

PROPOSAL TO
**West Virginia Department of
Transportation**

TO PROVIDE
**Accounting Consulting
Professional Services**

berrydunn.com

BerryDunn

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Proposal Submitted On:

March 8, 2023, before 1:30 pm, in response to
Solicitation No. CRFP 0803 DOT 2300000001



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Letter of Transmittal

March 8, 2023

ATTN: John Estep
Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

Dear John Estep:

BerryDunn McNeil & Parker, LLC (BerryDunn) appreciates the opportunity to propose to provide accounting and consulting professional services for the West Virginia Department of Transportation (WVDOT), Division of Highways (DOH) and the State Rail Authority (SRA) (hereinafter collectively referred to as the WVDOT) on an ongoing and continuing basis beginning fiscal year 2024.

As an independent certified public accounting (CPA) firm recognized by the American Institute of Certified Public Accountants (AICPA), BerryDunn is qualified to provide a full range of auditing, tax, and advisory services. Our team is eager to assist the WVDOT in preparing the Annual Financial Statements for DOH and SRA, provide guidance on requirements for Government Accounting Standards Board (GASB) pronouncements, review and assist with audit inquiries including the Single Audit, and other consulting services as required by the Finance Division of the WVDOT to meet financial reporting deadlines.

We understand that the Financial Statements are due to the Financial Accounting and Reporting Section (FARS) by October 15 with the drafts due September 15. Additionally, we understand that the Financial Statements are due to the Joint Committee's Joint Legislative Services Division on or before September 30. We are committed to performing this work as required and on schedule. We invite you to discuss our commitment to meet deadlines with the references included in this proposal.

We affirm that BerryDunn meets the following minimum qualifications as outlined in RFP sections 4.2.1 – 4.2.11:

- We will provide professional accounting staff that meet or exceed the qualifications outlined in Section 4.5 of the Request for Proposals. Additional information regarding our team's experience providing similar services is provided in our proposal.
- BerryDunn is independent of WVDOT as defined by U.S. Generally Accepted Auditing Standards and the U.S. General Accountability Office's *Government Auditing Standards*. We are licensed to practice in the State of West Virginia. We do not have a conflict of interest regarding any other work we have performed for the State of West Virginia.
- We have one principal that will be assigned to this contract who is properly licensed to practice accountancy in the State of West Virginia and has met all continuing professional education (CPE) requirements to maintain their CPA certifications within the last two years.
- All team members assigned to this contract are experienced in preparing and analyzing governmental financial statements and have previous experience working with governmental transportation entities.
- We have not failed a peer review within the last six years.

- The assurance group at BerryDunn includes over 330 professionals who perform only accounting and audit services and are not considered tax professionals. The firm provides a full breadth of expertise and services to our clients, and we have the deep bench of professionals necessary to offer substitute engagement members in the event of staff turnover.
- We understand that the CPA firm selected for this contract cannot be the same firm contracted for the independent audit of the WVDOT. We affirm that we meet this mandatory requirement and are not currently contracted to perform the independent audit.
- This will not be a joint proposal.
- We will include out-of-pocket expenses in the proposed hourly rate unit price, and we understand we will not be permitted to invoice travel expenses.
- We understand work will commence after the contract has been awarded and a delivery order has been issued against the master contract. We also acknowledge that preliminary interim work before fiscal year-end will be necessary.
- We will provide WVDOT with a secure portal to allow for the transmission of financial data and work collaboration.

As you evaluate our proposal, please consider the following points that position BerryDunn as the firm that is best qualified to perform the engagement:



We are a stable and well-established firm. BerryDunn has grown consistently, without a change in ownership. We have successfully completed numerous multiyear, high-profile engagements and have served the same clients for 5-, 10-, and 20-year durations, while successfully offering principal rotations. This stability gives our clients confidence when engaging BerryDunn to assist with large and complex projects.



We have expertise in your industry. Our team has extensive experience providing consulting and accounting services to government agencies. We understand that municipalities encounter a variety of challenging accounting and regulatory issues that require significant experience in this specialized environment. Our long history of working with government agencies allows us to add value through expertise, knowledge sharing, and a smoother onboarding process.



We deliver a high level of principal and manager participation. Our principals and managers are heavily involved during consulting engagements and are available as a resource year-round. This approach gives you continuous, hands-on involvement from professionals who have expertise in your industry. Our team will quickly gain an in-depth understanding of your organization and what matters to you, allowing us to serve as valuable advisors.



We are responsive. We are dedicated to delivering timely service to clients and responding promptly to their needs, and our team approach and staff continuity helps to ensure that there is someone familiar with your organization and available to serve you when you need us. Such accessibility enables us to be a full resource and to be personally involved in helping clients make decisions about important issues in an informed way.

The following proposal introduces you to our team and discusses our service approach, timetable, quality assurance, and references. We would be delighted to work with you and contribute to your success as you implement your strategic plan, improving revenues and cultivating financial growth.

As principal, I am authorized to represent BerryDunn, and to sign a contract with the WVDOT. I certify that all information contained in the attached proposal is accurate and complete. The proposal will remain in effect for a period of 120 days from the submission deadline of March 1, 2023, and thereafter until either BerryDunn withdraws the proposal, a contract is executed and filed with the WVDOT, or the procurement is canceled, whichever occurs first.

We are committed to performing the work you have requested within the required time frame, and our team approach and staff continuity helps to ensure that there is someone familiar with your organization and available to serve you when you need us. We would be delighted to partner with you and contribute to your success. If I may clarify any information contained in this proposal, please do not hesitate to contact me directly at 603-518-265 or via email at rsmalley@berrydunn.com.

We look forward to putting our skills to work for you.

Sincerely,



Robert Smalley, CPA, CFE, CGMA
Principal

Background Information, Qualifications, and Prior Experience

Qualifications Earned Through 49 Years of Service

BerryDunn was founded nearly 50 years ago in Maine by three principals who sought to embrace a client focus, an entrepreneurial spirit, and a commitment to the communities where we live and work. Now, we are the **largest independently owned accounting firm** headquartered in New England. *Accounting Today* recently ranked BerryDunn the **#1 CPA firm in New England**, and we are ranked **#49 nationwide**.

We offer the breadth and depth to provide the quality audit, accounting, and tax support provided by a national firm, but with the price structure, responsiveness, and efficiency of a regional firm.

BerryDunn is organized along industry group lines, and as such, our staff do not render services from a single office location. We have assembled an engagement team that serves the full spectrum of organizations that report their financial statements in accordance with the GASB.

Our experienced governmental accountants partner with governments to help them meet reporting deadlines, implement and understand new accounting pronouncements, and offer ongoing accounting support as needed. Working collaboratively with governments, we can provide an array of customized services to support the individual need of each government.

Full-Service Assurance, Tax, and Consulting Firm



Founded in **1974**



Sarah Belliveau,
CEO



Employees in
40+ states



800+ Employees

Office locations



Portland
ME



Bangor
ME



Manchester
NH



Boston
MA



Hartford
CT



New Haven
CT



Charleston
WV



Phoenix
AZ



San Juan
PR

BerryDunn is an independent member of the BDO Alliance USA, a nationwide association of independently owned accounting, consulting, and service firms with similar client service goals. Through this membership, clients like WVDOT gain access to a wider range of services without impairing our professional independence.

Great Work for Great Clients

Each year, BerryDunn solicits feedback through a client satisfaction survey independently conducted by Portland Research Group. The results of our most recent client satisfaction survey show we continue to meet or exceed expectations:



Guided by our mission to help each client create, grow, and protect value, we work to surpass industry standards for the following:

- Industry-specific expertise
- Involvement of principals and other senior-level professionals
- Engagement planning
- Quality of deliverables
- Timeliness and communication
- Identifying and addressing critical issues
- Overall satisfaction

Commitment to the State of West Virginia

The West Virginia Bureau for Medical Services (BMS) has been our client for almost 20 years. Our first contract with BMS began in December 2003, and we have worked on over 20 other projects with this client on an almost continuous basis since that time.

BerryDunn initially provided a skilled team focused on meeting the needs of the Medicaid Management Information System (MMIS) implementation QA contract, in addition to offering recommendations and support to benefit BMS and the West Virginia Department of Health and Human Resources (DHHR). BMS recognized that BerryDunn was an integral part of the team and could provide expertise and resources through a range of services to meet BMS' business needs for RFP development; project, program, and/or portfolio management; systems integration; and implementation support relating to testing, deployment, and policy analysis through two MMIS implementations. The scope for this trusted partnership was multifaceted, beginning with the project management of the 5010 / D.0 implementation, then the MMIS RFP development and procurement

activities assistance, which led to the management of the MMIS DDI and certification project. BerryDunn served as an integral part of the project's successful outcome by working in sync with our West Virginia partner.

BerryDunn has worked with many West Virginia organizations to address complex issues related to the management, organization, and operation of technology services and systems. **To demonstrate our commitment to our West Virginia clients, BerryDunn maintains an office in Charleston with over 25 full-time employees.**

Table 1, below, provides a list of West Virginia clients for whom we have provided services.

Table 1: BerryDunn's Engagements with West Virginia Organizations

Client	Project
Appalachian Trail Conservancy	Project Management for Systems Implementation
West Virginia Bureau for Children and Families	Project Management for Enterprise Content Management (ECM) Project
West Virginia Bureau for Medical Services	5010 Refresh Project
West Virginia Bureau for Medical Services	Adult Benefit Plan Redesign
West Virginia Bureau for Medical Services	Adult Quality Measures Grant Project
West Virginia Bureau for Medical Services	Asset Verification System Project Management Services and Procurement Assistance
West Virginia Bureau for Medical Services	Children with Serious Emotional Disturbance (SED) Waiver Phase 1
West Virginia Bureau for Medical Services	Coordinated Care Management Project Management and Procurement Assistance Project
West Virginia Bureau for Medical Services	Data Visioning and Warehouse Development and Procurement Assistance Project
West Virginia Bureau for Medical Services	Data Warehouse / Decision Support System (DW/DSS) Project Management
West Virginia Bureau for Medical Services	Disproportionate Share Hospital (DSH) Payment Audit
West Virginia Bureau for Medical Services	Electronic Health Record Provider Incentive Payment (PIP) Program Audit
West Virginia Bureau for Medical Services	Enterprise Portfolio Management Office (E-PMO)
West Virginia Bureau for Medical Services	Electronic Visit Verification (EVV) Solution Implementation Project
West Virginia Bureau for Medical Services	Gap Analysis and Project Management Services (GAPMS)
West Virginia Bureau for Medical Services	ICD-10 Transition Planning and Implementation
West Virginia Bureau for Medical Services	Innovative Accelerator Program (IAP)
West Virginia Bureau for Medical Services	Independent Verification and Validation RFP Assistance

Client	Project
West Virginia Bureau for Medical Services	Long-Term Supports and Services Reform Planning
West Virginia Bureau for Medical Services	Medicaid Eligibility Group and Policy Analysis (MEGPA)
West Virginia Bureau for Medical Services	MITA 3.0 Lifecycle Maintenance and Technical Assistance Project
West Virginia Bureau for Medical Services	MITA 3.0 Organizational Redesign
West Virginia Bureau for Medical Services	MITA 3.0 SS-A Assistance Project
West Virginia Bureau for Medical Services	MITA 3.0 SS-A Maintenance and Annual Update Assistance Project
West Virginia Bureau for Medical Services	MMIS Contract Edit Review
West Virginia Bureau for Medical Services	PA Forms Revision
West Virginia Bureau for Medical Services	Payment Error Rate Measurement (PERM)
West Virginia Bureau for Medical Services	Pharmacy ePrescribing Planning, Communication, and Training
West Virginia Bureau for Medical Services	Policy Workflow Assessment
West Virginia Bureau for Medical Services	PPACA Planning, Analysis, and Implementation Support
West Virginia Bureau for Medical Services	Primary Care Provider Enhanced Payment Program Implementation
West Virginia Bureau for Medical Services	Project Management and Support Services for the Access to Care Project Monitoring Phase
West Virginia Bureau for Medical Services	Project Management for MMIS Procurement, DDI, and Certification
West Virginia Bureau for Medical Services	Utilization Management and Prior Authorization Services RFP Development Project
West Virginia Bureau for Medical Services	Project Management Office (PMO) Development
West Virginia Bureau for Medical Services	Provider Enrollment (PEA) Project
West Virginia Bureau for Medical Services	QA Oversight of MMIS and Pharmacy POS Implementation
West Virginia Bureau for Medical Services	Rate Setting and Case Mix Analysis
West Virginia Bureau for Medical Services	Safe at Home Advance Planning Document Assistance
West Virginia Bureau for Medical Services	State Medicaid Health IT Planning and HIT Plan Updates
West Virginia Bureau for Medical Services	Substance Use Disorder Waiver Initiative
West Virginia Bureau for Medical Services	Technical Assistance and Program Support (TAPS)
West Virginia Bureau for Medical Services	Technical and Information Enterprise Project Management Services (TEPMS)

Client	Project
West Virginia Bureau for Medical Services	Third-Party Liability (TPL) Options Analysis Project
West Virginia Bureau for Medical Services	WIC EBT Project Management
West Virginia Bureau for Public Health	Public Health Accreditation Consulting
West Virginia Children's Health Insurance Program	Assessment of ACA Compliance and Transition Project Management Support
West Virginia Children's Health Insurance Program	MMIS Stabilization Phase Performance Monitoring Project
West Virginia Children's Health Insurance Program	DW/DSS Historical Data Testing and Implementation Project
West Virginia Children's Health Insurance Program	DW/DSS Migration Project
West Virginia Department of Health and Human Resources	Behavioral Health Payment Rate Analysis
West Virginia Department of Health and Human Resources	E&E Implementation Assistance
West Virginia Department of Health and Human Resources	E&E Independent Security and Privacy Controls Assessment
West Virginia Department of Health and Human Resources	E&E Project Support Services
West Virginia Department of Health and Human Resources	E&E RFP Development Assistance
West Virginia Department of Health and Human Resources	Income Maintenance Manual Update Project
West Virginia Department of Health and Human Resources	Information Systems Controls Review
West Virginia Department of Health and Human Resources	RAPIDS (Eligibility System) Transition Facilitation Project
West Virginia Lottery	Statement on Standards for Attestation Engagements No. 21 (SSAE 21)
West Virginia Offices of the Insurance Commissioner	Health Insurance Exchange Planning
West Virginia University	IT Audit Services

It is our goal to expand our presence in the State, and it would be a privilege to provide accounting consulting professional services to WVDOT.

