processing. If [3] and either [1] or [2] are true, the entity has an intricate environment; otherwise, Perry & Associates consider the IT environment to be basic. If Perry & Associates preliminarily assess control risk slightly below maximum or low in an intricate environment, Perry & Associates will obtain an understanding of transaction-level application controls and of general controls designed to achieve the relevant control objectives. Perry & Associates will document general controls in an intricate IT environment. If Perry & Associates plan to assess control, risk related to those controls, at slightly below maximum or at low, Perry & Associates will test these controls.

#### General Controls For Selected Applications

- System software acquisition, change, and maintenance;
- User input controls;
- Development, implementation, and maintenance of applications;
- Processing controls and edit checks;
- Computer security;
- User output controls;
- Data center and network operations;
- Security over selected applications.
- Back-up and Disaster Recovery.

#### **Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program)**

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. Reports submitted to the CAFR program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which comprises individuals with expertise in public-sector financial reporting and includes financial statement preparers, independent auditors, academics, and other Financing professionals.

The Cities of Bucyrus, Belpre and North Canton, the Southern Hills Joint Vocational and Pike County Joint Vocational School Districts and the **West Virginia Department of Highways submitted their reports to the CAFR program** and each were presented a **Certificate of Achievement for Excellence in Financial Reporting. Perry & Associates performed the audits of these clients, assisted them in assembling their reporting packages, and ensured that all required time deadlines were met.** Also, Audit Manager Cynthia J. Reid has been a GFOA certified CAFR reviewer.

#### **Auditing Procedures**

Perry & Associates' representatives will meet with representatives of each of the 18 Public Defender Corporations in person before, during and after the audit.

#### **Schedule of Performance**

Perry & Associates will be available to schedule a mutually agreeable start date for the auditing of the eighteen (18) corporations.

#### **Sharing Best Practices**

Perry & Associates will share best practices identified through this review or based on previous experience as it relates to cost identification, tracking, and accounting methodologies.

## Facilities Access

Perry & Associates will prepare a list of principle personnel who will need to be issued access cards/keys to performing auditing services. Perry & Associates accepts responsibility for controlling cards/keys during the time of the contract and will comply with all security protocols and procedures.

## Primary Contract Manager

Perry & Associates has designated the primary contract manager for overseeing the process and conclusion of this contract. The Primary Contract Manager will be available during normal business hours to address any concerns or questions during the contract term.

Primary Contract Manager: **Jodey Altier, CPA, CFF, President/Managing Partner**

Telephone Number: **304 422 2203**

Fax Number: **304 428 5587**

Email Address: [jaltier@perrycpas.net](mailto:jaltier@perrycpas.net)

## QUALIFICATIONS:

### Certified Public Accountant Designation.

Name	WV CPA	<u>Qualifications</u>
Altier, Jodey	Yes	(See resume below)
Brooks, Jeff	Yes	(See resume below)
Name	WV Resident	Title/Responsibilities
Blair, Melissa	Yes	Audit Manager (See resume below)
Burns, Brett	Yes	Auditor 1
Burns, Jenna	Yes	Accountant 3
Richards, Mariah	Yes	Audit Manager (See resume below)
Wines, Joshua	Yes	Accountant 1
Jones, Billy	Yes	Auditor 1

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## RESUMES

### JODEY L. ALTIER – PRESIDENT/MANAGING DIRECTOR (PARTNER)

<b>Current Position / Title with the Firm</b>	President/Managing Director (Partner)
<b>Educational Background</b>	B.B.A., Accounting, Ohio University
<b>Professional Certification(s)</b>	CPA / Chartered Global Management Accountant / Certified in Financial Forensics (CFF)
<b>Total Years of Experience</b>	19

#### Audit Experience and Engagement Duties:

Ms. Altier (JLA) served as the President/Managing Director (Partner) on numerous Ohio and West Virginia **Community Improvement Corporations**, City, School District, College, Metropolitan Housing District, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Town and Cemetery audits, reviews and/or AUP engagements in various Counties (**please refer to the “Government Experience- Demonstrated Prior Experience of Firm and Personnel” portion of this proposal for an example of these engagements**).

Ms. Altier is the President/Managing Director (Partner) in charge of our Firm’s auditing department. She is responsible for the overall performance of the engagement, assurance of delivery of quality services, and will perform final report and working paper reviews of the engagement.

Ms. Altier performs engagement and system reviews of other firms participating in the American Institute of Public Accountants Peer Review Program and conducts continuing education on the subject matter.

#### Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Financing Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
West Virginia Society of Certified Public Accountants (WSCPA)	Member
Women Impacting Public Policy	Member

#### Continuing Professional Education (2016, 2015, and 2014)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
01/05/2016	Governmental-Government Auditing Standards	AICPA	2	Yes
11/25/2015	SSARS 21 (Preparation, Compilation, Reviews), Attestation Stds. Overview	Glenn Roberts, CPA	8	Yes
08/03&04/2015	2015 AICPA Peer Review Program Conference	AICPA	16	Yes
06/09/2015	Auditing for Internal Fraud	AICPA	9	Yes
06/06/2015	Forensic Accounting: Fraudulent Reporting and Concealed Assets	AICPA	7	Yes
01/22/2015	A133 / Governmental Update	AICPA	8	Yes
11/18/2014	Southeast Ohio CPE Conference	OSCPA	8	Yes
09/25/2014	Not-For-Profit Accounting & Reporting: Start to Finish	OSCPA	8	Yes
08/04&05/2014	2014 Peer Review Program Conference	AICPA	13	Yes
08/03/2014	2014 Peer Review Program Engagements Under Governmental Auditing Standards	AICPA	4	Yes

### JEFFREY BROOKS– VICE PRESIDENT & SENIOR ACCOUNTANT

<b>Current Position / Title with the Firm</b>	Vice President & Senior Accountant
<b>Educational Background</b>	B.A., Accounting, Marshall University
<b>Professional Certification(s)</b>	CPA
<b>Total Years of Experience</b>	37

#### Audit Experience and Engagement Duties:

Jeffery Brooks has been with Perry & Associates since 1979.

Jeffery Brooks provides valuable research for complex and technical issues within the firm. This includes preparing research memoranda, Written correspondence and guidance, and other documents that are submitted to official government entities. Mr. Brooks works many of our more complex client issues.

#### Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member

**MELISSA M. BLAIR – AUDIT MANAGER**

<b>Current Position / Title with the Firm</b>	Audit Manager
<b>Educational Background</b>	B.S., Accounting, Franklin University, Columbus, Ohio
<b>Professional Certification(s)</b>	
<b>Total Years of Experience</b>	2

**Audit Experience and Engagement Duties:**

Ms. Blair (MMB) served as the Audit Manager on Ohio and West Virginia **Community Improvement Corporations**, City, School District, College, Metropolitan Housing District, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Town and Cemetery audits, reviews and/or AUP engagements in various Counties (please refer to the “Government Experience- Demonstrated Prior Experience of Firm and Personnel” portion of this proposal for an example of these engagements).

Ms. Blair will be responsible for reviewing the work performed by the Auditors assigned to her. She will also be responsible for providing assistance to the Senior Audit Managers in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client and the Senior Audit Managers and the Auditors-In-Charge and Auditors. She will document and perform internal control and substantive testing on cash and GAAP sections; perform required West Virginia and Ohio Compliance tests, and perform Single Audit internal control and substantive testing, if required. She will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the Senior Audit Managers.

**Professional Accomplishments, Affiliations, and Other**

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
West Virginia Society of Certified Public Accountants (WSCP)	Member

**Continuing Professional Education (2016, 2015, and 2014)**

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
01/20/2016	Audits of HUD Assisted Projects	AICPA	10.5	Yes
11/25/2015	SSARS 21 (Preparation, Compilation, Reviews), Attestation Standards Overview	Glenn Roberts, CPA	8	Yes
01/2015-5/2015	Fraud Examination	WVU-P	45	Yes
01/22/2015	A133/Governmental Update	AICPA	8	Yes
11/18/2014	Southeast Ohio CPE Conference	AICPA	8	Yes
08/22/2014	Combined IPA Conference	OSCPA	8	Yes

**MARIAH P. RICHARDS, AUDIT MANAGER**

<b>Current Position / Title with the Firm</b>	Audit Manager
<b>Educational Background</b>	B.S. Accounting, West Virginia University
<b>Professional Certification(s)</b>	
<b>Total Years of Experience</b>	5+

**Audit Experience and Engagement Duties:**

Ms. Richards (MPR) served as Audit Manager on numerous **West Virginia Community Action Council**, County, City, Board of Education, Airport Authority, and other governmental entities and **Ohio Workforce Development Board**, City, School District, College, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery and other governmental entities’ audits, reviews and/or AUP engagements in various Counties (please refer to the “Government Experience- Demonstrated Prior Experience of Firm and Personnel” portion of this proposal for an example of these engagements). She has also served as President on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Ms. Richards will be responsible for reviewing the work performed by the In-Charge Auditors and Auditors assigned to her. She will also be responsible for providing assistance to the Principals and Senior Audit Managers in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client, the Principals, Senior Audit Managers and Auditors. She will document and perform internal control and substantive testing on cash and GAAP sections; perform WV / OH legal compliance testing, and perform Single Audit internal control and substantive testing, if required. She will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the Principals and the Senior Audit Managers.

