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Submittal Date: December 12, 2023

A value added

Professional Accounting Consulting Services Technical Proposal

Solicitation No. #CRFP 0803 DOT2400000001

West Virginia Department of Transportation
West Virginia Division of Highways
West Virginia Division of Multimodal
Transportation Facilities

MaherDuessel

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

December 12, 2023

Ms. Tara Lyle
Buyer
West Virginia Department of Administration
Purchasing Division
2019 Washington Street E.
Charleston, WV 25305

Dear Ms. Lyle,

Thank you for the opportunity to present Maher Duessel's proposal to continue to provide accounting consulting service to the West Virginia Department of Transportation ('DOT'), Division of Highways ('DOH'), and Division of Multimodal Transportation Facilities ('DMTF'). (These entities will be collectively referred to in this proposal as the 'Agencies'.) We have enjoyed working with the Agencies, and we look forward to continuing our successful relationship with you. Our prior experience working with you makes us exceptionally qualified to continue to perform this engagement. Retaining Maher Duessel as your CPA firm to perform these services will continue to provide the Agencies 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, personalized audit and tax services. 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.

Commitment to Governments. Governments are the very core of our practice, and we possess a significant depth and understanding of the financial accounting and reporting procedures for government entities. We serve a broad range of governments including state entities, transportation agencies, counties, municipalities, cities, sewer/water/municipal authorities, and school districts, among others. Our expertise in governmental accounting allows us to efficiently serve our clients enabling us to offer maximum insight with minimal disruption. **We work with more than 300 governments, and we serve approximately 30 state agencies. All of our professionals have experience serving governments.**

Commitment to West Virginia. We have enjoyed working with the State of West Virginia, and we look forward to continuing our successful work with the Agencies. In addition to our work with you, since February 2016, we have been providing audit preparation assistance and consulting services to the West Virginia Department of Administration. In 2021 we began providing accounting consulting services to Bluefield State College. Other West Virginia entities we serve include the School Building Authority of West Virginia, West Virginia Public Defender Services, State Treasurer's Office Board of Treasury Investments, West Virginia Public Broadcasting, West Virginia Office of Technology, Region VI Workforce Development Board, and the Wheeling Housing Authority. In performing accounting consulting and audit services of various West Virginia component units,

we are familiar with the State of West Virginia reporting process for component units, and we are well positioned to continue to meet your deadlines. Our firm is licensed to do business in West Virginia, is a licensed West Virginia CPA firm, and your proposed Engagement Partner, Jeffrey W. Kent, CPA is a licensed West Virginia CPA.

ACFR Expertise. We understand the Agencies successfully participate in the Government Finance Officers Association's (GFOA's) Certificate of Achievement for Excellence in Annual Comprehensive Financial Reports (ACFR) program. Your proposed Engagement Partner, Jeffrey W. Kent, CPA, serves on the GFOA's ACFR Review Committee as a Technical Reviewer, and seven other members of the firm also serve on this committee. **Our widespread experience with the ACFR program's requirements will continue to provide exceptional added value for the Agencies.**

Education and Training. 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 have approximately 500 participants. **Your staff will continue to be invited to attend these seminars at no additional charge.**

Engagement Team Continuity. To ensure continuity of our service to the Agencies, we propose to serve you with the same key senior level professionals that have previously served you: Jeffrey W. Kent, CPA, Engagement Partner, David P. Duessel, CPA, CGFM, Coordinating Partner, Diane Handshue, CPA, Senior Manager, Hannah Maust, CPA, Manager, and Breanna Lent, CPA, Supervisor. However at the request of the Agencies, these professionals can be rotated seamlessly as all of our professionals have experience serving governments.

Use of Technology. We will continue to use a special purpose software application to assist the Agencies in meeting your financial reporting needs. This application, *Caseware*, provides for automated trial balance functionality including grouping, journal entry posting, reporting at various levels of detail, and linking of reporting groupings to financial statement files. This technology allows us to efficiently handle changes and seamlessly provide updated information to the Agencies throughout the dynamic year end audit and financial reporting process.

For over 30 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to continue to serve the Agencies. Please contact me at 412.535.5539 or at jkent@md-cpas.com if you have any questions regarding this proposal.

Sincerely,



Jeffrey W. Kent, CPA
PARTNER

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Project Background and Goals

4.1-4.2 Background, Current Operating Environment, Project Goals and Mandatory Requirements

Maher Duessel understands the Agencies require accounting consulting services to support the independent audits of DOH and DMTF as part of the State’s Annual Comprehensive Financial Report (ACFR). Our scope of work will include the following main tasks:

Scope of Work

Preparation of Financial Statements for DOH and DMTF including Notes to Financial Statements and the Required Supplementary Information.

Assist with the Management’s Discussion and Analysis portion of the Financial Statements.

Assist the WVDOT Finance Division as needed with monthly trial balances, audit requests or explanations.

Provide guidance on requirements for GASB statements effective in the current year Financial Statements and assist with journal entries and ongoing wvoASIS system integration journal entries.

Assistance with other audits such as the Single Audit, the ACFR, consulting, or reviewing overhead rates, or other assistance as requested by the Finance Division of the WVDOT.

Assist and provide guidance on journal entries due to system integrations from the legacy system of REMIS to the current system of wvoASIS.

Provide additional consulting services as needed throughout the life of the contract.

4.2.1 Goals and Objectives

4.2.1.1 PLAN FOR PREPARING THE DRAFT AND FINAL FINANCIAL STATEMENTS

Maher Duessel’s experience with governments will allow us to approach our engagement with the Agencies in a way that is knowledgeable and efficient, building on our successful prior relationship with you while adapting to the Agencies’ various needs as your organization grows and evolves. As has been the case in prior years, 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 will continue to 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.

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 from Agency staff 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. We will hold a project kick off meeting to review the prior year and upcoming year engagements to assess if there are any areas for improvement and opportunities to realize greater efficiencies in our service to you. Also, consistent with prior years, we will meet with the Agencies' independent auditors to review the audit request list to ensure we provide required deliverables to them on time and in the correct format.

