



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

Header @ 2

List View

General Information | [Contact](#) | [Default Values](#) | [Discount](#) | [Document Information](#) | [Clarification Request](#)

Procurement Folder: 1321321

Procurement Type: Central Master Agreement

Vendor ID: VS0000007569

Legal Name: Maher Duessel

Alias/DBA:

Total Bid: \$0.00

Response Date: 12/28/2023

Response Time: 12:23

Responded By User ID: rogunmdcpas

First Name: Rachelle

Last Name: Ogun

Email: rogun@md-cpas.com

Phone: 412.535.5550

SO Doc Code: CRFQ

SO Dept: 0323

SO Doc ID: WWV240000004

Published Date: 12/21/23

Close Date: 12/28/23

Close Time: 13:30

Status: Closed

Solicitation Description: Monitoring Services up to seven (7) LWDBs

Total of Header Attachments: 2

Total of All Attachments: 2



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

**State of West Virginia
 Solicitation Response**

Proc Folder: 1321321
Solicitation Description: Monitoring Services up to seven (7) LWDBs
Proc Type: Central Master Agreement

Solicitation Closes	Solicitation Response	Version
2023-12-28 13:30	SR 0323 ESR12282300000003003	1

VENDOR
 VS0000007569
 Maher Duessel

Solicitation Number: CRFQ 0323 WWV2400000004
Total Bid: 0
Response Date: 2023-12-28
Response Time: 12:23:50
Comments:

FOR INFORMATION CONTACT THE BUYER

Brandon L Barr
 304-558-2652
 brandon.l.barr@wv.gov

Vendor Signature X **FEIN#** **DATE**

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Program Monitoring, Partner/Director Year 1	0.00000	HOUR	180.000000	0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Commodity Line Comments: Partner/Director Rate - Year One

Extended Description:

Program Monitoring for seven (7) LWDBs per the specifications attached herein.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Program Monitoring Associate Year 1	0.00000	HOUR	180.000000	0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Commodity Line Comments: Partner/Director Rate - Year One

Extended Description:

Fiscal Monitoring for seven (7) LWDBs per the specifications attached herein.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Program Monitoring Administrative Assistant Year 1	0.00000	HOUR	145.000000	0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Commodity Line Comments: Associate Rate - Year One

Extended Description:

Program Monitoring for seven (7) LWDBs per the specifications attached herein.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Fiscal Monitoring, Partner/Director Year 1	0.00000	HOUR	145.000000	0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Commodity Line Comments: Associate Rate - Year One

Extended Description:

Fiscal Monitoring for seven (7) LWDBs per the specifications attached herein.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	Fiscal Monitoring, Associate Year 1	0.00000	HOUR	100.000000	0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Commodity Line Comments: Administrative Assistant Rate - Year One

Extended Description:

Program Monitoring for seven (7) LWDBs per the specifications attached herein.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
6	Fiscal Monitoring, Administrative Assistant Year 1	0.00000	HOUR	100.000000	0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Commodity Line Comments: Administrative Assistant Rate - Year One

Extended Description:

Fiscal Monitoring for seven (7) LWDBs per the specifications attached herein.



A value added

Professional Monitoring Services Technical Proposal

Prepared For WorkForce West Virginia

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

D.L. Clark Building
503 Martindale Street
Suite 600
Pittsburgh, PA 15212

www.md-cpas.com

December 28, 2023

MaherDuessel

*In business for 30+ years, Maher Duessel
is dedicated to serving governments.*

TRANSMITTAL LETTER

December 28, 2023

Mr. Brandon L. Barr, Buyer
West Virginia Department of Administration
Purchasing Division
2019 Washington Street E
Charleston, WV 25305

Dear Mr. Barr,

Thank you for the opportunity to present Maher Duessel's proposal to provide fiscal and programmatic monitoring services to WorkForce West Virginia (WorkForce WV). Our experience serving various state West Virginia agencies and workforce development organizations makes us exceptionally qualified to perform this engagement. Selecting Maher Duessel to perform these services will provide WorkForce WV with several added value benefits as detailed below:

Firm Overview. Maher Duessel was founded to provide high-caliber auditing, tax, and consulting services to clients in the governmental and non-profit sectors, markets which require an extraordinary degree of education and expertise. As reflected in our mission statement, *Pursuing the Profession While Promoting the Public Good®*, we help to support our clients' missions while providing highly specialized and personalized services. We perform more than 950 audits annually in the public sector; along with that we take pride in serving our clients throughout the year not just during 'audit time'. Since 1989, our passion and commitment has led Maher Duessel to become a leading regional accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster.

