



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

Header @ 1

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 1022506

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0705

Vendor ID: 000000202390

SO Doc ID: LOT2200000011

Legal Name: SUTTLE & STALNAKER PLLC

Published Date: 4/6/22

Alias/DBA:

Close Date: 4/12/22

Total Bid: \$72,000.00

Close Time: 13:30

Response Date: 04/12/2022

Status: Closed

Response Time: 12:08

Solicitation Description: Addendum No1-Annual Financial Auditing & Mgt. Advisory Svc's

Responded By User ID: Dflint14

Total of Header Attachments: 1

First Name: Diane

Total of All Attachments: 1

Last Name: Flint

Email: dflint@suttlecpas.com

Phone: 304-343-4126

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Audit services				72000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

PLEASE SEE EXHIBIT A PRICING PAGE.
 CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2022, FOR THE WV LOTTERY LOCATED AT 900 PENNSYLVANIA AVENUE. CHARLESTON. WV 25302 PER THE ATTACHED.

COMMITMENT TO SERVE

WEST VIRGINIA LOTTERY

WEST VIRGINIA LOTTERY
Auditing Services

Response to Request for Quotation
CRFQ 0705 LOT2200000011

Suttle & Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street East
Charleston, West Virginia 25301
(304) 343-4126
(800) 788-3844

Contact Person:



Natalie Luppold, CPA, CISA, CITP, CRCM, Member

April 11, 2022

TABLE OF CONTENTS

TRANSMITTAL LETTER	4 – 5
QUALIFICATIONS PER SPECIFICATIONS	
SECTION 3 OF THE RFQ LOT22000000011	6 – 30
Firm Qualifications and Experience	7 – 10
Personnel Qualifications and Experience	10 – 12
Resumes and CPE	13 – 42
MANDATORY REQUIREMENTS	
SECTION 4 OF THE RFQ LOT22000000011	43 – 46
OTHER CONTRACT PROVISIONS	47 – 48
EXHIBIT A - PRICING PAGE	49 – 50
REQUEST FOR PROPOSAL - Forms	51

TRANSMITTAL LETTER

April 11, 2022

West Virginia Lottery
900 Pennsylvania Avenue
P.O. Box 2067
Charleston, West Virginia 25327

Suttle & Stalnaker, PLLC welcomes this opportunity to submit our proposal to serve as independent Certified Public Accountants to perform the annual audit of the financial statements of the West Virginia Lottery (Lottery) for the year ended June 30, 2022, with an option to renew for an additional two years. We are particularly well suited to serve you since we have previously performed the audit of the Lottery's annual financial statements, including assisting the Lottery with 3 previous submissions of its Certificate of Achievement for Excellence in Financial Reporting award winning Comprehensive Annual Financial Reports to the Government Finance Officers Association. Our experience is especially strong in working with West Virginia State government, governmentally funded organizations, including serving as West Virginia Lottery drawing accountants and as consultant for the review of financial information submitted by video lottery licensees in addition to previously auditing the Lottery's financial statements.

We understand your interest in competent and efficient audit services. We have assigned as your client service team a dedicated group of professionals who have effectively audited the West Virginia Lottery in the past and have developed effective client service plans for various businesses, governmental entities and not-for-profit organizations. From our experiences with auditing the Lottery and State government, we know many of the issues that are important to your management team and what is critical to keeping our clients pleased with our service delivery. Your engagement member will be Natalie Luppold. Natalie has served the West Virginia Lottery for many years by performing nightly drawings. She also audits several other state agencies and is a Certified Information Systems Auditor and Certified Information Technology Professional. Natalie will work with Wendy Harden, CPA of Schechter Dokken Kanter (SDK) who has over 15 years of experience auditing the Minnesota State Lottery.

The West Virginia Lottery will be a highly valued client and will benefit from many aspects of our program. We believe it is our professional understanding of West Virginia State government and Lottery operations, the client service team that we have assembled to serve you and the cost effective total client service plan we have developed that distinguishes Suttle & Stalnaker, PLLC from the competition.

We will serve the West Virginia Lottery in a dedicated manner and you will be a priority client of our office. We would appreciate the opportunity to meet personally with you to further discuss this written proposal. We possess all of the technical and professional qualifications to serve you in the most effective manner. Please feel free to contact Natalie Luppold or Chris Lambert in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,



Suttle & Stalnaker, PLLC

The Virginia Center
1411 Virginia Street, East
Suite 100
Charleston, WV 25301

MAIN (304) 343-4126
FAX (304) 343-8008

The Rivers Office Park
200 Star Avenue | Suite 220
PO Box 149
Parkersburg, WV 26102

MAIN (304) 485-6584
FAX (304) 485-0971

Suncrest Towne Centre
453 Suncrest Towne Centre Drive
Suite 201
Morgantown, WV 26505

MAIN (304) 554-3371
FAX (304) 554-3410

suttlecpas.com
cpa@suttlecpas.com

QUALIFICATIONS PER SPECIFICAITONS
SECTION 3 OF THE RFQ

3. **QUALIFICATIONS:** *Vendor shall have the following minimum qualifications:*

3.1 *The Vendor must have a minimum of six (6) CPA's in the firm. The Vendor shall certify that is has read and understand the statutory provisions governing the operation of gaming in WV and shall be conversant concerning those statutes while engaged in the audit. IF the successful Vendor substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualifications levels must be of a similar quality to the level of those initially proposed. The Lottery reserves the right to request staff changes throughout the term of the contract.*

Vendor response:

FIRM QUALIFICATIONS

Suttle & Stalnaker, PLLC, Certified Public Accountants, currently consists of the following personnel: members/partners - 13, managers, seniors and staff accountants - 51, support staff - 15. **We have 40 accounting professionals on staff that hold a CPA certificate in West Virginia.** Currently, there are approximately 12 individuals in our governmental audit staff. We anticipate 4 to 5 full-time personnel assigned to the engagement.

Suttle & Stalnaker, PLLC, and/or your designated engagement team members, have served the West Virginia Lottery in various capacities for several years. Therefore, we have read and understand the statutory provisions governing the operation of gaming in West Virginia

3.2 *Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request. Vendor should provide a current resume which includes information regarding the number of years of qualification, experience and training, and relevant professional education for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with the experience requirement are preferred with bid submission but may be requested after bid opening and prior to contract award.*

3.3 *The Lottery has the right to refuse the services of any on-site employee of the successful Vendor based on the employee's competence or criminal background. All management, supervisory, and key personnel who will be active in the audit shall be subject to initial and periodic background checks using the Lottery's electronic fingerprint capture system. An individual shall be removed from supporting the contract as an outcome of adverse results from the background checks. The Lottery will only refuse the services of an individual if that individual has a conviction for any violation of W. Va. Code §29-22-1 et seq., §29-22A-1 et seq., §29-22B-1 et seq., §29- 22C-1 et seq., or §29-25-1 et seq., §29-22D-1 et seq., §29-22E-1 et seq. (Code sections available at <http://www.wvlottery.com/about-us/rules-regulations>), or for any felony, or any crime involving moral turpitude, or any other crime that may have bearing upon the individual's fitness to support the contract.*

3.4 *The successful Vendor shall have access to Agencies private and confidential data maintained by Lottery to the extent required to carry out the duties and responsibilities defined in this RFQ. The successful Vendor agrees to maintain confidentiality and security of the data made available.*

3.5 *An affirmative statement must be submitted indicating that the firm and all assigned key professional staff are properly licensed to practice in West Virginia. It is preferred that this is provided with the bid, however, will be requested prior to award.*

Vendor response:

FIRM EXPERIENCE

Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 48 years. Suttle & Stalnaker, PLLC has previously performed the audit of the West Virginia Lottery's financial statements for three years including assistance with preparation and review of the Lottery's Comprehensive Annual Financial Report (CAFR) for each year, which were submitted to the Government Finance Officers Association (GFOA) for review in

their Certificate of Achievement for Excellence in Financial Reporting Program. Our review included the completion of available GFOA relevant reporting checklists. The Lottery's CAFR's received this prestigious award for all three years.

In addition to performing financial statement audits of the West Virginia Lottery, Suttle & Stalnaker, PLLC performed the initial reviews of video lottery licensees and vendors, helping to establish the process and procedures that are still used today.

Suttle & Stalnaker, PLLC has also served as the drawing witness for nightly drawings for numerous years during the time period from 1990 - Present. During that time, drawing procedures were revised and improved several times, often as a result of observations by our personnel. As a result of our observations, the Lottery was kept informed of various matters that arose during the drawings that were beyond the minimum requirements for reporting by the drawing accountant.

All of the Suttle & Stalnaker, PLLC engagement team professionals have experience with the West Virginia Lottery, including prior financial statement audits, drawing observation accountants and/or video lottery/table games vendor analyses. Following is a summary of the engagement team's Lottery/gaming experience.

OUR GOVERNMENT AND NONPROFIT PRACTICE

Suttle & Stalnaker, PLLC has specialized in governmental and nonprofit agency auditing and accounting for over 45 years. This segment currently makes up the largest industry concentration of our audit practice, with our professional staff spending well over 20,000 hours per year on audits of governmental and nonprofit entities and programs. Virtually all of the governmental audits are for financial statements prepared in accordance with accounting standards promulgated by the Governmental Accounting Standards Board (GASB). Virtually every member of our audit staff has both training and experience in governmental and nonprofit accounting and auditing.

The State of West Virginia and its departments, divisions, and component units are the cornerstone of our government practice. Through a joint venture, we participate in the audit of the State of West Virginia's financial statements, and perform extensive work related to the requirements of the Single Audit Act and Office of Management and Budget's Uniform Guidance and/or Circular A-133. In addition, Suttle & Stalnaker, PLLC personnel provided assistance with the State's GAAP conversion project and initial Comprehensive Annual Financial Report. Our Firm has served numerous other governmentally and nonprofit funded clients and similar entities requiring audits in accordance with *Government Auditing Standards*, developing a strong reputation for providing quality services in the West Virginia market. This preeminence in governmental and nonprofit services is not the result of casual experience acquired through an on-going accounting practice. Rather, it results from the commitment of our Firm to the highest standards of service in the governmental and nonprofit sector.

GFOA CERTIFICATE OF EXCELLENCE EXPERIENCE

Only a few entities in West Virginia have applied for and obtained a GFOA Certificate of Excellence in Financial Reporting. We have worked with the West Virginia Parkways Authority, West Virginia Division of Highways, the West Virginia Consolidated Public Retirement Board and the West Virginia Lottery, all of whom successfully obtained the GFOA Certificate of Excellence. In addition, the State of West Virginia, our client through joint ventures with Ernst & Young, LLP and Deloitte & Touche, LLP, obtained the GFOA Certificate of Excellence. In addition, Chris Deweese of our firm has served as a GFOA reviewer in the GFOA Certificate of Excellence program. As stated in the Suttle & Stalnaker, PLLC mission statement, we are continually striving to "provide world class professional services to quality clients by utilizing a team of dynamic individuals and advanced technology to achieve success for our clients and ourselves." If the OIC wishes to pursue a GFOA Certificate of Excellence in Financial Reporting, we will be pleased to assist.

CLIENTS SERVED

The following list illustrates Suttle & Stalnaker, PLLC's experience and diversity in serving governmental clients and similar entities:

- West Virginia Lottery - Drawing Auditors
- West Virginia Lottery - Consultant regarding review of Video Lottery Licensees
- West Virginia Lottery - Financial Statements Audit
- West Virginia Consolidated Public Retirement Board
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- WORKFORCE West Virginia
- West Virginia Bureau of Employment Programs
- Division of Workers' Compensation - Employer Field Audits
- West Virginia Division of Highways
- West Virginia Parkways Authority
- West Virginia Racing Commission
- West Virginia Regional Jail Authority
- Single Audit of State of West Virginia, including the following:
 - Bureau of Employment Programs
 - Unemployment Insurance Programs
 - Employment Services
 - JTPA Programs
 - WIA Programs
 - West Virginia Development Office
 - Community Development Block Grant Program
 - Department of Health and Human Resources
 - Temporary Assistance for Needy Families
 - Social Services Block Grant
 - Low Income Housing and Emergency Assistance
 - Women's, Infant's and Children's
 - Foster Care - Title IV
 - Child Care Development Fund
 - Substance Abuse
 - Child Support Enforcement
 - Medicaid
 - Food Stamp Cluster
 - Department of Education
 - Child Nutrition Cluster
 - Office of Special Education
 - Vocational Education
 - Title I - Grants to Local Education Agencies
 - Division of Environmental Protection
 - Office of Abandoned Mine Lands
 - Office of Surface Mining
 - Capitalization Grants for State Revolving Loan Funds
- Systems and Controls Consulting for West Virginia Treasurer's Office
- West Virginia Public Employees Insurance Agency
- Southern West Virginia Community & Technical College
- New River Community & Technical College
- Pierpont Community & Technical College
- Fairmont State College
- West Virginia School of Osteopathic Medicine

REFERENCES

The following references are provided for your convenience.