Government Accounting Expertise Similar to the WVDOT

At BerryDunn, we understand that states operate in unique and dynamic environments and experience very specific challenges and opportunities. The professionals assigned to your engagement team have experience in performing accounting consultation services for organizations

that report their financial statements in accordance with the GASB and preparing applicable reports in accordance with *Government Auditing Standards (GAS)*. Your team will be led by professionals who each have a wealth of experience working with GASB organizations.

Because of our commitment to specialization, we are well-versed in how to run an efficient and effective engagement. You will benefit from having a team of specialists who understand the complex accounting and regulatory issues of GASB clients, and who enjoy working in this multifaceted, ever-changing environment. Governmental organizations encounter a variety of challenging accounting and regulatory issues that require significant experience in the area, particularly with the current economic challenges. We help our clients address these issues efficiently and feel they appreciate a relationship with professionals who are up to date on current and emerging developments in their environment.

Some GASB clients for whom we provide/have previously provided audit and/or consulting services include (in response to RFP 4.5.4):

- Ann Arbor, Michigan
- Auburn Housing Authority*
- Boise, Idaho
- Brewer Housing Authority*
- Brunswick Housing Authority*
- Cary Medical Center*
- Community College System of New Hampshire*
- City of Portsmouth, New Hampshire
- City of Manchester Employees Contributory Retirement System*
- Connecticut Health and Educational Facilities Authority
- HealthSource RI8
- Housing Authority of the City of Old Town*
- Kennebec County, Maine
- Kentucky Transportation Cabinet
- Lewis County, Washington
- Maine Bureau of Motor Vehicles
- Maine Community College System*
- Maine Public Employee Retirement System*
- Maine Technology Institute*
- Maine Veteran's Home*
- Martha's Vineyard Airport Commission
- Massachusetts Department of Transportation
- Mount Desert Island & Ellsworth Housing Authority
- Nebraska Department of Motor Vehicles
- New Hampshire Judicial Council
- New Hampshire Liquor Commission
- New Hampshire Public Defender Office
- Pease Development Authority*
- Silver State Health Insurance Exchange*
- State of Delaware, Governor's Office
- State of North Carolina, Office of Budget
- Stonecrest, Georgia
- Rhode Island Student Loan Authority*
- Vermont Agency of Education*
- Vermont Economic Development Authority*
- Vermont Health Connect*
- Vermont State Colleges*
- Vermont Student Assistance Corporation*
- Washington Health Benefit Exchange*
- Waterville Housing Authority*
- York Housing Authority*

**Indicates services provided include financial statements in accordance with GAS*

With our combination of our industry specializations and other value-added services that we can provide, we believe that BerryDunn is uniquely qualified to provide accounting consultation services.

Our professionals remain current with the existing standards as well as those that are in consideration by GASB, and we are committed to sharing insights and implementation strategies

with those we serve. In addition, we use education gained through involvement with relevant industry associations to inform our accounting services as well as to educate our clients.

Below, we describe four engagements for similar clients where BerryDunn's staff has performed services like the ones outlined in this proposal. We encourage you to contact the references below as their experience with us may be most representative in terms of organizational size, audit team, and services (in response to RFP 4.5.5).

Client:	New Hampshire Liquor Commission
Contact:	Tina Demers, CFO Telephone: 603-230-7024 Email: christina.m.demers@liquor.nh.gov
Projects:	<ul style="list-style-type: none"> • Annual Comprehensive Financial Report (ACFR) Preparation and Assistance • Audit Readiness • Business Process Improvement • Financial Consulting Services
Size	Total Assets - \$195,952,000 Total Revenue - \$762,314,167
Contract Dates	June 2017 to December 2020

Client:	Community College System of New Hampshire
Contact:	Ann-Marie Hartshorn, Director of Internal Audit & Title IX Coordinator Telephone: 603-230-3595 Email: ahartshorn@ccsnh.edu
Projects:	<ul style="list-style-type: none"> • Financial statement and Uniform Guidance audits • Internal control assessment over payroll process • IT organizational assessment • IT security risk assessment
Size	Total Assets - \$196,685,684 Total Revenue - \$121,379,403
Contract Dates	April 2013 to present

Client:	Vermont Economic Development Authority
Contact:	Thad Richardson, Chief Financial Officer Telephone: 802-828-5470 Email: trichardson@veda.org
Projects:	<ul style="list-style-type: none"> Financial statement and Uniform Guidance audits
Size	Total Assets - \$309,218,000 Total Revenue - \$13,537,000
Contract Dates	April 2022 to present

Client:	Vermont Student Assistance Corporation
Contact:	Mike Stuart, Vice President and CFO Telephone: 802-654-3746 Email: stuart@vsac.org
Projects:	<ul style="list-style-type: none"> Financial statement and Uniform Guidance audits IT security risk assessment
Size	Total Assets - \$662,298,000 Total Revenue - \$65,724,000
Contract Dates	April 2013 to October 2022

Quality Accounting Services for Complex Governmental Component Units

BerryDunn's experienced team partners with governments to help them meet reporting guidelines, strengthen internal controls, and help ensure compliance with state and federal regulations. Our CPAs have experience working with a variety of component units and understand the importance of governmental reporting. Our GASB team works collaboratively with our governmental consulting team, so we can provide an array of customized services to support each client.

Annual Comprehensive Financial Reports Experience

We have significant experience in preparing Annual Comprehensive Financial Reports for municipalities including cities, towns, counties, and component units of states in addition to assisting with the implementation of new GASB pronouncements.

We are confident our depth of expertise can support any of your strategic changes in the future. We can proactively identify and address complicated and sometimes rapidly evolving issues, so you have time to develop strategies to respond to the changing landscape.

Financial Statement Audits

Industry specialization and a commitment to client education differentiate our financial statement audit services from those of other firms. We set ourselves apart by taking a team approach to the way we manage our engagements. Through consistent principal and manager engagement, and open lines of communication, financial leaders in your organization receive timely and accurate deliverables while gaining insight into the latest guidance that will affect compliance and reporting.

Our service approach includes a deep understanding of industry-specific applications of audit and accounting standards. BerryDunn professionals remain current with the existing standards, and we are committed to sharing insights and implementation strategies with those we serve.

Approach to the Uniform Guidance Audit

Our approach for the Financial Statements and the Uniform Guidance compliance audits is integrated, utilizing the same audit team to maximize audit efficiencies. This testing is coordinated with our fieldwork to help ensure there is minimal disruption for finance and program personnel. If an issue should arise, coordination with the financial statement process gives you time to address the issue in a timely manner before it potentially impacts the next fiscal year's compliance audits.

Our testing is done in compliance with the most recent modifications to federal compliance audit requirements and provides for an approach that is both value-added and risk-sensitive.

Our not-for-profit client base includes affordable housing agencies, public housing authorities, community action agencies, economic development organizations, healthcare organizations, behavioral health agencies, institutions of higher education, and others that receive federal and state grants and are subject to the compliance requirements of Uniform Guidance. We perform more than 150 Uniform Guidance audits a year, and therefore, have developed a deep expertise in performing audits under these requirements.

Additional Advisory Services

We are confident BerryDunn has the resources to serve the other finance consulting needs of Finance Division of the WVDOT and will be available to provide your organization with financial, regulatory, and other consulting services throughout the year upon management's request. Due to our wide range of experience in auditing and consulting for our governmental clients, we have developed expertise in governmental accounting and financial management systems, including assisting our clients with budgeting, design, selection, and implementation of computerized accounting systems, and reviews of internal controls for the purpose of submitting detailed recommendations. In accordance with independence requirements and BerryDunn's quality control policies, any such non-audit service may not involve performing management functions or making management decisions.

The main reasons our clients have selected us are our consistent responsiveness to their needs and the capability and varied expertise of our people. We offer a variety of advisory services to not-for-profit organizations including, but not limited to, the following:

- Implementation with new GASB pronouncements
- Review and analysis of systems of internal control and accounting procedures

- Grants management
- Consultation on the design and implementation of accounting systems and related internal control
- Internal control reviews
- Operational reviews
- Employee benefit plan guidance
- IT security consulting
- Financing strategies
- Business process improvement, and long-range business and financial planning
- Indirect cost rate development
- Computer systems and software consultation
- Reorganization strategies / strategic planning
- Enterprise risk management projects

Quality Control Reviews

BerryDunn is a member of the U.S. Securities and Exchange Commission (SEC) practice section of the AICPA Division of CPA Firms and is subject to independent quality control peer review every three years. **In 2021, Briscoe, Burke & Grigsby LLP performed our most recent peer review. We received a grade of “pass,” which is the highest rating given.** As required, this review included an assessment of our engagements with government and financial service clients. We have included a copy of our most recent peer review report in **Appendix A**.

In addition, we conduct our internal quality control program each year through annual reviews of engagements representing a wide range of clients in various industries. Each engagement is subject to our quality control process, which includes engagement principal review and quality assurance principal reviews prior to the release of the final auditor’s report. All professional staff meet the requirements of GAS, including (but not limited to) independence, requisite skills, and experience, continued professional education, and peer review.

Insurance Coverage

We affirm that BerryDunn maintains an errors and omissions insurance policy providing a prudent amount of coverage for negligent acts or omissions. See **Appendix B** for the proof of insurance.

4.6 Mandatory Qualification/Experience Requirements

BerryDunn acknowledges and accepts the terms and specifications set forth in Section 4.6.1–4.6.8 of the State’s RFP and affirms we meet or exceed the mandatory requirements outlined below.

Each member of BerryDunn’s professional accounting and auditing staff included in the proposed engagement team holds a bachelor’s degree from a regionally accredited four-year college or university with a minimum of 24 credit hours in accounting. Each member of the proposed engagement team is a licensed CPA.

Each member of BerryDunn’s proposed engagement team has four years of full-time paid experience (**as required by RFP Section 4.5.1**) in preparing or auditing GAAP-based audited financial statements or maintaining accounting systems which support the preparation of GAAP statements, including substantial experience with applicable PC software.

In the Engagement Team section below, BerryDunn identifies the firm’s principals, managers, and other staff that will be assigned to work on the engagement. Resumes including relevant experience and continuing education for those in charge and with final responsibility for the engagement are provided in an appendix following this proposal.

BerryDunn affirms that audits of CAFRs and/or governmental audit and accounting experience will meet the mandatory requirement that one or more principals are assigned to this contract.

BerryDunn’s work plan for accomplishing the scope of services outlined in this proposal is provided in **Table 2**, beginning on page 16. The work plan includes time estimates for each significant segment of the work and the professional level of the staff to be assigned. Where possible, we have identified individual team members by name and title, and we have identified the planned use of specialists.

The work plan presented in this proposal demonstrates BerryDunn’s understanding of the accounting consulting services requirements of a single audit defined by GAAP accounting.

BerryDunn will assign Katharine Balukas as a contract manager to this contract. Katharine will be responsible for overseeing BerryDunn’s responsibilities under this contract and will be available during normal business hours to address any customer service or other issues related to the contract. Katharine’s contact information is provided below:

Katharine Balukas, CPA
603-518-2648, kbalukas@berrydunn.com

BerryDunn understands that WVDOT’s Finance Division reserves the right to approve employees assigned to work under this contract, and any substitutions will be approved in writing prior to the assignment.

Engagement Team

Commitment to Professional Expertise

At BerryDunn, we understand that governmental organizations operate in unique and dynamic environments and experience very specific challenges and opportunities. We have over 50 professionals who work in our Not-for-Profit Practice Group, and your team will be led and staffed by professionals who work almost exclusively with not-for-profit clients. Collectively, our professionals serve over 400 not-for-profit and governmental organizations.