Relevant State Experience. Maher Duessel was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 350 governmental clients, and service to governments accounts for nearly 60% of our annual revenues, with non-profits making up the majority of our remaining clients. We have enjoyed working with the State of West Virginia, and we look forward to expanding our services to WorkForce West Virginia. We provide audit preparation assistance and consulting services to several state agencies including the West Virginia Department of Administration, the Division of Highways, Bluefield State University, West Virginia Public Broadcasting, and the Office of Technology. West Virginia entities we audit include the Region VI Workforce Development Board, Board of Treasury Investments, School Building Authority, Public Defender Services, and the Wheeling Housing Authority. In performing services for the State of West Virginia and our audits of other component units, we are familiar with the State's financial reporting requirements and procedures, and we are well positioned to meet your deadlines. We are a licensed West Virginia CPA firm and your proposed Engagement Partner, Jeffrey W. Kent, CPA is a licensed West Virginia CPA.

Experience Serving Workforce Development Organizations. We have comprehensive experience serving multiple workforce development agencies, and due to this experience, we have a detailed knowledge of WorkForce Innovation and Opportunity funding requirements. Our workforce development agency clients include Region VI Workforce Development Board, Washington Greene County Job Training Agency, Tri-County Workforce Investment Board, Career TRACK, Inc., Partner4Work, Southwest Training Services, Venango County (fiscal agent for Northwest Pennsylvania Job Connect), SCPA Works, and Lancaster County Workforce Development Board.

Single Audit Experience. Based on information from the Federal Audit Clearinghouse, we rank 27th nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits) in the number of Single Audits performed annually (approximately 170). Maher Duessel also ranks among the top 50 accounting firms nationwide for the amount of federal award dollars audited. In addition, your proposed Engagement Partner, Mr. Kent, has earned the American Institute of Certified Public Accountants (AICPA's) Advanced Single Audit certification.

Continuing Professional Education. We provide government and non-profit focused Continuing Professional Education (CPE) seminars twice a year to keep our clients informed of new and important developments affecting them. Our sessions are offered in a hybrid format with options for in-person and virtual attendance. Our sessions typically have about 500 participants. **Clients are invited to attend all of our training sessions free of charge.**

Engagement Flexibility. We will be able to offer WorkForce WV a flexible approach in meeting your needs with our ability to conduct the engagement remotely, in person, or a combination of both. Our utilization of *Suralink*, a secure electronic file sharing portal, and online meeting platforms such as *Microsoft Teams*, will enable us to efficiently serve you in a virtual fashion, with the flexibility to be on site as required for in person meetings or to review or obtain printed documents. *Suralink* allows us to easily exchange and track uploaded documents securely with our clients. This platform will allow us to provide you with a dynamic request list, where assigned tasks can be easily seen and tracked by the user, and open items are clearly defined.

For over 30 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to serve WorkForce WV. Please contact me at 412.535.5539 or at jkent@md-cpas.com at your convenience.

Sincerely,



Jeffrey W. Kent, CPA

PARTNER

TABLE OF CONTENTS

3. Firm Profile 5

 A. Firm Overview 5

 B. Firm Size and Organizational Structure 6

 C. Commitment to Governments 6

 D. Commitment to Economic and Workforce Development 7

 E. Single Audit Experience 8

3.1 Vendor Qualifications 8

3.2 Firm Independence and License 9

3.3 Client References 10

3.4 Peer Review 12

3.5 AICPA Governmental Audit Quality Center 12

4.0 Mandatory Requirements 13

 4.1.1/4.1.2 Delivery Time and Scheduling 14

 4.1.3 Reporting 14

 4.1.4 Invoicing 16

Appendix A: Resumes 17

Appendix B: Peer Review 18

Appendix C: Bid Forms 19

3. Firm Profile

A. Firm Overview

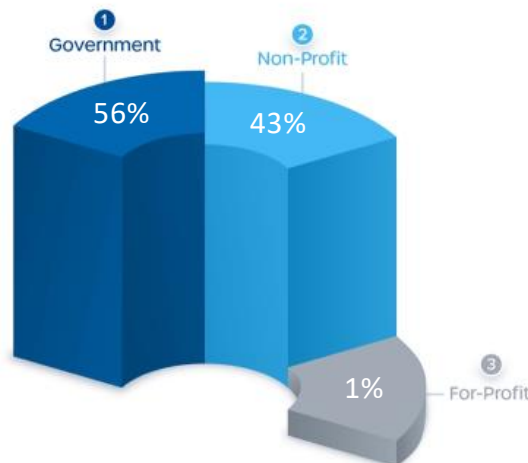
The founding partners of Maher Duessel had a vision: to focus on providing integrated audit and tax services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania’s leading certified public accounting 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. Many firms will serve a wide range of clients in both the private and public sectors. However, in serving a wide client base, those firms’ professionals are limited in gaining specialized knowledge and insight into the unique environments that governments operate in. In other firms, key decisions and judgments with significant client impact often fall to junior level staff or must be channeled through different hierarchies that may leave the client without direct access to the firm’s technical decision makers. 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.