STAGES 2 AND 3

Preliminary and Final Fieldwork:

From the information gathered in the planning phase, we will carry out completion of the preparation 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 Senior Manager, Manager, and Supervisor will be the primary points of contact for corresponding with and providing information to the Agencies on a daily basis. We anticipate meeting with Management and the independent auditors throughout the fieldwork (on a weekly or bi-weekly basis) to keep you apprised of key engagement milestones, our progress, and any issues that may arise.

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 draft 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 Management, we will finalize the financial statements. We will participate in an exit conference with Management and the Independent Auditors to review the engagement and plan for the successive year. We will discuss areas for improvement if applicable.

Engagement Timeline

Provided below is our proposed timeline to complete the engagement.

Proposed Engagement Timeline	Planning	June 2024
	Preliminary Fieldwork	July 2024
	Final Fieldwork	August/September 2024
	Reporting/Conclusion	September/October 2024
We understand that the audits are due to FARS by October 15th with the draft reports due September 15th. We will compile monthly trial balances throughout the year and are available for consulting services throughout the year.		

4.2.1.2 GUIDANCE ON REQUIREMENTS FOR GASB STATEMENTS

Maher Duessel's expertise in governmental accounting helps us ensure that our clients are always aware of the impact of new GASB (Governmental Accounting Standards Board) statements.

OUR INTERNAL ACCOUNTING AND AUDITING COMMITTEE ENSURES THAT UPCOMING STANDARDS ARE REVIEWED AND ANALYZED TO DETERMINE THE APPLICABILITY TO OUR CLIENTS AND TO PROVIDE IMPLEMENTATION GUIDANCE AND TRAINING.

Members of the Committee, as well as several other Maher Duessel professionals, regularly attend conferences and webinars to learn about new standards and their implications for our clients. We offer Continuing Professional Education (CPE) seminars annually to our clients, free of charge, to ensure that this vital information is passed along in a timely manner. We also communicate pending standards in blogs, emails, and other communications that we provide to our clients throughout the year.

Prior Successful GASB Implementation Assistance Highlights

- ***GASB 67/68 and 74/75 Pension and Other Post Employment Benefit Plans:*** We were instrumental in ensuring that our governmental clients had the knowledge and information available to fully implement the provisions of GASB 67/68 and 74/75 related to pension and other post-employment benefit plans. We worked directly with the actuaries to develop appropriate valuation reports containing the information necessary to comply with the extensive disclosure requirements. Our experience with a variety of single-employer and cost-sharing defined benefit and defined contribution plans throughout our client base ensured that we had examples and strategies to implement these standards in the most cost-effective and efficient way and gave us benchmarks and trends to use in our analysis of the information being reported in each client's financial statements.
- ***GASB No. 84, Fiduciary Activities:*** While this standard wasn't as complex as the pensions and OPEBs, it still created challenges for clients to determine the effect on their fiduciary activities – some clients had minimal impact while others were required for the first time to report fiduciary fund statements within their financial statements. Since we compared these activities across similar governmental entities, we seamlessly implemented this standard and provided examples and guidance to our clients along the way.
- ***GASB 87 Lease Accounting Standard:*** We have scaled the level of assistance to our clients to meet their specific needs and goals. In the more extensive projects, our work included reviewing all existing agreements and contracts and documenting the best approach to determine their eligibility under GASB 87, including gathering key data to determine the contract/agreement terms and calculating the contract value. We also provided our clients a master schedule summarizing the calculation and other relevant information used to determine the value for each contract along with assisting with appropriate journal entries and footnote disclosures for the financial statement audits. Lastly, we developed a framework and new procedures for evaluating, tracking and reporting new contracts. We utilized a similar process across our client base for added efficiency. **We have successfully assisted the State of West Virginia Department of Administration with the adoption of GASB 87 Lease Accounting Standard.**
- ***GASB 96: Subscription Based Information Technology Arrangements:*** Similar to GASB 87, we have scaled the level of services to meet our clients' specific needs and goals. Our scope of services to assist with GASB 96 implementation has included assisting our clients with identifying financial statement account balances, contracts, and transactions to be assessed under the accounting standard, recommendations for possible revisions to existing policies, procedures, and internal controls related to the new standard, preparing

transition related calculations, assistance with developing implementation templates related to specific calculations under the accounting standard, and proposing standard journal entries and/or adjustments to existing journal entries necessary for the adoption of the accounting standard. **We have successfully assisted the State of West Virginia Department of Administration with the adoption of GASB 96: Subscription Based Information Technology Arrangements.**

We will assist the Agencies with the implementation of the below standards using the same methods described above that have led to their successful implementation.

UPCOMING GASB STANDARDS	
<i>GASB 99: Omnibus</i>	June 30, 2024 for requirements related to derivative instruments
<i>GASB 100: Accounting Changes and Error Corrections</i>	June 30, 2024
<i>GASB 101: Compensated Absences Recognition</i>	June 30, 2024

We do not anticipate GASB 99 nor GASB 100 having too much of an effect on the Agencies; however, we are knowledgeable regarding these standards, and we will provide assistance in implementation if they are applicable. GASB 101 will also be effective for FY 2024, and the accounting for compensated absences and required disclosures would be reviewed and updated during the preparation of the FY 2024 financial statements.

4.2.1.3 ASSISTANCE WITH COMPLEX AUDIT SUPPORT

As we have in the past, Maher Duessel will successfully work with the Agencies' auditors and be available to answer questions on the year end journal entries that are prepared. Specifically, we have obtained lease documents from DOH, and we update the lease accounting schedules which are used to prepare the annual lease entries. This information is also provided to the auditors to support the year end lease balances in WV DOH's trial balance.

4.2.1.4 ASSISTANCE WITH JOURNAL ENTRIES INCLUDING SYSTEM INTEGRATION ENTRIES FROM THE LEGACY SYSTEM OF REMIS TO THE CURRENT SYSTEM OF WVOASIS

If we are provided information from REMIS, we can work with WV DOH to determine the best way to record this activity within wvoASIS.

