

MaherDuessel

Pursuing the profession while promoting the public good

of Certified Public Accountants.

WE WILL KEEP YOU INFORMED OF THE LATEST DEVELOPMENTS IMPACTING YOUR FINANCIAL REPORTING.



GFOA

- Special Review Committee for Annual Comprehensive Financial Reports, Technical Reviewers (Jeff Kent, Tim Morgus, Beth Diltmer, Brian McCall, Jennifer CruverKibi, Samantha Strejcek, Michelle Bryan, and Robert Belicose)
- Pennsylvania State Board (Jeff Kent and Amy Lewis, Members)
- Pennsylvania Western Region State Board (Amy Lewis, Treasurer)
- Pennsylvania Central Region Board (Jennifer CruverKibi, Secretary)
- Popular Report Review Committee (Dave Duessel and Katie Yates, Reviewers)

AICPA

- Peer Review Board Government and Compliance Audits Practice Monitoring Task Force (Diane Edelstein, Member)
- Executive Committee Governmental Audit Quality Center (Diane Edelstein, Past Member)
- Auditing Standards Board (Lisa Ritter, Past Member)

PICPA

- Government Committee (Brian McCall, Member)
- Board of Directors (Betsy Krisher, President-Elect)
- Diversity and Inclusion and Advisory Board (Chelsea Ricelang, Member)
- A&A Steering Committee (Lisa Ritter, Past Chair and Current Member)
- Future of Audit Thought Leadership Committee (Lisa Ritter, Member)
- Education Committee (Amy Lewis, Member)
- Professional Ethics Committee (Brian McCall, Member)

BID RECEIVED LATE
BUYER *[Signature]*
WITNESS *[Signature]*
DISQUALIFIED

AICPA QUALITY CONTROL CENTERS

Maher Duessel is a member of the AICPA's Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). The firm was one of the first 50 firms to join the GAQC when it was established in late 2004. The GAQC promotes the importance of quality governmental audits and the value of these audits to government officials and staff. In addition, our Senior Partner, Diane E. Edelstein, CPA, previously served on the AICPA's Executive Committee for the Governmental Audit Quality Center and continues to serve as an instructor on AICPA webcasts. We have intricate knowledge of the regulations and accounting statements relevant to governmental entities. This expertise allows our professionals to frequently teach governmental topics to CPAs on the local, state, and national levels.

82:62:71 2/20/20

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MEMBERSHIP IN THESE QUALITY CENTERS REQUIRES MAHER DUESSEL TO COMMIT TO HIGHER STANDARDS THAN NON-MEMBERS AND PROVIDES THE FIRM WITH ADDITIONAL RESOURCES TO FACILITATE THE AUDIT PROCESS.

As a member of the GAQC, Maher Duessel has access to comprehensive audit resources including GAQC Alerts that contain critical and time sensitive information about governmental audit developments, online publications devoted to best practices and developments in governmental auditing, access to webcasts on current issues, and an online forum for member interaction, networking, and sharing of information.



The firm is also a member of the AICPA Center for Audit Quality, AICPA Private Companies Practice Center (PCPS), and the AICPA's PCPs Center for Plain English Accounting. Memberships in these centers provides our firm additional tools and resources to enhance our communications with clients and internal quality controls.

CONTINUING PROFESSIONAL EDUCATION

All Maher Duessel professionals meet or exceed the continuing education requirements stipulated by the American Institute of Certified Public Accountants (AICPA) and the Commonwealth of Pennsylvania.

ALL MEMBERS OF YOUR PROPOSED ENGAGEMENT TEAM HAVE COMPLIED WITH ALL APPLICABLE CONTINUING EDUCATION REQUIREMENTS FOR AUDITS OF GOVERNMENTAL ENTITIES, INCLUDING MEETING THE YELLOW BOOK 80-HOUR A&A REQUIREMENT.

All of our professionals participate in regular in-house training and seminars specific to our government practice. Our professionals gain additional Continuing Professional Education (CPE) through outside conferences and seminars that also focus on governments. We also design up to 20-24 CPE credits annually for our clients to address their unique needs, including a government seminar that we host annually in December. We ensure our offerings keep current with issues that are "top of mind" for our government clients.