EXECUTIVE LEADERSHIP ENGAGEMENT & GUIDANCE

Our government clients have a wide range of operational risks and challenges that must be considered. Our breadth, as well as depth, of expertise in the vast array of operations that the government sector encompasses allows us to conduct our engagements efficiently and effectively. The chart below demonstrates our commitment to the government sector:

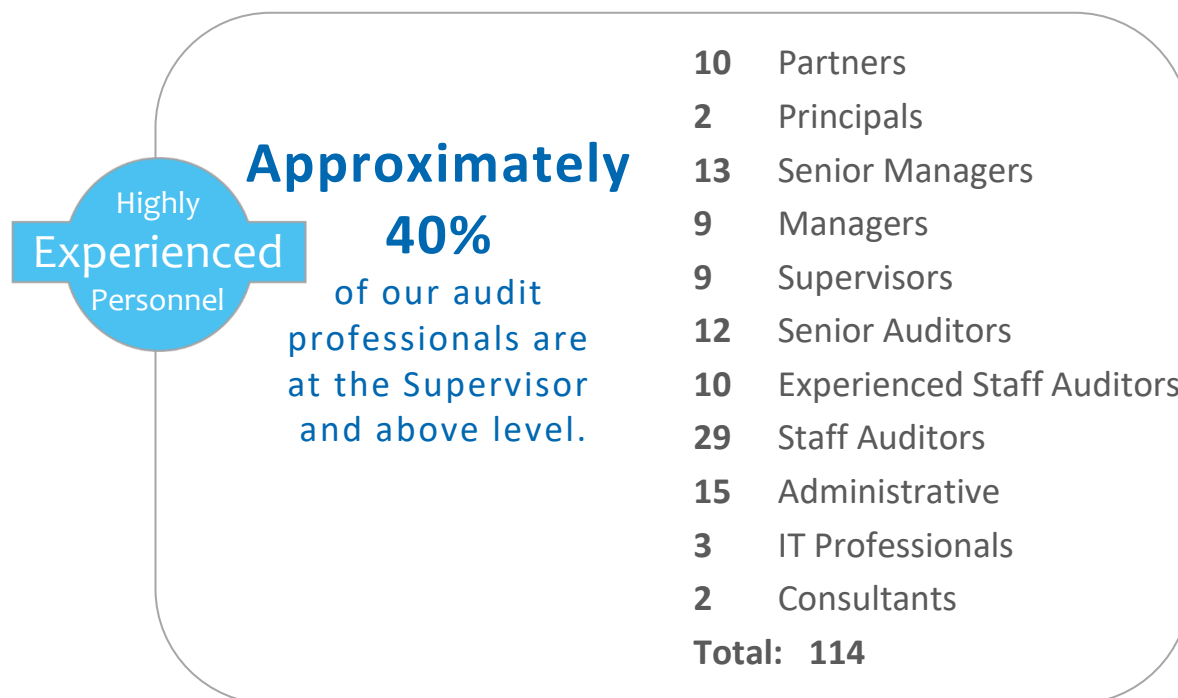


B. Firm Size and Organizational Structure

Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster. We leverage our experienced personnel (more than 110 professionals, of which approximately 50 are licensed CPAs) on every engagement. For a firm of our size, our high percentage of partners, managers and supervisors compared to seniors and staff provides the assurance that every engagement is staffed with highly experienced professionals who are actively involved in the field. We currently serve clients in every county in Pennsylvania, and we conduct work in seven other states **including the State of West Virginia.**

**WE PROVIDE THE QUALITY OF A LARGE FIRM WITH
THE PERSONALIZED SERVICE OF A SMALL FIRM.**

All of our professionals have significant experience serving governments. We harness that experience to ensure that your needs are met and that we can answer any questions you have and provide insight or resources for new situations that arise for you. For each client, we assemble an engagement team with an appropriate mix of experience to ensure that procedures are conducted efficiently and effectively. We will serve you directly from our Pittsburgh office. Listed below is a breakdown of our professionals across our six Pennsylvania offices.