4.2.1.5 ADDITIONAL ACCOUNTING CONSULTING SERVICES

We affirm that Maher Duessel will be available to provide accounting consulting services as needed throughout the life of the contract. An example of additional help we can offer are accounting related matters when integrations from the legacy system of REMIS to wvoASIS occur. Previously, we assisted with the development of financial statements for the new entity, DMTF. We reviewed documents on the creation of this entity as well

as reviewed prior year financial information for the combined entities to determine the proper financial reporting for DMTF. We then discussed financial reporting with employees of DMTF (as this is a component unit of the State of West Virginia), and the auditors.

4.2.1.6 UTILIZATION OF SOFTWARE TO PREPARE THE FINANCIAL STATEMENTS AND PROVIDING A PORTAL FOR TRANSFERS OF INFORMATION

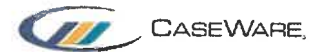
MAHER DUESSEL HAS THE TECHNOLOGY AND SUPPORT SYSTEMS IN PLACE TO UTILIZE A PAPERLESS ENVIRONMENT IN MEETING THE NEEDS OF OUR CLIENTS.

Maher Duessel will continue to use *Suralink* for the agencies, a client portal solution, which allows us to easily exchange and track uploaded documents securely with our clients. *Suralink* will allow us to provide you with a dynamic request list, assigned tasks can be easily seen and tracked by the user, and open items are clearly defined. Client communication is a top priority at Maher Duessel, and *Suralink* helps us achieve that goal by reducing emails and streamlining the entire engagement process.

Our professionals are also trained in specialized computer auditing programs such as *CaseWare* and other computer applications. *CaseWare* is a special purpose software application used to handle trial balance functions such as the grouping and adjusting of financial information for the preparation of financial statements, exhibits, and other relevant reports. The use of *CaseWare* helps our professionals more effectively manage engagements, thus improving client service, and we use this software to compile the monthly trial balances.



We use *AMELIO*, which helps our organization streamline, automate, and improve the way we manage compliance-related forms and checklists.



Additionally, we have implemented the use of *CompareDocs*. This document comparison software is a true difference maker used throughout our engagement processes, as it uses artificial intelligence/technology to identify changes between documents with speed and accuracy and works across multiple document platforms.



We use *DataSnipper*, which helps our team quickly summarize and link information between Excel lead sheets and PDF documentation, as well as allowing us to automatically match and link information that will make year over year reporting efforts more streamlined. The software has produced great results in efficiency and in saving time in reviewing documents due to the software's linking capabilities.

Mandatory Project Requirements

Maher Duessel affirms that we meet and/or exceed the following mandatory project requirements:

4.2.2.1 Draft Financial Statements

We will submit draft versions of the financial statements (showing that the work is near completion) for both Agencies by September 15th to the WV Division of Administration.

4.2.2.1.1 Proof of Ability to Meet Deadlines

Attached in Appendix A is documentation of proof of our capacity to meet similar state government agency deadlines. In addition to our ability to successfully meet the Agencies' deadlines in the past, we have also successfully met the deadlines for all of our other West Virginia clients, including the School Building Authority of West Virginia as documented in Appendix A.

4.2.2.2 Final Financial Statements

We will submit the final versions of the financial statements for both Agencies by October 15th to the WV Division of Administration.

4.2.2.2.1 Proof of Ability to Meet Deadlines

Attached in Appendix A is documentation of proof of our capacity to meet similar state government agency deadlines. In addition to our ability to successfully meet the Agencies' deadlines in the past, we have also successfully met the deadlines for all of our other West Virginia clients, including the School Building Authority of West Virginia as documented in Appendix A.

4.2.2.3 Assistance to the Auditors

We will provide assistance and work items as needed to the auditors of the Agencies, such as journal entries, explanations, workpapers, etc. to enable conclusion of the successful audit before October 15th.

4.2.2.3.1 Examples of Audit Help

Attached in Appendix A are examples of audit workpapers.

4.2.2.4 Portal for Transfer of Information

We will continue to provide a portal (*Suralink*) for the transfer of information and documents between Maher Duessel and the Agencies due to excessively large files that cannot be sent by e-mail.

4.2.2.4.1 Screenshots Verifying the Portal

Attached in Appendix A is a screenshot of *Suralink*, which we have successfully utilized with the Agencies in the past.

4.2.2.5 Availability of Staffing

As we have successfully demonstrated previously, we affirm that our staff will be available to work with the WVDOT financial reporting staff during the year-end process daily and as needed to meet the necessary work demands to ensure all audit and financial statement deadlines are met.

Qualifications and Experience Information

4.3.1.1 Firm Overview and History

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.

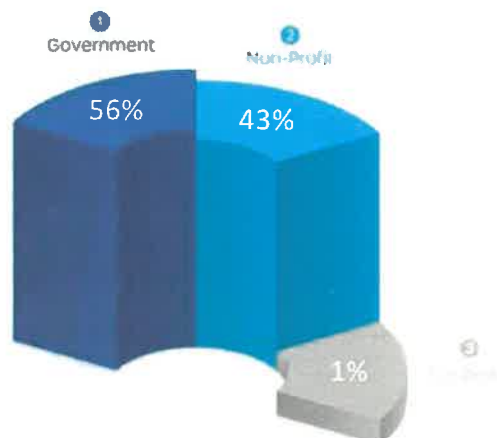
TECHNICAL EXPERTISE WITH PERSONALIZED SERVICE

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 in the engagement process. 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:



FIRM PARTNERS AND PRINCIPALS

Listed below are our firm’s partners and principals and their contact information:

- Timothy J. Morgus, CPA, CFE, CGFM, Managing Partner, tmorgus@md-cpas.com, 412.535.5502
- Elizabeth E. Krisher, CPA, CGFM, Chairman and Chief Executive Officer, bkrisher@md-cpas.com, 412.535.5503
- David P. Duessel, CPA, Vice Chairman and Partner, dduessel@md-cpas.com, 412.535.5515
- Lisa A. Ritter, CPA, CFE, CITP, Partner, lritter@md-cpas.com, 717.622.2348
- Jeffrey W. Kent, CPA, Partner, jkent@md-cpas.com, 412.535.5539
- Brian T. McCall, CPA, CGFM, Partner, bmccall@md-cpas.com, 412.535.5540
- Amy C. Lewis, CPA, Partner, alewis@md-cpas.com, 412.535.5531
- Michelle L. Bryan, CPA, Partner, mbryan@md-cpas.com, 412.535.5504
- Jennifer L. CruverKibi, CPA, Partner, jcruverkibi@md-cpas.com, 717.622.2338
- Diane E. Edelstein, CPA, Senior Partner, dedelstein@md-cpas.com, 412.535.5506
- Robert A. Belicose, CPA, Principal, rbelicose@md-cpas.com, 412.535.5552
- Jonathan C. Mentzer, CPA, Principal, jmentzer@md-cpas.com, 717.622.2349

FIRM SIZE AND ORGANIZATIONAL STRUCTURE

Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster. Listed below is a breakdown of our professionals in our **Western Pennsylvania offices**:



We leverage our experienced personnel (more than 110 professionals, of which nearly 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 continue to serve the Agencies directly from our Pittsburgh office.