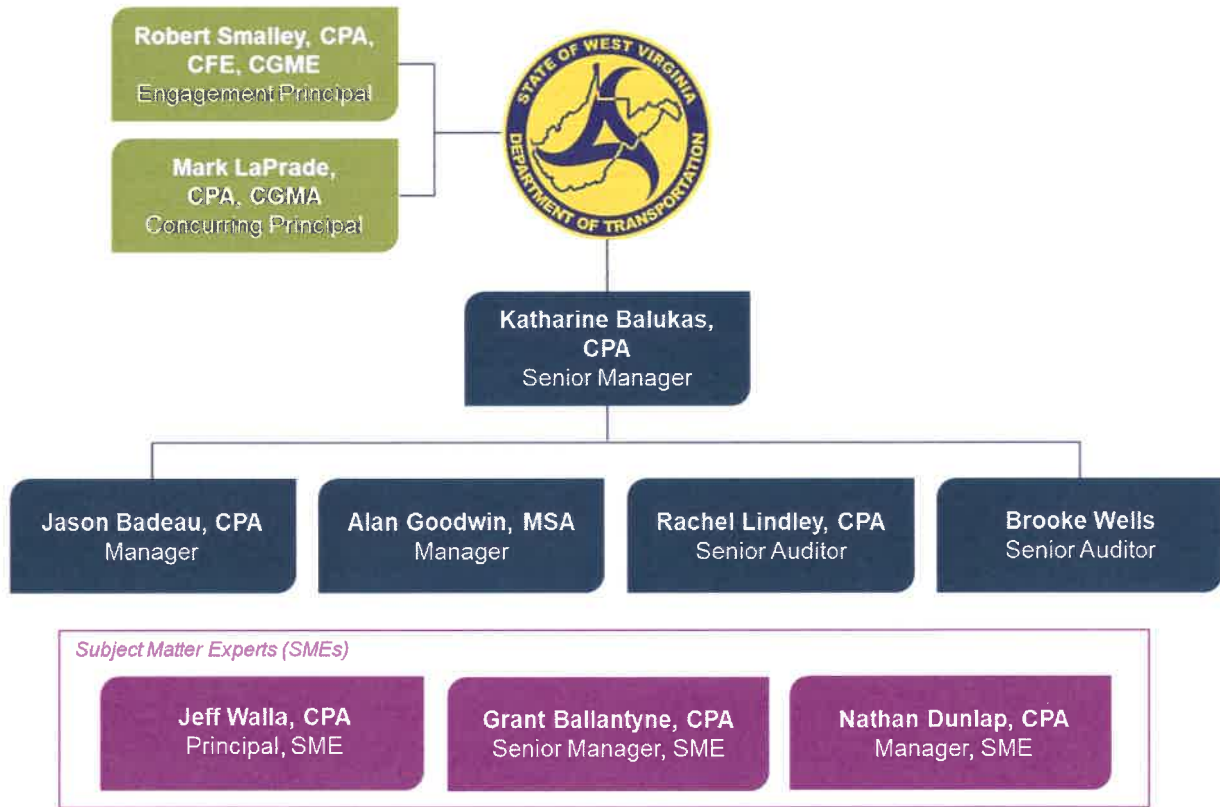
Because of our commitment to specialization, we are well-versed in how to run an efficient and effective engagement. You will benefit from having a team of specialists who understand the complex accounting and regulatory issues of organizations similar to WVDOT, and who enjoy working in this multifaced, ever-changing environment

BerryDunn is a deliberately developmental organization where employees are encouraged to grow both professionally and personally. Our personnel are required to complete CPE, with a minimum of 20 hours earned each year (40 hours for technical staff), in both technical and industry-specific programs. We believe our dedication to helping ensure the continued education of our staff is directly correlated to the firm's overall proficiency and distinguishes BerryDunn as a uniquely qualified and experienced audit and consulting firm.

Proposed Engagement Team

Our project team's experience with organizations like the WVDOT means that they can quickly orient themselves to your processes and environment while bringing knowledge of industry best practices from our other engagements. Once a team is in place, we make every effort to help ensure staff continuity, including maintaining our consistently high staff retention rate. **Figure 1**, on the following page, presents our proposed engagement team's organization chart.

Figure 1: Proposed Engagement Team



Our proposed team brings decades of experience auditing governmental and lending institutions under the applicable auditing standards, including but not limited to the Yellow Book guidelines. We also help ensure that our CPAs meet or exceed the CPE requirements set forth by AICPA and the states in which they are licensed.

In **Appendix C**, following this proposal, we provide resumes for all members of the proposed engagement team (in response to RFP Section 4.5.2). These resumes detail each team member's relevant qualifications, including certifications held, educational qualifications, and complete government audit experience for the past three years. All team members meet the requirements as described in **RFP Section 4.6**.

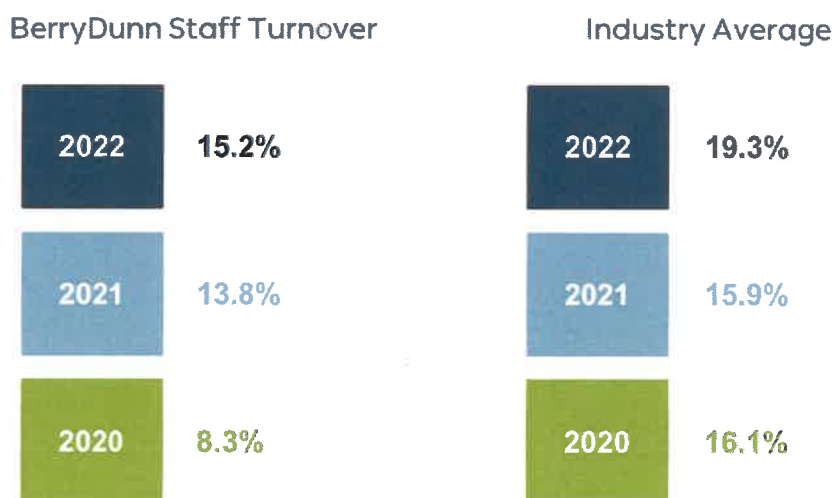
We do not expect our clients to train our staff. In addition to a rigorous training program upon starting at BerryDunn, the firm's annual training calendar includes robust training to help ensure that the engagement professionals are well versed in the specific issues that are important to our clients. Our fully trained and engaged staff—as well as our experience with similar organizations—will lead to less time required of the WVDOT's staff.

Staff Continuity and Staffing Policies

BerryDunn is committed to maintaining the continuity of the WVDOT's engagement team on a year-to-year basis. We believe this is an important way that we help to ensure that team members have a high level of relevant experience and understanding of your industry. We make every attempt possible to assign the same service team to each client on a long-term basis. This allows us to truly understand your organization and its operations, so that we may provide our services as efficiently as possible. Continuity also minimizes the time required of your personnel to introduce a new member of the engagement team to your operations.

BerryDunn has made it a top priority to retain our experienced staff. We consistently measure well below industry averages for turnover. **Figure 2** presents our staff turnover compared to the industry average for 2020 – 2022.

Figure 2: BerryDunn Staff Turnover vs. Industry Average



Computed in accordance with the 2022 INSIDE Public Accounting Human Resources Report

During the contract period, if any key personnel assigned to the engagement are to be removed or replaced, we will seek prior approval by the WVDOT (in response to RFP Sections 4.3.7 and 4.6.8).

As we are the largest independently owned accounting firm in New England, you will receive the depth of expertise and personnel necessary to provide the WVDOT with exceptional, personalized service. We are also confident in the fact that we have the resources available to continue to provide quality services and experienced engagement teams to help ensure that turnover is not detrimental to the engagement.

We make every effort to maintain a consistent engagement team throughout each engagement. Should we need to replace a member of the WVDOT's assigned team, we have the bench strength and expertise necessary to help ensure a smooth financial statement process. Our assurance group consists of over 330 professionals.

Project Goals and Work Plan

Project Goals

BerryDunn understands that the WVDOT is seeking a CPA firm to provide accounting and consulting services. We understand that the DOH and SRA are part of the State's ACFR and are required to have an independent audit performed annually. The audits are due to FARS by October 15 of each year, with drafts due by September 15. In addition to the audits of the DOH and SRA, we understand there is unaudited information due to FARS relating to the Department of Transportation (DOT). We understand audit reports are due to the Joint Committee's Joint Legislative Services Division on or before September 30.

BerryDunn understands the selected CPA firm will provide the following services including, but not limited to the following (**in response to RFP sections 4.1.1 – 4.1.6**):

- Preparing Financial Statements for DOH and SRA, including notes to Financial Statements and the required supplementary information
- Assisting with the *Management's Discussion and Analysis* portion of the Financial Statements
- Providing guidance on requirements for GASB statements effective in current year Financial Statements and assisting with related journal entries and other complex journal entries as requested
- Reviewing and assisting with audit support and workpapers requested by the firm performing the agencies' audits, including those required for the Single Audit
- Assisting and providing guidance on journal entries due to system integrations from the legacy system of REMIS to the current system of OASIS
- Providing additional accounting consulting services as needed throughout the contract

BerryDunn understands the importance of the establish timelines and will be prepared to provide essential personnel to complete the tasks within the required time frame. We also understand the contract will be established as an open-end contract, and we will be prepared to provide professional services on an ongoing and continuous need.

Our Approach

This section is in response to RFP Section 4.3, Schedule for Work Completion Under Contract.

We understand that all work under the proposed control will be under the director of WVDOT. Written reports will be submitted initially in draft form in order that all necessary changes may be discussed and agreed upon before final acceptance.

At BerryDunn we utilize a risk-based audit approach which we carry into our consulting engagements. We also take a very collaborative approach in working with our clients. The services and Work Plan discussed can be further modified and customized with the key members of the WVDOT. We have the ability through our financial statement preparation and audit readiness services to perform any level of services from preparing workpapers, to reviewing workpaper, and performing pre-audit testing.

BerryDunn's approach to performing Financial Statement and Uniform Guidance audits are that these are done simultaneously and with members from the same engagement team. The Work Plan in Table 2 below uses this approach. We understand that the WVDOT and the auditors will coordinate the timing for the Single Audit to be completed. We can modify the Work Plan to meet the specific needs of the timeline for the Single Audit in a given year.

Table 2: Engagement Work Plan

Financial Statement Planning Procedures Annually January 1 to April 30	
Tasks:	<ul style="list-style-type: none">• We will meet with the WVDOT's finance team to introduce the engagement team, discuss the key objectives and timeline for the project. We will discuss the processes that WVDOT has previously followed and where the finance team would like to see improvement in future engagements. This collaborative process builds the foundation for obtaining a clear understanding of the WVDOT. We will discuss with the WVDOT management team the preferred method of communication for the interim and year-end procedures.• As part of our planning procedure, we will request copies of prior schedule requests from the WVDOT's auditor and previously established timelines of the auditor. We will use the prior year request list to begin the discussions to determine the areas of specific need and level of assistance needed whether due to challenges in the past, accounting difficulties or resource challenges to complete the work. We anticipate our services will vary between audit areas and include the services of preparing workpapers, to reviewing workpaper, and/or performing pre-audit testing. Internally, we will utilize this information to assign engagement team members to audit areas or tasks based on their individual skills and expertise. The prior schedule request will help us develop specific deliverables that the auditors will want to see.• We will plan to review the Management Letters, Single Audit reports and any other prior audit deficiencies with key members of the WVDOT to determine our approach and develop a plan to resolve any prior deficiencies noted.• Following the planning meeting, we will develop a formal Project Work Plan and Schedule for review and approval. This Work Plan will incorporate established internal deadlines to help ensure a successful year-end close. The Work Plan will outline the key areas, level of services to be provided by BerryDunn, due date for support files to complete the work and due dates for BerryDunn to deliver the products or services required. To stay on track with the timeline, the Project Work Plan will also include pre-established check-in meetings.• We will request certain documents from the WVDOT's management to gain an understanding of the entity, which will include organizational charts, policies and procedures including those related to the federal awards, system documentation and memo, any existing year-end closing manuals or State-issued procedures, and other key operational documents.

Financial Statement Planning Procedures

Annually January 1 to April 30

- We will review policies and procedures and system documentation to gain an understanding of the internal control structure and provide any feedback or recommendations to management.
- If the WVDOT does not have a formal year-end close process, we will work to establish a timeline with milestones that help ensure draft Financial Statements are completed by September 15 and final Financial Statements are completed by September 30.
- We will obtain an understanding of the applicable laws and regulations that will have an impact on the Financial Statements through discussions with management and by reading applicable statutes. We will summarize our understandings in one document and maintain that document throughout the life of the project to help ensure the proper knowledge transfer is provided to any new engagement team members added.
- We will obtain an understanding of your account structure and the related mappings and/or crosswalks to the Financial Statements. We will gain this understanding through the review of prior trial balances, Financial Statement mappings, and inquiries with the Finance team.
- For each subsequent year, we will meet with members of management to learn about recent activities and discuss the planned project schedule. We discuss new accounting pronouncements, audit standards, and other matter that may affect the Financial Statements of the WVDOT. These will be ongoing conversations throughout the year and in advance of key adoption dates to better assist and prepare the WVDOT for upcoming changes.

Outputs:

- Entrance conference agenda
- Project Work Plan and Schedule including areas of focus and services to be provided
- Planning Documentation Request List
- Recommendations surrounding internal controls and policies and procedures to maintain and/or to strengthen existing the internal control structure

Expected Meetings:

- ✓ Entrance conference
- ✓ Progress reporting at two-week intervals with designated financial personnel

Staff Level to Be Assigned and Estimated Hours

- ✓ **Principal:** Robert Smalley, CPA – 5 hours
- ✓ **Senior Manager:** Katharine Balukas, CPA – 10 hours
- ✓ **Managers:** Jason Badeau, CPA; Alan Goodwin, MS – 15 hours
- ✓ **Senior Auditors:** Rachel Lindley, CPA; Brooke Wells – 10 hours

Interim Work
Annually May 1 through June 30

Tasks:

- We will compile a request list of documentation to review key documents based on the understanding obtained during the planning procedures as to the level of assistance and services needed for each audit area. Our request list will include information that we can use to import the prior year trial balance and develop template Financial Statements in our audit software (Caseware) that agrees to the prior year reports. This will help ensure our account grouping schedules are accurate.
- We will review new accounts to in order properly map for financial statement purposes based on your feedback and understanding of the entities.
- We will hold a meeting to review the template Financial Statements with management to provide any recommendations or modifications and obtain approval from the WVDOT on the draft report templates.
- We review interim financial results and make any necessary modifications to the overall Project Work Plan and Schedule, if deemed necessary.
- We will schedule and perform inquiries with key members of the finance team for any questions that arise as we are gaining out understanding of the entities.
- We will begin to build the foundation of the Financial Statements and compile the footnotes as information is available.