We offer our CPE sessions in a hybrid format with options for in-person and virtual attendance. Clients are invited to attend all of our CPE sessions at no additional charge. We have intricate knowledge of the regulations and accounting standards relevant to governmental entities. This expertise allows our professionals to frequently teach governmental accounting and auditing topics to CPAs on the local, state, and national levels.



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4.4 Facilities Access

4.4.1 Access Cards and Keys

We understand that performance of the contract services may require access cards and/or keys to gain entrance to the Agencies' facilities. In the event that access cards and/or keys are required, Maher Duessel will do the following:

- Identify the principal service personnel which will be issued access cards and/or keys to perform services.
- Be responsible for controlling cards and keys and will pay a replacement fee, if the cards or keys become lost or stolen.
- Notify the Agencies immediately of any lost, stolen, or missing access cards or keys.
- As all service personnel will be subject to the Agencies' security protocols and procedures, Maher Duessel will inform all staff of the Agencies' security protocols and procedures.

4.5 Qualifications and Experience

FIRM OVERVIEW

The founding partners of Maher Duessel had a vision: to focus on providing integrated auditing and tax services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania's leading certified public accounting firms. Our mission statement, *Pursuing the Profession While Promoting the Public Good*[®], reflects our philosophy of providing expert technical services that help our clients create a better community.

TECHNICAL EXPERTISE WITH PERSONALIZED SERVICE

We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of the engagement team's senior technical and executive leadership who understand their specific operations and challenges. Maher Duessel is unique among Pennsylvania auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors. The chart below demonstrates our firm's commitment to serving entities within the governmental sector.

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In addition to our seminars, our firm has an internal Accounting & Auditing Committee, which helps keep our professionals up to date with new standards and developments as they arise through regular newsletters and e-blasts, which we then relay to our clients when appropriate. Through our news and insights blog we are able to keep our clients informed of the latest regulatory updates. We rely heavily on the educational resources that we are able to tap into as members of the AICPA's Quality Centers along with serving on committees of the AICPA, GFOA, and PICPA (Pennsylvania Institute of Certified Public Accountants).

4.5.1-4.5.3 Staff Qualifications and Experience

Maher Duessel affirms that we meet the following qualifications and experience as mandated in the RFP:

- Your proposed key management level accounting staff, Partners (Mr. Kent and Mr. Duessel) and Senior Manager, Ms. Handshue, have four years of full time experience in preparing or auditing GAAP based audited financial statements for state transportation governmental organizations.
- Refer to Section 4.6.1-4.6.4 of this proposal for documentation of the experience of our proposed team members.
- We affirm that we will have at least one licensed CPAs with at least four years' experience with governmental engagements present when Maher Duessel is on site completing work. We understand that approximately two to five people will be needed on this engagement.

4.5.4 Experience Providing Similar Services

We have comprehensive experience providing similar services to a wide range of governmental entities throughout West Virginia and Pennsylvania as detailed below. Services provided to these entities include accounting consulting, financial statement audits, and single audits, among others.

State Agency and Other Relevant Experience

Appalachian States Low-Level Radioactive Waste Commission	Bluefield State University (Accounting Consulting)
Commonwealth Financing Authority	Maryland Racing Commission
Pennsylvania Department of Human Services	Pennsylvania Emergency Management Agency
Pennsylvania Health Care Cost Containment Council	Pennsylvania Horsemen's Associations
Pennsylvania Industrial Development Authority	Pennsylvania Intergovernmental Cooperation Authority



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Pennsylvania Public Utility Commission	Pennsylvania Supreme Court Boards
Port of Pittsburgh Commission	State Public School Building Authority, Pennsylvania
Unified Judicial System	West Virginia Department of Administration (Accounting Consulting)
West Virginia Division of Highways (Accounting Consulting)	West Virginia Public Defender Services
West Virginia School Building Authority	West Virginia State Treasurer's Office
WorkForce West Virginia	Allegheny County (Accounting Consulting)

Transportation Agency Clients	
West Virginia Division of Highways	
Access Transportation Systems	
Butler Transit Authority	
Centre Area Transportation Authority	
Centre County Transportation Office	
Clarion County Transportation Program	
Crawford Area Transportation Authority	
Erie Metropolitan Transit Authority	
Greene County	
Port Authority of Allegheny County	
Town & Country Transit	
Washington County Transportation Authority	

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our firm's audits with Pittsburgh Regional Transit, Washington County, and the Urban Redevelopment Authority of Pittsburgh.