C. Commitment to Governments

Maher Duessel provides assurance, advisory, and consulting services with a focus on governments. We currently serve more than 350 governments, and we provide a wide range of professional services as noted on the next page.

Our
Government
Services

- Audit Preparation
- Financial Statement Audits
- ACFR and Audit Assistance, and Financial Statement Preparation
- Audits in accordance with the Uniform Guidance (Single Audits)
- Audits in accordance with *Government Auditing Standards*
- Governmental Accounting Standards Board (GASB) Implementation
- Governmental Accounting
- Grant Compliance Audits
- Agreed Upon Procedures Attestation Reports
- Forensic Auditing
- Pension Audits
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation
- Internal Control Examinations
- Accounting Consulting including Consulting on COVID-19 Funding Programs
- Interim CFO Services

D. Commitment to Economic and Workforce Development

Maher Duessel is committed to serving agencies involved in workforce development. We have comprehensive experience with Workforce Innovation and Opportunity Act (WIOA) regulations, funding, and audit requirements due to our experience serving employment support organizations.

Maher Duessel Workforce Development Clients

- | | |
|--|--|
| <ul style="list-style-type: none"> • Career T.R.A.C.K. • Lancaster County Workforce Development Board • Partner 4 Work • Region VI Workforce Development Board • SCPA Works | <ul style="list-style-type: none"> • Southwest Training Services • Tri-County Workforce Investment Board • Venango County (Fiscal Agent for Northwest Pennsylvania Job Connect) • Washington Greene County Job Training Agency |
|--|--|

E. Single Audit Experience

MAHER DUESSEL ANNUALLY PERFORMS APPROXIMATELY 170 SINGLE AUDITS FIRM WIDE.

Your assigned engagement team has substantial experience with auditing and reporting in accordance with *Government Auditing Standards* and the Single Audit Act. The Single Audit Act is a rigorous, organization wide-audit of an entity that expends \$750,000 (under the current guidance) or more of federal funds. Based on information from the Federal Audit Clearinghouse, we rank 27th nationally (out of the more than 4,900 firms/CPA’s that conduct Single Audits), in the number of Single Audits performed annually. Maher Duessel also ranks among the top 50 accounting firms nationwide for the amount of federal award dollars audited. From our experience conducting annual Single Audits of other governments and non-profits, Maher Duessel has the knowledge of the unique challenges associated with these reporting requirements. In addition, your proposed Engagement Partner, Mr. Kent, has the AICPA’s Advanced Single Audit certification. Maher Duessel has received the SARC (Single Audit Resource Center) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction.

3.1 Vendor Qualifications

With professionals committed to serving the public sector, WorkForce WV will be served by an engagement team committed to governments, with all team members having extensive experience serving similar entities. **Resumes of these professionals are attached in Appendix A.** We affirm that all Directors, Principals, and Partners are licensed CPA’s and have a minimum of (5) years of experience with oversight and collecting financial and programmatic performance reports of grant recipients. Listed below are the senior professionals slated to serve you:



Jeffrey W. Kent, CPA, Engagement Partner (Partner/Director)
412.535.5539 | jkent@md-cpas.com

Mr. Kent will serve as Engagement Partner and have overall responsibility for conducting the fiscal and programmatic monitoring and will be involved in the field, relying on his 20 years of governmental accounting experience to guide you through every phase of the engagement.



Cara L. Nicoletti, CPA, Senior Manager (Partner/Director)
412.315.3561 | cnicoletti@md-cpas.com

Ms. Nicoletti will serve as Senior Manager and assist the Engagement Partner, Mr. Kent, with the direct oversight of the engagement during the monitoring process, including review of fieldwork and support to the Supervisor.



Samantha Strejcek, CPA, Senior Manager (Partner/Director)
412.315.3562 | sstrejcek@md-cpas.com

Ms. Strejcek will also serve as Senior Manager and assist the Engagement Partner, Mr. Kent, with the direct oversight of the engagement during the monitoring process, including review of fieldwork and support to the Supervisor.



Breanna Lent, CPA, Supervisor (Associate)
412.535.5543 | blent@md-cpas.com

Ms. Lent will serve as Supervisor and assist the Engagement Partner, Mr. Kent, and Senior Managers with the supervision of the engagement, including reviewing fieldwork and directing the work of the Staff.



Holly R. Ackerman, CPA, Supervisor (Associate)
412.535.5524 | hackerman@md-cpas.com

Ms. Ackerman will also serve as Supervisor and assist the Engagement Partner, Mr. Kent, and Senior Managers with the supervision of the engagement, including reviewing fieldwork and directing the work of the Staff.