Outputs:

- A completed mapping of your chart accounts to the Financial Statements
- Template Financial Statements
- Recommendations surrounding internal controls and policies and procedures to maintain and/or to strengthen the existing internal control structure
- Modified Project Work Plan and Schedule including areas of focus and services to be provided, if deemed necessary
- Year-end schedule requests

Expected Meetings:

- ✓ Progress reporting
- ✓ Meeting with management to review template Financial Statements
- ✓ Progress reporting at two-week intervals with designated financial personnel

Staff Level to be Assigned and Estimated Hours

- ✓ **Principals:** Robert Smalley, CPA – *5 hours*
- ✓ **Senior Managers:** Katharine Balukas, CPA – *30 hours*
- ✓ **Managers:** Jason Badeau, CPA; Alan Goodwin, MS – *55 hours*
- ✓ **Senior Auditors:** Rachel Lindley, CPA; Brooke Wells – *60 hours*

Year-end Fieldwork

July 1 – October 15

Tasks:

- At the end of our annual planning procedures, we will provide a detailed list of items that are required to prepare the year-end Financial Statements. This detailed list will be provided to the WVDOT in advance of year-end procedures to help reduce the time and effort required of your employees during year-end fieldwork.
- We will begin our fieldwork with a focus on more complex footnote disclosure areas and reconciliations to allow time for any follow-up questions.
- We will review and assist with audit support and workpapers including those related to the Single Audit, as requested.
- If needed, we will assist with the WVDOT's portion of the *Schedule of Federal Expenditures (SEFA)* for inclusion in the Statewide Single Audit.
- During the defined fieldwork time, we will plan for daily check-in calls to discuss the progress of our work, discuss any problems or issues encountered.
- After the Financial Statements and related footnotes have been prepared by the engagement team, these reports will be reviewed by the principal.
- As part of our standard practices, the Quality Assurance department within BerryDunn will perform a review of the reports prior to the release to the WVDOT management team for review.
- We will schedule a meeting to review the draft reports with the Management team.
- We will make edits and adjustments as needed and create a Final Draft for review of management. We will work with management to coordinate the release of the reports to the required parties.
- We will arrange an exit meeting with management at the end of fieldwork.

Outputs:

- Reconciliations, workpapers, and supporting schedules as requested by the WVDOT for auditors
- Exit meeting agenda
- Draft Financial Statements including notes to Financial Statements, and the required supplementary information for:
 - Division of Highways
 - State Rail Authority
- Final Financial Statements including notes to Financial Statements, and the required supplementary information for:
 - Division of Highways
 - State Rail Authority

Year-end Fieldwork
July 1 – October 15

Expected Meetings:

- ✓ Daily check-in meetings during the dedicated fieldwork time
- ✓ Progress reporting at two-week intervals with designated financial personnel
- ✓ Exit meeting

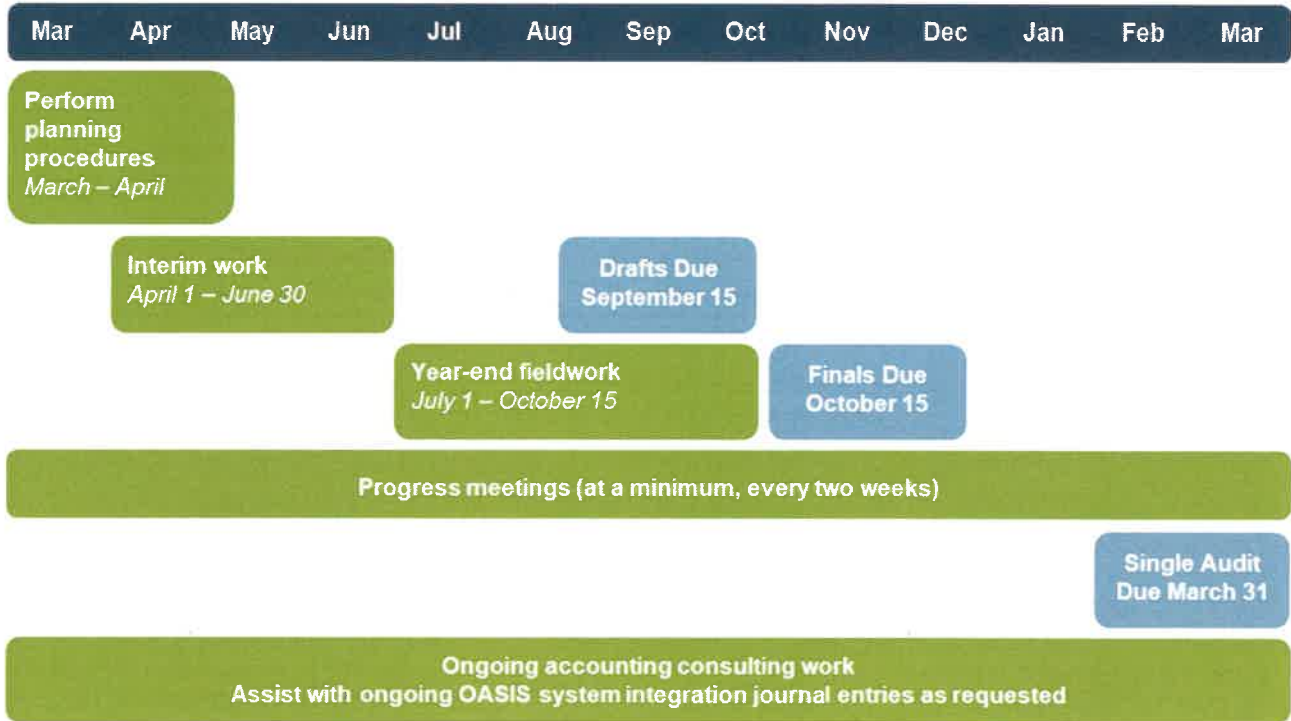
Staff Level to Be Assigned and Estimated Hours:

- ✓ **Principal:** Robert Smalley, CPA – *20 hours*
- ✓ **Senior Manager:** Katharine Balukas, CPA – *54 hours*
- ✓ **Managers:** Jason Badeau, CPA; Alan Goodwin, MS – *90 hours*
- ✓ **Senior Auditors:** Rachel Lindley, CPA; Brooke Wells – *85 hours*

Timeline

We understand and value your desire for timely reporting, and we are willing and able to adjust the timing to accommodate any potential conflicts with your schedule. **Figure 3**, below, outlines our anticipated timing for the 2024 Financial Statements.

Figure 3: Proposed 2024 Financial Statement Timeline



New Accounting Pronouncements

At BerryDunn, we take a collaborative approach with our clients when it comes to implementing new accounting standards. We begin by providing insight to new accounting pronouncements in advance of their effective dates. We do this through periodic articles on our website, annual trainings, through our pre-planning meetings with management and those charged with governance, as well as communicating within an "Emerging Issues Letter," provided as a by-product to the annual audit.

In most recent years, we have issued formal "White Papers" which could be used as implementation guides for the Leases under new GASB pronouncements. This guide included systematic guidance for implementation in addition to various example statements and disclosures.

Technology

Our work is highly automated and incorporate new technology, which saves you time and money while making our work more efficient.

- **Audit Tools:** BerryDunn uses CaseWare, an *Interactive Data Extraction and Analysis (IDEA)* software, to extract and analyze information. *IDEA* allows us to apply auditing data analytics to enhance audit quality, increase transparency, and increase efficiency, all while working in a paperless environment. Our team uses field scanners when electronic copies are not available.
- **Secure Data Transfer:** We have the option to utilize an **encrypted** client portal called *KnowledgeLink* to provide an interactive communication tool that serves as a **secure** mechanism for you to transfer files to the engagement team (**in response to RFP Section 4.2.11**). *KnowledgeLink* features a document repository to store deliverables and maintain live open request items, along with a calendar view to capture on-site visits and major project milestones. Our clients have told us that this tool dramatically reduces email traffic discussing status of outstanding items
- **Videoconferencing:** Our team uses videoconferencing to allow us to meet with clients more often, saving you both time and travel expense while keeping an open line of communication. We regularly use both *Zoom* and *Microsoft Teams* based on our clients' preferences.

BerryDunn takes IT security seriously and works hard to keep your data safe. For over 10 years, we have conducted security risk assessments for state and local governments and assisted clients with updating their policies, processes, procedures, and implementing new security controls. We utilize these same practices internally, including contracting a third-party vendor to provide an independent security assessment on an annual basis. BerryDunn also regularly performs audits for hospitals, and therefore our policies and procedures are Health Insurance Portability and Accountability Act (HIPAA) compliant.

Communication

We view communication throughout the year as a critical component of a healthy professional relationship and encourage periodic check-ins to stay apprised of issues affecting WVDOT. This gives us the ability to get a head start on planning as well as proactively address potential issues. We value close communication with you during our work and prefer to keep you apprised of important issues as they arise. We will conduct exit meetings at interim and year-end points to help ensure management receives timely communication of our results.

Our communication begins with management during the planning process. We will meet with the governing body, if applicable, prior to the commencement of our work to discuss upcoming issues and develop a concrete plan for how to address them in a smooth and efficient manner, and we will meet at the conclusion to report our results.

Appendix A: Peer Review Report

Briscoe, Burke & Grigsby LLP CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

October 11, 2021

To the Members of Berry Dunn McNeil & Parker LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Berry Dunn McNeil & Parker LLC (the firm) applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

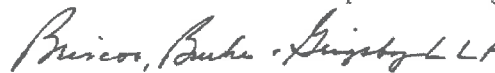
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berry Dunn McNeil & Parker LLC applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Berry Dunn McNeil & Parker LLC has received a peer review rating of *pass*.



Certified Public Accountants

Members American Institute of Certified Public Accountants
4120 East 51st Street Suite 100 Tulsa, Oklahoma 74135-3633 (918) 749-8337



National Peer
Review Committee

January 28, 2022

John Chandler
Berry Dunn McNeil & Parker LLC
23 White Rock Drive
Falmouth, ME 04105

Dear John Chandler:

It is my pleasure to notify you that on January 26, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Wagner".

Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: Warren Grigsby, Todd Desjardins

Firm Number: 900010005255

Review Number: 586562

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

Appendix B: Insurance Policy



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/07/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Affinity Insurance Services 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	CONTACT NAME: Gretchen McCole PHONE (A/C, No, Ext): 215-773-4600 FAX (A/C, No): EMAIL: gretchen.mccole@aon.com ADDRESS:
INSURED Berry, Dunn, McNeil & Parker, LLC 2211 Congress Street Portland, ME 04102	INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Continental Casualty Company 20443 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR (INSR, WDG)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPOP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED: RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE/OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below					PER STATUTE OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		APL-188112731	04/01/2022	04/01/2023	Per Claim/Aggregate Limit: \$1,000,000 / \$1,000,000 Limits shown are as requested SIR applies per policy terms and conditions.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Berry Dunn McNeil & Parker, LLC 2211 Congress Street Portland, ME 04102	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

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Appendix C: Engagement Team Resumes



Robert Smalley, CPA, CFE, CGMA **Engagement Principal**

Rob has spent his entire career providing audit, accounting, and consulting services to governmental clients. As the Governmental Audit practice lead, Rob leverages his deep experience working with large and diverse government organizations when advising BerryDunn's government clients. His experience includes advising clients with all aspects of governmental accounting, financial reporting, proper internal control structure and single audit compliance. In addition, Rob also leads a substantial portfolio of financial institution audits all over New England for both public and private banks.

Key Qualifications

Over 19 years of audit and consulting experience
Certified Public Accountant
Certified Fraud Examiner

Continuing Professional Education

Rob is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (09/2003 to present)

New Hampshire Liquor Commission (NHLC) – Audit Readiness and Process Improvement (06/2017 to 10/2020 in three separate engagements)

BerryDunn was engaged to review the current processes and procedures in place (including the organizational chart, job descriptions and policies and procedures related to the financial reporting process) to prepare for, and respond to, the annual Comprehensive Annual Financial Report (CAFR) audit. In the first engagement with NHLC, Rob and his team helped to achieve two primary objectives, one long term (Phase 1) and one short term (Phase 2): the long-term objective: to assess and improve the efficiency and effectiveness of ongoing operations and financial reporting; the short-term objective: to produce timely, accurate, and auditable financial data in response to the requests of the Audit Division of the Legislative Budget Assistant (LBA) for the conduct of the FY2017 CAFR audit. After the first engagement, Rob and the team was engaged two more times to support the finance department in preparing for their CAFR as well as remediation of audit findings.