Diane Handshue, CPA, Senior Manager
412.535.5510 | dhandshue@md-cpas.com

Ms. Handshue will assist Mr. Kent with the management and supervision of the engagement while providing support to the Senior Accountant.

Summary of Experience: Ms. Handshue began her public accounting career in 2004 with Maher Duessel. She has extensive experience serving on governmental audit and consulting engagements including county and state entities, and she has comprehensive experience with Single Audits. Ms. Handshue is a licensed Pennsylvania CPA and a graduate of Duquesne University with a B.S. in Business Administration. Ms. Handshue's clients include the West Virginia Division of Highways, Pittsburgh Regional Transit, various Allegheny County Authorities, the Allegheny County Department of Human Services (accounting consulting services), and the Urban Redevelopment Authority of Pittsburgh. Ms. Handshue also serves as a Senior Manager on the firm's audit of Pittsburgh Regional Transit.



Breanna Lent, CPA, Senior Accountant
412.535.5543 | blent@md-cpas.com

Ms. Lent will perform the accounting consulting services in the field under the direction of Mr. Kent and Ms. Handshue.

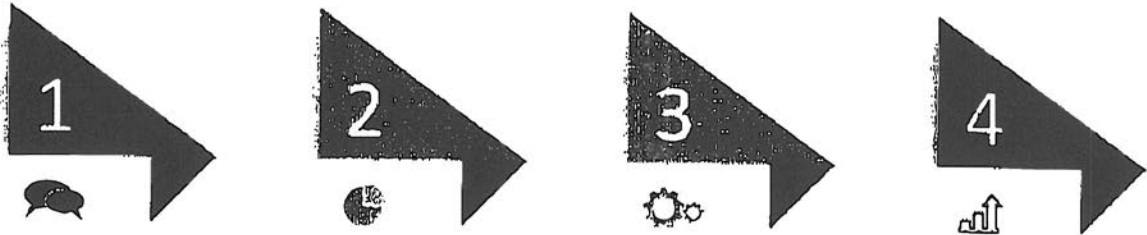
Summary of Experience: Ms. Lent began her public accounting career in 2016 as an Intern with Maher Duessel and then rejoined the firm in 2021. Prior to rejoining the firm in 2021, Ms. Lent served on the assurance staff for various audit engagements for a Big 4 accounting firm. Ms. Lent is a licensed Pennsylvania CPA, and she serves on multiple governmental and non-profit audit and consulting engagements. She is a graduate of Grove City College with a B.S. in Accounting and Finance. Ms. Lent's accounting consulting clients include the West Virginia Division of Highways, West Virginia Department of Administration, Allegheny County (including the Department of Human Services), and the City of Pittsburgh.

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4.6.5-4.6.6 Work Plan

Maher Duessel's experience with governments will allows us to approach our engagement with the Agencies in a way that is knowledgeable and efficient, building on our experience with our prior service to you while adapting to the Agencies various needs as your organization grows and evolves. Our engagement process will be built upon four stages:



Planning

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

Preliminary Fieldwork

In order to achieve maximum efficiency in this process, we utilize *Suralink* as a client portal to initiate requests and provide a secure location to transfer documents.