Melinda Kiss
West Virginia Offices of the Insurance Commissioner
1124 Smith Street
Charleston, WV 25305-0540
304-558-3029 ext. 1205

Dr. Ed Magee
West Virginia Higher Education Policy Commission
1018 Kanawha Boulevard, Suite 700
Charleston, WV 25301
304-558-0281 ext. 274

Parrish French
West Virginia Parkways Authority
3310 Piedmont Road
Charleston, WV 25306-6633
304-926-1900

Joe Moore
West Virginia Racing Commission
900 Pennsylvania Avenue #533
Charleston, WV 25302
304-558-2150

ALLINIAL GLOBAL NETWORK AND SCHECHTER DOKKEN KANTER (SDK)

Allinial Global is an accounting firm association of legally independent accounting and consulting firms with offices in North America and throughout the world through international members and partnerships.

Allinial Global firms have the flexibility to find not just a good solution to your business challenges—but the best solution for you. Working with an Allinial Global firm means that you have access to the experience and knowledge of every firm in our organization through our Transfer of Excellence.

Suttle & Stalnaker, PLLC will use our Allinial Global membership to partner with another Allinial Global firm Schechter Dokken Kanter (SDK), a firm that has over 15 years of experience auditing the Minnesota State Lottery.

Schechter Dokken Kanter (SDK) was founded in 1990 by five partners of a national accounting firm. Today, SDK has one office in downtown Minneapolis with approximately 60 employees. Although our client base is predominately located in the Twin Cities, our reach is global given our affiliation with Allinial Global. Allinial Global is an association of over 100 independently-owned accounting and consulting firms located throughout the United States and 110 firms around the globe. Allinial Global increases our reach by promoting the sharing of expertise and best practices in all areas with access to specialized knowledge and expertise throughout the association of firms.

PERSONNEL QUALIFICATIONS AND EXPERIENCE

We firmly believe that the true quality of service can be linked directly to competent people dedicated to excellence. The professionals selected to serve the Lottery all have extensive governmental experience and prior Lottery experience. We will provide for an organizational structure that ensures ongoing and knowledgeable supervision by management already familiar with the Lottery to ensure maximum efficiency.

We understand that the Agency has the right to refuse the services of any on-site employee of the successful bidder based on the employee's competence or criminal background. All management, supervisory, and key personnel who will be active in the audit shall be subject to initial and periodic background checks using the Agency's electronic fingerprint capture system. An individual shall be removed from supporting the contract as an outcome of adverse results from the background checks. In the case of a criminal background refusal, the basis for refusal shall be a conviction of any felony or any crime related to theft, gambling, or involving moral turpitude.

We also understand the sensitive nature of the private and confidential data maintained by the West Virginia Lottery and agree to maintain confidentiality and security of the data made available during the course of our engagement.

The following is a summary of the individuals who will have responsibility to ensure that our services meet your requirements. Following the summary are the complete resumes for each individual. **Suttle & Stalnaker, PLLC and all key professional staff are properly licensed to practice in West Virginia. In addition, most of the Suttle & Stalnaker, PLLC personnel assigned to this engagement have already previously passed the Lottery security checks.**

Natalie Luppold, CPA, CISA, CITP, CRCM

Natalie Luppold, Audit Member has observed nightly lottery drawings. She works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Natalie serves as a member on other governmental agencies. Her responsibilities include, but are not limited to, carrying out audit plans, identification and review of IT controls, communication with clients during the course of the fieldwork, and completion of final audit reports.

Wendy Harden, CPA

Wendy Harden, Audit Member at SDK has over 15 years' experience auditing the Minnesota State Lottery. She assesses risk areas of the audits conducted and develops and performs testing procedures to form conclusions on client financial data. In addition, Wendy analyzes internally prepared financial statements in relation to industry, budget and historical performance.

Chris Lambert, CPA, CGMA, CCIFP

Chris Lambert, Audit Member with over 10 years of West Virginia Lottery experience. He has served the West Virginia Lottery as a consultant for evaluating financial information submitted by video lottery licensees. Chris is also the engagement member for witnessing drawings.

Horace Emery, CPA

Horace Emery, Audit Member, has served the West Virginia Lottery for over ten years, including serving as engagement partner for the firm's previous audits of the West Virginia Lottery financial statements. He has also served the West Virginia Lottery as a consultant for evaluating financial information submitted by video lottery licensees. He previously served the Lottery as engagement manager for the initial annual audits of the West Virginia Lottery's financial statements and for witnessing drawings and prize events while with another accounting Firm. In that capacity, Horace was directly responsible for supervising the individuals performing the various assignments. In addition to being the first drawing witness for the West Virginia Lottery, Horace developed the work program utilized in the initial drawings and prize events, and helped develop the format for reporting the results of the drawing observations to the Lottery.

Chris Deweese, CPA, CGMA

Chris Deweese, Audit Member, has served as supervisor on past engagements, as well as observations of nightly drawings. His current role as Suttle & Stalnaker, PLLC engagement member on the State of West Virginia Single Audit will provide the engagement team with a valuable insight into current statewide issues. He also audits numerous other State of West Virginia agencies and **is a GFOA reviewer for their Certificate of Excellence in Financial Reporting program.**

Marie Long, CPA

Marie Long, Senior Audit Manager, has observed nightly drawings. In addition, she serves as a manager on the State of West Virginia Single Audit and several other governmental agencies.

Quint Koplitz, CPA

Quint Koplitz, manager at SDK has over 8 years experience auditing the Minnesota State Lottery. His work experience includes coordinating and assisting with audit planning and fieldwork with industry experience in tribal government, non-profit, manufacturing, governmental and gaming.

Additional staff will be assigned as necessary. Any professional accounting staff will have at least a college degree from an accredited four-year college and be a true employee. Suttle & Stalnaker, PLLC continually strives to hire the best personnel available to serve our clients. As outlined in the Quality Control Section of this proposal, we are committed to this effort in order to provide our clients with the high quality service they deserve

NATALIE LUPPOLD, CPA, CISA, CITP, CRCM
Member

Firm Responsibilities

Natalie Luppold is a member who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out audit plans, identification and testing of IT controls, communication with clients during the course of the fieldwork, completion of final audit reports.

Experience

Natalie has over 15 years of experience during which time she has worked on several audit engagements that are similar to the client being proposed on:

- West Virginia Department of Transportation - Division of Highways
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- WorkForce West Virginia
- Single Audit of West Virginia
- Engagement to evaluate cost sharing compliance with provisions of a federal program. Involved visiting 10 different states
- Engagement to test compliance with a specific new federal program. Involved visiting approximately 20 states and testing a total of 27 State run programs and 1 federally run program
- PRIDE Community Services, Inc.
- Coalfield Community Action Partnership
- BCKP Regional Intergovernmental Council



Natalie has worked on several IT specific engagements, including those testing controls, compliance and social engineering. Her state agency experience includes working on the WorkForce WV and WVDOH IT portion of the audit and working on several financial institution related engagements.

Education

Natalie graduated from Concord College with a bachelor of science degree in business administration and from West Virginia University with a masters of professional accountancy. She is a certified public accountant having received certificate number 5010 from the State of West Virginia.

Professional Activities

Certified Public Accountant. Certified Information Systems Auditor. Certified Information Technology Professional. Certified Regulatory Compliance Manager. Member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the AICPA Information Technology Section. Natalie also serves on the Board of Directors of the West Virginia state chapter of accountants and a local nonprofit organization.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2019			
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	3
ISACA	02/07/2019	Enforcing Data Privacy in the New Digital World	1
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	2.5
WV Bankers Association	03/19-21/2019	Compliance School	24
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
WV Society of CPAs	05/03/2019	Committee Day	3
State of WV - FARS	06/13/2019	FARS Closing Books Training for Audited Agencies	1

NATALIE LUPPOLD, (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
Allinial Global	07/24-26/2019	Financial Institutions Fly-In: Portland, ME	7.5
Suttle & Stalnaker, PLLC	07/09/2019	Bank Internal Auditing	2
West Virginia Bankers Association	07/28-30/2019	WV Bankers Annual Convention 2019	6
Allinial Global	07/24-26/2019	Financial Institutions Fly-In: Portland, ME	1.5
Allinial Global	07/24-26/2019	Financial Institutions Fly-In: Portland, ME	2
Deloitte LLP	08/27/2019	Cybersecurity: The rapidly expanding role of digital	1
WV Bankers Association	11/14/2019	CFO Conference	10
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6
Charleston Chapter of WVSCPA	12/3/2019	WV Society President's Update	1
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
			86
2020			
WV Society of CPAs	01/17/2020	Cabinet Meeting	4
Deloitte	02/26/2020	Thriving in volatile times: Strategies for a more resilient enterprise	1
True North Group	02/19/2020	Cybersecurity Awareness	1.5
Deloitte LLP	02/25/2020	Tech Trend 2020: A government perspective	1
ISACA	03/03/2020	Meeting the Board's Security, Audit and Compliance Demands	1
WV Bankers Association	03/10/2020	Compliance School	24
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/01/2020	Preparing the Bank for Economic Downturn	3
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/17/2020	Construction Contractors: Accounting & Financial Reporting Issues	4
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	6
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	7
Suttle & Stalnaker, PLLC	05/01/2020	Accounting and Financial Reporting Considerations Related to COVID-19	2
Suttle & Stalnaker, PLLC	05/01/2020	5 Strategies for Successful Remote Work	1
Suttle & Stalnaker, PLLC	05/01/2020	Working at Home Without Going Stir Crazy	1
Wolf & Company, PC	06/30/2020	Automated Clearing House Training	2
WV Society of CPAs	06/17/2020	Annual Membership Meeting	1
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
Suttle & Stalnaker, PLLC	10/13/2020	Call Report Current Matters and Common Questions	2.5
WV Society of CPAs	11/03/2020	Chapter President's Meeting Virtual Charleston/Northern Panhandle	1
Suttle & Stalnaker, PLLC	12/15/2020	Financial Institution Internal Audit Update & COVID 19 related considerations	5
WV Society of CPAs	12/7/2020	Managing Your Mental Health During These Tumultuous Times	1.5
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
Suttle & Stalnaker, PLLC	12/17/2020	Call Report and a Look at 2021 Impacts	2
			86.5
2021			
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
WV Society of CPAs	01/27/2021	Legislative Seminar (Virtual)	3
WV Society of CPAs	01/15/2021	Cabinet Meeting - Virtual	1
Charleston Chapter of the WVSCPA	01/13/2021	Building Resilience - Charleston Chapter	1
Arnet Carbis Toothman	01/19/2021	PPP2 - Paycheck Protection Program 2.0	1
ISACA	02/09/2021	Secure Access for 3rd Parties is Broken. Fix it in 2021	1
ISACA	02/11/2021	The 4 Pillars of Active Directory Security	1
ISACA	03/11/2021	Get Ahead of Your Audits	1
Suttle & Stalnaker, PLLC	03/22/2021	Advanced TRID Compliance	2.5
WV Bankers Association	03/08/2021	Compliance School	12
My-CPE LLC	03/12/2021	Employee Retention Credit In-Depth	2
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5

NATALIE LUPPOLD, (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	2
Suttle & Stalnaker, PLLC	05/11/2021	Reference Rate Reform (ASC 848)	1
Suttle & Stalnaker, PLLC	05/11/2021	Quarterly Yellow Book Update: Q2 2021	2
Charleston Chapter of WVSCPA's	05/20/2021	Mayor Amy Goodwin Charleston Chapter	1
WV Society of CPAs	05/07/2021	Committee Day Held Virtually via Zoom General Session	2
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental Accounting Today	4
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	06/23/2021	Internal Banking Update	2
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	5.5
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote Employee Work Environment in Governments	2
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	8
Suttle & Stalnaker, PLLC	08/04/2021	Accounting Ethics: A Risk Management Perspective by CAMICO	2
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
WV Bankers Association	09/21/2021	Asset Liability Management and Investments	6.5
WV Society of CPAs	09/29/2021	Charleston Area Alliance Speaker - Nicole Christian	1
Community Bankers of West Virginia	09/23-24/2021	Annual Convention	6.5
			93
			Grand Total 265.5

WENDY HARDEN, CPA

Shareholder

EXPERIENCE HIGHLIGHTS

Wendy Harden is a shareholder in the firm. Ms. Harden plans, performs and supervises financial audits for a variety of industries including the over 15 years of experience auditing the Minnesota State Lottery, Casinos, Tribal Governments and nonprofit organizations, including audits in accordance with the Uniform Guidance (single audits). She assesses risk areas of the audits conducted and develops and performs testing procedures to form conclusions on client financial data. In addition, Wendy analyzes internally prepared financial statements in relation to industry, budget and historical performance.