Connecticut Health and Educational Facilities Authority (CHEFA, quasi component unit of the State of Connecticut) – Internal Audit Services (01/2018 to present)

BerryDunn was engaged to perform an internal risk assessment followed by evaluation of and recommendation of internal audit projects that should be completed based on ranked risk factors related to each entity's operation and internal controls. BerryDunn was also engaged to perform internal audit services on an on-going basis. This has included various internal audits including bond monitoring process, equipment loan program, and the functions of Human Resources and Payroll.

Pease Development Authority (PDA, component of the State of NH) – Annual Financial Statement and Uniform Guidance Audits (2016 to present)

As the audit principal, Rob leads a team that provides the Authority with financial and Uniform Guidance audits. This engagement includes the review of the rental and fee revenues association with an airport,

golf course, and rental of various office spaces, accounts receivable, capital assets, long-term debt and documentation of the Authority's internal control processes. A significant portion of this engagement involves auditing federal funds received by PDA for various purposes including large construction projects.

Community College System of New Hampshire (component of the State of NH) – Annual Financial Statement and Uniform Guidance Audits (2015 to present)

Rob leads the annual audit of the System which support all seven community colleges in New Hampshire. This engagement includes performing audits of the financial statements, reporting on Uniform Guidance, as well as providing formal suggestions for improvements and efficiencies in internal controls.

Vermont Economic Development Authority (VEDA, component of the State of VT) – Annual Financial Statement and Uniform Guidance Audits (4/2022 to present)

Rob leads the annual audit of the System which support all seven community colleges in New Hampshire. This engagement includes performing audits of the financial statements, reporting on Uniform Guidance, as well as providing formal suggestions for improvements and efficiencies in internal controls.

Vermont Student Assistance Corporation (VSAC, component of the State of VT) – Annual Financial Statement and Uniform Guidance Audits (01/2013 to 10/2022)

Rob manages the annual audit of the VSAC. This engagement includes financial and Uniform Guidance components, as well as providing formal feedback on improvements and efficiencies in internal controls.

Martha's Vineyard Airport – Financial Reporting Process Review and Recommendations (12/2018 to 01/2019)

BerryDunn was engaged to review current internal Financial Reporting practices, procedures, and systems, and to make recommendations to improve the monthly reporting provided to the Board of Commissioners. The project consisted of three phases: project planning, review and assessment, and developing a tool for ongoing financial reporting. The tasks involved in these phases included conducting fact-finding meetings with the Commissions on the Budget & Finance Committee, as well as the Airport and County staff, and developing recommendations and presentations to the Commission.

New Hampshire Secretary of State (NHSOS) – CARES Act Grant Management (06/2020 – 06/2021)

On the CARES Act Grant Management project for the New Hampshire Secretary of State, Rob was helping the State to identify and claim costs under the CARES Act to prevent, prepare for, and respond to COVID-19 for the 2020 federal election cycle. Rob helped identify costs eligible for reimbursement and claim those costs to the federal grant. He worked with a wide variety of cities and towns with varying degrees of capacity to respond to requests for information and data under very short and non-negotiable timelines. Rob helped develop a methodology to calculate a standard cost rate for processing the additional absentee ballots that resulted from voters' reaction to the COVID-19 pandemic.

State of Delaware – ARPA Grants Management (09/2022 to present)

Rob is the audit principal helping the State of Delaware administer approximately \$925 million in ARPA grants. Rob's team is developing a develop a formal risk assessment related to the subrecipient and recipients of the ARPA funds. The team is also developing a formal process to monitor the over 200 recipients and subrecipients who received ARPA funds.

Kennebec County, Maine – ARPA Grant Management (03/2022 to present)

Rob is the audit principal on a project helping Kennebec County administer approximately \$24 million in ARPA grants. The team is assessing the County's grant management processes, procedures, and systems. The team is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is

also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

City of Boise, Idaho – ARPA Grant Management (01/2022 to present)

Rob is the audit principal on a project helping Boise administer approximately \$37 million in ARPA grants. The project team is assessing Boise's grant management processes, procedures and systems. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to present)

Rob is the audit principal on a project helping NCPRO administer over \$5.4 billion in ARPA grants. The project team is assessing NCPRO's organizational, structure, people, processes, procedures, and systems. The team is developing a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team is advising NCPRO on how to best comply with ARPA and federal cost accounting requirements.

Education and Memberships

MS, Accounting, University of Maine

BBA, Accounting, University of Maine

Certified Public Accountant (CPA)

Chartered Global Management Accountant (CGMA)

Certified Fraud Examiner (CFE)

American Institute of Certified Public Accountants

New Hampshire Society of Certified Public Accountants, past president; Audit and Accounting

Committee; Financial Careers Committee

Association of Certified Fraud Examiners



Mark LaPrade, CPA, CGMA

Concurring Principal

As a principal and co-leader of BerryDunn's GASB audit group, Mark provides audit, accounting, and consulting services to GASB organizations as well as other large not-for-profit clients, some of which are associations. Mark has significant experience in accounting and internal control over financial reporting in accordance with U.S. Generally Accepted Accounting Principles (GAAP), compliance with the Employee Retirement Income Security Act of 1974 (ERISA), and U.S. Generally Accepted Government

Auditing Standards (GAGAS).

Mark also performs a significant number of BerryDunn's Quality Assurance reviews for a wide range of clients, including governmental and Yellow Book audits. Mark has worked with a number of GASB clients including the Vermont Student Assistance Corporation, Maine Public Employees Retirement System, Pease Development Authority, Community College System of New Hampshire, City of Manchester Employees Contributory Retirement System, Rhode Island Student Loan Authority and Connecticut Health and Educational Facilities Authority.

Key Qualifications

28 years of experience

Understanding and implementing new accounting standards

Continuing Professional Education

Mark is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (10/2003 to present)

Connecticut Health and Educational Facilities Authority (CHEFA, quasi component unit of the State of Connecticut) – Internal Audit Services (01/2018 to present)

BerryDunn was engaged to perform an internal risk assessment followed by evaluation of and recommendation of internal audit projects that should be completed based on ranked risk factors related to each entity's operation and internal controls. BerryDunn was also engaged to perform internal audit services on an on-going basis. This has included various internal audits including bond monitoring

Martha's Vineyard Airport – Financial Reporting Process Review and Recommendations (12/2018 to 01/2019)

BerryDunn was engaged to review current internal Financial Reporting practices, procedures, and systems, and to make recommendations to improve the monthly reporting provided to the Board of Commissioners. The project consisted of three phases: project planning, review and assessment, and developing a tool for ongoing financial reporting. The tasks involved in these phases included conducting fact-finding meetings with the Commissions on the Budget & Finance Committee, as well as the Airport and County staff, and developing recommendations and presentations to the Commission.

New Hampshire Public Defenders – Organization Assessment and Process Improvement (04/2020 to 10/2020 and 08/2022 to present)

BerryDunn was engaged to review current financial and organization process of the NHPD to identify areas for improvement, promote efficiencies and strength existing internal controls. After the initial report,

BerryDunn was re-engaged to perform a review over the corrective action taken to verify if the areas for improvement were resolved.

State-Based Health Insurance Exchange – Programmatic and Financial Audits (2015 to present)

Mark leads the team that performs financial audits for four state-based health insurance exchanges (HIXs): Nevada, Rhode Island, Vermont, and Washington. The financial audits follow GAGAS. Over the past several years, our team has helped our HIX clients navigate a variety of policy changes enacted as a result of the COVID-19 pandemic.

Financial Statement Audits

Mark leads financial statement audits and other value-added services for a variety of clients, ranging from publicly traded organizations to sole proprietorships. Clients include the Maine Public Employees Retirement System, Pease Development Authority, Community College System of New Hampshire, City of Manchester Employees Contributory Retirement System and Rhode Island Student Loan Authority

Employee Benefit Plan Audits

Mark leads employee benefit plan audits for numerous higher education and private sector clients. He brings experience with 401(k), 403(b), profit sharing, defined benefit, welfare benefit, and employee stock ownership plans. Clients include Old Colony Hospice, Colby-Sawyer College, and Lake Sunapee Regional Visiting Nurse Association, Visiting Nurse and Hospice for Vermont and New Hampshire, iboss, Inc., University Systems of New Hampshire, Vermont Student Assistance Corporation, Northern Counties Health Care, Inc., The Colony Group, LLC, Worcester Polytechnic Institute, Families in Transition (FIT), Rivier University, Devoted Health, Inc.

Housing Authority Audits

Mark has performed the quality assurance reviews for the financial statement audits of housing authorities, including Mount Desert Island & Ellsworth Housing Authority, Old Town Housing Authority, Brunswick Housing Authority, Waterville Housing Authority, Brewer Housing Authority, and Auburn Housing Authority.

Education and Memberships

BS, University of Illinois at Urbana-Champaign
American Institute of Certified Public Accountants
New York Society of Certified Public Accountants
New Hampshire Society of Certified Public Accountants
National Association of College and University Business Owners
Eastern Association of College and University Business Officers

Publications and Presentations

- Webinar: Understanding the Top Risks in Education
- GASB Accounting Update for Public Institutions, 2017 Fundriver Endowment Accounting Conference Webinar: Understanding the Top Risks in Education
- Not-for-Profit Audit and Accounting Update, presentation for NH Society of CPAs
- Changes in OMB Uniform Guidance Administrative Requirements
- What Should GASB Organizations Be Afraid of This Year?
- White Paper: The New Not-for-Profit Reporting Standard – A Practical Guide to Implementation
- What's in a Name? A lot if you manage a benefit plan.



Katharine Balukas, CPA

Senior Manager

Katharine is a senior manager for BerryDunn and works with governmental and higher education clients. Katharine has worked on audit and consulting engagements for several governmental organizations, including the New Hampshire Secretary of State (NHSOS) Elections CARES Act Grant Management, Community College System of New Hampshire, Vermont Student Assistance Corporation, Vermont State Colleges System, Pease Development Authority, the New Hampshire Liquor Commission, and the

Connecticut Health and Education Facilities Authority. of experience working with state and local government clients to help clients comply with state and federal program requirements; better manage federal grants; account for costs and allocate costs to benefitting programs; increase the recovery of federal revenues; and develop process and performance improvements.

As part of Katharine's expertise in assurance, she has provided clients advice on improving their internal controls and processes, and she assists her governmental clients with the unique challenges surrounding compliance with state and federal grant funding. Katharine presented at the 2018 Human Service Finance Officer's Conference surrounding Uniform Guidance and the specific requirements for subrecipient monitoring.

Key Qualifications

13 years of audit and consulting experience

Certified Public Accountant

Received national recognition by being selected to participate in the AICPA's prestigious Leadership Academy in 2015

Continuing Professional Education

Katharine is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (04/2015 to present)

New Hampshire Liquor Commission – Audit Readiness and Process Improvement (06/2017 to 10/2020 in three separate engagements)

BerryDunn was engaged to review the current processes and procedures in place (including the organizational chart, job descriptions and policies and procedures related to the financial reporting process) to prepare for, and respond to, the annual Comprehensive Annual Financial Report (CAFR) audit. In the first engagement with NHLC, Katy and the team helped to achieve two primary objectives, one long term (Phase 1) and one short term (Phase 2): the long-term objective: to assess and improve the efficiency and effectiveness of ongoing operations and financial reporting; the short-term objective: to produce timely, accurate, and auditable financial data in response to the requests of the Audit Division of the Legislative Budget Assistant (LBA) for the conduct of the FY2017 CAFR audit. Katy served as the lead analyst for Phase 1 and the Project Manager for Phase 2. After the first engagement, Katy and the team were engaged two more times to support the finance department in preparing for their CAFR as well as remediation of audit findings.

Connecticut Health and Educational Facilities Authority (quasi component unit of the State of Connecticut) – Internal Audit Services (05/2017 to present)

BerryDunn was engaged to perform an internal risk assessment followed by evaluation of and

recommendation of internal audit projects that should be completed based on ranked risk factors related to each entity's operation and internal controls. BerryDunn is also engaged to perform internal audit services on an on-going basis. This has included internal audits of the bond monitoring process, equipment loan program, and the functions of Human Resources and Payroll.

Pease Development Authority (component of the State of NH) – Financial Statement and Uniform Guidance Audits (04/2015 to present)

As the audit manager, Katharine leads a team that provides the Authority with the financial and Uniform Guidance audits. This engagement includes the review of the rental and fee revenues association with an airport, golf course, and rental of various office spaces, accounts receivable, capital assets, long-term debt and documentation of the Authority's internal control processes.

Community College System of New Hampshire (component of the State of NH) – Financial Statement and Uniform Guidance Audits (05/2014 to 10/2022)

Katharine is the audit manager for the annual audit of the System. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

Vermont Economic Development Authority (VEDA, component of the State of VT) – Annual Financial Statement and Uniform Guidance Audits (04/2022 to present)

Katharine is the audit manager for the annual audit of VEDA. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

Vermont Student Assistance Corporation (VSAC, component of the State of VT) – Financial Statement and Uniform Guidance Audits (01/2014 to present)

Katharine is the audit manager for the annual audit of the VSAC. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

Washington Health Benefit Exchange (WAHBE, component of the State of WA) – Financial Statement and Uniform Guidance (05/2021 to present)

Katharine is the audit manager for the annual audit of WAHBE. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

Vermont State Colleges – Payroll Internal Audit (02/2021 to 10/2021)

Katharine was the audit manager for the internal audit performed over payroll. BerryDunn was engaged to perform an internal audit over all of the functions of the payroll and human resource functions including processing payroll, on and off boarding, and benefits administration.