Final Fieldwork

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

Reporting/ Conclusion

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

STAGE 1

Planning:

Planning ensures implementation of an efficient and effective engagement process. Identification of items during planning ensures that issues are addressed in a proactive and timely manner. Proper planning involves a review of your accounting, compliance, and management information systems, confirming current reporting requirements, analyzing any newly effective accounting standards and their impact on your financial statements, and developing a list of documents and schedules needed prior to the start of preliminary field work. We will also identify specific tasks within the Financial Statements and their frequency (monthly, quarterly, annual). We will ensure adequate time is scheduled throughout the year to accommodate the completion of these tasks. All levels of engagement personnel will be involved in the planning stage.

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Appendix A: Firm West Virginia CPA License and WBE Certification



West Virginia Board of Accountancy

Welcome

Firm License Information

Firm Name MAHER DUESSEL

Address

City PITTSBURGH

State PA

Zip 15212

County OUT-OF-STATE

Permit Number

Effective Date 07/01/2022

Current Status Active

Expiration Date 06/30/2023

Authorization to Perform Attest/Compilation Services

Active 06/30/2023

Page Updated: 8/18/2022 9:07:09 AM

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WBENC

WOMEN'S BUSINESS ENTERPRISE
NATIONAL COUNCIL

JOIN FORCES. SUCCEED TOGETHER.

hereby grants

National Women's Business Enterprise Certification

to

MAHER DUESSEL

who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).
This certification affirms the business is woman-owned, operated and controlled and is valid through the date herein.

WBENC National WBE Certification was processed and validated by Women's
Business Enterprise Center - East, a WBENC Regional Partner Organization.

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

WBENC EAST
WOMEN'S BUSINESS ENTERPRISE CENTER

Certification Granted: November 16, 2018
Expiration Date: November 16, 2023
WBENC National Certification Number: WBE1802288

NAICS: 541211
UNSPSC: 84110000, 84111600





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STAGES 2 AND 3

Preliminary and Final Fieldwork:

From the information gathered in the planning phase, we will carry out completion of the financial statements. We will also ensure that we structure the engagement to seamlessly address items in this service area that surface throughout the year. The Engagement Senior Manager and Senior Accountant will be the primary points of contact for corresponding with and providing information to the Agencies.

STAGE 4

Reporting/Conclusion:

In the reporting/conclusion phase, we ensure that all open items are resolved and begin assisting with preparation of the draft financial statements. Once the financial statements have undergone our internal review process, they will be provided to Management and the Agency's Independent Auditors for review and discussion. There will be no surprises in the draft financial statements as any potential issues will be addressed with Management and the Independent Auditors prior to receipt of the drafts. Once the draft reports have been approved by the Management, we will finalize and issue the final financial statements.

ENGAGEMENT TIMELINE

Provided below is our proposed timeline to complete the engagement. Your proposed Engagement Partner, Senior Manager, and Senior Accountant will be involved in every phase of the engagement:

Planning	June 2023
Preliminary Fieldwork	July 2023
Final Fieldwork	August/September 2023
Reporting/Conclusion	September/October 2023
We understand that the audits are due to FARS by October 15th with the draft reports due September 15th. Audit reports are due to the Joint Committee's Joint Legislative Services Division on or before September 30th. We will compile monthly trial balances throughout the year and are available for consulting services throughout the year.	

Proposed Engagement Timeline



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649

Harrisburg, PA 17105-2649

03/08/2023

License Information

DAVID P DUESSEL

PITTSBURGH, Pennsylvania 15212

Board/Commission: State Board of Accountancy

Status Effective Date:

LicenseType: Certified Public Accountant

Issue Date: 09/09/1981

Specialty Type:

Expiration Date: 12/31/2023

License Number: [REDACTED]

Last Renewal: 11/01/2021

Status: Active

Disciplinary Action Details

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the Pennsylvania Department of State.