Our staffing levels that will be used to perform the services will correlate to the staffing levels specified in the Request for Proposal as follows:

- Partner, Principal, Senior Manager – Partner/Director
- Manager, Supervisor, Senior – Associate
- Staff and Experienced Staff– Administrative Assistant

No clerical staff will be charged to the engagement.

3.2 Firm Independence and License

Maher Duessel is an independent firm, and we hold and maintain an active license with the West Virginia Board of Accountancy.

3.3 Client References

We encourage you to contact the references below, all of whom will attest to the quality of our services:

Allegheny County

Ms. Loren Ganoë, Deputy Director of Administration,
Department of Human Services
412.350.6622 | Loren.ganoë@alleghenycounty.us

County Courthouse, 436 Grant Street, Room 104,
Pittsburgh, PA 15219

Scope of Work/Deliverables: We have performed consulting services for Allegheny County in Pennsylvania for many years, working to assist various departments in making fiscal improvements. These services have included consulting services related to grant compliance, financial reporting, enhancement of internal processes and internal controls related to payroll and various revenue and billing systems. We have recommended the improved use of technology to assist these departments in streamlining their accounting processes along with documenting departmental policies and procedures. We have also worked extensively with the County’s Department of Human Services (DHS) including assisting the Department with grant accounting. DHS has a budget of over \$1 billion, and we have responsibility for many aspects of grant management and budgeting.

Years of Service: 2018-Current



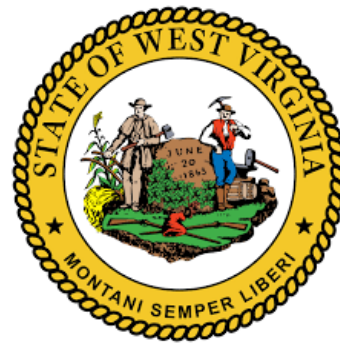
West Virginia Department of Administration


Mr. David Mullins
Finance Director
304.558.0076 | dave.w.mullins@wv.gov

2019 Washington Street E., P.O. Box 50130,
Charleston, WV 25305-0130

Scope of Work/Deliverables: We were engaged by the State of West Virginia Department of Administration to provide financial reporting assistance including assistance with the preparation of the State's Annual Comprehensive Financial Report. Their satisfaction with our work eventually led to our involvement in various consulting projects with other State of West Virginia agencies and departments. Specifically, for the West Virginia Division of Highways (an entity with annual revenues greater than \$1.6 billion and assets greater than \$10 billion), we assessed specific reconciliation issues that were threatening to delay statewide financial reporting and assisted with a resolution to ensure the Division met its reporting requirements. In our long-term role, we provide guidance and resources on improving financial processes along with financial statement and audit preparation services. We also recently assisted the State of West Virginia with the implementation of GASB 87.

Years of Service: 2019-Current



<p>Washington-Greene County Job Training Agency Ms. Ami Gatts President 724.229.5083 agatts@washingtongreene.org</p> <p>351 West Beau Street, Suite 300, Washington, PA 15301</p> <p><i>Scope of Work/Deliverables:</i> Maher Duessel performs annual Single Audit services for Washington-Greene County Job Training Agency. Our services include assistance with the preparation of the Agency’s financial statements and Data Collection Form for the Single Audit. We also have performed agreed upon procedures to review certain transactions of the Job Training for Beaver County, Inc. (which receives funding as a sub-contractor to the Agency).</p> <p><i>Years of Service:</i> 1996-Current</p>	
---	--

3.4 Peer Review

Maher Duessel affirms that we have not failed our two (2) most recent AICPA Peer Reviews of the audit/accounting practice. The most recent available peer review report available was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2022 and included a review of government engagements. The peer review report reflects a “pass”. A CPA firm that is a member of the American Institute of Certified Public Accountants (AICPA) and conducts audits must be reviewed by another CPA firm every three years to ensure that the quality controls of the firm meet the standards of the AICPA. Firms can receive a peer review opinion of “pass,” “pass with deficiency(ies),” or “fail.” Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **A copy of our most recent available Peer Review Report is attached in Appendix B.**

3.5 AICPA Governmental Audit Quality Center

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA’s) Governmental Audit Quality Center (GAQC). Annual requirements must be met and attested to for the firm to continue membership in the Center. 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.

MEMBERSHIP IN THE QUALITY CENTER 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. In addition, 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.



The firm is also a member of the AICPA Center for Audit Quality, AICPA Private Companies Practice Center (PCPS), and the AICPA's 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.