California State University San Marcos (CSUSM) – Organization Assessment and Internal Control Review (04/2021 to 07/2021)

Katharine was the lead financial analyst for the organizational assessment of CSUSM. BerryDunn was engaged to conduct assessments on the internal control processes within specific scope areas of the accounting and finance functions at CSUSM to identify areas for improvement, create areas of efficiencies and strength the overall internal control structure.

New Hampshire Public Defenders – Organization Assessment and Process Improvement (04/2020 to 10/2020 and 08/2022 to present)

BerryDunn was engaged to review current financial and organization process of the NHPD to identify areas for improvement, promote efficiencies and strength existing internal controls. Subsequent to the initial report, BerryDunn was re-engaged to perform a review over the corrective action taken to verify if the areas for improvement were resolved.

Martha's Vineyard Airport – Organization Assessment and Process Improvement (11/2018 to 01/2019)

BerryDunn was engaged to review current internal Financial Reporting practices, procedures, and systems, and to make recommendations to improve the monthly reporting provided to the Board of Commissioners. The Airport is owned by the County of Dukes County, Massachusetts. The project consisted of three phases: project planning, review and assessment and developing a tool for ongoing financial reporting. The tasks involved in these phases included conducting fact-finding meetings with the Commissions on the Budget & Finance Committee as well as the Airport and County staff, developing recommendations and presentations to the Commission. Katharine served as the Project Manager on the engagement.

Newport School District (SAU 43) – Organization Assessment and Process Improvement (07/2018 to 01/2019)

BerryDunn was engaged to review current Financial and Human Resources (HR) practices, procedures, and systems, and to make recommendations to improve the integrity and efficiency of these systems. Katharine served as a subject matter expert on the engagement.

State of Delaware – ARPA Grants Management (09/2022 to present)

Katharine is the grant management and uniform guidance specialist helping the State of Delaware administer approximately \$925 million in ARPA grants. Katharine is on a team that is developing a formal risk assessment related to the subrecipient and recipients of the ARPA funds. The team is also developing a formal process to monitor the over 200 recipients and subrecipients who received ARPA funds.

Kennebec County, Maine – ARPA Grant Management (03/2022 to present)

Katharine is the lead grant management specialist on a project helping Kennebec County administer approximately \$24 million in ARPA grants. She is assessing the County's grant management processes, procedures, and systems. She is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to calculate lost revenues in accordance with U.S. Treasury guidance. She is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

City of Boise, Idaho – ARPA Grant Management (01/2022 to present)

Katharine is the lead grant management analyst helping Boise administer approximately \$37 million in ARPA grants. She is leading a team that is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (10/2021 to present)

Katharine is the lead grant management analyst helping NCPRO administer over \$5.4 billion in ARPA grants. She is leading a team that is assessing NCPRO's organizational structure, people, processes, procedures, and systems. The team is developing a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team is advising NCPRO on how to best comply with ARPA and federal cost accounting requirements.

New Hampshire Secretary of State (NHSOS) – CARES Act Grant Management (06/2021 to 06/2022)

On the CARES Act Grant Management project for the New Hampshire Secretary of State, Katharine helped the State to identify and claim costs under the CARES Act to prevent, prepare for, and respond to COVID-19 for the 2020 federal election cycle. Katharine performed research and analysis to develop the grant agreements, terms and conditions, and reimbursement requests for the subrecipients. She also

developed and led a training session for all of the subrecipients. Katharine helped identify costs eligible for reimbursement and claim those costs to the federal grant. She worked with a wide variety of cities and towns with varying degrees of capacity to answer any questions that arose and responded to requests for information and data under very short and non-negotiable timelines. Katharine also helped develop a methodology to calculate a standard cost rate for processing the additional absentee ballots that resulted from voters' reactions to the COVID-19 pandemic.

Education and Memberships

BA, Accounting, Saint Anselm College

Certified Public Accountant (CPA)

American Institute of Certified Public Accountants

New Hampshire Society of Certified Public Accountants

Publications and Presentations

- *Update for GASB-Governed Organizations: Lease Accounting, LIBOR Transition, SBITA, and Section 457 Plans*
- *Uniform Guidance Overview* – Human Services Finance Officer (HSFO) 2018 Annual Conference
- *Beyond Right Now*, presented at the New Hampshire Society of CPAs Leadership Program



Jason Badeau, CPA, MBA

Manager

Jason is a member of BerryDunn's Not-for-Profit Practice Group, where he provides audit and accounting services to a variety of organizations ranging in size and complexity. Significant audit clients include Cary Medical Center, Maine Community College System, and Maine Veterans' Homes. Jason focuses on Uniform Guidance audits, and audits in accordance with *Government Auditing Standards* (Yellow Book). His understanding of the complexities of GASB and compliance audits allows him to provide his clients

with a valuable perspective on the latest pronouncements and how they may affect the organization's operations. Clients rely on Jason to provide unbiased and all-inclusive feedback on improving internal controls and processes based on best practices he has learned while working with similar organizations. Jason also audits employee benefit plans in compliance with AICPA and Department of Labor standards.

Key Qualifications

7 years of audit experience
Certified Public Accountant

Continuing Professional Education

Jason is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (08/2015 to present)

Maine Community College System (component of the State of ME) – Financial Statement and Uniform Guidance Audits (05/2016 to present)

Jason is the audit manager for the annual audit of the System. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

University of Maine System (Component of the State of ME) – Uniform Guidance Audits (05/2015 to 12/2018)

Jason was the audit senior for the annual Uniform Guidance audit of the System. This engagement included review of the Student Financial Aid and Research and Development clusters, as well as improvements and efficiencies in internal controls.

Cary Medical Center – Financial Statement and Uniform Guidance Audits (11/2015 to present)

Jason is the audit manager for the annual audit of Cary Medical Center. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

Maine Veterans' Homes – Financial Statement and Uniform Guidance Audits (08/2015 to 05/2022)

Jason was the audit manager for the annual audit of Maine Veterans' Homes. This engagement included financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

Education and Memberships

BS, Accounting, *summa cum laude*, Thomas College
MBA, Accounting, Thomas College
American Institute of Certified Public Accountants
Healthcare Financial Management Association



Alan Goodwin, MSA

Manager

Alan is a manager in BerryDunn's Not-for-Profit practice area working exclusively with governmental clients performing accounting and consulting services. With a master's degree in accounting, he has spent his entire career performing financial statement and Uniform Guidance audits for governmental organizations including cities and towns in New England.

As part of Alan's expertise in assurance, he has provided clients advice on improving their internal controls and processes, and he assists his governmental clients with the unique challenges surrounding compliance with federal and state grant requirements. In 2014, Alan was appointed to the Treasurer role for the Town of Brookline, New Hampshire, which granted him exceptional financial experience.

Key Qualifications

13 years of audit and consulting experience
Understanding and implementing new accounting standards
Annual Comprehensive Financial Reports (ACFR) preparation

Continuing Professional Education

Alan is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (1/2022 to present)

New Hampshire Public Defenders – *Organization Assessment and Process Improvement (8/2022 to current)*

BerryDunn was engaged to review current financial and organization process of the NHPD to identify areas for improvement, promote efficiencies and strength existing internal controls. Subsequent to the initial report, BerryDunn was re-engaged to perform a review over the corrective action taken to verify if the areas for improvement were resolved.

Connecticut Health and Educational Facilities Authority (quasi component unit of the State of Connecticut) – *Internal Audit Services (1/2022 to present)*

BerryDunn was engaged to perform an internal risk assessment followed by evaluation of and recommendation of internal audit projects that should be completed based on ranked risk factors related to each entity's operation and internal controls. BerryDunn is also engaged to perform internal audit services on an on-going basis. This has included internal audits of the bond monitoring process, equipment loan program, and the functions of Human Resources and Payroll.

Baxter State Park Authority –*Financial Statement Compilation (12/2021 to present)*

BerryDunn was engaged to compile the statements of revenues, expenses, and changes in net position, for the Scientific Forest Management Area (SFMA), a component of Baxter State Park. Alan managed this engagement by applying his accounting and financial reporting expertise to assist Baxter State Park in compiling three years of income statements.

The Office of the District Attorney of Essex County, MA (Eastern District) – *Operational Assessment and Internal Control Review (10/2021 to 12/2021)*

BerryDunn was engaged to conduct a compliance assessment to help ensure transparency during a time of transition. Alan served as a compliance subject matter expert focusing on compliance over certain financial activities, accounts, and functions as well as their related internal control systems.

Kennebec County, ME – ARPA Grant Management (03/2022 to present)

Alan is a senior auditor on a project helping Kennebec County administer approximately \$24 million in ARPA grants. He is assessing the County's grant management processes, procedures, and systems. Alan is helping Kennebec develop a risk-based program to monitor recipients and subrecipients on how to calculate lost revenues in accordance with U.S. Treasury guidance. He is also helping the County identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

City of Boise, ID – ARPA Grant Management (01/2022 to present)

Alan is a senior auditor helping Boise administer approximately \$37 million in ARPA grants. He is assessing Boise's grant management processes, procedures, and systems and developing controls to help ensure compliance with Uniform Guidance and other federal cost accounting requirements. The team is advising the City on how to calculate lost revenues in accordance with U.S. Treasury guidance. The team is helping the City identify, collect, and document qualified expenditures and performance data and report them quarterly to the U.S. Treasury.

North Carolina Pandemic Recovery Office (NCPRO) – ARPA Grant Management (1/2022 to present)

Alan is a senior auditor helping NCPRO administer over \$5.4 billion in ARPA grants. He is leading a team that is assessing NCPRO's organizational structure, people, processes, procedures, and systems. The team is developing a federal grant management model; standard operating procedures; and staff development plan for NCPRO. The team is advising NCPRO on how to best comply with ARPA and federal cost accounting requirements.

Audit Supervisor, Two Local CPA Firms (08/2008 to 12/2021)

As a supervisor, Alan monitored the day-to-day activities related to the annual financial statement and Uniform Guidance audits for various cities, towns, and school districts in New Hampshire, Massachusetts, Maine, and Vermont. His workload included the responsibilities for planning, executing, and supervising the work of nine audits annually. His most significant engagements in the included the Cities of Burlington, Vermont, Concord, New Hampshire, Nashua, New Hampshire, Portland, Maine, and Portsmouth, New Hampshire, all were Annual Comprehensive Financial Reports.

Education and Memberships

MS, Accounting, Southern New Hampshire University

BS, Accounting, Roger Williams University

New Hampshire Finance Officers Association (NHGFOA)

New England States Government Finance Officers Association (NESGFOA)

Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee (SRF)

Massachusetts Society of Certified Public Accountants



Rachel Lindley, CPA

Senior Auditor

Rachel is a senior auditor in BerryDunn's Not-for-Profit Practice Group. Prior to joining BerryDunn, Rachel spent three years at a regional-size firm performing audits of local governments and quasi-governmental organizations. Since joining the firm, she has spent the majority of her time serving not-for-profit organizations, housing authorities, and home health clients. Clients appreciate Rachel's understanding of their unique challenges, especially as they relate to federal and state grant requirements. As part of Rachel's expertise, she works with clients to improve their internal controls and processes and assists her clients with balancing separation of duties when they are faced with limited staffing resources. Additionally, she works with clients to help ensure compliance with ever changing and complex federal and state grant requirements.

Key Qualifications

5 years of audit experience
Certified Public Accountant

Continuing Professional Education

Rachel is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (02/2022 to present)

Rhode Island Student Loan Authority (RISLA, related organization of the State of RI) – Financial Statement and Uniform Guidance Audits (06/2022 to present)

Rachel is the audit senior for the annual audit of RISLA. This engagement includes financial and Uniform Guidance components, as well as improvements and efficiencies in internal controls.

York Housing Authority - Financial Statement and Uniform Guidance Audits (2/2022 to present)

As the audit senior for the annual audit of York Housing Authority, Rachel oversees the financial statement audit and Uniform Guidance component for multiple properties.

Affordable Housing, Education, and Development (AHEAD) - Financial Statement and Uniform Guidance Audits (11/2022 to present)

Rachel is the audit senior for the annual audit of AHEAD. This engagement includes financial and Uniform Guidance components for over ten entities, as well as improvements and efficiencies in internal controls.

Audit Senior, Local CPA Firm (06/2018 to 07/2021)

As an audit senior, Rachel helped lead the planning, execution, and completion of over ten annual financial statement and Uniform Guidance audits for various cities, towns, and school districts in New Hampshire, Massachusetts, and Vermont. Rachel also assisted several clients in drafting their Annual Comprehensive Financial Reports. Her most significant engagements included the cities of Concord and Portsmouth, New Hampshire, Burlington, Vermont, and the towns of Wayland and Needham, Massachusetts.

Education and Memberships

BA, Accounting, Saint Anselm College
Certified Public Accountant (CPA)
American Institute of Certified Public Accountants



Brooke Wells

Senior Auditor

Brooke is a senior in BerryDunn's Assurance, Tax, and Advisory Group and a member of the Financial Services Practice Group working in our financial institutions practice area and employee benefit plan practice area. She provides audit, accounting, and consulting services to a variety of financial services providers, including publicly and privately held banks.

Brooke specializes in accounting and internal control over financial reporting, including under U.S. Generally Accepted Accounting Principles (GAAP), the Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA), and the Sarbanes–Oxley Act of 2002, Section 404 (SOX 404). Her experience includes data analysis and financial statement preparation.