COMMITMENT TO GOVERNMENTS

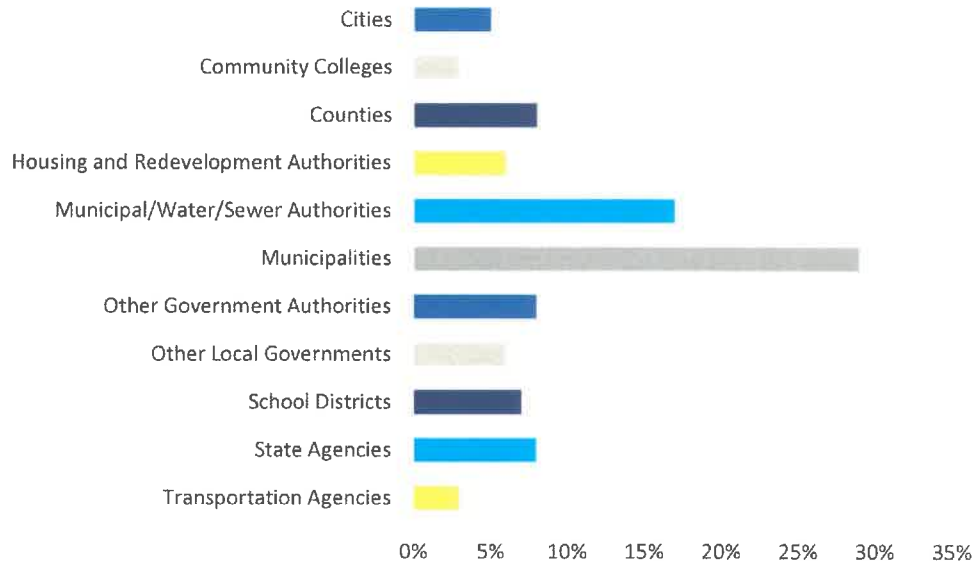
Maher Duessel provides assurance, advisory, and consulting services with a focus on governments. We currently serve more than 350 governments, and we provide a wide range of professional services as noted below.

**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

We provide services to a broad range of governments including state agencies, transportation agencies, counties, cities, municipalities, municipal/water/sewer authorities, colleges/universities, housing and redevelopment authorities, and school districts, among others.

Service Profile for Governments



CONSULTING EXPERTISE AND EXPERIENCE SERVING SIMILAR CLIENTS

Along with our government audit experience, the firm has a thriving consulting practice where we perform accounting consulting services in a number of areas including financial statement preparation including assistance with audits (including Single Audits) and Annual Comprehensive Financial Reports, assessments of financial operations, agreed upon procedures, financial statement reviews, internal control reviews, bookkeeping assistance, and COVID-19 funding assistance including assistance with American Rescue Plan Act financial reporting, Emergency Rental Assistance Program (ERAP), and other types of funding relief programs. We also have extensive experience assisting with Governmental Accounting Standards Board (GASB) implementation (most recently we have provided assistance with GASB 87 lease and GASB 96 subscription-based information technology agreement accounting).

We have comprehensive experience providing similar services to a wide range of governmental entities throughout West Virginia and Pennsylvania as detailed below. Several years ago, we were engaged by the State of West Virginia Department of Administration to provide financial reporting assistance with the preparation of their ACFR. Their satisfaction with our work eventually led to our involvement in various consulting projects with other State of West Virginia agencies and departments. We currently provide ongoing financial reporting assistance to the State of West Virginia, and we also provide services to other State agencies in various capacities including annual audits, monthly financial reporting services, audit preparation services, year-end financial statement preparation, and internal control reviews. Our successful work with the Department of Administration has led to other audit contracts with other state agencies including the State Treasurer’s Office, Public Defender Services, and School Building Authority. We also perform annual audit engagements for several Pennsylvania state agencies.

**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
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 Public Defender Services	West Virginia School Building Authority
West Virginia State Treasurer's Office	West Virginia Public Broadcasting (Accounting Consulting)
West Virginia Office of Technology (Accounting Consulting)	Allegheny County (Accounting Consulting)

Transportation Agency Clients

Access Transportation Systems
BeST Transit
Butler Transit Authority
Butler County Transportation Office
Centre Area Transportation Authority
Centre County Transportation Office
Clarion County Transportation Program
Crawford Area Transportation Authority
Erie Metropolitan Transit Authority
Greene County
Pittsburgh Regional Transit
Town & Country Transit
Washington County Transportation Authority

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, 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.

ACFR EXPERIENCE

Maher Duessel is committed to the GFOA. Eight members of our firm serve on the GFOA's ACFR Review Committee as Technical Reviewers, including your proposed Engagement Partner, Mr. Kent. Our comprehensive experience with the ACFR's program's requirements will continue to provide exceptional added

value for the Agencies. Our clients who have received the GFOA Certificate of Achievement (COA) for Excellence in Financial Reporting are as follows:

Maher Duessel ACFR Clients	
<ul style="list-style-type: none"> • Butler County • Centre County • City of Helena, Montana • City of Pittsburgh • Missoula County, Montana • Municipality of Bethel Park • Municipality of Mt. Lebanon • Northampton County • O'Hara Township 	<ul style="list-style-type: none"> • Pittsburgh Public Schools • The Township of Upper St. Clair • Upper Allen Township • West Virginia Board of Treasury Investments • West Virginia Department of Administration • West Virginia Division of Highways

4.3.1.2 Proposed Staffing Plan

To ensure continuity of our service to the Agencies, we propose to serve you with the same key professionals that have previously served you. However, at the request of the Agencies, we can seamlessly rotate any of these professionals, as all of our professionals have experience serving governments.



