

Proposal to Serve

West Virginia Regional Jail and
Correctional Facility Authority

Year Ended June 30, 2009

RFQ Number: RJC673
Firm Name: Gibbons & Kawash, CPAs
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DIVISION

Gibbons
& Kawash
Certified Public Accountants

June 18, 2009

Mr. Mark Landin, Chief Financial Officer
West Virginia Regional Jail and Correctional Facility Authority
1325 Virginia Street, East
Charleston, WV 25301

Dear Mr. Landin:

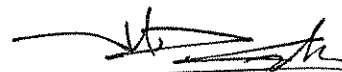
We are pleased to present our credentials to continue serving as independent auditors of the West Virginia Regional Jail and Correctional Facility Authority (the Authority) for the year ended June 30, 2009, with the option of renewing the contract for each of the two subsequent fiscal years, and to perform the audits in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, prescribed by the Comptroller General of the United States. As a client of our firm, you can be sure of our total commitment to provide timely, responsive and quality service.

Gibbons & Kawash is most qualified to perform this engagement due to our substantial experience with federal and state grant funds, and experience auditing governmental entities. This experience enables us to present unmatched qualifications and expertise in our proposal.

Gibbons & Kawash is independent of the State of West Virginia, and all of its component units, as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards* (2007 revision), issued by the Comptroller General of the United States. Gibbons and Kawash and all key professional staff are licensed to practice in West Virginia. There were no field reviews of Gibbons & Kawash audits during the past three years and all audits subject to desk reviews have been accepted. No disciplinary action has been taken or is pending against the firm during the past three years.

Enclosed is our proposal to perform the services described above as of and for the year ended June 30, 2009. We would be pleased to personally present this proposal to you at your convenience. If questions arise regarding this proposal, please feel free to call us at (304) 345-8400. It has been a pleasure for us to respond to your request for proposal and we look forward to continuing to provide timely, quality services to your organization.

Very truly yours,



John D. Galloway
Partner

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PROFILE OF GIBBONS & KAWASH

OVERVIEW

The audit of the West Virginia Regional Jail and Correctional Facility Authority (the Authority) requires extensive experience in serving governmental entities. Our experience in serving governmental entities, including the Authority for the past 14 years, will enable us to effectively and efficiently meet the Authority's needs for quality and timely audit services.

GIBBONS & KAWASH'S PRACTICE

Gibbons & Kawash is a professional independent accounting firm which provides a full range of accounting and auditing, tax and management consulting services to clients throughout West Virginia, as well as portions of Ohio, Pennsylvania, Kentucky and Virginia, and is a leading firm in providing auditing, accounting, and consulting services to nonprofit and governmental clients. We currently employ a staff of 35 employees, of which 11 are certified public accountants. Our professionals have many years of experience in providing competent, high quality audit services to nonprofit entities and governments.

THE ADVANTAGE

Gibbons & Kawash has been elected to membership in CPAmerica International, an exclusive, worldwide association of independent, leading accounting firms founded to pursue and ensure excellence and quality in accounting, financial and business consulting services. Membership requirements dictate that a firm must meet association standards of excellence in service, management competence and all other aspects of practice. Members must commit to a significant continuing investment on behalf of clients to provide the highest quality professional service.

This membership affords us access to outstanding audit, tax and consulting professionals and their specialty niche expertise in over 50 major U.S. cities. CPAmerica International's international alliance partner is HORWATH International with over 90 firm members and 300 international affiliate offices located in countries around the world.

Our CPAmerica affiliation enables us to offer you the resources of a national firm, yet we remain autonomous so you are assured of a local presence of highly trained and knowledgeable experts with your needs in the forefront (See **Appendix F**).

COMMITMENT TO QUALITY

Gibbons & Kawash's foremost goal is to provide *superior quality service*. Everything else is secondary to that goal. Our approach to client service incorporates the necessity to meet client needs as the primary focus of service. We strive to identify, understand and satisfy client's needs and expectations. This approach has helped Gibbons & Kawash build its extensive nonprofit and governmental practices.

Gibbons & Kawash strongly supports the rendering of quality services to our governmental clients. The following few paragraphs demonstrate the Firm's dedication to each aspect of audit quality.

PROFILE OF GIBBONS & KAWASH

Government Audit Quality Center - Gibbons & Kawash is a member of the Government Audit Quality Center of the American Institute of Certified Public Accountants. This Center has established increased continuing education and quality control requirements for its voluntary membership to enhance the quality of governmental audits.