As part of Brooke's expertise in audit, she has provided clients advice on improving their internal controls and processes, and she assists her governmental and SEC clients with the unique challenges surrounding compliance and regulations.

Brooke also provides employee benefit plan audit and consulting services to a variety of employee benefit plans, including 401(k), 403(b), employee stock ownership plans, and profit-sharing plans. Her experience includes helping clients prepare for annual or first-year audits, manage fiduciary duties, and comply with the Employee Retirement Income Security Act of 1974 (ERISA) and U.S. Department of Labor (DOL) regulations.

Key Qualifications

4 years of audit and consulting experience
Employee benefit plan audits and compliance
FDICIA and SOX 404 audits and compliance

Continuing Professional Education

Brooke is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (04/2015 to present)

Vermont State Parks – Modernization Study (10/2022-Present)

BerryDunn was engaged to review current organizational and operational structure and systems, to make recommendations to improve the integrity and efficiency of these systems. Brooke served as a subject matter expert on the engagement.

Education and Memberships

BS, Accounting and Economics, Plymouth State University
Financial Managers Society

Publications and Presentations

- *Don't forget about me! Changes in debt security accounting resulting from CECL, a BerryDunn article*



Jeffrey D Walla, CPA **Principal, Subject Matter Expert**

Jeffrey Walla is a Certified Public Accountant and Principal with BerryDunn. With over 35 years of experience, Jeff provides assurance and attestation services and brings extensive audit experience in a variety of industries but primarily in the not-for-profit, healthcare, construction, and government sectors.

Jeff is licensed to practice in the State of West Virginia.

Continuing Professional Education

Jeff is in compliance with all applicable CPE requirements.

Relevant Experience

Tri-State Lotto Commission audit. Jeff has served as the Audit Principal on the audit of the Tri-State Lotto Commission for over 15 years. The Tri-State Lotto Commission covers multi-state lottery games for Maine, New Hampshire, and Vermont. Jeffrey has also served as the Audit Principal on all of BerryDunn's lottery SOC examinations.

Jeff also helps clients with a variety of issues including:

- Arbitrage rebate consulting and compliance
- Assurance
- Capital finance planning and compliance
- Financial audits
- Internal audit services
- SOC examinations
- Employee benefit plan audits
- Yellow book audits
- Uniform Guidance audits

Education and Memberships

BA, Accounting and Business Information Systems, Eastern New Mexico University

MBA, Eastern New Mexico University

Certified Public Accountant (CPA)

American Institute of Certified Public Accountants (AICPA) Member

Healthcare Financial Management Association



Grant Ballantyne, CPA

Senior Manager, Subject Matter Expert

Grant has spent his entire career at BerryDunn, becoming the go-to expert on the complexities of regulations specific to compliance audits resulting from federal and state governmental funding. He specializes in serving not-for-profit organizations throughout Maine, New Hampshire, and Vermont, and understands their unique challenges, especially regarding compliance with federal and state grant requirements.

Grant currently works with several not-for-profit organizations, including NH Elections CARES Act Grant Management. As a senior manager in the firm's Healthcare/Not-for-Profit Practice Group, Grant focuses on audits in accordance with *Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)* and OMB Circular Uniform Guidance, and audits in accordance with *Government Auditing Standards* (the Yellow Book).

As part of Grant's expertise in assurance, he provides clients advice on improving their internal controls and processes, and he helps his not-for-profit clients balance sometimes limited staff with the best practices of separation of duties. Grant also audits employee benefit plans in compliance with AICPA and DOL standards.

Continuing Professional Education

Grant is in compliance with all applicable CPE requirements.

Relevant Experience

Grant's work with BerryDunn includes the following:

- Audits, reviews, and compilations
- Compliance audits under the Uniform Guidance and MAAP
- Federal and state grant compliance
- Employee benefit plan audits
- GASB statements and Yellow Book audits
- Bond compliance consultation

New Hampshire Secretary of State – CARES Act Grant Management

On the CARES Act Grant Management project for the New Hampshire Secretary of State, Grant is helping the State to identify and claim costs under the CARES Act to prevent, prepare for, and respond to coronavirus for the 2020 Federal election cycle. Grant helped identify costs eligible for reimbursement and claim those costs to the federal grant. He worked with a wide variety of cities and towns with varying degrees of capacity to respond to requests for information and data under very short and non-negotiable timelines. Grant helped develop a methodology to calculate a standard cost rate for processing the additional absentee ballots that resulted from voters' reaction to the COVID-19 pandemic.

Education, Certifications, and Memberships

BS, Accounting, *cum laude*, University of New Hampshire
American Institute of Certified Public Accountants
Healthcare Financial Management Association, Audit Committee Chair

Publications and Presentations

- *Uniform Guidance Overview – Human Services Finance Officer (HSFO) 2018 Annual Conference*

- *Uniform Guidance – Subrecipient Cost Accounting – HSFO 2019 Annual Conference*
- *OMB Circular A-133 and the Yellow Book, presented at The Maine Association of Non-Profits Camp Finance*
- *New MAAP Rules for You to Implement*
- *A Runner's Guide to Uniform Guidance, Years One and Two*
- *Not-for-Profit News You Need: Clarification to ASU 2014-09 Regarding Revenue Recognition*



Nathan Dunlap, CPA, CFE **Manager, Subject Matter Expert**

Nathan is a manager in BerryDunn's Not-for-Profit Practice Group. His expertise in not-for-profit accounting as well as Uniform Guidance and MAAP audits comes from supplementing experience with various social service organizations such as Community Concepts Inc., Penquis CAP Inc., HowardCenter, and Volunteers of America NNE with active continuing education relating to the Uniform Guidance. His proficiency in the field is

reflected in the support he provides his clients, assisting them with the adoption of new accounting pronouncements, such as ASC Topic 842 *Accounting for Leases*. His responsibilities within the Not-for-Profit Practice Group include working with the firm's quality assurance partner to help ensure that the group's audit guidance properly reflects the most up-to-date standards.

Nathan brings a unique approach to his audits, which is based in extensive use of data analytics. Relevant projects include development of BerryDunn's benchmarking tools for social service organizations. Whether the engagement is for a financial audit or for consulting projects, he combines consensus building among stakeholders with an analytical view of the data to effect positive outcomes related both to the numbers reported and to the client/service provider partnership.

Key Qualifications

Nine years of experience
Not-for-profit and for-profit audit and accounting
Uniform Guidance compliance audits
Audits of health insurance exchanges
(Structured Query Language) SQL program writing

Continuing Professional Education

Nathan is in compliance with all applicable CPE requirements.

Relevant Experience

BerryDunn (07/2013 to present)

State-Based Health Insurance Exchange – Programmatic and Financial Audits (2015 to present)

Nathan is on the team that performs financial audits for four state-based health insurance exchanges (HIXs): Nevada, Rhode Island, Vermont, and Washington. The financial audit follows GAAP and Yellow Book standards. Over the past several years, our team has helped our HIX clients navigate a variety of policy changes enacted as a result of the COVID-19 pandemic.

Financial Statement Audits

Nathan has performed audits and other value-added services for a variety of clients, ranging from publicly traded organizations to sole proprietorships. His responsibilities include planning audits, overseeing staff performing testing, and preparing financial statements for his clients. His experience also includes testing federal grant awards in compliance with the Uniform Guidance.

Education and Memberships

BS, Accounting, summa cum laude, Pensacola Christian College
BS, Finance, summa cum laude, Pensacola Christian College
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners

Publications and Presentations

- *Don't Lease Your Understanding – Own It!*, 2022 Northern New England Community Action Conference
- *Effective Dashboards*, 2019 Maine Association of Nonprofits, Nonprofit Finance Conference
- *GASB 97: What's new, what to do, and what you need to know* BerryDunn blog
- *Update for GASB-governed organizations: Lease accounting, LIBOR transition, SBITA, and Section 467 plan* BerryDunn blog
- *What we have learned thus far from implementing ASU 2016-14* 2019 Annual Healthcare/Not-for-Profit Internal Training
- *Translating Between Accountants and Data Analysts for Better Understanding and Improved Efficiency*, BerryDunn blog
- *Data Analytics*, 2018 Annual Healthcare/Not-for-Profit Internal Training

Appendix D: Required Forms

On the following pages, we have provided the required forms, as outlined in WVDOT's RFP.



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

State of West Virginia
 Centralized Request for Proposals
 Consulting

Proc Folder: 1168282			Reason for Modification:
Doc Description: Accounting Consulting Professional Services			
Proc Type: Central Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2023-01-31	2023-03-01 13:30	CRFP 0803 DOT2300000001	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: 000000100150
Vendor Name : Berry, Dunn, McNeil & Parker, LLC
Address : 2211
Street : Congress Street
City : Portland
State : Maine **Country :** United States **Zip :** 04102
Principal Contact : Robert Smalley
Vendor Contact Phone: (603) 518-2627 **Extension:** N/A

FOR INFORMATION CONTACT THE BUYER

John W Estep
 304-558-2566
 john.w.estep@wv.gov

Vendor
 Signature X

Robert S. Smalley III

FEIN# 01-0523282

DATE 3/8/2023

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

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.

(Printed Name and Title) Robert Smalley, Principal

(Address) 2211 Congress Street, Portland, Maine 04102-1955

(Phone Number) / (Fax Number) (603) 518-2627

(Email address) rsmalley@berrydunn.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract 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/Contract 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; 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; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

Berry, Dunn, McNeil & Parker, LLC

(Company)

Robert S. Smalley III

(Signature of Authorized Representative)

Robert Smalley, Principal

(Printed Name and Title of Authorized Representative) (Date)

(603) 518-2627 (207) 774-2375

(Phone Number) (Fax Number)

rsmalley@berrydunn.com

(Email Address)

**ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:**

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
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Berry, Dunn, McNeil & Parker, LLC

Company

Robert S. Smalley III

Authorized Signature

3/8/2023

Date

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

REQUEST FOR PROPOSAL
(WVDOT Accounting Consulting Professional Services)

Proposal 2: Step 1– \$1,000,000 / \$1,100,000 = Cost Score Percentage of 0.909091 (90.9091%)
Step 2 – 0.909091 X 30 = Total Cost Score of 27.27273

6.8. Availability of Information: Proposal submissions become public and are available for review immediately after opening pursuant to West Virginia Code §5A-3-11(h). All other information associated with the RFP, including but not limited to, technical scores and reasons for disqualification, will not be available until after the contract has been awarded pursuant to West Virginia Code of State Rules §148-1-6.3.d.

By signing below, I certify that I have reviewed this Request for Proposal in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that, to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

Berry, Dunn, McNeil & Parker, LLC

(Company)

Robert Smalley, Principal

(Representative Name, Title)

(603) 518-2627

(Contact Phone/Fax Number)

3/8/2023

(Date)



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

State of West Virginia
 Centralized Request for Proposals
 Consulting

Proc Folder: 1168282			Reason for Modification: ADDENDUM NO_1 Attach Modified Pricing Page Vendor Questions and Responses Bid Opening moves to 03/08/2023
Doc Description: ADDENDUM NO_1 Accounting Consulting Professional Services			
Proc Type: Central Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2023-02-24	2023-03-08 13:30	CRFP 0803 DOT2300000001	2

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

VENDOR		
Vendor Customer Code: 000000100150		
Vendor Name : Berry, Dunn, McNeil & Parker, LLC		
Address : 2211		
Street : Congress Street		
City : Portland		
State : Maine	Country : United States	Zip : 04102
Principal Contact : Robert Smalley		
Vendor Contact Phone: (603) 518-2627	Extension: N/A	

FOR INFORMATION CONTACT THE BUYER	
John W Estep 304-558-2566 john.w.estep@wv.gov	

Vendor Signature X <i>Robert S. Smalley III</i>	FEIN# 01-0523282	DATE 3/8/2023
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ADDITIONAL INFORMATION**ADDENDUM NO_1**

Addendum No_1 issued to publish and distribute the attached information to the Vendor Community.

The West Virginia Department of Administration, Purchasing Division (hereinafter referred to as the "Purchasing Division") is issuing this solicitation as a request for proposal ("RFP"), as authorized by W. Va. Code 5A-3-10b, for the Department of Transportation (DOT), Division of Highways (DOH), and the State Rail Authority (SRA) (hereinafter referred to as the "Agencies") to provide Professional Accounting and Consulting Services to be provided on an ongoing and continuing basis.

**** Online responses have been prohibited for this solicitation, if you have questions contact the Buyer - John Estep - john.w.estep@wv.gov

See attached instructions for requirements for responding.

INVOICE TO	SHIP TO
DIVISION OF HIGHWAYS FINANCE & ADMINSTATION 1900 KANAWHA BLVD E, BLDG 5 RM A220 CHARLESTON WV 25305-0430 US	DIVISION OF HIGHWAYS FINANCE & ADMINISTRATION DIVISION 1900 KANAWHA BLVD E, BLDG 5 RM A220 CHARLESTON WV 25305-0430 US

Line	Comm Ln Desc	Qty	Unit of Measure	Unit Price	Total Price
1	Accounting Professional Services	0.00000	HOUR		

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
Accounting Professional Services

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Tech Questions due by 10:00am	2023-02-14

	Document Phase	Document Description	Page
DOT2300000001	Final	ADDENDUM NO_1 Accounting Consulting Professional Services	3

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



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

State of West Virginia
 Centralized Request for Proposals
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 CHARLESTON WV 25305
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VENDOR

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Vendor Signature X *Robert S. Smalley III* FEIN# 01-0523282 DATE 3/8/2023

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84111600			

Extended Description:
Accounting Professional Services

SCHEDULE OF EVENTS

Line	Event	Event Date
1	Tech Questions due by 10:00am	2023-02-14

SOLICITATION NUMBER: CRFP DOT2300000001

Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as CRFP DOT2300000001 ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Additional Documentation:

Vendor Questions and Responses

Modified Pricing Page

Bid Opening moves to 03/08/2023 at 1:30pm

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

Solicitation Number: CRFP DOT2300000001 Addendum No: 1

Section 4.2.11 has been added to the specifications.