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Appendix B: Team Members CPA Licenses



West Virginia Board of Accountancy

CPA Verification: Details

CPA License Information

Name JEFFREY W. KENT

Company Name MAHER DUESSEL

Address

City PITTSBURGH

State PA

Zip 15212

County OUT-OF-STATE

License Number

License Type CPA

Status Active

Effective Date 07/01/2022

Expiration Date 6/30/2023

Discipline

Public Discipline Documents

Authorization to Perform Attest/Compilation Services



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649

Harrisburg, PA 17105-2649

03/08/2023

License Information

DIANE M HANDSHUE

JEFFERSON HILLS, Pennsylvania 15025

Board/Commission: State Board of Accountancy

Status Effective Date: 01/02/2008

LicenseType: Certified Public Accountant

Issue Date: 04/07/2006

Specialty Type:

Expiration Date: 12/31/2023

License Number:

Last Renewal: 12/16/2021

Status: Active

Disciplinary Action Details

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the Pennsylvania Department of State.



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649

Harrisburg, PA 17105-2649

03/08/2023

License Information

BREANNA LENT

ALLISON PARK, Pennsylvania 15101

Board/Commission: State Board of Accountancy

Status Effective Date: 01/09/2020

LicenseType: Certified Public Accountant

Issue Date: 01/09/2020

Specialty Type:

Expiration Date: 12/31/2023

License Number: [REDACTED]

Last Renewal: 12/23/2021

Status: Active

Disciplinary Action Details

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the Pennsylvania Department of State.



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2849

Harrisburg, PA 17105-2849

03/08/2023

License Information

JEFFREY W KENT

Mc Donald, Pennsylvania 15057

Board/Commission: State Board of Accountancy

Status Effective Date: 04/23/2004

LicenseType: Certified Public Accountant

Issue Date: 04/23/2004

Specialty Type:

Expiration Date: 12/31/2023

License Number: [REDACTED]

Last Renewal: 12/23/2021

Status: Active

Disciplinary Action Details

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the Pennsylvania Department of State.



Certified Public Accountants

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

Report on the Firm's System of Quality Control

November 19, 2019

To the Partners of Maher Duessel, CPAs and
the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

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Jeffrey W. Kent, CPA, Partner



Engagement Partner
Licensed West Virginia and
Pennsylvania CPA

Contact
412.535.5539
jkent@md-cpas.com

Education
B.S. In Accounting
Grove City College
Magna Cum Laude



Mr. Kent is a Partner at Maher Duessel with over 20 years of experience serving governments.

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016 and manages several governmental audit engagements including state entities, municipalities, counties, and authorities. He has comprehensive experience with Single Audits.

Representative Clients:

- West Virginia Division of Highways
- West Virginia Department of Administration
- Bluefield State University
- West Virginia Board of Treasury Investments
- West Virginia Public Defender Services
- West Virginia School Building Authority
- Port Authority of Allegheny County
- Commonwealth Financing Authority

Professional Activities and Affiliations:

- GFOA Special Review Committee for Annual Comprehensive Financial Reports – Member
- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – President
- PICPA Local Pittsburgh Connection Committee – Chair
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Pittsburgh - Class XXXV Graduate
- Leadership Development Initiative – LDI XV Graduate

Training Highlights:

- 2022 and 2021 Maher Duessel *Annual Government Update*
- 2022 Association of Airport Internal Auditors *32nd Annual Conference*
- 2022 Maher Duessel *Single Audit Major Program Determination*
- 2022 and 2021 AICPA Employee Benefit Plan Audit Quality Center *Designed Audit Quality Partner Audit Planning*
- 2021 AICPA *Town Hall Series*
- 2021 GFOA *26th Annual GAAP Update*
- 2021 AICPA *Employee Retention Credit: More For Eligible Employees*
- 2021 Maher Duessel *Uniform Guidance Revisions*

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David P. Duessel, CPA, CGFM



Coordinating Partner
Licensed Pennsylvania CPA,
CGFM

Contact

412.535.5515
dduessel@md-cpas.com

Education

B.A. in Accounting
Michigan State University



Mr. Duessel is Vice Chairman at Maher Duessel and has over 40 years of experience serving governmental entities.

Mr. Duessel founded Maher Duessel in 1989 with the vision to provide high-caliber auditing services to governmental and non-profit entities. Since that time, he has partnered on numerous engagements with governmental entities including state agencies; transportation agencies, authorities, cities, municipalities, counties, school districts, and other local governments. Mr. Duessel has a B.A. in Accounting from Michigan State University. He has comprehensive experience with Single Audits.