EDUCATION

Iowa State University, B.A.

CERTIFICATION

Certified Public Accountant

AWARDS

Top Women in Finance 2014 – Finance & Commerce

PROFESSIONAL ASSOCIATIONS

American Institute of Certified Public Accountants

Como Friends

-Board Treasurer

WomenVenture

- Finance Committee

- Past Board Treasurer

NFG – Twin Cities

Minnesota Society of Certified Public Accountants

- Past Leadership Cabinet Member

- Past General Industries Task Force Member

United Way Emerging Leaders Steering Committee, 2002 – 2005

Minnesota Center for Photography, past board member

Status Report

Wendy Harden 

Status Report Profile

Yellow Book

GAGAS Auditor Since: 06/30/2006

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 07/01/2018 - 06/30/2020

	Total	Gov. Auditing, Environment	FY2020 Total	FY2019 Total
Credits Earned:	121.5	40.0	88.5	33.0
CPE Requirement:	80.0	24.0	0.0	20.0
Credit Deficit:	0.0	0.0	0.0	0.0
Due Date:	06/30/2020	06/30/2020	06/30/2020	06/30/2019
Carryover to Next Period:	40.0			

FY2020: 07/01/2019 - 06/30/2020

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/30/2019	Governmental and Not For Profit Training	AICPA	Live Seminar	Live / Self-Study	7.5	15.5
	CCH Axceaa					
04/30/2020	Workstream - Best Practices Consulting 4 HR	Wolters Kluwer	Live Seminar	Live / Self-Study	6	0
04/30/2020	CCH Access Practice - Best Practices Consulting - Web	Wolters Kluwer	Live Seminar	Live / Self-Study	4	0
05/06/2020	Engagement Training I A&A - Web	Wolters Kluwer	Live Seminar	Live / Self-Study	8	0
05/08/2020	Academy - Knowledge Coach and the KBA	Wolters Kluwer	Live Seminar	Live / Self-Study	9	0
05/27/2020	Engagement - Best Practices Consulting Day 1	Wolters Kluwer	Live Seminar	Live / Self-Study	8	0
05/28/2020	Engagement Workshop - Web	Wolters Kluwer	Live Seminar	Live / Self-Study	8	0
06/02/2020	CCH Access Workstream - Custom Consulting 2 HR Web	Wolters Kluwer	Live Seminar	Live / Self-Study	2	0
06/04/2020	CCH Access practice end user	Wolters Kluwer	Live Seminar	Live / Self-Study	2	0
06/18/2020	A Complete Guide to the New Yellow Book Auditing Employee Benefit Plans:	Surgent CPE	Webconference	Live / Self-Study	0	8
06/28/2020	Employee Benefit Basics	AICPA	Online (Self-Study)	Live / Self-Study	2	0
06/28/2020	Audits of Multiemployer Plans	AICPA	Online (Self-Study)	Live / Self-Study	3.5	0
06/29/2020	Real World Business Ethics: The Magician and his client - you are the special agent	AICPA	Online (Self-Study)	Live / Self-Study	1	0
06/29/2020	Real World Business Ethics: Precious Mining Inc - You are the Audit Committee Chair	AICPA	Online (Self-Study)	Live / Self-Study	1	0

FY2020 Credits Earned :	63.0	25.5
FY2020 Annual Requirement:	0.0	
FY2020 Annual Requirement Remaining:	0.0	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
06/29/2020	Real World Business Ethics: CloudBrilliance.com - You are the CFO	AICPA	Online (Self-Study)	Live / Self-Study	1	0
06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	AICPA	Webconference	Live / Self-Study	0	2
FY2020 Credits Earned :					63.0	25.5
FY2020 Annual Requirement:					0.0	
FY2020 Annual Requirement Remaining:					0.0	

FY2019: 07/01/2018 - 06/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
04/23/2019	Audits of Employee Benefit Plans Update 2019	RSM	Webconference	Live / Self-Study	3	0
06/23/2019	Budgeting Considerations: Not-For-Profit Governance	AICPA	Online (Self-Study)	Live / Self-Study	2	0
06/23/2019	Statement of Financial Position: Not-for-Profit Financial Reporting	AICPA	Online (Self-Study)	Live / Self-Study	1	0
06/23/2019	Statement of Activities: Not-For-Profit Financial Reporting	AICPA	Online (Self-Study)	Live / Self-Study	1.5	0
06/23/2019	Interpreting and Analyzing Financial Statements: Not-for-Profit Financial Reporting	AICPA	Online (Self-Study)	Live / Self-Study	2	0
06/23/2019	Statement of Cash Flow: Not-For-Profit Financial Reporting	AICPA	Online (Self-Study)	Live / Self-Study	1.5	0
06/23/2019	Governmental Accounting and Auditing Update	AICPA	Online (Self-Study)	Live / Self-Study	0	5.5
06/23/2019	The 2018 Yellow Book Revision Preparing Consolidated	Surgent CPE	Online (Self-Study)	Live / Self-Study	0	4
06/23/2019	Financial Statements: Not-For-Profit Financial Reporting	AICPA	Online (Self-Study)	Live / Self-Study	1.5	0
06/24/2019	Ethical Issues in Not-for-Profits	AICPA	Online (Self-Study)	Live / Self-Study	2	0
06/24/2019	Audit Workpapers: Documenting Field Work	112891	Online (Self-Study)	Live / Self-Study	4	0
06/24/2019	Fundamentals of Governmental Accounting and Reporting	AICPA	Online (Self-Study)	Live / Self-Study	0	5
FY2019 Credits Earned :					18.5	14.5
FY2019 Annual Requirement:					20.0	
FY2019 Annual Requirement Remaining:					0.0	

Rule Highlights

Carryover: One-Time Allowance of Carryover Credits (Effective February 29, 2020):

Due to COVID-19: From the audit organization's 2-year period in effect on February 29, 2020, auditors may carry over up to 40 hours of CPE, in excess of the 80-hour requirement, to the next CPE measurement period. When you have earned in excess of the 80-hour requirement, you can carry over up to 40.0 credits to the next CPE reporting period. The credits you carry over may not be used to fulfill the Government Auditing Requirement nor may they be used to fulfill the annual requirement. They will be applied toward the overall requirement. For 2-year CPE measurement periods ending after December 31, 2020, only CPE hours earned through December 31, 2020 may be carried over. Auditors may not carry over excess CPE earned in prior 2-year CPE periods.

- **Note from Checkpoint Learning:** Your Yellow Book status report period is 'fixed.' Carryover is calculated when you have completed the 80-hour requirement for this period. Your current Yellow Book CPE end period is between February 29, 2020 and December 31, 2020. This status report has been programmed to allow up to 40 hours of carryover. Excess credits earned at any time in the 2-year period will be used as carryover to the next subsequent CPE period.

Year 2 Annual Minimum Exemption Note:

Due to COVID-19: Because Year 2 of your Yellow Book CPE period ends between February 29, 2020 and December 31, 2020, you don't have to meet the 20-hour annual minimum.

"Government Auditing / Environment" and "Professional Proficiency" Subject Matter:

Determining what subjects are appropriate for individual auditors to satisfy the CPE requirements is a matter of professional judgment to be exercised by auditors in consultation with appropriate officials in their audit organization. When determining what specific subjects qualify for the CPE requirement, the auditors may consider the types of knowledge, skills, and abilities, and the level of proficiency necessary, in order to be competent for their assigned roles. Auditors may consider probable future engagements to which they may be assigned when selecting specific CPE subjects to satisfy the 24-hour ["Government Auditing / Environment"] and the 56-hour ["Professional Proficiency"] CPE requirements. The audit organization is ultimately responsible for determining whether a subject or topic qualifies as acceptable for its auditors. (Refer to the CPL Resource Summary page for examples of the types of subject matter that would satisfy the 24- and 56-hour requirements.)

Credit Caps:

- No more than 20.0 credits can be earned through publication of books or articles. [Remaining: 20.0]
- No more than 40.0 credits can be earned through teaching CPE courses. [Remaining: 40.0]

Want to know more about these CPE rules? View Checkpoint Learning's [summary](#).

This CPE status report was prepared solely by Thomson Reuters (Tax & Accounting) Inc. ("TRTA") and is not endorsed, reviewed, or approved by your State Board of Accountancy. While TRTA takes great strides to accurately convey the CPE requirements and deficits in a readily accessible and easy-to-understand format, this status report does not in any way represent or replace the official reporting forms/process established by your State Board of Accountancy. TRTA does not warrant the accuracy of this status report and TRTA may not be held liable for any damages as a result of any reliance upon it.

Status Report

Wendy Harden 

Status Report Profile

Minnesota

Date of Licensure: 06/04/1999

Industry: Accountancy

License Number: XXXXXXXXXX

Requirements Summary: 07/01/2018 - 06/30/2021

	Total	Board Approved CPE Credits	Live Instructor Course Credits	Technical Subjects	Ethics	FY2021	FY2020	FY2019
Credits Earned:	184.0	184.0	127.0	154.5	9.0	62.5	88.5	33.0
CPE Requirement:	120.0	72.0	24.0	60.0	8.0	20.0	20.0	20.0
Credit Deficit:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Due Date:	06/30/2021	06/30/2021	06/30/2021	06/30/2021	06/30/2021	06/30/2021	06/30/2020	06/30/2019

FY2021: 07/01/2020 - 06/30/2021

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Technical*	Non-Technical*
07/16/2020	Academy - Knowledge coach and the KBA	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	12	0	0	0
07/17/2020	Engagement Workshop	Wolters Kluwer	Online (Video - Live)	Group Live	Board Approved CPE		103021	6	0	0	0
07/22/2020	CCH Axxess Portal - Integrated Best Practices consulting	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	0	4	0	0
08/05/2020	3rd Qtr A&A Update & Covid 19 Update + NFP Issues + Compliance Supplement	AICPA	Webconference	Group Live	Board Approved CPE		141642	2	0	0	0
10/21/2020	SDK CPAs Annual A&A Update	SDK College	Live Online Seminar	Group Live	Board Approved CPE	Minneapolis, MN	108422	4	0	0	0
12/01/2020	CCH Axxess Document - Custom Consulting	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	0	1	0	0
01/19/2021	Engagement - Fund Reporting	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	6	0	0	0
03/11/2021	Uniform Guidance Revisions: What you need to know	AICPA	Online (Video - Live)	Group Live	Board Approved CPE		141642	2	0	0	0
06/06/2021	Aligning Mission and Strategy: Not for Profit Governance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	0	1.5	0	0
06/06/2021	Statement of Functional Expenses: Not For Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	1.5	0	0	0

Total Credits Earned:	48.0	10.5	4.0	0.0
Annual Requirement:	20.0			
Annual Requirement Remaining:	0.0			

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Technical*	Non-Technical*
06/06/2021	Risk Assessment: Not for profit Governance and Assurance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	1	0	0	0
06/08/2021	AG Webinar: ASC Topic 250, Accounting Changes and Error Corrections	Allinial Global	Webconference	Group Live	Board Approved CPE		104091	1	0	0	0
06/08/2021	Financial Statement Note Disclosures: Not for Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	2	0	0	0
06/13/2021	Unrelated Business Income Tax Case Studies: Not For Profit Tax Compliance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	2	0	0	0
06/13/2021	Applying the COSO Enterprise Risk Management Framework: Not for Profit Governance and Assurance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	0	2	0	0
06/13/2021	Maintaining Tax Exemption: Not for Profit Tax Compliance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	2	0	0	0
06/14/2021	Form 990 Preparation - Core Form: Not For Profit Tax Compliance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	2	0	0	0
06/15/2021	Performance Measurement for Not for Profits	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	0	2	0	0
06/15/2021	Form 990 Preparation Schedules: Not for Profit Tax compliance	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	2.5	0	0	0
06/24/2021	Employee Benefit Plan Audits Update	AICPA	Webconference	Group Live	Board Approved CPE		141642	2	0	0	0
06/26/2021	Ethical Considerations for the CPA	Surgent	Webconference	Group Live	Board Approved CPE		103212	0	0	4	0
Total Credits Earned:								48.0	10.5	4.0	0.0
Annual Requirement:								20.0			
Annual Requirement Remaining:								0.0			