EXTERNAL QUALITY CONTROL REVIEW

Gibbons & Kawash is a member of the American Institute of Certified Public Accountants' Peer Review Program. The program has established a self-regulatory process which includes requirements for peer review of the member firms every three years. These reviews, which are performed by knowledgeable independent CPAs from other firms, periodically evaluate and test systems of quality control of member firms. Our system of quality control provides assurance that we maintain, on a continuing basis, the highest professional standards to which we are committed. Our most recent external quality control review was performed by Rea & Associates, Inc., who expressed an *unqualified opinion* on our system of quality control, and issued *no letter of comments*. Their opinion is on file with the AICPA and is included as **Appendix B**.

Gibbons & Kawash is licensed and in compliance with all requirements to practice public accounting in the State of West Virginia. Furthermore, we have never been subject to any disciplinary or legal actions, nor are there pending or threatened actions against the Firm.

CONTINUING PROFESSIONAL EDUCATION

One of the best measures of a firm's commitment to its audit practice is the depth of specialized training provided to its professionals. Gibbons & Kawash provides internal and external training on governmental accounting, auditing, reporting, and operations in excess of the GAO requirements. We continually monitor the issuance of technical auditing and accounting pronouncements and provide our personnel with specialized training in these areas. Professionals at the in charge level and above receive specialized training in seminars and courses presented by nationally recognized experts in governmental and nonprofit accounting, auditing and financial reporting. Gibbons & Kawash's professional staff has met all continuing professional education requirements within the proceeding two years. Our personnel have received extensive training on the implementation of GASB Statement 34 and 40 and the new risk based auditing standards as promulgated in SAS 103 through 112.

EXPERTISE IN COMPUTERIZED SYSTEMS

Computerizing the Audit

Gibbons & Kawash is committed to providing our auditors access to the latest technology in order to ensure optimum levels of efficiency in our engagements. Computerizing the audit process, enables our auditors to spend more time on judgment matters and in-depth analysis, rather than on "number crunching" and other mechanical aspects of auditing, and enhances efficiency by allowing for quick updating of audit applications from year to year.

With an internet connection, our personnel can work from anywhere and have complete access to the Firm's local area network as well as access to multiple high quality research sites for research of accounting and auditing issues. Our electronic audit workpaper software allows efficient integration of client prepared word and excel files into our workpaper files.

PROFILE OF GIBBONS & KAWASH

Statistical Auditing Techniques

Gibbons & Kawash uses an easy-to-use approach to statistical sampling in auditing that has been thoroughly field-tested and adapted for use on all audits. We will use statistically valid sampling techniques whenever it is considered to be cost-effective.

Encryption

All data on Gibbons & Kawash computers, including our workpapers in our computerized audit documentation management system, is encrypted using a 256-bit algorithm. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Gibbons & Kawash personnel.

QUALIFICATIONS AND EXPERIENCE

ENGAGEMENT TEAM

The ultimate success and quality of our professional services to the West Virginia Regional Jail and Correctional Facility Authority depends on our ability to provide an experienced and capable client service team. We have selected a group of individuals experienced in serving nonprofit and governmental entities. Their resumes are presented in **Appendix A**.

Your client service team will include:

Engagement Partner - John D. Galloway, CPA will serve as the lead partner on your engagement. John will assume primary responsibility for the successful completion of the audit and will maintain contact with senior management of the Authority throughout the engagement to ensure that services and resources are provided to the Authority in a timely professional manner. John will also provide technical expertise to the audit team on accounting, auditing, and financial reporting matters and perform on-site review and supervision procedures.

Engagement Quality Control Review Partner - Robert Denyer, CPA will serve as engagement quality control review partner. Engagement quality control review is an essential element of Gibbons & Kawash's quality control program. Bob will be charged with objectively evaluating the significant judgments made by the engagement team and the conclusions reached in formulating our report.

Manager - Rob Adams, CPA will serve as the engagement manager. Rob will be responsible for developing the engagement plan, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters. Rob will be in contact with you on a regular basis to ensure your needs and deadlines are met.

Senior Auditor - James Atkins, CPA is a senior auditor with two years of experience performing audits of four State of West Virginia component units, including two audits of the Authority. James has been involved in six audits of State of West Virginia entities.

We do not anticipate any changes in the audit service team during the term of the agreement. However, if circumstances necessitate the change in team members assigned to the engagement, we will replace individual team members with other members of our staff with comparable experience and training. We will notify the Authority regarding any changes in staffing, provide management with the resume of any staff members added to the audit team and obtain their approval for the change.