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

Mr. Kent will continue to have overall responsibility for conducting your accounting consulting services 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.

Summary of Experience: 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, counties, authorities, and municipalities. He has comprehensive experience with Single Audits. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College. He is a licensed West Virginia and Pennsylvania CPA. His clients include multiple West Virginia state agencies including the Division of Highways, Department of Administration, Bluefield State University, State Treasurer's Office, School Building Authority, Public Defender Services, West Virginia Public Broadcasting, and the West Virginia Office of Technology. He also serves as Engagement Partner on the firm's accounting consulting services engagements with Allegheny County. Mr. Kent has extensive experience with Single Audits and has assisted the Agencies, the West Virginia Department of Administration, State Treasurer's Office, Municipality of Mt. Lebanon, and the Township of Upper St. Clair with the preparation of their ACFR's.



David P. Duessel, CPA, CGFM, Coordinating Partner
412.535.5515 | dduessel@md-cpas.com

Mr. Duessel will continue to coordinate partner responsibilities to ensure client service needs are being met throughout the course of the engagement.

Summary of Experience: 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. He has assisted on engagements with multiple West Virginia state agencies including the Division of Highways, Bluefield State University, Department of Administration, and Public Defender Services. He also serves as Engagement Partner on our firm's audits with Pittsburgh Regional Transit, Washington County, and the Urban Redevelopment Authority of Pittsburgh. Mr. Duessel is a licensed Pennsylvania CPA.



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

Ms. Handshue will continue to assist Mr. Kent with the management and supervision of the engagement while providing support to the Manager and Supervisor.

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, School Building Authority of West Virginia, Pittsburgh Regional Transit, various Allegheny County Authorities, and the Urban Redevelopment Authority of Pittsburgh.



Hannah Maust, CPA, Manager
412.315.3577 | hmaust@md-cpas.com

Summary of Experience: Ms. Maust will continue to assist Mr. Kent and Ms. Handshue with the management and supervision of the engagement while providing support to the Supervisor and Staff Accountant. Ms. Maust began her public accounting career in 2016 as an Intern with Maher Duessel. Currently, Ms. Maust serves as a Manager on a wide range of governmental engagements including state agencies, educational entities, municipalities, and authorities. She also serves as a Manager on several employee benefit plan audit engagements, and she has extensive experience with grant audits and Single Audits. Ms. Maust's clients include

the West Virginia Division of Highways, Bluefield State University, West Virginia Office of Technology, West Virginia Public Broadcasting, and Allegheny County Sanitary Authority. Ms. Maust has a B.S. in Accounting and Business Administration from Westminster College and is a licensed Pennsylvania CPA.



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

Ms. Lent will continue to perform the accounting consulting services in the field under the direction of Mr. Kent, Ms. Handshue and Ms. Maust, while directing the work of the Staff Accountant.

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, and Allegheny County Department of Human Services. Her audit clients include the Urban Redevelopment Authority of Pittsburgh and Redevelopment Authority of the County of Washington.



Joe Palaski, Staff Accountant
412.535.5525 | jpalaski@md-cpas.com

Mr. Palaski will continue to perform the accounting consulting services in the field under the direction of the Supervisor and Managers.

Summary of Experience: Mr. Palaski began his public accounting career with Maher Duessel as an Intern in 2020, and he became a Staff Auditor in 2021. He has experience serving a wide range of governments and non-profits including state agencies, municipalities, and housing authorities. Mr. Palaski's clients include the West Virginia Division of Highways, City of Pittsburgh, Fox Chapel Borough, and Johnstown Housing Authority. Mr. Palaski has a B.S. in Accounting from Grove City College.

Mandatory Qualification/Experience Requirements

4.3.2.1 Firm Independence and License

We affirm that Maher Duessel is independent and licensed to practice in the State of West Virginia, and we have no conflict of interest with regard to any other work we perform for the State of West Virginia.

4.3.2.1.1 Proof of License

Attached in Appendix B is documentation of the firm’s West Virginia CPA license.

4.3.2.2 Director/Principal/Partner License and Experience Status

We affirm that the proposed partners, Mr. Kent and Mr. Duessel are licensed CPAs with experience in auditing/consulting with each having at least five years of financial statement preparation and consulting experience with governmental entities. All of the manager level employees on this engagement (Ms. Handshue, Ms. Maust, and Ms. Lent) are licensed CPAs with each having at least 3 years of financial statement preparation and consulting experience on governmental engagements. **Attached in Appendix C is license documentation.**

4.3.2.2.1 Resumes

Attached in Appendix D are resumes of the professionals referenced above showing that the minimum qualifications have been met. We understand that WVDOT retains the right to approve or reject replacements based upon their qualifications, experience or performance.

4.3.2.3 Peer Review

Maher Duessel is proud that the firm has once again received the top rating for peer reviews. The most recent available peer review report available was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2022. 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.

4.3.2.3.1 Copy of Peer Review

A copy of our most recent available Peer Review Report is attached in Appendix E.

4.3.2.4 Experience Auditing/Consulting With 3 Different Stage Agencies Over The Past Five Years

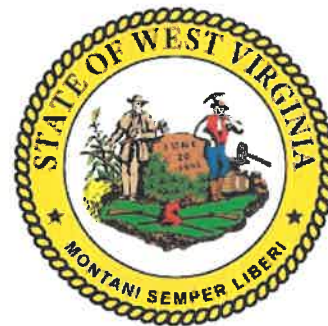
In addition to reviewing the list of similar experience provided in Section 4.3.1.1 of this proposal, we encourage you to contact the references below, all of whom will attest to the quality of our services:

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: Accounting consulting services for the Department of Administration including assistance with the preparation of financial statements, the ACFR submittal, and GASB implementation.