4.0 Mandatory Requirements

Maher Duessel will provide professional services for fiscal and programmatic monitoring for each of the seven local workforce development boards (LWDB) who receive Workforce Innovation and Opportunity Act (WIOA) funding from WorkForce West Virginia. Listed below are the seven LWDB's:

- Region 1 Workforce Development Board
- Southwestern WV Region 2 Workforce Investment Board, Inc.
- Region III Workforce Investment Board of Kanawha County, Inc.
- Workforce Development Bard Mid-Ohio Valley
- Northern Panhandle Workforce Investment Board
- Region VI Workforce Investment Board
- Region VII Workforce Investment Board

4.1.1/4.1.2 Delivery Time and Scheduling

We will perform the contract services in accordance with the following schedule annually:

- 1st Quarter – Region 2 and Region 4
- 2nd Quarter – Region 6 and Region 1
- 3rd Quarter – Region 7
- 4th Quarter – Region 3 and Region 5

4.1.3 Reporting

We will issue the following deliverables within the specified timeframes listed below to the Deputy Director of Workforce West Virginia.

Initial Meeting with WorkForce WV

- Within 20 days of the contract award

Scheduling of Fieldwork with WorkForce WV and the Local WDB's

- 1ST quarter – by January 10th of each calendar year
- 2nd quarter – by April 10th of each calendar year
- 3rd quarter – by July 10th of each calendar year
- 4th quarter – by October 10th of each calendar year

Send Local WDB's Requests for List of Items to be Made Available on the First Day of Fieldwork

- 1ST quarter – by January 15th of each calendar year
- 2nd quarter – by April 15th of each calendar year
- 3rd quarter – by July 15th of each calendar year
- 4th quarter – by October 15th of each calendar year

Entrance Conference with Local WDB's and WorkForce WV

- 1ST quarter – by January 31st of each calendar year
- 2nd quarter – by April 30th of each calendar year
- 3rd quarter – by July 31st of each calendar year
- 4th quarter – by October 31st of each calendar year

Exit Conference with Local WDB's and WorkForce WV

- 1ST quarter – by March 1st of each calendar year
- 2nd quarter – by June 1st of each calendar year
- 3rd quarter – by September 1st of each calendar year

- 4th quarter – by December 1st of each calendar year

Initial Draft Monitoring Report Due to Deputy Executive Director of WorkForce WV for Initial Review

- 1st quarter – by March 20th of each calendar year
- 2nd quarter – by June 20th of each calendar year
- 3rd quarter – by September 20th of each calendar year
- 4th quarter – by December 20th of each calendar year

Final Draft Monitoring Report Due to Deputy Executive Director of WorkForce WV for Final Review

- 1st quarter – by March 31st of each calendar year
- 2nd quarter – by June 30th of each calendar year
- 3rd quarter – by September 30th of each calendar year
- 4th quarter – by December 31st of each calendar year

Scope of Work

We will provide a written draft monitoring report that will include a cover letter, executive summary, review scope, background findings, areas of concern, and promising practices to the Deputy Executive Director of WorkForce WV.

We will provide all work under the direction of the Deputy Executive Director of WorkForce WV or his/her designee.

We will report immediately to the Deputy Executive Director of WorkForce WV any issues that arise during the course of the monitoring that could cause delays in the issuance of the report. We will provide a written summary of these issues within twenty-four hours.

We will submit all written reports in draft form to the Deputy Executive Director of WorkForce WV or his/her designee for review. Any necessary changes will be discussed and agreed upon before final acceptance.

We will discuss any public statements with the Deputy Executive Director of WorkForce WV or his/her designee prior to the statements being released or made.

We will provide all working papers and reports to WorkForce WV through a secure electronic shared platform at the time the final draft monitoring report is completed.

We will provide electronic copies of the final draft monitoring report in word format to the Deputy Executive Director of WorkForce WV or his/her designee.

4.1.4 Invoicing

We will invoice twice during each LWDB monitoring. The first invoice will be sent after the last day of completing the fieldwork. The second and final invoice will follow the delivery of the final monitoring report to WorkForce WV. Invoices will include the name of the staff performing services, classification of the staff performing the services, contracted rate of pay for the staff classification, the number of hours per staff member, dates of service, region number, and a brief description of the services performed.

Appendix A: Resumes

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 and consulting engagements including state entities, workforce development agencies, municipalities, counties, and authorities. He has comprehensive experience with Single Audits.