GOVERNMENTAL AND NONPROFIT PRACTICES

Gibbons & Kawash has a long tradition of providing the highest quality professional services to nonprofit and governmental clients. Our governmental and nonprofit practice is managed by a core team of 10 professionals, including 5 partners and a manager. The core engagement team for the Authority has been selected from this pool of highly qualified professionals. The team's public sector experience includes cities, authorities, and State of West Virginia agencies, and component units. The team has assisted clients in earning and maintaining GFOA certificates in addition to conducting audits of financial statements, including audits conducted under the Single Audit Act of 1984, as amended in 1996, and OMB Circular A-133.

QUALIFICATIONS AND EXPERIENCE

Gibbons & Kawash has a long tradition of providing the highest quality professional services to nonprofit and governmental clients. Our governmental clients include the following:

- Central West Virginia Regional Airport Authority
- Charleston Urban Renewal Authority
- City of Charleston, West Virginia
- Kanawha County Parks and Recreation Commission
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Metro Emergency Operations Center of Kanawha County
- Mid-Ohio Valley Regional Planning and Development Council
- Region VII Planning and Development Council
- Region VI Planning and Development Council
- School Building Authority of West Virginia
- West Virginia Board of Treasury Investments
- West Virginia Bureau of Employment Programs
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
 - Division of Highways
 - Division of Motor Vehicles
 - Division of Public Transit
 - Public Port Authority
 - Aeronautics Commission
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery
- West Virginia Parkways, Economic Development and Tourism Authority
- **West Virginia Regional Jail and Correctional Facility Authority**
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund

EXPERIENCE WITH FEDERAL AND STATE GRANT FUNDS

Gibbons & Kawash has extensive experience preparing financial statements for governmental entities in accordance with generally accepted accounting principles (GAAP), having performed this service for all of the entities listed above. As evidence of our expertise in this area, the Division of Highways has received the coveted Certificate of Achievement for Excellence in Financial Reporting. Recipients of this award have demonstrated compliance with the highest standards of financial reporting and application of generally accepted accounting principles. We believe that this accomplishment defines the quality of service provided by our firm, which we have demonstrated during the past three audits of the Authority, and the preparation of its financial statements. See **Appendix D** for more detailed listing of our experience.

QUALIFICATIONS AND EXPERIENCE

Many of the above entities, including the Division of Highways, School Building Authority, Division of Motor Vehicles, Division of Public Transit, and the City of Charleston, use governmental funds and governmental activities for financial reporting purposes that are the same as the Authority will use in its financial statements. **We also provided technical guidance in the preparation of the first GAAP-based financial statements for the Department of Transportation, which were the first department-wide financial statements prepared in State government.** We believe that this experience relating to an entity with over \$800 million in total revenue, \$1,500 million in assets, and over \$200 million in long-term debt will be invaluable in assisting in the preparation of the financial statements of the Authority.

Gibbons & Kawash also has extensive experience preparing the schedules and information required by FARS for 14 of the above entities, including the Authority. We have communicated and worked with FARS personnel to develop and resolve numerous financial reporting issues.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

Engagements performed in the last five years that are similar to the Authority are as follows:

	<u>Scope of Work</u>	<u>Years Served</u>	<u>Engagement Partner</u>	<u>Principal Client Contact</u>	<u>Phone Number</u>
West Virginia Parkways, Economic Development and Tourism Authority	GAS	2008, 2007, 2006, 2005, 2004	John D. Galloway	Greg Barr	304-926-1900
West Virginia Housing Development Fund	GAS/ OMB - A133	2008, 2007, 2006, 2005	John D. Galloway	Erica Boggess	304-926-1900
West Virginia Consolidated Public Retirement Board	GAS	2008, 2007, 2006, 2005, 2004	John D. Galloway	Terasa Miller	304-558-3570
West Virginia Infrastructure and Jobs Development Council	GAS	2008, 2007, 2006, 2005, 2004	Robert R. Denyer	Chris Jarrett	304-558-3612
West Virginia Water Development Authority	GAS	2008, 2007, 2006, 2005, 2004	Robert R. Denyer	Chris Jarrett	304-558-3612
West Virginia Drinking Water Treatment Revolving Loan Fund	GAS/ OMB - A133	2008, 2007, 2006, 2005, 2004	Robert R. Denyer	Chris Jarrett	304-558-3612
West Virginia Racing Commission	GAS	2008, 2007, 2006, 2005, 2004	John D. Galloway	Linda Lacy	304-558-2150
West Virginia Jobs Investment Trust	GAS	2008, 2007, 2006, 2005, 2004	John D. Galloway	Richard Ross	304-345-6200
West Virginia Regional Jail and Correctional Facility Authority	GAS	2008, 2007, 2006, 2005, 2004	John D. Galloway	Tony Davis	304-558-2110