4.2.11 The vendor shall provide DOT with a secure portal to allow for the transmission of financial data and work collaboration.

Attachment A: Cost Sheet has been modified and is included in this addendum. The new pricing page will allow the vendor to provide rates for onsite versus remote work for each of the service categories.

Question 1:

Will the incumbent service provider be allowed to bid on this project?

Response 1:

Yes.

Question 2:

What were the total number of hours and dollars billed by the incumbent service provider by year over the last 2 years of contract?

Response 2:

The work tends to run more like a calendar year – from as early as February to October. Based on this, the approximate hours utilized for January 2021 to October 2021 were 320.5 hours and for January 2022 to October 2022 were 267.50. We anticipate the hourly commitment being greater under this contract, as this is the first contract where we have included the State Rail Authority. The prior contract was only for the Division of Highways. The hours provided are to be considered estimates, future work could require additional or fewer hours.

Question 3:

Who are the primary DOH/DOT/SRA contacts that the successful bidder will be working with over the course of the coming year?

Response 3:

Project contact information will be provided at time of award.

Question 4:

Can you provide an allocation for the last 2 years of the contract of the hours billed by month by the incumbent service provider?

Response 4:

See response to question 2. DOT can only provide the total hours worked and does not have a way to break the hours down monthly.

Question 5:

Can you provide some context on how much (hours worked) and the kind (nature of) of work that was done in person by the incumbent over the last 2 contract years versus virtual service.

Response 5:

In 2019, the vendor primarily worked in person at the DOT location in Charleston. During the final years of the contract, DOT was able to conduct virtual meetings with the vendor's staff. DOT anticipates onsite meetings will be required at the beginning of this contract. However, as the vendor's knowledge and experience of DOT increases, remote and virtual work will be considered. The determination for on-site versus remote work will be at the sole discretion of DOT project lead assigned to this contract.

Question 6:

Do the DOH/DOT/SRA personnel have current access to all the work products provided by the incumbent service provider and can share those with the next successful provider?

Response 6:

The previous vendor provided templates for DOT to send monthly transaction data used to create trial balances in their software. These templates are the property of the previous vendor and cannot be provided.

Question 7:

In supporting the Uniform Guidance (Single Audit) portion of the RFP, can you describe the nature of the work performed by the incumbent and the nature of the deliverables and work papers provided to the agencies?

Response 7:

We have not needed any assistance with the single audits so far and nothing was provided by the incumbent, but all requests were handled by DOT staff. In the future, should issues arise, DOT may utilize the services provided under this contract provide consultation services for this audit.

Question 8:

What is the status of the REMIS software versus the OASIS software, and can you provide context to the nature of this work, how much of the contract hours are devoted to this and is this a project that you anticipate over the life of this next contract or just through another year or two?

Response 8:

DOT is in the process of transitioning completely away from the legacy REMIS system into the State's new financial system, wvOASIS. REMIS is still being used for fixed assets and equipment data, as well as inventory, purchase cards data. REMIS is also being used to process accounts payable and most of the different types of billing and accounts receivable functions. DOT is actively migrating financial transactions into OASIS. We anticipate using REMIS for two more years. Consulting services on year end work including journal entries, work papers, audit explanations, etc. are what is normally needed from the consultant as each module is integrated.

Question 9:

RFQ item 4.2.6, what is the nature of the following requirement, "the staff must all be from the same location" and how does it apply to virtual based services? The RFQ calls for a quoted rate per hour from the successful bidder which is to include the requisite out of pocket costs involved in any travel or logistics costs of the provider? How is 4.2.6 relevant or enforceable?

Response 9:

DOT.

Question 10:

RFQ item 4.1.6, what are the nature of these services over the past two contract periods?

Response 10:

The contract that will be awarded is an open-ended contract to provide consulting services on an as needed basis. Estimated hours used in previous years is provided in the response to Question 2. Onsite versus remote work will be at the sole discretion of DOT.

Question 11:

Does the successful service provider communicate or report to the independent auditor or the Legislature in anyway or does their interaction solely involve the DOH/DOT/SRA?

Response 11:

The previous vendor communicated with the independent auditor on more complex issues in explanation. All interactions with the independent auditor are done collaboratively with DOT staff participating in the conversation.

Question 12:

Can you provide a copy of the most recent engagement letter with the service provider?

Response 12:

No, this information is not available.

Question 13:

Can you provide a copy of the prior two years' work plan as indicated in 4.6.5 for review, to better understand the scope of the project?

Response 13:

No, this information is not available.

Question 14:

Outside of the financial statements, notes, and MD&A, approximately how many work papers or deliverables are anticipated by this contract over the contract period by year?

Response 14:

The previous vendor provided approximately 25-year end entries depending on our staffing, time constraints, complexity of entries, and new GASB pronouncements. We try to do every entry that we can with our staff and then the incumbent reviews and sometimes asks questions or adjustments are made if needed. If the entry involves a workpaper outside of a system report that we provide, then the vendor may send us that information to accompany the entry.

The incumbent must provide drafts of the financial statements, notes, and MD&A to our Division of Administration by September 15, then the final versions on by October 15. If the vendor is helping us with an audit request, the vendor maybe required to work up something to submit to the auditors, especially if it is something the vendor provided to DOT.

Question 15:

In implementing GASB 87 last year, did you use a 3rd party service provider or rely on the contract service provider to perform the calculations?

Response 15:

DOT is required to report GASB 87 leases to the State Treasurer's Office quarterly. A template was used to report the type of lease, issue and effective date, purpose of lease, amount of debt, maturity date, principle, interest paid by quarter reported on, and the principle outstanding. This template and each lease copy (and any questionable leases) were sent to the incumbent, and the vendor performed all calculations and journal entries for DOT last year. A plan was discussed with the vendor and services consulting services were provided prior to year-end on leases.

Question 16:

Has management of the DOH/DOT/SRA developed a system of identifying each year any new leases meeting the definition of GASB 87 that require attention on a going forward basis.

Response 16:

Emails go out to all districts and divisions before the end of each quarter asking about new leases. DOT staff also conducts research to look for repeated dollar amounts being paid to vendors that could be a lease.

Question 17:

Does management of the DOH/DOT/SRA have a plan or strategy for the implementation of GASB 96 related to Subscription-Based Information Technology Arrangements? Have they conducted a preliminary assessment of those items meeting that definition?

Response 17:

DOT's IT department has been consulted and determined IT subscriptions are tracked in a database. Currently, there are approximately 50 contracts.

Question 18:

Can you please clarify the experience requirements? There appear to be inconsistencies in what qualifies the successful bidder.

Response 18:

Section 4.5.1 details the experience requirements. This section will be modified to read as follows:

"Proposed professional accounting staff must include at least one CPA with a minimum of four years of full-time experience in preparing or auditing GAAP based audited financial statements."

Question 19:

Has WVDOT used a vendor to perform these services in the past?

Response 19:

See response to question 1.

Question 20:

Does WVDOT have a budget for the services procured under this procurement?

Response 20:

DOT is not required to provide this information. However, vendors can research the WV Auditor's Office website for payment information.

Question 21:

Does WVDOT anticipate the need for any services to be performed on-site?

Response 21:

See Response to Question 5.

Question 22:

RFP section 4.2.6 requires the vendor to have 10 staff members in a single location to perform the services. Our firm is a national firm with CPA's across the organization dedicated to performing similar services for governments. If the proposing firm can demonstrate their ability to leverage multiple staff resources to meet the needs of WVDOT, will this be acceptable?

Response 22:

Section 4.2.6 will be modified to remove the same location requirement. This section will read as follows:

"The vendor must have at least (10) licensed CPAs on staff in their firm that perform strictly accounting/audit services and not tax professionals. This ensures the vendor is able to provide a breath of experience and can provide substitute engagement should turnover occur. "

Question 23:

RFP section 4.6.2 requires proposed accounting staff to have 10 or more years of experience. However, the cost sheet indicates proposed rates are requested for manager/supervisor and senior staff. Typically, these resources would have less than 10 years of experience. Does WVDOT anticipate most services being provided by senior level resources falling into the senior manager and partner roles?

Response 23:

Since this is an open-end contract, a variety of billing categories were included to provide flexibility for services throughout the life of this contract.

Question 24:

How many hours of assistance do you anticipate needing by level under the accounting and consulting services arrangement? Would you like us to use your 700-hour budget specified in Attachment A for pricing purposes?

Response 24:

The 700 hours will be utilized for bid evaluation purposes only. Details regarding the number of estimated hours is found in response to question 2.

Question 25:

Can the services provided under the contract be provided remotely vs on-site? Or do you prefer a hybrid model with some work being done remotely, while other work is performed in the field.

Response 25:

See response to question 5.

Question 26:

Section 4.1.3 Where does DOT stand in evaluating GASB 94 & 96? Have populations been identified? Does DOT have an estimate of how many agreements might be in the scope of GASB 94 or 96?

Response 26:

See response to question 17.

Question 27:

Section 4.1.4 What type of workpapers and/or support have historically been requested from your external auditors? Please provide a copy of the prior year audit client assistance request list, if possible. Also, do your external auditors use a secure client portal to maintain audit support.

Response 27:

Support provided could be system reports, spreadsheets, or source documents such as invoices. Yes, both our auditors and prior firm consultant both provided portals, which are necessary since a lot of our reports are too large for email.

Question 28:

Section 4.1.5 Has independent verification & validation procedures been performed on the rollover data from REMIS to OASIS? Are journal entries under this section anticipated to migrate data from REMIS to OASIS, or are journal entries anticipated to be manual integration of sub systems into OASIS?

Response 28:

Both will apply. Last fiscal year we worked with our system consultants to develop a report so we could capture our construction in process infrastructure – roads and bridges and infrastructure – land from our sub system ‘the hub’. We then used the reports to do manual year end entries to true up our year

end trial balance and financial statements. The report was tedious and difficult to develop and still needs work that we anticipate will require more analysis and most likely more correcting entries in this fiscal year. We have other sub systems that are still in their development phase that will essentially move data out of REMIS and then we will be doing analysis and true up journal entries each year end fiscal year until all areas are integrated out of REMIS. Other integrations will be coming from REMIS to OASIS with no subsystems in between, such as our accounts payable and purchase card payables.

Question 29:

Section 4.1.6 What type of tasks does DOT anticipate issuing for additional accounting consulting services during the life of this contract? For instance, what type of projects have historically been requested?

Response 29:

The intention is to create an open-end contract for consulting services. As a result, the successful vendor may be expected to provide services to DOT as needed throughout the life of the contract.

Question 30:

Section 4.1.1 – Would you please confirm that the financial statements referred to in section 4.1.1 are the annual comprehensive financial report of the Department of Transportation, Division of Highways, and the separate financial statements for the State Rail Authority? Also, is the auditor expected to prepare the DOT Audited Financial Statements and Other Financial Information that is contained on the DOT's website? Additionally, are there any other reports that are expected to be prepared on an annual basis?

Response 30:

DOT does not have a system to produce the financial statements at this time. The consultant is primarily needed to use their software to compile the financial statements and related notes, and to assist with the MD&A for the Division of Highways and the State Rail Authority, which require an audit.

The annual comprehensive financial report (ACFR) will be compiled by our staff for the Division of Highways. Our other DOT agencies, including the State Rail Authority, sends information to the Division of Administration to be included in the statewide ACFR. This is also done by our staff. There could be a question come up regarding the ACFR that the consultant could answer, but normally the consultant has little to no involvement with the ACFR.

The only other items that the consultant has provided in the past are the Division of Highways trial balances monthly and then a final year end trial balance with all of the year end accruals and journal entries. The vendor also provided a complete listing of journal entries throughout year end work so that our staff can have a complete record of all entries. Several entries are compiled by our staff, but the consultant will do some of the more complex or typically any new ones related to GASB requirements, or unusual items.

Question 31:

Can you provide us a copy of the audited financial statements for the SRA as of and for the year ended June 30, 2022?

Response 31:

Financial statements are available on the DOT website, along with the Division of Highways' financial statements.

Question 32:

What level of assistance with the MD&A is expected from the auditor?

Response 32:

Most of the MD&A can be compiled by our staff after having various management personnel in the agency update and rewrite various sections. The various percentages that are stated in the MD&A are normally more easily obtained from the software that is used to do the financial statements, so the consultant will provide those as soon as possible to aid the discussion and analysis updates. Any suggestions for improvements in the MD&A will be encouraged from the consultant.

Question 33:

When would an expected start date for this project be?

Response 33:

The vendor would be expected to provide services immediately upon award of this RFP. It is anticipated that this contract will begin January 1, 2024.

Question 34:

Will on site visits be required or will it be largely remote?

Response 34:

See response to Question 5.

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Company

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