<p>West Virginia Bureau of Treasury Investments Ms. Kara Hughes, Executive Director 304.341.0723 kara.hughes@wvbt.org</p> <p>315 70th Street SE, Charleston, WV 25304</p> <p><i>Scope of Work:</i> Financial Statement Audit Services for the State of West Virginia Bureau of Treasury Investments, Assistance with the Preparation of Financial Statements</p>	
<p>Bluefield State University Mr. Ronnie Hypes, Executive Vice President/General Counsel, 304.957.8218 rhypes@bluefieldstate.edu</p> <p>219 Rock Street, Bluefield, WV 24701</p> <p><i>Scope of Work:</i> Accounting consulting services including assistance with GASB implementation and interim CFO services</p>	
<p>Commonwealth Financing Authority Mr. Kevin Rowland, Director, Loans Division 717.720.1410 krowland@pa.gov</p> <p>400 North Street, Commonwealth Keystone Building, 4th Floor, Harrisburg, PA 17120</p> <p><i>Scope of Work:</i> Annual Financial Statement Audits</p>	
<p>Pennsylvania Industrial Development Authority Mr. Jared Lucas, Executive Director 717.346.8006 jarlucas@pa.gov</p> <p>515 North Office Building, Harrisburg, PA 17125</p> <p><i>Scope of Work:</i> Annual Financial Statement</p>	

4.3.2.5 Licensed CPAs on Staff Providing Financial Statement Preparation and Consulting Services

We affirm that we have approximately 50 CPAs on staff that are strictly financial statement preparation and consulting and not solely tax professionals. This ensures that we can provide the Agencies a depth and breadth of experience that other firms may not be able to offer. Should turnover occur, we can readily substitute engagement members.

4.3.2.5.1 Listing of the Names and Titles of These Individuals:

Our licensed CPA's are as follows:

- 1) Holly Ackerman, CPA, Supervisor
- 2) Bob Belicose, CPA, Principal
- 3) Abbie Bieranowski, CPA, Supervisor
- 4) Sara Brenneman, CPA, Senior Manager
- 5) Michelle Bryan, CPA, Partner
- 6) Michelle Buskey, CPA, Senior Manager
- 7) Natalie Caponi, CPA, Senior Manager
- 8) Alex Christie, CPA, Senior Auditor
- 9) James Contrella, CPA, Manager
- 10) Max Corgnati, CPA, Staff Auditor
- 11) Jennifer Croft, CPA, Manager
- 12) Jennifer CruverKibi, CPA, Partner
- 13) Lysie Deibert, CPA, Senior Auditor
- 14) Kevin Dick, CPA, Senior Auditor
- 15) Beth Dittmer, CPA, Senior Manager
- 16) Dave Duessel, CPA, CGFM, Partner
- 17) Diane Edelstein, CPA, Senior Partner
- 18) Emily Gatz, CPA, Manager
- 19) Elizabeth Hall, CPA, Senior Auditor
- 20) Diane Handshue, CPA, Senior Manager
- 21) Michelle Hoke, CPA, Senior Manager
- 22) Jeff Kent, CPA, Partner
- 23) Patrick Kline, CPA, Supervisor
- 24) Betsy Krisher, CPA, CGFM, Partner
- 25) Sarah Lansberry, CPA, Supervisor
- 26) Rachael Lasser, CPA, Senior Auditor
- 27) Breanna Lent, CPA, Supervisor
- 28) Amy Lewis, CPA, Partner
- 29) Lori Lordo, CPA, Consultant
- 30) Hannah Maust, CPA, Manager
- 31) Brian McCall, CPA, CGFM, Partner
- 32) Jonathan Mentzer, CPA, Principal
- 33) Jocelyn Cook, CPA, MBA, Manager
- 34) Tim Morgus, CPA, CFE, CGFM, Partner
- 35) Kristen Moss, CPA, Manager
- 36) Cara Nicoletti, CPA, Senior Manager
- 37) Maura Paganelli, CPA, Manager
- 38) Sara Reed, CPA, Manager
- 39) Peggy Jo Revay, CPA, Senior Manager
- 40) Chelsea Ricelang, CPA, Manager

- 41) Lisa Ritter, CPA, CFE, CITP, Partner
- 42) Shannon Snyder, CPA, Staff Auditor
- 43) Dustin Starr, CPA, Senior Manager
- 44) Shawn Strauss, CPA, CITP, CISA, Senior Manager
- 45) Samantha Strejcek, CPA, Senior Manager
- 46) Hayley Streit, CPA, Manager
- 47) Nikki Walton, CPA, Senior Manager
- 48) Shelby Wood, CPA, Senior Auditor
- 49) Katie Yates, CPA, Senior Manager

4.3.2.6 Audit Reissuance

We affirm that Maher Duessel has not had a final audit reissued due to material errors or omissions for a state agency.

4.3.2.7 AICPA Governmental Audit Quality Center Participation and Other Committee Involvement

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA's) Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). Annual requirements must be met and attested to for the firm to continue membership in each 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. The EBPAQC enhances the quality of employee benefit plan audits.

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. 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.

NATIONAL AND STATE APPOINTMENTS

Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the AICPA, GFOA, and Pennsylvania Institute of Certified Public Accountants (PICPA). With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the government sector, we keep informed on trends and issues facing the industry, and we are able to provide timely resources and updates to our clients.

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



GFOA

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

AICPA

- National Pipeline Advisory Group (Betsy Krisher, Current Member)
- Auditing Standards Board (Lisa Ritter, Past Member)

PICPA

- Board of Directors (Betsy Krisher, President)
- Local Government Committee (Brian McCall, Member)
- 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)

4.3.2.8 Conflict of Interest

We affirm that Maher Duessel has no conflict of interest with regard to any other work performed by our firm with the State of West Virginia.






4.3.2.9 Independent Audit Contract

We affirm that Maher Duessel is not the same firm contracted for the independent audit of the Agencies.