QUALIFICATIONS AND EXPERIENCE

	Scope of Work	Years Served	Engagement Partner	Principal Client Contact	Phone Number
West Virginia Solid Waste Management Board	GAS	2008, 2007, 2006, 2005, 2004	Robert R. Denyer	Dick Cooke	304-926-0448
West Virginia School Building Authority	GAS	2008, 2007, 2006, 2005, 2004	John D. Galloway	Garry Stewart	304-558-2541
West Virginia Lottery	GAS	2008, 2007, 2006, 2005, 2004	Robert R. Denyer	Virgil Helton	304-558-0500
West Virginia Board of Treasury Investments	GAS	2008, 2007, 2006	Robert R. Denyer	Kara Brewer	304-340-1564

All of the above audits were performed in accordance with *Government Auditing Standards* and/or OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

GFOA'S CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING



A limited number of entities in West Virginia have received the GFOA's coveted Certificate of Achievement for Excellence in Financial Reporting, which indicates that the recipient has achieved the highest standards in government accounting and financial reporting. For eight years, Gibbons & Kawash assisted the second largest of these recipients, the West Virginia Department of Transportation, Division of Highways, in its successful submission of this award. Overall, we have assisted six entities with over 25 successful submissions for this award.

SERVICE APPROACH

OUR UNDERSTANDING OF YOUR REQUIREMENTS

We have obtained an understanding of your expectations for the public accounting firm with whom you will work in the future. Key among these are that your accounting firm should:

- Present a diversity of audit experience which demonstrates that the firm can meet your service needs.
- Have an experienced team of professionals with a proven record of providing high quality audit services and who will work closely with management.
- Have an audit approach that addresses areas of highest risk, concentrates its efforts in areas of most concern, and results in a smooth and efficient audit.
- Provide an independent look at your operations by producing timely management letters which make specific, creative and practical suggestions, not only to strengthen internal controls, but also to improve operating performance and effectiveness.
- Provide ongoing communications with management regarding any accounting or financial reporting developments which may affect the Authority.

SPECIFIC REQUIREMENTS OF THE ENGAGEMENT

Scope of Work to be Performed

We will express an opinion on the fair presentation of the West Virginia Regional Jail and Correctional Facility Authority financial statements as of and for the year ended June 30, 2009 in conformity with accounting principles generally accepted in the United States of America. We will perform the audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States.

The Authority is responsible for the construction of regional jails and correctional facilities and the operation of the regional jails. The Authority's financial statements will include a special revenue fund, a capital projects fund, a debt service fund, a general fixed assets account group, and a general long-term debt account group. These financial statements will reflect activity in the following accounts:

- Regional Jail and Correctional Facility Development Fund
- Regional Jail Operational Accounts
- Appropriated General Revenue Capital Outlay Account
- Bond Revenue Accounts
- Debt Service Revenue Account
- All other accounts under the Authority's control

SERVICE APPROACH

We will express an opinion on the fair presentation of the combining and individual financial statements and schedules of the above accounts in conformity with generally accepted accounting principles.

We will also provide support and technical assistance related to preparation of supplemental schedules and information required by FARS. We will perform audit procedures sufficient to enable us to express an "in relation to" opinion on these supplemental schedules.

We understand that we will be responsible for applying all procedures required by auditing standards generally accepted in the United States of America and *Government Auditing Standards* over the required supplementary information required by the Governmental Accounting Standards Board.

We will provide technical assistance to the Authority in determining presentation of the financial statements, including disclosures in the notes to the financial statements, and then prepare the financial statements, notes, and supplemental schedules.

In addition to the opinion on financial statements, we will report on the following, as applicable:

Fraud and Illegal Acts. We will make an immediate, written report to the Authority of any fraud and illegal acts of which we become aware.

Reporting to the West Virginia Regional Jail and Correctional Facility Authority. We will inform the Authority of each of the following, as applicable:

1. The auditors' responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Accounting estimates
4. Audit adjustments
5. Other information is documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

The Authority is a component unit of the State of West Virginia. It is anticipated that the financial statements will be included in the State's Comprehensive Annual Financial Report (CAFR).