**Professional Accomplishments, Affiliations, and Other**

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants Affiliate Membership (OSCPA)	Member

**Continuing Professional Education (2018 and 2017)**

<b>Date</b>	<b>Course Name / Description</b>	<b>Sponsor</b>	<b>CPE Hours</b>	<b>A &amp; A Yes / No</b>
01/31/2019	NFP A&A Update	Vested Learning Program	8	Yes
01/28/2019	SSARS 21 & Independence- Comp & Review	In-House	8	Yes
12/17/2018	GASB Update	In-House	8	Yes
11/08/2018	Part 3: Understanding and Testing Compliance Requirements and Internal Control over Compliance and Part 4: Overview of Sampling and Single Audit	AICPA	4	Yes
05/21-22/2018	Governmental Accounting and Auditing	WVSAO	16	Yes
01/23/2018	Not-For-Profit Auditing: Auditing Considerations and Planning the Audit Engagement and Not-For-Profit Governance: and Not-For-Profit Governance: Best Practices in Board Governance; Financial Oversight, Budget and Strategy; Fraud Overview and Prevention; and Risk Assessment and Internal Controls	AICPA	10	Yes
01/05/2018	Not-For-Profit Governance: Best Practices in Board Governance	AICPA	1	Yes

**[This space intentionally blank]**

## PRIOR EXPERIENCE OF WV ENTITIES

For the fiscal years ended December 31, 2018, 2017 and 2016, and June 30, 2018, 2017, and 2016, Perry & Associates performed numerous GASB 54, GASB 34, GASB 34 look-alike, and Regulatory - Cash Basis audits (County Commissions, Cities, School Districts, Districts, Townships, Libraries, and other audits) of various sizes and has performed these types of audits in the preceding fiscal years, as well. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' Government Auditing Standards; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (applicable to some of these audits).

Client Name	Contact	Contact Number
Little Kanawha Transit Corporation	Darlene Harris	304-655-8999
Eastern Panhandle Transit Corporation	Deana Bittorie	304-263-0876
Tri River Transit Corporation	Paula Smith	304-824-2944
Mountain Transit Corporation	William Maury	304-646-4064
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## AFFILIATIONS AND MEMBERSHIPS

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## STATEMENTS OF UNDERSTANDING

**Conflict of Interest.** Perry & Associates affirms that the firm itself, nor any other related party, will not provide, non-auditing services to Public Defender Services or to any one of the public defender corporations during the term of this 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.

**Hold Harmless.** Perry & Associates shall indemnify and hold harmless the State of West Virginia and the Public Defender Services against any and all claims brought by any party attributed to action of breach of confidentiality.

**Privacy, Security and Confidentiality.** Perry & Associates agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Public Defender Corporations unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the Agency's policies and Information Security Accountability Requirements.

**Registered West Virginia Vendor.** Perry & Associates is a registered vendor with the State of West Virginia's Purchasing Division.

**Registered West Virginia Woman-Owned Business.** Jodey Altier, President & Managing Partner, of Perry & Associates is currently registered with the State of West Virginia and the SBA as a WOSB (woman-owned small business). Third party WBENC certification is expected on or before Oct. 1, 2016.

**Professional Liability Insurance.** Perry & Associates maintains professional liability insurance in limits greater than \$500,000. A copy of said insurance policy will be provided upon award or request.

**Workman's Compensation Insurance.** Perry & Associates maintains Workman's Compensation Insurance and will provide a copy of said insurance policy upon award and/or request.

PERRY & ASSOCIATES

# COST PROPOSAL FOR AUDIT SERVICES

## Public Defender Corporation

For Fiscal Periods July 1, 2019 through June 30, 2023

CRFQ # 0221 PDS2000000002

Date of Proposal: May 4, 2020

**Perry & Associates CPAs, A.C.**

*Jodey L. Altier, CPA, President*

313 2<sup>nd</sup> Street  
Marietta, OH 45750

740-373-0056  
jaltier@perrycpas.net



**PERRY**  
&  
**Associates**

Certified Public Accountants, A.C.