FY2020: 07/01/2019 - 06/30/2020

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
Total Credits Earned:								71.5	14.0	0.0	3.0
Annual Requirement:								20.0			
Annual Requirement Remaining:								0.0			

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
10/30/2019	Governmental and Not For Profit Training	AICPA	Live Seminar	Group Live	Board Approved CPE			23	0	0	0
04/30/2020	CCH Axceaa Workstream - Best Practices Consulting 4 HR	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	0	6	0	0
04/30/2020	CCH Axcess Practice - Best Practices Consulting - Web	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	0	4	0	0
05/06/2020	Engagement Training I A&A - Web	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	8	0	0	0
05/08/2020	Academy - Knowledge Coach and the KBA	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	9	0	0	0
05/27/2020	Engagement - Best Practices Consulting Day 1	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	8	0	0	0
05/28/2020	Engagement Workshop - Web	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	8	0	0	0
06/02/2020	CCH Axcess Workstream - Custom Consulting 2 HR Web	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	0	2	0	0
06/04/2020	CCH Axcess practice end user	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	0	2	0	0
06/18/2020	A Complete Guide to the New Yellow Book	Surgent CPE	Webconference	Group Live	Board Approved CPE		103212	8	0	0	0
06/28/2020	Auditing Employee Benefit Plans: Employee Benefit Basics	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	2	0	0	0
06/28/2020	Audits of Multiemployer Plans	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	3.5	0	0	0
06/29/2020	Real World Business Ethics: The Magician and his client - you are the special agent	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	0	0	0	1
06/29/2020	Real World Business Ethics: Precious Mining Inc - You are the Audit Committee Chair	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	0	0	0	1
06/29/2020	Real World Business Ethics: CloudBrilliance.com - You are the CFO	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	0	0	0	1
06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	AICPA	Webconference	Group Live	Board Approved CPE		141642	2	0	0	0
Total Credits Earned:								71.5	14.0	0.0	3.0
Annual Requirement:								20.0			
Annual Requirement Remaining:								0.0			
FY2019: 07/01/2018 - 06/30/2019											
								SUBJECTS		ETHICS	

Date	Course / Activity	Sponsor	Format	Type	Provider	Location	NASBA Registry No.	Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
04/23/2019	Audits of Employee Benefit Plans Update 2019	RSM	Webconference	Group Live	Approved			3	0	0	0
06/23/2019	Budgeting Considerations: Not-For-Profit Governance	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	2	0	0	0
06/23/2019	Statement of Financial Position: Not-for-Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	1	0	0	0
06/23/2019	Statement of Activities: Not-For-Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved			1.5	0	0	0
06/23/2019	Interpreting and Analyzing Financial Statements: Not-for-Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	2	0	0	0
06/23/2019	Statement of Cash Flow: Not-For-Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	1.5	0	0	0
06/23/2019	Governmental Accounting and Auditing Update	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	5.5	0	0	0
06/23/2019	The 2018 Yellow Book Revision	Surgent CPE	Online (Self-Study)	Self-Study	Board Approved		103212	4	0	0	0
06/23/2019	Preparing Consolidated Financial Statements: Not-For-Profit Financial Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	1.5	0	0	0
06/24/2019	Ethical Issues in Not-for-Profits	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	0	0	0	2
06/24/2019	Audit Workpapers: Documenting Field Work	112891	Online (Self-Study)	Self-Study	Board Approved		112891	4	0	0	0
06/24/2019	Fundamentals of Governmental Accounting and Reporting	AICPA	Online (Self-Study)	Self-Study	Board Approved		141642	5	0	0	0
Total Credits Earned:								31.0	0.0	0.0	2.0
Annual Requirement:								20.0			
Annual Requirement Remaining:								0.0			

Rule Highlights

NASBA Registry Requirement:

All self-study, blended learning, independent study, and nano-learning activities must be NASBA Registry / QAS Approved. If you have such activities above which have the 'Provider Type' of 'Other/ NonApproved CPE' they will not be counted on your status report. If these activities are NASBA Registry/QAS approved, then you should edit these activity(ies) so that the 'Provider Type' is 'Board Approved CPE.'

Technical Subjects Requirement*:

Effective January 9, 2018: Beginning with the three year period ending June 30, 2018: At least 60.0 credits must be earned in technical subjects (as defined in the 2016 NASBA fields of Study).

- The MN Board will allow all credits earned prior to January 9, 2018 as 'Technical Subjects' except for those courses which are specifically in the field of 'Personal Development.' You should review your activities completed after January 9, 2018 to ensure that they are correctly categorized as either 'Technical' or 'Non-Technical' based on the field of study definitions in the 2016 NASBA CPE Standards.
- All ethics credits earned prior to January 9, 2018, will be considered 'Technical Subjects.'
- After January 9, 2018, 'Regulatory' ethics courses are considered 'technical' subjects and will be counted toward your 'Technical Subjects Credits Earned.'
- After January 9, 2018, 'Behavioral' ethics credits are considered 'non-technical' subjects.
- Refer to the CPL Resource Summary page for more details on this requirement and a link to the 2016 NASBA Field of Study Definitions.

Credit Caps:

- **Updated: Live Instructor Programs:** For 3-year periods ending June 30, 2014 and after: At least 24.0 credits must be earned attending live instructor programs.
- **Updated: Board Approved CPE Credits Requirement:** At least 72.0 hours of each 3-year period's requirements must meet the program qualifications as defined by the Board.
- No more than 50 percent of the hours required can be obtained from instructor preparation or presentation. [Remaining: 60.0]
- No more than 50 percent of the hours required can be obtained from the writing of articles, books, or CPE courses for publication. [Remaining: 60.0]

Want to know more about these CPE rules? View Checkpoint Learning's [summary](#).

This CPE status report was prepared solely by Thomson Reuters (Tax & Accounting) Inc. ("TRTA") and is not endorsed, reviewed, or approved by your State Board of Accountancy. While TRTA takes great strides to accurately convey the CPE requirements and deficits in a readily accessible and easy-to-understand format, this status report does not in any way represent or replace the official reporting forms/process established by your State Board of Accountancy. TRTA does not warrant the accuracy of this status report and TRTA may not be held liable for any damages as a result of any reliance upon it.

CHRIS S. LAMBERT, CPA, CGMA, CCIFP
Audit Member

Engagement Responsibilities

Chris will be the coordinating and engagement member responsible for audit services. He will have overall responsibility for engagement activities and deliverables. Chris will work closely with management to coordinate and execute the engagement.

Experience

In addition to serving the Lottery as its consultant for evaluating video lottery licensees, and for nightly drawings, Chris has been engagement partner for several state agencies. Chris has over 25 years of public accounting experience. He has extensive consulting and audit experience. His client service experience includes wholesale, pension, nonprofit and governmental entities. He also has experience in accounting systems, internal audit assistance, financial reporting consultation, audit preparation consulting, internal control systems, and operational improvement reviews. Chris has served as an auditor for the following clients:



- West Virginia Parkways Authority including CAFR Submission
- West Virginia Lottery
- West Virginia Division of Highways including CAFR Submission
- West Virginia Regional Jail Authority
- West Virginia Racing Commission
- West Virginia Regional Technology Park
- West Virginia Consolidated Public Retirement Board
- West Virginia Municipal Pension Oversight Board
- State of West Virginia, Single Audit
- West Virginia Public Defender Corporations – 17 Judicial Circuits
- Cabell County Commission
- Kanawha County Commission
- City of Charleston including CAFR Submission
- BCKP Regional Intergovernmental Council
- City of Parkersburg
- Randolph County Commission

Education

Chris graduated with a Bachelor's degree with a major in accounting from Marshall University. He is a certified public accountant having received certificate number 3212 from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant. In April 2018, Chris obtained the Certified Financial Industry Professional (CCIFP) certification. This certification is obtained through the Institute of Certified Construction Industry Financial Professionals.

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants (AICPA), West Virginia Society of Certified Public Accountants (WVSCPA), Association of Governmental Accounts (AGA), the Charleston Chapter of AGA, and the Charleston Chapter of the WVSCPA. Chris also serves on several nonprofit boards in the community.

CHRIS S. LAMBERT (Continued)Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2019			
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	1
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	2.5
Suttle & Stalnaker, PLLC	04/26/2019	Managers and Supervisors Audit Planning - EBPAQC	2
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
Suttle & Stalnaker, PLLC	06/25/2019	The Ultimate Guide to Referral Source Development	1
Suttle & Stalnaker, PLLC	06/28/2019	Revenue Recognition Practical Application including Nonprofit Application	3.5
AICPA	06/20/2019	Business Management and Organization	2
AICPA	06/06/2019	Mandatory EBPAQC Designated Partners 2019 Audit Planning	2
State of WV - FARS	06/13/2019	FARS Closing Books Training for Audited Agencies	1
Surgent CPE	07/25/2019	Revenue Recognition for Long-Term Construction and Similar Contracts: Topic 606 Implementation Challenges	4
CAMICO	08/05/2019	Ethical Dilemmas and War Stories: What Would You	2
Suttle & Stalnaker, PLLC	08/09/2019	Uniform Guidance Training Session	4
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	4
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Suttle & Stalnaker, PLLC	12/03/2019	2019 Tax Update - Day 2	8
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6
Suttle & Stalnaker, PLLC	12/02/2019	2019 Federal Tax Update: Navigating the 2017 TCJA Two Years Later - Part 1	8
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
			65.5
2020			
Surgent CPE	02/25/2020	Construction Contractors: Accounting and Financial Reporting Issues	4
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
AICPA	04/20/2020	2020 Mandatory EBPAQC Designated Audit Quality Partner Audit Planning	2
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	8
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
Suttle & Stalnaker, PLLC	05/04-05/2020	AICPA Employee Benefit Plans Accounting, Auditing, and Tax Update Online Conference	2
Suttle & Stalnaker, PLLC	05/08/2020	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)	8
Suttle & Stalnaker, PLLC	05/04-05/2020	AICPA Employee Benefit Plans Accounting, Auditing, and Tax Update Online Conference	1
Suttle & Stalnaker, PLLC	05/04-05/2020	AICPA Employee Benefit Plans Accounting, Auditing, and Tax Update Online Conference	4
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
Suttle & Stalnaker, PLLC	07/29/2020	Effects of PPP Loan Forgiveness on A&E Overhead Rates	1
Huntington National Bank	08/25/2020	Planning Strategies for a New Decade	2
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
Suttle & Stalnaker, PLLC	08/6/2020	Seed Session - Pursue Opportunities to Refer Others	2
Suttle & Stalnaker, PLLC	11/9-11/2020	Employee Benefit Plans Conference 2020	12
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
Suttle & Stalnaker, PLLC	12/10/2020	S&S 2020 Tax Update Day #1	8
Phoenix Beach	12/11/2020	Federal Tax Update - Individual & Business Current Developments	8
Suttle & Stalnaker, PLLC	12/7-9/2020	AICPA Construction & Real Estate Conference Webinar	19.5
			106.5

CHRIS S. LAMBERT (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
2021			
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	2
AICPA	01/22/2021	EBPAQC Designated Audit Quality Partner Audit Planning - 2021	2
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	3
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental Accounting Today	3
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	6
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
Suttle & Stalnaker, PLLC	08/04/2021	Accounting Ethics: A Risk Management Perspective by CAMICO	2
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	6.5
The Garvs, LLC dba The Tax U	12/09/2021	Federal Tax Update - Individual & Business Current Developments	8
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	7
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	4
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	3
Suttle & Stalnaker, PLLC	12/06-08/2021	AICPA Construction Conference	4
Suttle & Stalnaker, PLLC	12/10/2021	S&S Tax Update Day 2	8
			77
			Grand Total 249

HORACE W. EMERY, CPA
Audit Member

Firm Responsibilities

Horace Emery will serve as overall client coordination member for the 2019 audit. He will be responsible for the second member review, and will act as a direct liaison between Suttle & Stalnaker, PLLC and your personnel during the engagement and throughout the year. He has also served as engagement member for the audits of the West Virginia Offices of the Insurance Commissioner, the West Virginia Division of Highways, the West Virginia Public Employees Insurance Agency, the West Virginia Workers' Compensation Division, and the West Virginia Bureau of Employment Programs. He has over 40 years experience in auditing with approximately 30 years experience auditing governmental entities and programs.