Representative Clients:

- West Virginia Division of Highways
- West Virginia Department of Administration
- West Virginia Public Defender Services
- Port Authority of Allegheny County
- Washington County
- Urban Redevelopment Authority of Pittsburgh
- Allegheny County Sanitary Authority
- Redevelopment Authority of the County of Washington

Professional Activities and Affiliations:

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- PICPA Insurance Trust - Past Chairman
- Government Finance Officers Association (GFOA) Member
- GFOA Popular Report Review Committee - Reviewer
- PICPA Legislative Affairs Committee - Member
- Association of Government Accountants (AGA) - Member
- Verland - Board Member and Treasurer
- The Early Learning Institute - Treasurer and President, Board of Directors - Past Board Service

Training Highlights:

- 2023, 2022 and 2021 AICPA Town Hall Series
- 2022 and 2021 Maher Duessel Annual Government Update
- 2022 Maher Duessel Single Audit Findings
- 2022 Maher Duessel A&A Resources
- 2021 Maher Duessel Single Audit: Major Program Determination
- 2021 Maher Duessel Teammate Analytics: Practical Considerations
- 2021 Maher Duessel Accounting and Auditing Update
- 2021 PICPA 124th Annual Meeting and Town Hall Webcast

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Breanna Lent, CPA



Senior Accountant
Licensed Pennsylvania CPA

Contact

412.535.5513

blent@md-cpas.com

Education

B.S. in Accounting and Finance
Grove City College

Ms. Lent is a Senior Auditor with over 3 years of experience in public accounting.

Ms. Lent began her public accounting career in 2016 as an Intern with Maher Duessel and then rejoined the firm in 2021. Prior to rejoining the firm in 2021, Ms. Lent served on the assurance staff for various audit engagements for a Big 4 accounting firm. Ms. Lent is a licensed Pennsylvania CPA, and she serves on multiple governmental audit and consulting engagements including state and county entities and municipalities.

Representative Clients:

- West Virginia Division of Highways (Accounting Consulting)
- State of West Virginia Department of Administration (Accounting Consulting)
- Allegheny County (Accounting Consulting)
- Allegheny County Department of Human Services (Accounting Consulting)
- City of Pittsburgh (Accounting Consulting)
- Redevelopment Authority of the County of Washington
- Knoxville's Community Development Corporation (Accounting Consulting)
- Nottingham Township

Professional Activities and Affiliations:

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Maher Duessel Performance Review Committee - Member

Training Highlights:

- 2022 and 2021 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *GASB 87 Practical Implementation*
- 2022 Maher Duessel *Amelio, A&A and Single Audit Update*
- 2022 AuditSense *In Charge Training*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *A&A Resources*
- 2021 Maher Duessel *Single Audit Webinar*
- 2021 Maher Duessel *Uniform Guidance/Yellow Book*

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Appendix D: Peer Review

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Maher Duessel, CPAs has received a peer review rating of pass.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA

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Appendix C: Resumes

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Appendix E: Bid Forms

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) Jeffrey W. Kent, CPA, Partner

(Address) Maher Duesel, D.L. Clark Building, 503 Martindale Street, Suite 600, Pittsburgh, PA 15212

(Phone Number) / (Fax Number) 412.535.5539/412.471.5508

(Email address) jkent@md-cpas.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.

Maher Duesel

(Company) _____

(Signature of Authorized Representative) _____

Jeffrey W. Kent, CPA, Partner, March 6, 2023

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

412.535.5539/412.471.5508

(Phone Number) (Fax Number) _____

jkent@md-cpas.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 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

Maher Duessel

Company

Maher Duessel

Authorized Signature

March 6, 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.