Appendix A: Documentation of Deadline Capacity

Re: Draft Financial Statements School Building Authority of West Virginia

 Bailes, Stephanie R <stephanie.r.bailes@wv.gov>
To: Diane Handshue
Cc: Kirk Jordan L.
Attachments: image462962.png (22 KB)

  Reply  Reply All  Forward  ...
Thu 9/14/2023 2:03 PM

tips: Never

Thank you

On Thu, Sep 14, 2023 at 1:48 PM Diane Handshue <dhandshue@maier-duessel.com> wrote:


Stephanie,



Attached please find the Draft Financial Statements for the year ended 6/30/23 for the School Building Authority of West Virginia. Please let me know if you have any questions.

Thanks,

Diane Handshue

Re: WV School Building Authority Audited Financial Statements

 Bailes, Stephanie R <stephanie.r.bailes@wv.gov>
To: Diane Handshue
Cc: Kirk Jordan L.
Attachments: image462962.png (22 KB)

  Reply  Reply All  Forward  ...
Thu 10/12/2023 11:11 AM

tips: Never

Thank you

On Thu, Oct 12, 2023 at 2:18 PM Diane Handshue <dhandshue@maier-duessel.com> wrote:

Stephanie,

Attached please find the finalized WV School Building Authority audited financial statements for the year ended 6/30/23.

Thank you,

Diane Handshue

Diane Handshue
Senior Manager



Mailing Address:
Maher Duessel
503 Martindale Street Suite 600
Pittsburgh, PA 15212

Fixed Asset schedule
6/30/2023

Item Description	Cost Basis 6/30/22	Additions / (Disposals)	Cost Basis 6/30/23	Accumulated Depreciation 6/30/22	Depreciation Expense 06/30/23	Accumulated Depreciation 6/30/23	Check Undepreciated Balan
Office Building (S/L - 40 Years)	628,500.00	0.00	628,500.00	298,547.00	15,713.00	314,260.00	314,240.00
Roof Replacement (S/L - 39 Years)	162,720.35	0.00	162,720.35	75,108.35	4,172.00	79,280.35	83,440.00
Stairwell Canopy (S/L - 39 Years)	9,237.00	0.00	9,237.00	4,260.00	237.00	4,497.00	4,740.00
Landscaping (S/L 39 Years)	8,093.00	0.00	8,093.00	3,725.00	208.00	3,933.00	4,160.00
Kitchen Flooring (S/L - 39 Years)	1,678.60	0.00	1,678.60	775.60	43.00	818.60	860.00
HVAC/Widows/Doors/Walls (S/L - 33.5 Years)	185,407.26	0.00	185,407.26	69,187.26	5,595.00	74,722.26	110,685.00
Video Conference System (SL - 5 Years)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rear Entrance Door (SL - 28 Years)	4,134.00	0.00	4,134.00	1,026.00	148.00	1,174.00	2,960.00
Parking Lot / Front Sidewalk Concrete (SL - 28 Years)	21,995.00	0.00	21,995.00	5,489.00	786.00	6,275.00	15,720.00
Computers (SL - 3 Years)	2,914.19	0.00	2,914.19	1,470.00	481.40	1,951.40	962.79
Carpeting Replacement (S/L - 22 Years)	18,312.00	0.00	18,312.00	832.00	832.00	1,664.00	16,648.00
Pendleton Desk w/ hutch - CFO (S/L - 5 years)	0.00	2,105.12	2,105.12	0.00	421.00	421.00	1,684.12
2023 Ford Expedition LTD (S/L - 5 Years)	0.00	77,872.75	77,872.75	0.00	15,575.00	15,575.00	62,297.75
Total Buildings, Land Improvements, & Computers	1,042,991.40	79,977.87	1,122,969.27	460,420.21	44,151.40	504,571.61	618,397.66
	A		A-04-07	B	A-04-07	A-04-07	

Up... Fiscal Year Monthly trial balances from DOH Leases GL ... Year End Closing Items Trial Balance Reports Drets... Stat... Pub... Aer... Port ...

Search Create Category Create Request Sort: Request Id

1	Fiscal Year End TB and Entry Reports	Item uploaded: 1/28/21
Fiscal Year Monthly trial balances from DOH		
2	July information	
3	August information	
4	September information	
5	October information	
6	November information	
7	December information	
8	January information	
9	February information	
10	March information	
11	April information	
12	May information	
13	June information	
Leases		
14	Please upload any Lease Agreements here	
51	Subscription Based Technology Arrangement Agreements	BL
62	Lease Follow Up	
GL 146 Reports		

Change Request State

1 Fiscal Year End TB and Entry Reports

CREATED BY: Diane Handshue
DUE DATE: none set

Add Assignments

Drag and Drop Onto or Click To Attach a File to the Selected Request

Client Attached Files

No client files attached yet

Import client files

Comments: History

Write a comment

Comments: 0

Full History: 76

Kari Davis: 11-17-2021 01:58 PM
Downloaded File: SAG.xlsx

Appendix B: Firm West Virginia CPA License



West Virginia Board of Accountancy

Welcome

Firm License Information

Firm Name MAHER DUESSEL
Address 503 MARTINDALE ST STE 600
City PITTSBURGH
State PA
Zip 15212
County OUT-OF-STATE
Permit Number F0591
Effective Date 07/01/2023
Current Status Active
Expiration Date 06/30/2024

Authorization to Perform Attest/Compilation Services

Active 06/30/2024

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

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Appendix C: Individual CPA License Documentation



West Virginia Board of Accountancy

CPA Verification: Details

CPA License Information

Name JEFFREY W. KENT
Company Name MAHER DUESSEL
Address 503 MARTINDALE ST STE 600
City PITTSBURGH
State PA
Zip 15212
County OUT-OF-STATE
License Number [REDACTED]
License Type CPA
Status Active
Effective Date 07/01/2023
Expiration Date 6/30/2024
Discipline

Public Discipline Documents

Authorization to Perform Attest/Compilation Services



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649

Harrisburg, PA 17105-2649

12/07/2023

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.



BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

P. O. Box 2649

Harrisburg, PA 17105-2649

12/07/2023

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: 12/31/2025

License Number: [REDACTED]

Last Renewal: 11/16/2023

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

12/07/2023

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: 12/31/2025

License Number: [REDACTED]

Last Renewal: 11/01/2023

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

12/07/2023

License Information

HANNAH MAE MAUST

PITTSBURGH, Pennsylvania 15237

Board/Commission: State Board of Accountancy

Status Effective Date: 11/01/2018

LicenseType: Certified Public Accountant

Issue Date: 11/01/2018

Specialty Type:

Expiration Date: 12/31/2025

License Number: [REDACTED]

Last Renewal: 11/27/2023

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

12/07/2023

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.