**Exhibit A - Pricing Page**

	<b>Cost per Year</b>	<b>Optional Renewal Cost per Year</b>	<b>Optional Renewal Cost per Year</b>	<b>Optional Renewal Cost per Year</b>
<b>Breakdown by Circuit:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
4th Judicial Circuit - Wood & Wirt	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
5th Judicial Circuit - Calhoun - Jackson - Mason & Roane	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
6th & 24th Judicial Circuit - Cabell & Wayne	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
7th Judicial Circuit - Logan	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
8th Judicial Circuit - McDowell	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
9th Judicial Circuit - Mercer	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
10th Judicial Circuit - Raleigh	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
11th Judicial Circuit - Greenbrier & Pocahontas	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
12th Judicial Circuit - Fayette	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
13th Judicial Circuit - Kanawha	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
15th Judicial Circuit - Harrison	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
18th Judicial Circuit - Preston	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
23rd Judicial Circuit - Berkeley - Jefferson & Morgan	\$ 4,235.54	\$ 4,299.11	\$ 4,363.54	\$ 4,429.00
25th Judicial Circuit - Boone & Lincoln	\$ 4,235.54	\$ 4,299.11	\$ 4,363.54	\$ 4,429.00
28th Judicial Circuit - Nicholas	\$ 4,235.54	\$ 4,299.12	\$ 4,363.54	\$ 4,429.00
30th Judicial Circuit - Mingo	\$ 4,235.54	\$ 4,299.12	\$ 4,363.54	\$ 4,429.00
<b>Yearly Totals</b>	\$ 76,240.00	\$ 77,384.00	\$ 78,544.00	\$ 79,722.00
<b>Overall Total Cost of all 4 years (for evaluation purposes)</b>	\$ 311,890.00			
<b>*Optional 17th Judicial Circuit - Monongalia County</b>	\$ 4,235.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
<b>Yearly Totals with Optional Circuit</b>	\$ 316,125.56	\$ 4,299.11	\$ 4,363.56	\$ 4,429.00
<b>Overall Total Cost of all 4 years (for evaluation purposes) (with optional 17th Circuit)</b>	\$ 329,217.23			

\*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.

## **EXHIBIT B – CERTIFIED PUBLIC ACCOUNTANT DESIGNATION**

<b>Name</b>	<b>WV CPA</b>	<b><u>Qualifications</u></b>
Altier, Jodey	Yes	(See resume in Technical Proposal)
Brooks, Jeff	Yes	(See resume in Technical Proposal)
<b>Name</b>	<b>WV Resident</b>	<b>Title/Responsibilities</b>
Blair, Melissa	Yes	(See resume in Technical Proposal)
Burns, Brett	Yes	Auditor 1
Burns, Jenna	Yes	Accountant 3
Richards, Mariah	Yes	(See resume in Technical Proposal)
Wines, Joshua	Yes	Accountant 1
Jones, Billy	Yes	Auditor 1

## **EXHIBIT C – PRIOR EXPERIENCE**

<b>Client Name</b>	<b>Contact</b>	<b>Contact Number</b>
Public Defender Services	Jonathan Friley	304-558-3905
Little Kanawha Transit Corporation	Darlene Harris	304-655-8999
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## **EXHIBIT D – AFFILIATIONS & MEMBERSHIPS**

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**BUCKLER, McKENNEY & NADZADI, P.C.**

Certified Public Accountants

116 Fox Plan Road

Monroeville, PA 15146-2799

(412) 856-7880

FAX (412) 856-0510

Mitchell K. McKenney, CPA  
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

January 19, 2018

**Report on Firm's System of Quality Control**

To the Owner of Perry & Associates CPAs AC  
and the Peer Review Committee of the Ohio Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Perry & Associates CPAs AC (the firm) in effect for the year ended September 30, 2017. 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](http://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 an audit of an employee benefit plan.

As 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 Perry & Associates CPAs AC in effect for the year ended September 30, 2017, 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*. Perry & Associates CPAs AC has received a peer review rating of *pass*.



Buckler, McKenney & Nadzadi, P.C.