Representative Clients:

- Region VI Workforce Development Board
- Washington-Greene County Job Training Agency
- Southwest Training Servies, Inc.
- West Virginia Department of Administration
- Bluefield State University
- West Virginia Board of Treasury Investments
- West Virginia Public Defender Services
- West Virginia School Building Authority
- West Virginia Division of Highways

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:

- 2023 and 2022 Maher Duessel *Annual Government Update*
- 2023 and 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*

Cara L. Nicoletti, CPA



Senior Manager

Licensed Pennsylvania CPA

Contact

412.315.3561

cnicoletti@md-cpas.com

Education

B.S. Accounting/Finance
Grove City College

Ms. Nicoletti is a Senior Manager at Maher Duessel with over 11 years of experience serving governments.

Ms. Nicoletti began her public accounting career in 2011 with Maher Duessel. Ms. Nicoletti has worked on a wide range of governmental audit engagements including colleges, counties, authorities, and municipalities. In 2018, Ms. Nicoletti received a Young Leader Award by the Pennsylvania Institute of Certified Public Accountants. She has extensive experience with grant audits and Single Audits.

Representative Clients:

- Bluefield State University
- Westmoreland County Community College
- Community College of Beaver County
- Union County
- Centre County
- Redevelopment Authority of the County of Westmoreland
- Redevelopment Authority of the County of Fayette
- Penn Township

Professional Activities and Affiliations:

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Young Professional Advisory Committee to the Extra Mile Education Foundation – Co-President
- Maher Duessel Fun Committee – Member
- United Way Women’s Leadership Council – Member
- Leadership Development Initiative Class XXV

Training Highlights:

- 2023 and 2022 Maher Duessel *College Training*
- 2023 Maher Duessel *Practical Examples: Leases for Non-Profits and Governments*
- 2023 and 2022 Maher Duessel *Annual Government Updates*
- 2023 Association of Airport Internal Auditors *33RD Annual Conference*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *Single Audit: Major Program Determination*
- 2022 West Virginia Department of Administration *FARS Closing Books Training*

Samantha Strejcek, CPA



Senior Manager

Licensed Pennsylvania CPA

Contact

412.315.3562

ssrejcek@md-cpas.com

Education

B.S., Business Administration

Double Major in Accounting
and Finance

Duquesne University



Ms. Strejcek is a Senior Manager at Maher Duessel with twelve years of experience serving governments.

Ms. Strejcek began her public accounting career in 2008 and joined Maher Duessel in 2011. Ms. Strejcek serves a wide range of governmental and non-profit entities including state agencies, workforce development agencies, county entities, local authorities, and human service agencies. Ms. Strejcek has comprehensive experience with Single Audits, and she has the Advanced Single Audit certification from the AICPA.

Representative Clients:

- Region VI Workforce Development Board
- Southwest Training Services
- Washington-Greene County Job Training Agency
- West Virginia State Treasurer's Office
- Union County
- Greene County
- Allegheny County Authorities
- Pennsylvania Emergency Management Agency

Professional Activities and Affiliations:

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- GFOA Special Review Committee for Annual Comprehensive Financial Reports – Member

Speaking Engagements:

- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2022 Maher Duessel *Single Audit – Major Program Determination*
- 2021 Maher Duessel *SEFA Training*

Training Highlights:

- 2023 and 2022 Maher Duessel *Annual Government Updates*
- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2023 Maher Duessel *GASB 96*
- 2022 AICPA & CIMA *Governmental A&A Update*
- 2022 AICPA *Town Hall Series*
- 2022 Maher Duessel *Single Audit: Major Program Determination*
- 2022 Maher Duessel *Single Audit Findings*

Breanna Lent, CPA



Supervisor

Licensed Pennsylvania CPA

Contact

412.535.5543

blent@md-cpas.com

Education

B.S. in Accounting and Finance
Grove City College

Ms. Lent is a Supervisor with over 5 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 Department of Administration
- West Virginia Division of Highways
- Allegheny County Department of Human Services
- Urban Redevelopment Authority of Pittsburgh
- Redevelopment Authority of the County of Washington
- Nottingham Township
- Pressley Ridge

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:

- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2023 Maher Duessel *GASB 96*
- 2023 Maher Duessel *Practical Examples: Leases for Non-Profits and Governments*
- 2022 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *GASB 87 Practical Implementation*
- 2022 AuditSense *In Charge Training*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *A&A Resources*

Holly R. Ackerman, CPA



Supervisor

Licensed Pennsylvania CPA

Contact

412.535.5524

hackerman@md-cpas.com

Education

B.A. in Accounting (Double Major in Public Accounting & Economics)
Muskingum University

Ms. Ackerman is a Supervisor at Maher Duessel with 6 years of experience serving governments and non-profits.

Ms. Ackerman began her public accounting career in 2016 as an Intern with an Ohio based CPA firm and joined Maher Duessel in 2017. Currently, Ms. Ackerman serves as a Supervisor on a wide range of government and non-profit audit engagements including human service agencies, municipalities, and authorities.