Appendix D: Resumes

Jeffrey W. Kent, CPA



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, counties, municipalities, and authorities. He has comprehensive experience with GASB implementation, Single Audits and is a Reviewer on the GFOA's Special Review Committee for Annual Comprehensive Financial Reports.

Representative Clients:

- West Virginia Division of Highways
- West Virginia Department of Administration
- Bluefield State University
- West Virginia School Building Authority
- West Virginia State Treasurer's Office
- West Virginia Public Broadcasting
- West Virginia Office of Technology
- Commonwealth Financing Authority
- Pennsylvania Industrial Development Authority
- Allegheny County

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 Association of Airport Internal Auditors *Annual Conference*
- 2023 and 2022 Maher Duessel *Annual Non-Profit Seminar*
- 2022 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *Single Audit Major Program Determination*
- 2022 AICPA Employee Benefit Plan Audit Quality Center *Designed Audit Quality Partner Audit Planning*

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:

- Pittsburgh Regional Transit
- Port of Pittsburgh Commission
- Pittsburgh Water and Sewer Authority
- Allegheny County Sanitary Authority
- Urban Redevelopment Authority of Pittsburgh
- Washington County
- West Virginia Public Defender Services
- Hampton Township

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 and 2022 AICPA *Town Hall Series*
- 2023 Maher Duessel *Practical Examples – Leases for Non-Profits and Governments*
- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2023 Maher Duessel *Annual Non-Profit Seminar*
- 2022 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *A&A Resources*

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
- School Building Authority of West Virginia
- Pittsburgh Regional Transit
- Urban Redevelopment Authority
- Allegheny County Authorities (Including the Authority for Improvements in Municipalities, Hospital Development Authority, Higher Education Building Authority, Industrial Development Authority, and Residential Finance Authority)
- City of Clairton

Professional Activities and Affiliations:

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

Training Highlights:

- 2023 PICPA *Annual Meeting*
- 2023 Maher Duessel *Practical Examples – Leases for Non-Profit Organizations and Governments*
- 2023 Maher Duessel *GASB 96*
- 2023 Maher Duessel *Single Audit Compliance Supplement*
- 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 West Virginia Department of Administration *FARS Closing Books Training*

Hannah Maust, CPA



Manager

Licensed Pennsylvania CPA

Contact

412.315.3577

hmaust@md-cpas.com

Education

B.S. in Accounting and Business
Administration
Westminster College

Ms. Maust is a Manager at Maher Duessel with over 6 years of experience serving governments.

Ms. Maust began her public accounting career in 2016 as an Intern with Maher Duessel. Currently, Ms. Maust serves as a Manager on a wide range of governmental engagements including state agencies, educational entities, municipalities, and authorities. She also serves as a Manager on several employee benefit plan audit engagements, and she has extensive experience with grant audits and Single Audits. Ms. Maust received the PICPA Young Leader Award in 2021.

Representative Clients:

- West Virginia Division of Highways
- Bluefield State University
- West Virginia Office of Technology
- West Virginia Public Broadcasting
- Allegheny County Sanitary Authority
- Municipality of Penn Hills
- Shaler Area School District
- Swissvale Borough

Professional Activities and Affiliations:

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

Speaking Engagements:

- 2022 Maher Duessel Annual Non-Profit Update *Common Non-Profit Organization Reporting Errors*
- 2021 Maher Duessel *New Hire Training*

Training Highlights:

- 2023 Maher Duessel *Leases for Non-Profits and Governments*
- 2023 Maher Duessel *2023 Single Audit Compliance Supplement*
- 2023 Maher Duessel *GASB 96*
- 2022 Maher Duessel *Single Audit Major Program Determination*
- 2022 Maher Duessel *Annual Government Seminar*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *A&A Resources*
- 2022 Maher Duessel *GASB 87: Practical Implementation*

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 P.C. 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
- West Virginia Department of Administration
- 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*

Joe Palaski



Experienced Staff Accountant

Contact

412.535.5525

jpalaski@md-cpas.com

Education

B.S. in Accounting

Grove City College

Mr. Palaski is an Experienced Staff Accountant at Maher Duessel with over 2 years of experience serving governments.

Mr. Palaski began his public accounting career with Maher Duessel as an Intern in 2020, and he became a Staff Auditor in 2021. He has experience serving a wide range of governments and non-profits including state agencies, educational entities, and foundations.

Representative Clients:

- West Virginia Division of Highways
- City of Pittsburgh
- Johnstown Housing Authority
- Fox Chapel Borough
- Uganda Christian University Partners
- RTOG Foundation
- Magee-Womens Research Institute & Foundation

Professional Activities and Affiliations:

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

Training Highlights:

- 2023 Maher Duessel *Practical Examples Leases for Non-Profits and Governments*
- 2023 Maher Duessel *2023 Single Audit Compliance Supplement*
- 2023 Maher Duessel *GASB 96*
- 2023 Maher Duessel *Materiality*
- 2022 Maher Duessel *Annual Government Update*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *A&A Resources*
- 2022 Maher Duessel *New Hire Training*

Appendix E: Peer Review



Pittsburgh
3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736

Wheeling
21 Warden Run Rd., Suite 102
Wheeling, WV 26003

Phone 412-885-5045
Fax 412-885-4870
www.gbaco.com

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 F: 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) Maier Duessel, 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.

Maier Duessel

(Company) Swint

(Signature of Authorized Representative)

Jeffrey W. Kent, CPA, Partner, December 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)

REQUEST FOR PROPOSAL
CRFP DOT24*01
(WVDOT Accounting and Consulting Services)

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.

Mahe Duessel

(Company)

Jeffrey W. Kent, CPA, Partner

(Representative Name, Title)

412.535.5539/412.471.5508

(Contact Phone/Fax Number)

December 6, 2023

(Date)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFP DOT240000001

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

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

Maher Duessel



Authorized Signature

December 11, 2023

Date

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