Experience

He has had over 40 years of diversified experience in public accounting with the firms of Suttle & Stalnaker, PLLC and Peat, Marwick, Main & Co. His extensive experience includes audits of nonprofit, governmental and healthcare entities as well as audits of retail wholesale, and manufacturing companies; reviews of accounting systems; and reviews of internal controls.

He has served as the engagement partner or independent partner during the past several years for numerous clients, including the following:

- West Virginia Lottery
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers' Compensation Division
- West Virginia Bureau of Employment Programs
- West Virginia Division of Highways
- West Virginia Department of Transportation
- West Virginia PEIA - Financial and Compliance Audit
- West Virginia PEIA - Plan Document Compliance Review
- Minnesota Lottery
- State of West Virginia - Single Audit
- Appalachian Community Health Center, Inc.
- West Virginia Department of Education - Agreed-upon Procedures
- State of West Virginia - Internal control project for the State Treasurer's Office
- Boone County Board of Education
- Kanawha County Board of Education
- Pendleton County Board of Education
- Tyler County Board of Education
- Gilmer County Board of Education
- Doddridge County Board of Education
- Roane County Board of Education
- State of West Virginia School Building Authority
- BCKP Regional Intergovernmental Council

Horace has assisted with the following CAFR submissions:

- West Virginia Lottery - assisted with **three** CAFR submissions
- West Virginia Division of Highways - **six** CAFR submissions
- State of West Virginia - assisted with their first CAFR submission and numerous since
- West Virginia Public Employees Insurance Agency - **two** CAFR submissions

HORACE W. EMERY (Continued)Education

Horace graduated from West Virginia University with a masters of business administration degree with an emphasis in accounting, and from Oberlin College with a Bachelor of Arts degree. He is a certified public accountant having received certificate number 1144 from the State of West Virginia.

Professional Activities

He is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Government Finance Officers Association. He currently serves on the Board of Directors, the Peer Review Committee and the Accounting and Auditing Committee of the West Virginia Society of Certified Public Accountants, and is a past Chair of the West Virginia Society of Certified Public Accountants Peer Review Committee and the Committee on Cooperation with State and Local Governments. He also was a past president of the Charleston, West Virginia Chapter of the EDP Auditors Association. He has planned local office professional development training programs for several years and has instructed several technical seminars. Horace also served on the State of West Virginia GASB 34 implementation task force on both the entity wide financial statement committee and the oversight committee.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2019			
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	1
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	2.5
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
WV Society of CPAs	05/03/2019	Committee Day	3
WV Society of CPAs	06/19-22-2019	Annual Meeting	2
NASBA	06/11-13/2019	2019 Eastern Regional Meeting	4
WV Society of CPAs	06/19-22-2019	Annual Meeting	4.5
Suttle & Stalnaker, PLLC	06/28/2019	Revenue Recognition Practical Application including Nonprofit Application	3.5
Suttle & Stalnaker, PLLC	06/25/2019	The Ultimate Guide to Referral Source Development	0.5
WV Society of CPAs	06/19-22-2019	Annual Meeting	2.5
WV Board of Accountancy	06/03/2019	NASBA's 2019 Anti-Trust Training	1
Suttle & Stalnaker, PLLC	07/09/2019	Bank Internal Auditing	2
Suttle & Stalnaker, PLLC	08/09/2019	Uniform Guidance Training Session	4
CAMICO	08/05/2019	Ethical Dilemmas and War Stories: What Would You	2
Charleston Chapter of WVSCPA	09/04/2019	WV Economic and Regulatory Update	1
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	4
Charleston Chapter of WVSCPA	12/3/2019	WV Society President's Update	1
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
			59
2020			
WV Society of CPAs	01/27/2020	Legislative Seminar and Reception	4
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/01/2020	Preparing the Bank for Economic Downturn	2
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	7
Suttle & Stalnaker, PLLC	04/17/2020	Construction Contractors: Accounting & Financial Reporting Issues	4
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
Suttle & Stalnaker, PLLC	05/08/2020	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)	6
AICPA	05/20/2020	2020 ASB Meeting	19
Suttle & Stalnaker, PLLC	05/01/2020	5 Strategies for Successful Remote Work	1

HORACE W. EMERY (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
Suttle & Stalnaker, PLLC	05/01/2020	Accounting and Financial Reporting Considerations Related to COVID-19	2
Suttle & Stalnaker, PLLC	05/01/2020	Working at Home Without Going Stir Crazy	1
Suttle & Stalnaker, PLLC	05/01/2020	CARES Act for Small Businesses	1
Wolf & Company, PC	06/30/2020	Automated Clearing House Training	2
WV Society of CPAs	06/17/2020	Annual Membership Meeting	1
WV Society of CPAs	06/18/2020	Accounting & Auditing Update	4
WV Society of CPAs	06/19/2020	Federal Tax Update	4
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
WV Society of CPAs	06/17/2020	Tax Incentives: Issues & Opport. In the Mountain State	3
AICPA	07/20-23/2020	ASB Meeting	25.5
AICPA	08/11/2020	Professional Ethics Executive Meeting	4
WV Board of Accountancy	08/18/2020	2020 NASBA Anti-Trust Training	1
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
WV State Auditor	10/27/2020	Required Annual Seminar - WV State Licensing Boards	4
AICPA	10/21/2020	ASB Meeting	25.5
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
AICPA	12/2/2020	2020 ASB Meeting	3.5
WV Society of CPAs	12/7/2020	Managing Your Mental Health During These Tumultuous Times	1.5
			151
2021			
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
WV Society of CPAs	01/27/2021	Legislative Seminar (Virtual)	3
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	2
AICPA	01/14/2021	Auditing Standards Board Meeting	22
WV Society of CPAs	05/07/2021	Committee Day Held Virtually via Zoom General Session	2
AICPA	05/13/2021	ASB Meeting (May)	18
Suttle & Stalnaker, PLLC	05/10/2021	Preparation, Compilation, and Review Engagements: Update and Review	4
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	4
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	7
WV Society of CPAs	06/16-19/2021	Annual Meeting - A&A Update	4.5
WV Society of CPAs	06/16-19/2021	Annual Meeting - AICPA Update	2.5
WV Society of CPAs	06/16-19/2021	Annual Meeting - Tax	3
WV Board of Accountancy	06/22-23/2021	NASBA's Regional Virtual Meeting	10
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	6.5
AICPA	07/22/2021	Audit Standards Board Meeting	15
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	2
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
Suttle & Stalnaker, PLLC	08/25/2021	Accounting for Digital Assets Under GAAP - Part II	1.5
AICPA	08/18/2021	August ASB Meeting	3
AICPA	09/09/2021	Audit Standards Board Meeting	6
AICPA	10/14/2021	ASB Meeting - October	15.5
			142
			Grand Total 352

CHRIS DEWEESE, CPA, CGMA
Audit Member

Engagement Responsibilities

Chris will be the independent review member on the engagement. He is an audit and consulting member and will be available to provide technical assistance as requested by the Lottery.

Experience

Chris has over 25 years of public accounting experience during which time he has specialized in serving for-profit, nonprofit, governmental and other for profit clients. He has served as an auditor for the following clients:

- West Virginia Consolidated Public Retirement Board including CAFR Submission
- West Virginia Offices of the Insurance Commissioner including CAFR Submission
- West Virginia Division of Highways including CAFR Submission
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- WorkForce West Virginia
- West Virginia Lottery
- West Virginia Public Employees Insurance Agency
- State of West Virginia, Single Audit including CAFR Submission
- 8 County Boards of Education – Single Audit
- Concord University
- Bluefield State College
- Fairmont State University
- West Virginia School of Osteopathic Medicine
- West Virginia Council for Community & Technical College Education

Education

Chris has a bachelor's degree with a major in accounting from the University of Charleston. He is a certified public accountant having received certificate number 3961 from the West Virginia Board of Accountancy.

Professional Activities

Chris is a member of the AICPA, WVSCPA, the Government Finance Officers Association, the Association of School Business Officials, AGA, the Charleston Chapter of AGA, and the Charleston Chapter of the WVSCPA. He currently serves as a member of the Executive Board of Directors of the WVSCPA, and on their Accounting and Auditing Committee, as a member of the Special Review Committee for the Certificate of Excellence of the Government Finance Officers Association, and is a Past President of the Board of Directors of the Charleston Chapter of the WVSCPA. Chris was the 2004 recipient of the WVSCPA Young CPA of the Year Award. He has also achieved the designation of Chartered Global Management Accountant. Chris is also a frequent speaker and has served on several nonprofit boards in the community.



CHRIS DEWEESE, (Continued)Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2019			
WV Society of CPAs	01/18/2019	Cabinet Meeting	4
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	1
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	1
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
WV Society of CPAs	05/03/2019	Committee Day	3
Suttle & Stalnaker, PLLC	06/25/2019	The Ultimate Guide to Referral Source Development	1
Suttle & Stalnaker, PLLC	06/06/2019	Governmental Pensions: Prepare for a Changing	4
WV Society of CPAs	06/19-22-2019	Annual Meeting	5.5
WV Society of CPAs	06/19-22-2019	Annual Meeting	4.5
WV Society of CPAs	06/19-22-2019	Annual Meeting	4.5
State of WV - FARS	06/13/2019	FARS Closing Books Training for Audited Agencies	1
WV Department of Education	07/16-18/2019	You Had Me at Aloha Conference	7.5
Charleston Chapter of WVSCPA's	08/08/2019	WV Development Office Update	1
Suttle & Stalnaker, PLLC	08/09/2019	Uniform Guidance Training Session	4
CAMICO	08/05/2019	Ethical Dilemmas and War Stories: What Would You	2
AICPA	10/18-20/2019	AICPA & CPA/SEA Leadership Conference	3
AICPA	10/18-20/2019	AICPA & CPA/SEA Leadership Conference	6.5
Parkersburg Chapter of WVSCPA's	11/14/2019	WVSCPA's Update - Student Night	1
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	2
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Charleston Chapter of WVSCPA's	12/3/2019	WV Society President's Update	3
			74
2020			
WV Society of CPAs	01/17/2020	Cabinet Meeting	4
Suttle & Stalnaker, PLLC	01/15/2020	Seed Session - Understand the Importance of Business Development	2
WV Society of CPAs	01/27/2020	Legislative Seminar and Reception	4
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/17/2020	Construction Contractors: Accounting & Financial Reporting Issues	3.5
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	8
AICPA	05/05/2020	2020 GAQC Annual Update Webcast	2
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
WV Society of CPAs	06/17/2020	Annual Membership Meeting	1
WV Society of CPAs	06/17/2020	Tax Incentives: Issues & Opport. In the Mountain State	3
WV Higher Education Policy Commission	06/04/2020	Spring 2020 Higher Education CFO Conference	3
WV Society of CPAs	06/18/2020	Accounting & Auditing Update	4
WV Society of CPAs	06/19/2020	Federal Tax Update	4
WVDE - Office of School Finance	07/14/2020	We're All In This Together Summer Conference Tuesday Afternoon Session	1
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
AICPA	10/21/2020	2020 AICPA Fall Meeting of Council	1
AICPA	10/21/2020	2020 AICPA Fall Meeting of Council	1.5
WV Society of CPAs	11/3/2020	Chapter President's Meeting Virtual Charleston/Northern Panhandle	1
			59

CHRIS DEWEESE, (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
2021			
WV Society of CPAs	01/15/2021	Cabinet Meeting - Virtual	1
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	1
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	1
WV Society of CPAs	01/27/2021	Legislative Seminar (Virtual)	3
WV Society of CPAs	05/07/2021	Committee Day Held Virtually via Zoom General Session	2
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	05/11/2021	Reference Rate Reform (ASC 848)	1
Suttle & Stalnaker, PLLC	05/11/2021	Quarterly Yellow Book Update: Q2 2021	2
AICPA	05/04/2021	2021 Annual Required GAQC Webcast	2
Florida Institute of CPAs	05/19/2021	Ethics: Protecting the Integrity of Florida CPAs	4
WV Society of CPAs	06/16-19/2021	Annual Meeting	4
WV Society of CPAs	06/16-19/2021	Annual Meeting	0.5
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	8
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	7
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote	2
		Employee Work Environment in Governments	
Suttle & Stalnaker, PLLC	08/24/2021	Accounting for Digital Assets Under GAAP	1.5
Suttle & Stalnaker, PLLC	08/02/2021	Leases - Mastering the new FASB Requirements	8
			55.5
			Grand Total 188.5

MARIE LONG, CPA
Senior Manager

Firm Responsibilities

Marie is a senior manager who works primarily in the audit, accounting, and consulting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out engagement plans, supervising other staff and senior accountants, communication with clients during the course of the fieldwork, completion of final reports.