Representative Clients:

- Pennsylvania Emergency Management Agency
- Southwestern Pennsylvania Commission
- Municipality of Penn Hills
- Westmoreland County Redevelopment Authority
- Pennsylvania Legal Aid Network
- Pace School
- National Cyber-Forensics Training Alliance
- Homewood Children’s Village

Professional Activities and Affiliations:

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

Training Highlights:

- 2023 Maher Duessel *Practical Examples – Leases for Non-Profit Organizations and Governments*
- 2023 Maher Duessel *GASB 96*
- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2022 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *Single Audit – Major Program Determination*
- 2022 Maher Duessel *A&A Resources*
- 2022 Maher Duessel *Single Audit Findings*

Appendix B: Peer Review

Report on the Firm's System of Quality Control

February 15, 2023

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, 2022. 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 and complying with a system of quality control 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 on 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2022, 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 15227

Appendix C: 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) _____


(Address) _____

(Phone Number) / (Fax Number) _____

(email address) _____

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.

(Company) 

(Signature of Authorized Representative)

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

(Phone Number) (Fax Number)

(Email Address)

REQUEST FOR QUOTATION
Fiscal and Programmatic Monitoring Audit Program

10.1.4 Failure to remedy deficient performance upon request.

10.2 The following remedies shall be available to Agency upon default.

10.2.1 Immediate cancellation of the Contract.

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

10.2.3 Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Contract Manager: Jeffrey W. Kent, CPA, Partner

Telephone Number: 412.535.5539

Fax Number: 412.471.5508

Email Address: jkent@md-cpas.com

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ WWV24*04

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



Authorized Signature

December 28, 2023

Date

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

Revised 6/8/2012



A value added

Professional Monitoring Services Cost Proposal

Prepared For WorkForce West Virginia

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

D.L. Clark Building
503 Martindale Street
Suite 600
Pittsburgh, PA 15212

www.md-cpas.com

December 28, 2023

MaherDuessel

*In business for 30+ years, Maher Duessel
is dedicated to serving governments.*

**Exhibit A - Pricing Page
Fiscal and Programmatic Monitoring Auditing Program**

PROGRAM MONITORING							
Section	Description	Unit of Measure	Estimated Quantity	Unit Cost/Hourly Rate-Year 1	Optional Renewal Unit Cost/Hourly Rate-Year 2	Optional Renewal Unit Cost/Hourly Rate-Year 3	Optional Renewal Unit Cost/Hourly Rate-Year 4
3.1.1	Partner/Director	Hourly	50	\$180.00	\$190.00	\$200.00	\$210.00
3.1.2	Associate	Hourly	150	\$145.00	\$150.00	\$155.00	\$160.00
3.1.3	Administrative Assistant	Hourly	300	\$100.00	\$105.00	\$110.00	\$115.00
TOTAL				\$60,750.00	\$63,500.00	\$66,250.00	\$69,000.00

FISCAL MONITORING							
Section	Description	Unit of Measure	Estimated Quantity	Unit Cost/Hourly Rate-Year 1	Optional Renewal Unit Cost/Hourly Rate-Year 2	Optional Renewal Unit Cost/Hourly Rate-Year 3	Optional Renewal Unit Cost/Hourly Rate-Year 4
3.1.1	Partner/Director	Hourly	50	\$180.00	\$190.00	\$200.00	\$210.00
3.1.2	Associate	Hourly	150	\$145.00	\$150.00	\$155.00	\$160.00
3.1.3	Administrative Assistant	Hourly	300	\$100.00	\$105.00	\$110.00	\$115.00
TOTAL				\$60,750.00	\$63,500.00	\$66,250.00	\$69,000.00

PLEASE NOTE THE FOLLOWING:
All quantities/estimated hours are estimates and do not obligate the State of West Virginia or WorkForce WV to this amount.

Bidder/Vendor Information:	
Vendor Name:	Mahe Duessel
Address:	D.L. Clark Building, 503 Martindale Street, Suite 600
City, St. Zip:	Pittsburgh, PA 15212
Phone No.:	412.535.5539
Email Address:	jkent@md-cpas.com



28-Dec-23

Authorized Signature

Date

Our staffing levels that will be used to perform the services will correlate to the staffing levels specified in the Request for Proposal as follows:

Partner, Principal, Senior Manager – Partner/Director
 Manager, Supervisor, Senior – Associate
 Staff and Experienced Staff– Administrative Assistant

No clerical staff will be charged to the engagement.