428 Second St.  
Marietta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

## CAPABILITIES STATEMENT

### CERTIFIED PUBLIC ACCOUNTANTS A. C. FORENSIC INVESTIGATIVE SERVICES

#### SERVICE CAPABILITIES

- \*Government Accounting Services
- \*Government Auditing Services
- \*Payroll Services
- \*Tax Planning & Preparation
- \*Forensic Accounting/Auditing
- \*Tracing Hidden Assets
- \*Business Consulting
- \*Government Support

#### COMPANY OVERVIEW

Perry & Associates is a 100% woman-owned small disadvantaged business that has been in business for 42 years. Perry & Associates annually performs several hundred governmental, ERISA, not-for-profit and for-profit audits, with the objective of providing the highest standard of audit work and working paper quality. The company's goal is always to provide an effective, efficient audit according to the necessary timeline as specified.

In addition, Perry & Associates offers forensic accounting as part of its Tax, Audit, Review, Consultation, Bookkeeping, Payroll and Litigation Support services.

Perry & Associates is a member of the AICPA Governmental Audit Quality Center as well as a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program and has undergone an external quality control peer review, 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 (AICPA). As required by these standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

#### COMPANY PROFILE

Woman-Owned Small Business (WOSB)  
Economically Disadvantaged Small Woman Owned Business (EDWOSB)  
WBENC Certification (in process)  
DUNS: 040800901  
CAGE: 7EJG9

#### NAICS CODES

541211 Offices of Certified Public Accountants  
541611 Admin. Mgmt. & Gen. Mgmt. Consulting Services  
561611 Investigative Services  
541219 Other Accounting Services

#### CONTACT INFORMATION

**Jodey Altier, CPA, CFF**  
President/CEO

Tel: 740 373 0056

EM: [jaltier@perrycpas.net](mailto:jaltier@perrycpas.net)

Web: [www.perrycpas.com](http://www.perrycpas.com)



**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: PDS2000000002**

**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 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.

Perry E. Associates CPAs  
Company

Jadey L. Altier  
Authorized Signature

5/4/2020  
Date

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

# State of West Virginia

## VENDOR PREFERENCE CERTIFICATE

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

1. **Application is made for 2.5% vendor preference for the reason checked:**  
 Bidder is an individual resident vendor and has resided continuously in West Virginia, or bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia, for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a resident vendor partnership, association, or corporation with at least eighty percent of ownership interest of bidder held by another entity that meets the applicable four year residency requirement; or,  
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. **Application is made for 2.5% vendor preference for the reason checked:**  
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. **Application is made for 2.5% vendor preference for the reason checked:**  
 Bidder is a nonresident vendor that employs a minimum of one hundred state residents, or a nonresident vendor which has an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia and employs a minimum of one hundred state residents, and for purposes of producing or distributing the commodities or completing the project which is the subject of the bidder's bid and continuously over the entire term of the project, on average at least seventy-five percent of the bidder's employees or the bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years and the vendor's bid; or,
4. **Application is made for 5% vendor preference for the reason checked:**  
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**  
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**  
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**  
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.
8. **Application is made for reciprocal preference.**  
 Bidder is a West Virginia resident and is requesting reciprocal preference to the extent that it applies.

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

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

**Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.**

Bidder: Terry's Associates CPAs  
Date: 5/4/2020

Signed: Jody L. Alton  
Title: President/Managing Partner

\*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

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: Perry Associates CPAs, A.C.

Authorized Signature: Jody L. Altman Date: 5/4/2020

State of OHIO

County of WASHINGTON, to-wit:

Taken, subscribed, and sworn to before me this 4th day of May, 2020

My Commission expires June 3, 2023

AFFIX SEAL HERE

NOTARIAL SEAL  
NOTARY PUBLIC  
STATE OF OHIO  
Laura A. Bradley  
LAURA A BRADLEY  
Notary Public - State of Ohio  
Purchasing Affidavit (Revised 04/19/2018)  
My Commission Expires 6/03/2023

**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.

Jodey L Altier, President/Managing Partner *Jodey L Altier*  
(Name, Title)  
Jodey L Altier, President/Managing Partner  
(Printed Name and Title)  
1907 Grand Central Ave, Vienna WV 26105  
(Address)  
304. 422. 2203 / 304.428. 5587  
(Phone Number) / (Fax Number)  
jaltier@perrycpas.net  
(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.

Perry Associates CPAs  
(Company)

*Jodey L Altier* President/Managing Partner  
(Authorized Signature) (Representative Name, Title)

Jodey L Altier, President/Managing Partner  
(Printed Name and Title of Authorized Representative)

5/4/2020  
(Date)

304. 422. 2203 / 304. 428. 5587  
(Phone Number) (Fax Number)