Experience

She has over 16 years of experience in public accounting during which time she has specialized in audits of governmental and nonprofit entities similar to the client being proposed on.

Education

Marie graduated from West Virginia State University with a bachelor of science degree in business administration with major concentrations in accounting, finance, and management and a minor in economics. She is a certified public accountant having received certificate number 4616 from the State of West Virginia.

Professional Activities

She is a member of the AICPA, the West Virginia Society of Certified Public Accountants and the Charleston Chapter of the West Virginia Society of Certified Public Accountants. Kelly is also the 2014 recipient of the Young CPA of the Year Award from the West Virginia Society of Certified Public Accountants.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2019			
WV Society of CPAs	01/18/2019	Cabinet Meeting	4
Suttle & Stalnaker, PLLC	02/14/2019	IT Audit and Consulting Services	1
Suttle & Stalnaker, PLLC	02/21/2019	Understanding the Changes to Yellow Book Independence	2.5
AGA Charleston Chapter	02/20/2019	Payment Processing and Sub-Object Codes	1
AGA Charleston Chapter	04/17-18/2019	Spring Conference	4
AGA Charleston Chapter	04/10/2019	WV Ethics Act	1
AGA Charleston Chapter	04/17-18/2019	Spring Conference	12
Suttle & Stalnaker, PLLC	04/30/2019	GAQC Single Audit Update	2.5
AICPA	05/20/2019	IFRS: Revenue Recognition (IAS 18 and IAS 11)	1.5
WV Society of CPAs	05/03/2019	Committee Day	3
AICPA	05/13/2019	IFRS: Policies, Changes, Errors; Events After Reporting Date; Related Parties	2
AICPA	05/13/2019	IFRS: IAS 17 - Leases	1.5
AICPA	05/20/2019	IFRS: IAS 12 - Income Taxes	2
State of WV - WVHEPC	05/30-31/2019	CFO/CPO Conference	6
Suttle & Stalnaker, PLLC	06/28/2019	Revenue Recognition Practical Application including Nonprofit Application	3.5
AGA Charleston Chapter	06/12/2019	The Importance of Audit Evidence - What to Keep	1
AICPA	06/03/2019	IFRS: Tax Considerations Beyond IAS 12	1.5
CAMICO	08/05/2019	Ethical Dilemmas and War Stories: What Would You	2
Suttle & Stalnaker, PLLC	08/09/2019	Uniform Guidance Training Session	4
Suttle & Stalnaker, PLLC	11/15/2019	Guide and Update to Compilations and Reviews	4
AGA Charleston Chapter	11/6/2019	Fall Conference	7
AGA Charleston Chapter	11/6/2019	Fall Conference	1
Suttle & Stalnaker, PLLC	12/17/2019	Audit Data Analytics in a Governmental Environment	4
Surgent CPE	12/16/2019	Annual Accounting & Auditing Update	8
Charleston Chapter of WVSCPAs	12/3/2019	WV Society President's Update	1
Suttle & Stalnaker, PLLC	12/06/2019	Proactive Career Development	6

87



MARIE LONG, (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
2020			
Suttle & Stalnaker, PLLC	01/15/2020	Seed Session - Understand the Importance of Business Development	2
WV Society of CPAs	01/17/2020	Cabinet Meeting	4
AGA Charleston Chapter	03/11/2020	Analytical Review - Not Just for Audits!	1
Suttle & Stalnaker, PLLC	03/30/2020	A Complete Guide to the New Yellow Book by Surgent	8
Suttle & Stalnaker, PLLC	04/09/2020	Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent	8
Suttle & Stalnaker, PLLC	04/17/2020	Construction Contractors: Accounting & Financial Reporting Issues	4
Suttle & Stalnaker, PLLC	04/17/2020	Examining the New Lease Accounting Standard: More Than Meets the Eye	4
Suttle & Stalnaker, PLLC	04/23/2020	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
Suttle & Stalnaker, PLLC	05/01/2020	Working at Home Without Going Stir Crazy	1
Suttle & Stalnaker, PLLC	05/01/2020	CARES Act for Small Businesses	1
Suttle & Stalnaker, PLLC	05/01/2020	Accounting and Financial Reporting Considerations Related to COVID-19	2
Suttle & Stalnaker, PLLC	05/08/2020	Compilations, Reviews, and Preparations: Engagement Performance and Annual Update (CRAU)	8
Suttle & Stalnaker, PLLC	05/01/2020	5 Strategies for Successful Remote Work	1
Suttle & Stalnaker, PLLC	06/11/2020	Seed Session - Developing Helping Skills	2
WV Society of CPAs	06/17/2020	Annual Membership Meeting	1
WV Higher Education Policy Commission	06/04/2020	Spring 2020 Higher Education CFO Conference	3
Suttle & Stalnaker, PLLC	06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	2
EY	07/31/2020	GAS and Uniform Guidance: The EY Way (2020)	2.8
Suttle & Stalnaker, PLLC	07/9/2020	Seed Session - Commit to Networking	2
Ernest & Young LLP	07/29/2020	Getting Started - Audit Toolkit - Americas 2019	1.2
Suttle & Stalnaker, PLLC	08/12/2020	Ethics and Liability: Staying on the Side of the Angels	2
Suttle & Stalnaker, PLLC	08/6/2020	Seed Session - Pursue Opportunities to Refer Others	2
Suttle & Stalnaker, PLLC	11/12/2020	Seed Session - Develop a Personal Business Development Plan	2
Suttle & Stalnaker, PLLC	12/7-9/2020	AICPA Construction & Real Estate Conference Webinar	1
Suttle & Stalnaker, PLLC	12/17/2020	Seed Session - Avoiding the Common Business Development Mistakes	2
WV Society of CPAs	12/7/2020	Managing Your Mental Health During These Tumultuous Times	1.5
Suttle & Stalnaker, PLLC	12/14/2020	The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140	1
			77.5
2021			
Suttle & Stalnaker, PLLC	01/28/2021	AICPA: Single Audit Lightning Round	2
Suttle & Stalnaker, PLLC	01/06/2021	AG: Consolidations Including VIEs	3
AGA Charleston Chapter	02/23/2021	WV Ethics Act	1
Suttle & Stalnaker, PLLC	05/11/2021	Reference Rate Reform (ASC 848)	1
AGA Charleston Chapter	05/05/2021	Spring Conference	4
Suttle & Stalnaker, PLLC	05/13/2021	Utility Board Rules and Guidelines Update	7
Suttle & Stalnaker, PLLC	05/20/2021	2021 State and Local Government Audit Planning Considerations	2.5
Suttle & Stalnaker, PLLC	05/20/2021	Financial Reporting Implications of the COVID-19 Pandemic	3
Suttle & Stalnaker, PLLC	05/24/2021	Statement of Cash Flows Preparation, Presentation, and	4.5
Suttle & Stalnaker, PLLC	05/11/2021	Quarterly Yellow Book Update: Q2 2021	2
Suttle & Stalnaker, PLLC	05/10/2021	Preparation, Compilation, and Review Engagements: Update and Review	4
Charleston Chapter of WVSCPA	05/20/2021	Mayor Amy Goodwin Charleston Chapter	1
AGA Charleston Chapter	05/05/2021	Spring Conference	4
AICPA	06/03/2021	IFRS Certificate: Digital Badge Update Course	2
State of WV - Dept. of Admin - FARS	06/01/2021	FARS Closing Books Training	2
Suttle & Stalnaker, PLLC	06/14/2021	Annual Accounting & Auditing Update	7.5

MARIE LONG, (Continued)

SPONSOR	DATE	DESCRIPTION	HOURS
Suttle & Stalnaker, PLLC	06/18/2021	The Most Critical Challenges in Governmental Accounting Today	4
Suttle & Stalnaker, PLLC	06/10/2021	Checkpoint Technical Accounting - New Edge Technology	1
AGA Charleston Chapter	06/16/2021	The Ethics Guy - The Accountable Accountant	1
Suttle & Stalnaker, PLLC	07/07/2021	Performing Single Audits Under the UG for Federal	7
Suttle & Stalnaker, PLLC	07/12/2021	Internal Control Considerations for the New Remote Employee Work Environment in Governments	2
Ernst & Young LLP	10/22/2021	Compliance with the Health Insurance Portability and Accountability Act - HIPPA - US CPE	1
			66.5
			Grand Total 231

QUINT KOPLITZ

Manager

EXPERIENCE HIGHLIGHTS:

Quint Koplitz, a manager, has been a part of the audit team for over 9 years. His work experience includes coordinating and assisting with audit planning and fieldwork with industry experience in tribal government, non-profit, manufacturing, governmental and gaming, including auditing the Minnesota State Lottery for over 8 years.

EDUCATION:

University of Wisconsin – La Crosse
Bachelor of Science - Accounting

CERTIFICATION

Certified Public Accountant, Licensed in Minnesota

PROFESSIONAL ASSOCIATIONS:

American Institute of Certified Public Accountants
Minnesota Society of Certified Public Accountants
Young Professional Group Captain



Status Report

Quint Koplitz 

Status Report Profile

Yellow Book

GAGAS Auditor Since: 05/01/2012

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 07/01/2018 - 06/30/2020

	Total	Gov. Auditing, Environment	FY2020 Total	FY2019 Total
Credits Earned:	106.0	34.0	85.0	21.0
CPE Requirement:	80.0	24.0	0.0	20.0
Credit Deficit:	0.0	0.0	0.0	0.0
Due Date:	06/30/2020	06/30/2020	06/30/2020	06/30/2019
Carryover to Next Period:	26.0			

FY2020: 07/01/2019 - 06/30/2020

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/30/2019	AICPA Governmental and Not for Profit Training Program	AICPA	Live Seminar	Live / Self-Study	4	20
05/06/2020	Engagement Training I A&A - Web Academy -	Wolters Kluwer	Live Seminar	Live / Self-Study	8	0
05/08/2020	Knowledge Coach and the KBA	Wolters Kluwer	Live Seminar	Live / Self-Study	9	0
05/27/2020	Engagement - Best Practices Consulting Day 1	Wolters Kluwer	Live Seminar	Live / Self-Study	8	0
05/28/2020	Engagement Workshop - Web	Wolters Kluwer	Live Seminar	Live / Self-Study	8	0
06/04/2020	CCH Axxess Practice - End User	Wolters Kluwer	Live Seminar	Live / Self-Study	2	0
06/08/2020	Knowledge Coach - Best Practices Consulting	Wolters Kluwer	Webconference	Live / Self-Study	4	0
06/09/2020	Auditing Employee Benefit Plans: Accounting and Reporting Standards	AICPA	Online (Self-Study)	Live / Self-Study	1.5	0
06/09/2020	Knowledge Coach - Industry Template Workshop	Wolters Kluwer	Webconference	Live / Self-Study	8	0
06/09/2020	Auditing Employee Benefit Plans: Reporting and Audit Requirements	AICPA	Online (Self-Study)	Live / Self-Study	1.5	0
06/18/2020	A Complete Guide to the New Yellow Book	Surgent CPE	Webconference	Live / Self-Study	0	8
06/25/2020	SDK Ethics Update	SDK CPAs	Live Seminar	Live / Self-Study	3	0
FY2020 Credits Earned :					57.0	28.0
FY2020 Annual Requirement:					0.0	
FY2020 Annual Requirement Remaining:					0.0	

FY2019: 07/01/2018 - 06/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/25/2018	2018 Accounting and Auditing Update	SDK CPAs	Live Seminar	Live / Self-Study	8	0
FY2019 Credits Earned :					15.0	6.0
FY2019 Annual Requirement:					20.0	
FY2019 Annual Requirement Remaining:					0.0	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
04/23/2019	Audits of Employee Benefit Plans Update 2019	RSM	Webconference	Live / Self-Study	3	0
04/26/2019	Managers & Supervisors Planning Live Forum - 2019	AICPA	Webconference	Live / Self-Study	2	0
04/30/2019	2019 GAQC Annual Update Webcast	AICPA	Webconference	Live / Self-Study	0	2
06/23/2019	The 2018 Yellow Book Revision	Surgent CPE	Online (Self-Study)	Live / Self-Study	0	4
06/25/2019	Chuck's Ethics Training 2019	SDK CPAs	Live Seminar	Live / Self-Study	2	0
FY2019 Credits Earned :					15.0	6.0
FY2019 Annual Requirement:					20.0	
FY2019 Annual Requirement Remaining:					0.0	

Rule Highlights

Carryover: One-Time Allowance of Carryover Credits (Effective February 29, 2020):

Due to COVID-19: From the audit organization's 2-year period in effect on February 29, 2020, auditors may carry over up to 40 hours of CPE, in excess of the 80-hour requirement, to the next CPE measurement period. When you have earned in excess of the 80-hour requirement, you can carry over up to 40.0 credits to the next CPE reporting period. The credits you carry over may not be used to fulfill the Government Auditing Requirement nor may they be used to fulfill the annual requirement. They will be applied toward the overall requirement. For 2-year CPE measurement periods ending after December 31, 2020, only CPE hours earned through December 31, 2020 may be carried over. Auditors may not carry over excess CPE earned in prior 2-year CPE periods.