Maher Duessel

(Company)

Jeffrey W. Kent, CPA, Partner

(Representative Name, Title)

412.535.5539/412.471.5508

(Contact Phone/Fax Number)

March 6, 2023

(Date)

MaherDuessel

TEL: 412-471-5500
FAX: 412-471-5508

FACSIMILE TRANSMITTAL

TO: John Estep FROM: Rachelle Ogun
COMPANY: West Virginia Department of Administration PAGES: 3
FAX: 304-558-3970 DATE: March 8, 2023
RE: Cost Proposal for Solicitation No. #CRFP 0803 DOT2300000001

A value added

Professional Accounting Consulting Services Technical Proposal

Submission for: 2023 West Virginia Statewide

West Virginia Department of Transportation

West Virginia Division of Highways

West Virginia State Police

Jeffrey W. Kent, CPA
Partner
jkent@md-cpas.com
412.535.5539 – Phone
412.471.5508 - Fax

D.L. Clark Building
503 Martindale Street
Suite 600
Pittsburgh, PA 15212
jkent@md-cpas.com



Submittal Date: March 8, 2023

MaherDuessel

*in Business for 30+ years, Maher Duessel
is dedicated to serving governments.*

A value added

Professional Accounting Consulting Services Cost Proposal

Jeffrey W. Kent, CPA
Partner
jkent@md-cpas.com
412.535.5539 - Phone
412.471.5508 - Fax

D.L. Clark Building
503 Martindale Street
Suite 600
Pittsburgh, PA 15212
jkent@md-cpas.com



Submittal Date: March 8, 2023

MaherDuessel

*In Public or for Public Services, MaherDuessel
is committed to serving governments.*



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649
Harrisburg, PA 17105-2649
03/08/2023

License Information

DIANE M HANDSHUE

JEFFERSON HILLS, Pennsylvania 15025

Board/Commission: State Board of Accountancy

Status Effective Date: 01/02/2008

LicenseType: Certified Public Accountant

Issue Date: 04/07/2006

Specialty Type:

Expiration Date: 12/31/2023

License Number:

Last Renewal: 12/16/2021

Status: Active

Disciplinary Action Details

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the Pennsylvania Department of State.

03/08/23 15:17:00
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649
Harrisburg, PA 17105-2649
03/08/2023

License Information

BREANNA LENT

ALLISON PARK, Pennsylvania 15101

Board/Commission: State Board of Accountancy

Status Effective Date: 01/09/2020

LicenseType: Certified Public Accountant

Issue Date: 01/09/2020

Specialty Type:

Expiration Date: 12/31/2023

License Number:

Last Renewal: 12/23/2021

Status: Active

Disciplinary Action Details

No disciplinary actions were found for this license.

This site is considered a primary source for verification of license credentials provided by the Pennsylvania Department of State.

MaherDuessel

Pursuing the profession while promoting the public good

Diane Handshue, CPA



Senior Manager
Licensed Pennsylvania CPA

Contact
412.535.5510
dhandshue@md-cpas.com

Education
B.S., Business Administration
Duquesne University

Ms. Handshue is a Senior Manager at Maher Duessel with 18 years of experience serving governments.

Ms. Handshue began her public accounting career in 2004 with Maher Duessel. She has extensive experience serving on governmental audit and consulting engagements, including state and county entities. Ms. Handshue has comprehensive experience with Single Audits.

Representative Clients:

- West Virginia Division of Highways (Accounting Consulting)
- State of West Virginia Department of Administration (Accounting Consulting)
- Allegheny County (Accounting Consulting)
- Allegheny County Department of Human Services (Accounting Consulting)
- Pittsburgh Regional Transit
- West Virginia School Building Authority
- Urban Redevelopment Authority
- Allegheny County Authorities

Professional Activities and Affiliations:

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

Training Highlights:

- 2022 West Virginia Department of Administration *FARS Closing Books Training*
- 2022 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *GASB 87 Practical Implementation*
- 2022 Maher Duessel *Single Audit Major Program Determination*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 AICPA *CPEA Webcast: 1st Q&A Update*
- 2022 PICPA *What You Bring to the Board as a CPA*
- 2021 Association of Certified Fraud Examiners *Pandemic Unemployment Assistance Fraud*
- 2021 PICPA *Women's Leadership Conference*
- 2021 CPA Academy *Occupational Fraud Schemes: Before and After*