- ****Note from Checkpoint Learning:** Your Yellow Book status report period is 'fixed.' Carryover is calculated when you have completed the 80-hour requirement for this period. Your current Yellow Book CPE end period is between February 29, 2020 and December 31, 2020. This status report has been programmed to allow up to 40 hours of carryover. Excess credits earned at any time in the 2-year period will be used as carryover to the next subsequent CPE period.

Year 2 Annual Minimum Exemption Note:

Due to COVID-19: Because Year 2 of your Yellow Book CPE period ends between February 29, 2020 and December 31, 2020, you have don't have to meet the 20-hour annual minimum.

"Government Auditing / Environment" and "Professional Proficiency" Subject Matter:

Determining what subjects are appropriate for individual auditors to satisfy the CPE requirements is a matter of professional judgment to be exercised by auditors in consultation with appropriate officials in their audit organization. When determining what specific subjects qualify for the CPE requirement, the auditors may consider the types of knowledge, skills, and abilities, and the level of proficiency necessary, in order to be competent for their assigned roles. Auditors may consider probable future engagements to which they may be assigned when selecting specific CPE subjects to satisfy the 24-hour ["Government Auditing / Environment"] and the 56-hour ["Professional Proficiency"] CPE requirements. The audit organization is ultimately responsible for determining whether a subject or topic qualifies as acceptable for its auditors. (Refer to the CPL Resource Summary page for examples of the types of subject matter that would satisfy the 24- and 56-hour requirements.)

Credit Caps:

- No more than 20.0 credits can be earned through publication of books or articles. [Remaining: 20.0]
- No more than 40.0 credits can be earned through teaching CPE courses. [Remaining: 40.0]

Want to know more about these CPE rules? View Checkpoint Learning's [summary](#).

This CPE status report was prepared solely by Thomson Reuters (Tax & Accounting) Inc. ("TRTA") and is not endorsed, reviewed, or approved by your State Board of Accountancy. While TRTA takes great strides to accurately convey the CPE requirements and deficits in a readily accessible and easy-to-understand format, this status report does not in any way represent or replace the official reporting forms/process established by your State Board of Accountancy. TRTA does not warrant the accuracy of this status report and TRTA may not be held liable for any damages as a result of any reliance upon it.

Status Report

Quint Koplitz 

Status Report Profile

Minnesota

Date of Licensure: 06/06/2012

Industry: Accountancy

License Number: XXXXXXXXXX

Requirements Summary: 07/01/2018 - 06/30/2021

	Total	Board Approved CPE Credits	Live Instructor Course Credits	Technical Subjects	Ethics	FY2021	FY2020	FY2019
Credits Earned:	131.0	123.0	124.0	120.0	8.0	25.0	85.0	21.0
CPE Requirement:	120.0	72.0	24.0	60.0	8.0	20.0	20.0	20.0
Credit Deficit:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Due Date:	06/30/2021	06/30/2021	06/30/2021	06/30/2021	06/30/2021	06/30/2021	06/30/2020	06/30/2019

FY2021: 07/01/2020 - 06/30/2021

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Technical*	Non-Technical*
08/03/2020	Engagement Training I A&A	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	1	0	0	0
08/10/2020	CCH Axxess Practice Biller	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	0	2	0	0
08/12/2020	CCH Scan PDFLYER	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	0	2	0	0
10/21/2020	SDK CPAs Annual A&A Update	SDK College	Live Online Seminar	Group Live	Board Approved CPE	Minneapolis, MN	108422	8	0	0	0
12/04/2020	CCH Axxess Document	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	0	3	0	0
02/25/2021	Teammate Analytics Training Web	Wolters Kluwer	Blended Learning (Group)	Blended Learning	Board Approved CPE		103021	4	0	0	0
06/23/2021	SDK Ethics Update	SDK CPAs	Live Online Seminar	Group Live	Board Approved CPE			0	0	3	0
06/24/2021	Employee Benefit Plan Audits Update	AICPA	Webconference	Group Live	Board Approved CPE		141642	2	0	0	0

Total Credits Earned:	15.0	7.0	3.0	0.0
Annual Requirement:	20.0			
Annual Requirement Remaining:	0.0			

FY2020: 07/01/2019 - 06/30/2020

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
10/30/2019	AICPA Governmental and Not for Profit Training Program	AICPA	Live Seminar	Group Live	Board Approved CPE		141642	24	0	0	0

Total Credits Earned:	80.0	2.0	3.0	0.0
Annual Requirement:	20.0			
Annual Requirement Remaining:	0.0			

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
05/06/2020	Engagement Training I A&A - Web	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	8	0	0	0
05/08/2020	Academy - Knowledge Coach and the KBA	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	9	0	0	0
05/27/2020	Engagement - Best Practices Consulting Day 1	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	8	0	0	0
05/28/2020	Engagement Workshop - Web	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	8	0	0	0
06/04/2020	CCH Access Practice - End User	Wolters Kluwer	Live Seminar	Group Live	Board Approved CPE		103021	0	2	0	0
06/08/2020	Knowledge Coach - Best Practices Consulting	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	4	0	0	0
06/09/2020	Auditing Employee Benefit Plans: Accounting and Reporting Standards	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	1.5	0	0	0
06/09/2020	Knowledge Coach - Industry Template Workshop	Wolters Kluwer	Webconference	Group Live	Board Approved CPE		103021	8	0	0	0
06/09/2020	Auditing Employee Benefit Plans: Reporting and Audit Requirements	AICPA	Online (Self-Study)	Self-Study	Board Approved CPE		141642	1.5	0	0	0
06/18/2020	A Complete Guide to the New Yellow Book	Surgent CPE	Webconference	Group Live	Board Approved CPE		103212	8	0	0	0
06/25/2020	SDK Ethics Update	SDK CPAs	Live Seminar	Group Live	Board Approved CPE			0	0	3	0

Total Credits Earned:	80.0	2.0	3.0	0.0
Annual Requirement:	20.0			
Annual Requirement Remaining:	0.0			

FY2019: 07/01/2018 - 06/30/2019

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
10/25/2018	2018 Accounting and Auditing Update	SDK CPAs	Live Seminar	Group Live	Other/ NonApproved CPE			8	0	0	0
04/23/2019	Audits of Employee Benefit Plans Update 2019	RSM	Webconference	Group Live	Board Approved CPE			3	0	0	0
04/26/2019	Managers & Supervisors Planning Live Forum - 2019	AICPA	Webconference	Group Live	Board Approved CPE		141642	2	0	0	0

Total Credits Earned:	19.0	0.0	0.0	2.0
Annual Requirement:	20.0			
Annual Requirement Remaining:	0.0			

Date	Course / Activity	Sponsor	Format	Type	Provider Type	Location	NASBA Registry No.	SUBJECTS		ETHICS	
								Technical Subjects	Non-Technical Subjects	Ethics - Technical*	Ethics - Non-Technical*
04/30/2019	2019 GAQC Annual Update Webcast	AICPA	Webconference	Group Live	Board Approved CPE		141642	2	0	0	0
06/23/2019	The 2018 Yellow Book Revision	Surgent CPE	Online (Self-Study)	Self-Study	Board Approved CPE		103212	4	0	0	0
06/25/2019	Chuck's Ethics Training 2019	SDK CPAs	Live Seminar	Group Live	Board Approved CPE			0	0	0	2
Total Credits Earned:								19.0	0.0	0.0	2.0
Annual Requirement:								20.0			
Annual Requirement Remaining:								0.0			

Rule Highlights

NASBA Registry Requirement:

All self-study, blended learning, independent study, and nano-learning activities must be NASBA Registry / QAS Approved. If you have such activities above which have the 'Provider Type' of 'Other/ NonApproved CPE' they will not be counted on your status report. If these activities are NASBA Registry/QAS approved, then you should edit these activity(ies) so that the 'Provider Type' is 'Board Approved CPE.'

Technical Subjects Requirement*:

Effective January 9, 2018: Beginning with the three year period ending June 30, 2018: At least 60.0 credits must be earned in technical subjects (as defined in the 2016 NASBA fields of Study).

- The MN Board will allow all credits earned prior to January 9, 2018 as 'Technical Subjects' except for those courses which are specifically in the field of 'Personal Development.' You should review your activities completed after January 9, 2018 to ensure that they are correctly categorized as either 'Technical' or 'Non-Technical' based on the field of study definitions in the 2016 NASBA CPE Standards.
- All ethics credits earned prior to January 9, 2018, will be considered 'Technical Subjects.'
- After January 9, 2018, 'Regulatory' ethics courses are considered 'technical' subjects and will be counted toward your 'Technical Subjects Credits Earned.'
- After January 9, 2018, 'Behavioral' ethics credits are considered 'non-technical' subjects.
- Refer to the CPL Resource Summary page for more details on this requirement and a link to the 2016 NASBA Field of Study Definitions.

Credit Caps:

- **Updated: Live Instructor Programs:** For 3-year periods ending June 30, 2014 and after: At least 24.0 credits must be earned attending live instructor programs.
- **Updated: Board Approved CPE Credits Requirement:** At least 72.0 hours of each 3-year period's requirements must meet the program qualifications as defined by the Board.
- No more than 50 percent of the hours required can be obtained from instructor preparation or presentation. [Remaining: 60.0]
- No more than 50 percent of the hours required can be obtained from the writing of articles, books, or CPE courses for publication. [Remaining: 60.0]

Want to know more about these CPE rules? View Checkpoint Learning's [summary](#).

This CPE status report was prepared solely by Thomson Reuters (Tax & Accounting) Inc. ("TRTA") and is not endorsed, reviewed, or approved by your State Board of Accountancy. While TRTA takes great strides to accurately convey the CPE requirements and deficits in a readily accessible and easy-to-understand format, this status report does not in any way represent or replace the official reporting forms/process established by your State Board of Accountancy. TRTA does not warrant the accuracy of this status report and TRTA may not be held liable for any damages as a result of any reliance upon it.

4. MANDATORY REQUIREMENTS:

4.1 Mandatory Contract Services Requirements and Deliverables: Contract Services must meet or exceed the mandatory requirements listed below.

4.1.1 The Lottery seeks a qualified certified public accounting firm to audit its financial statements for the fiscal year ending June 30, 2022, with the option to audit for each of the next two subsequent fiscal years. Additionally, the successful Vendor is to provide services that will ensure the successful filing of the Lottery annual CAFR. The Lottery will seek advice from the successful Vendor on accounting matter of Lottery operations and changes in accounting standards. The Lottery expects the successful Vendor to be proactive in advising the Lottery on these issues.

IGT is the online and instant ticket vendor the fiscal year ending June 30, 2022. The Lottery had a SOC 1, Type 2 audit. The Lottery also contracts with IGT for printing instant tickets. No other outside audits or reviews of the Lottery computer systems is scheduled. The successful Vendor must assure its own comfort with other Lottery based gaming systems and internal systems.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.2 SCOPE of WORK: The Lottery requires the successful Vendor to express an opinion on the fair presentation of financial statements in conformity with U.S. GAAP and standards established by the GASB of the AICPA. Additionally, the successful Vendor will be required to prepare all supporting schedules relating to the Lottery that are required for the preparation of the state's CAFR. These schedules are specified on an annual basis by the Financial Accounting and Reporting Section (FARS) of the West Virginia Department of Administration and must be filed with FARS by October 15, 2019 and each potential renewal or extension year.

The successful Vendor shall also be responsible for assisting in the implementation of required supplementary information required by GASB as mandated by the AICPA and utilize GAAS. This assistance requires personal inter relationship of the online vendor and Lottery staff.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.3 The Lottery Commission requires an independent and objective auditing firm. The firm must provide an affirmative statement that it is independent of the Lottery as defined by GAAS and the U.S. General Accounting Office's Government Auditing Standards (1988). The firm must also provide an affirmative statement that it is independent of the State of West Virginia and any other component units of that entity, as defined by those same standards.

Vendor Response:

INDEPENDENCE

All professional personnel from Suttle & Stalnaker, PLLC are familiar with and adhere to the current applicable versions of the independence rules, regulations, interpretations, and rulings of the GAGAS (GAO "Yellow Book"), American Institute of Certified Public Accountants (AICPA), the State of West Virginia Board of Accountancy, the West Virginia Society of Certified Public Accountants, State statutes, and regulatory agencies under which we practice.

We evaluate independence at least on an annual basis and also when the facts and circumstances of an engagement or employee change. We also reevaluate at the beginning of each engagement and upon the receipt of a new client.

AFFIRMATIVE STATEMENT

Suttle & Stalnaker, PLLC is independent of the Lottery, and any other component units of the State of West Virginia as defined by auditing standards generally accepted in the United States of America and GAGAS (GAO "Yellow Book,") issued by the Comptroller General of the United States, United States General Accounting Office.

4.1.4 REPORTS: *Following the completion of the audit of the fiscal year's financial statements, the Vendor shall issue a report on the fair presentation of the financial statements in conformity with U.S. GAAP and in format to comply with GASB standards established by the AICPA.*

In addition, the Vendor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

The Vendor shall communicate in a letter to the Lottery's authorized representative any reportable conditions found during the audit. A "reportable condition" shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.5 IRREGULARITIES and ILLEGAL ACTS: *The Vendor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:*

- a) Lottery director;*
- b) Lottery General Counsel;*
- c) Lottery compliance officer; and*
- d) Finance/Audit Committee of the Lottery*

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.6 REPORTING TO LOTTERY FINANCE / AUDIT COMMITTEE: *The Vendor shall report to the Lottery's Financial/Audit committee each of the following within sixty (60) days of the issuance of the audit:*

- a) The Vendor responsibility under GAAS*
- b) Significant Accounting policies*
- c) Management judgements and accounting estimates*
- d) Significant audit adjustments*
- e) Other information in documents containing audited financial statements*
- f) Disagreements with management*
- g) Major issues discussed with management prior to retention*
- h) Difficulties encountered in performing the audit*

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.7 SPECIAL CONSIDERATIONS: *The Lottery will send its CAFR to the GFOA of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting Program. The successful audit firm shall assign auditors with at least three (3) years of experience in filing successful CAFR reports to work on the Lottery's CAFR. The Vendor will be required to provide special assistance to the Lottery to meet the requirements of that program which include:*

- a) Advising the agency on the technical standards necessary to file a CAFR for an enterprise fund*
- b) Reviewing the agency's CAFR documents and assist in the development of meaningful statistical charts and data by providing direct on-site assistance to the Lottery staff*
- c) Formulating the Vendor report to be included in the CAFR*
- d) Proofreading the CAFR prior to filing to assure financial data and context of discussions are appropriate and in compliance with GFOA standards*
- e) Preparing schedules, charts and graphs to be strategically placed in the CAFR*

The financial statements of the Lottery are to be included as a component unit of the financial statements of the State of West Virginia. The Vendor will be required to provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting Reporting Section.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.8 WORKING PAPERS RETENTION and ACCESS to WORKING PAPERS: *All working papers and reports must be retained, at the Vendor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Lottery of the need to extend the retention period. The Vendor will be required to make working papers available, upon request, to the Lottery. In addition, the successful Vendor shall respond to the reasonable inquiries by the Lottery or its successor auditors and allow its successor auditors to review working papers relating to the matters of continuing account significance.*

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.9 *The Vendor's principal contact will be the Compliance Officer, who will coordinate the assistance to be provided by the Lottery to the successful Vendor.*

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.10 DATE AUDIT MAY COMMENCE: *The Lottery will have records ready for audit and management personnel available to meet with the firm's personnel after its June 30, 2022 year end.*

The successful vendor shall have drafts of the audit report(s) and recommendations to management available for review by Deputy Director of Finance and internal auditors by August 31st immediately following the fiscal year-end being audited.

The Deputy Director of Finance will complete a review of the draft report as expeditiously as possible. During that period, the successful Vendor must be available for any meetings that may be necessary to discuss the audit reports.

The successful Vendor shall prepare the final financial statements, notes, management letter and all required supplementary schedules and statistical data by the second Friday of September immediately following the fiscal year-end being audited.

The following reports must be delivered to the Deputy Director of Finance:

- a) Financial Statements with Additional Information - statewide CAFR, ten (10) copies*
- b) Audit results -Management Letter, twenty (20) copies*
- c) Financial Statements, fifty (50)copies*

The successful Vendor must be present at such times as necessary to provide assistance to Lottery staff in filing the Lottery CAFR. CAFR work will be supported from September 10, 2019 to December 31, 2019 of each year to be audited.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.11 ASSISTANCE to be PROVIDED to the VENDOR and REPORT PREPARATION: The finance department and management staff will be available during the audit to assist the successful Vendor by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the successful Vendor.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.11.1 The Compliance Officer and two (2) individuals on the internal audit staff will be available as needed.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.11.2 The Lottery will provide the Vendor with reasonable workspace, desks, and chairs. The Vendor will also be provided with access to telephone lines, photocopying, and fax machines as appropriate.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

4.1.11.3 Report preparation, editing, and printing shall be the responsibility of the Vendor.

Vendor Response:

Suttle & Stalnaker, PLLC understands the above mandatory contract services requirements and deliverables.

5. **CONTRACT AWARD:**

5.1 *Contract Award: The Contract is intended to provide Agencies with a purchase price for the Contract Items. The Contract shall be awarded to the Vendor that provides the Contract Items meeting the required specifications for the lowest Total Bid Amount as shown on the Pricing Pages.*

5.2 *Pricing Page: Vendor should complete the Pricing Page by providing a total, all- inclusive price incorporating professional fees and expenses for all services described in this solicitation, including but not limited to the annual financial audit, preparation of the Lottery CAFR, and preparation of schedules to comply with the Lottery filings required to support the State audit of the Lottery's financials and State-level CAFR. Vendor should provide a separate price to provide these services for each of FY 2022, FY2023, and FY 2024, as well as a Total Bid Amount that is the sum of all three pieces. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.*

Vendor should type or clearly print the information into the Pricing Page to prevent errors in the evaluation. If Vendor is submitting bid online Vendor must submit Pricing Page as attachment. TOTAL BID AMOUNT is the amount Vendor is to enter into wvOASIS commodity line when submitting. Notwithstanding the foregoing, the Purchasing Division may correct errors at its discretion.

Vendor should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation.

6. *PAYMENT: Agency shall pay Lump Sum, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.*

7. **VENDOR DEFAULT:**

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

7.1.1 *Failure to provide Contract Items in accordance with the requirements contained herein.*

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

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

7.1.4 *Failure to remedy deficient performance upon request.*

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

7.2.1 *Immediate cancellation of the Contract.*

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

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

8. *TRAVEL: Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.*

9. ***FACILITIES ACCESS: Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:***

9.1 *Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.*

9.2 *Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.*

9.3 *Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.*

9.4 *Anyone performing under this Contract will be subject to Agency's security protocol and procedures.*

9.5 *Vendor shall inform all staff of Agency's security protocol and procedures.*

10. **MISCELLANEOUS:**

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

Contract Manager:	<u>Natalie Luppold, CPA, CISA, CITP, CRCM, Member</u>
Telephone Number:	<u>304.343.4126 main; 304.720.3117 direct</u>
Fax Number:	<u>304.343.8008</u>
Email Address:	<u>NLuppold@suttlecpas.com</u>

11. BY SUBMISSION OF THIS COST BID THE VENDOR CERTIFIES AND AGREES TO THE FOLLOWING:

- 11.1 That the Vendor understands the Lottery's need to obtain highly skilled audit and accomplished accounting services and advice needed to ensure accomplishment of the reliance placed on these by bond rating agencies, State of West Virginia Legislature & Governor's Office, the public, and the many users of the national gaming industry.*
- 11.2 That the Vendor will prepare all work necessary and work with the Lottery staff to ensure the Lottery's annual CAFR is filed by the due date of December 31st of each year that the contract is in effect, and that the information contained within the submissions complies with all applicable accounting standards and the filing requirements of the GFOA of the United States and Canada.*
- 11.3 That the Vendor has certified public accountants assigned to the Lottery work who understand traditional, instant and online gaming (to include the automated computer systems used to account for these operations), RVL, (to include the automated central computer system), LVL (with related central computer system applications), racetrack table games operations, and limited gaming facility operations of table games and video lottery (central computer system). The Vendor is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for each of the above game types. The Lottery requires that all partners, audit managers, and senior accountants assigned to the Lottery work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience of gaming lotteries, and five (5) years governmental auditing of state level agencies.*
- 11.4 That the Vendor will make itself available to the Lottery on short notice to give advice to the Lottery on changes in accounting practices, changes in the law, and engage in general accounting discussions on the appropriate treatment of transactions which may present themselves and which may affect their presentation in the Lottery's financial statements or in the course of internal auditing functions.*
- 11.5 That the Vendor certifies its compliance with all other required certifications or requirements listed as listed in the body of this RFQ.*

**REQUEST FOR QUOTATION
WEST VIRGINIA LOTTERY ANNUAL AUDITING SERVICES**

EXHIBIT A

**PRICING PAGE
FLAT FEE PRICING**

DESCRIPTION	YEAR	COST
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of CAFR, and all other services as described in this solicitation.	FY 2022	\$ 72,000.00
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of CAFR, and all other services as described in this solicitation.	FY 2023 (Optional Renewal)	\$ 72,000.00
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of CAFR, and all other services as described in this solicitation.	FY 2024 (Optional Renewal)	\$ 72,000.00
	TOTAL BID AMOUNT	\$ 216,000.00

Vendor: Suttle & Stalnaker, PLLC

Signature: Natalie C Zappell

Date: April 11, 2022



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

**State of West Virginia
 Centralized Request for Quote
 Financial**

Proc Folder: 1022506			Reason for Modification: Addendum No 1 is issued to publish questions with answers.
Doc Description: Addendum No1-Annual Financial Auditing & Mgt. Advisory Svc's			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2022-04-06	2022-04-12 13:30	CRFQ 0705 LOT2200000011	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 000000202390
Vendor Name : Suttle & Stalnaker, PLLC
Address :
Street : 1411 Virginia Street East, Suite 100
City : Charleston
State : WV **Country :** USA **Zip :** 25301
Principal Contact : Natalie Luppold, CPA, CISA, CITP, CRCM, Member
Vendor Contact Phone: 304-343-4126 **Extension:** 3117

FOR INFORMATION CONTACT THE BUYER
 Toby L Welch
 (304) 558-8802
 toby.l.welch@wv.gov

Vendor Signature X *Natalie C. Luppold* **FEIN#** 55-0538163 **DATE** April 11, 2022

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

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT22*11

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:

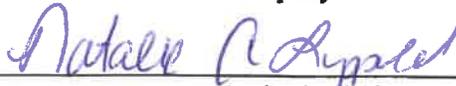
(Check the box next to each addendum received)

- | | |
|--|--|
| <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.

Suttle & Stalnaker, PLLC

Company



Authorized Signature

April 11, 2022

Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.
Revised 6/8/2012

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT22*11

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.

Suttle & Stalnaker, PLLC

Company



Authorized Signature

April 11, 2022

Date

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

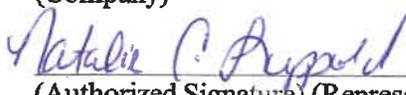
DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

Natalie Luppold, CPA, CISA, CITP, CRCM, Member
(Name, Title)
Natalie Luppold, CPA, CISA, CITP, CRCM, Member
(Printed Name and Title)
1411 Virginia Street, East, Suite 100, Charleston, WV 25301
(Address)
304-343-4126 / 304-343-8008
(Phone Number) / (Fax Number)
NLuppold@suttlecpas.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.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law.

Suttle & Stalnaker, PLLC
(Company)

 Natalie Luppold, CPA, CISA, CITP, CRCM, Member
(Authorized Signature) (Representative Name, Title)

Natalie Luppold, CPA, CISA, CITP, CRCM, Member
(Printed Name and Title of Authorized Representative)

April 11, 2022
(Date)

304-343-4126 / 304-343-8008
(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: Suttle & Stalnaker, PLLC

Authorized Signature: Natalie C. Appell Date: April 11, 2022

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 11 day of April, 2022.

My Commission expires _____, 20____.

AFFIX SEAL HERE



NOTARY PUBLIC

Diane D. Flint