Any issues that arise during the course of the audit that could cause delays in the issuance of the audit report or have an adverse impact on the audit opinion will be immediately reported to Mr. Mark Landin. We will provide a written summary of the issues within 24 hours.

SERVICE APPROACH

The investments of the Bond Revenue Accounts are managed by the Trustee, United National Bank. The investments of the Development Fund and the Operational Accounts are managed and in the custody of the Investment Management Board (the Board) of the State of West Virginia. The Board is audited annually by independent Certified Public Accountants. We will rely on this audit work to the fullest extent possible.

Time Requirements

Each of the following shall be completed no later than the dates indicated.

1. Interim work, detailed audit plan, and information needed from the Authority

We will complete all interim work and provide the Authority with a detailed audit plan and a list of all schedules to be prepared by the Authority by July 31, 2009.

2. Draft Reports

We will prepare drafts of the audit report and recommendations to management and have them available for review by the Executive Director no later than September 7, 2009. This will allow time for the Authority to review and comment on the financial statements prior to forwarding a draft to FARS by September 15, 2009. If FARS establishes a submission date prior to this date, we will plan our audit to meet this earlier date.

3. Entrance conferences, progress reporting, and exit conferences

The following conferences shall be held:

Entrance conference with Authority staff within two weeks of the award of the award.

- The purpose of this meeting will be to discuss audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

Semi-monthly progress conference with auditor's supervisory staff

- The purpose of these meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.

Exit conference with managers

- The purpose of this meeting will be to summarize the results of the field work and to review significant findings.

4. The final report and ten (10) signed copies shall be delivered to the Executive Director and FARS by October 15, 2009.

SERVICE APPROACH

Anticipated Potential Audit Problems

Since the GAAP basis financial statements of the Authority will be prepared from cash basis statements of activity, certain potential issues and matters relating to financial reporting may develop and require resolution as follows:

- Determining completeness of GAAP basis revenues and expenses, accounts receivable, and accounts payable.
- Determining the adequacy of the allowance for doubtful accounts receivable.
- Elimination of the activity between the Authority's various cash basis account ledgers.

These potential matters will be fully considered during our interim procedures and planning process and appropriate procedures will be developed to resolve any such matters during the audit.

Assistance to be Provided by the Authority

We understand that the accounting staff, management personnel, and certain clerical support will be available to assist during the audit by providing information, documentation, and explanations.

REQUIRED AFFIRMATIVE STATEMENTS

Independence

Gibbons & Kawash is independent of the Authority and related systems, the State of West Virginia and all of its component units as defined by generally accepted auditing standards and *Government Auditing Standards*.

Licensure

Gibbons & Kawash and all key personnel to be assigned to the engagement are licensed to practice public accounting in the State of West Virginia by the West Virginia Board of Accountancy.

PHASES OF THE AUDITS

The firm understands that time and money are important concerns for our clients. Our audit approach takes these concerns seriously. Therefore, we organize the audit process to yield a rate of return that is reflected in timeliness, effectiveness and cost efficiency.

Our audit approach for the Authority will consist of five phases:

- I. Information Gathering (including internal controls)
- II. Risk Assessment
- III. Testing
- VI. Evaluation of Audit Findings and Evidence
- V. Reporting

SERVICE APPROACH

We have separated the audit process into the above phases to emphasize certain significant aspects of each phase. However, the performance of phases I and II will occur concurrently due to the interrelationship of the various steps of these phases. Listed below is a brief description of all phases.

Phase I: Information Gathering (including internal controls)

Our Understanding of the Client's Operations

Based upon our previous engagements with similar entities, we believe that our knowledge is invaluable to providing the highest quality service. We will update our understanding by completing various techniques including interviews with employees, review of system documentation, transaction walkthroughs of key internal controls, inspection of significant documents used in the Authority's operations, and review of employee job descriptions.

Time Management System

Beginning with the planning phase of each audit, each audit segment will be provided with a detailed time budget to perform the necessary audit tasks based on the audit planning memos and supporting audit programs. Under the direction of the engagement audit senior, time incurred and progress made with respect to the audit will be accumulated and entered into the time management system. This information and related explanations of variances from budget will be forwarded to the engagement partner for analysis. These estimates will be modified and resources redirected as necessary to ensure the successful completion of the engagement.

Internal Control System Evaluation

We will perform procedures to obtain our understanding of the internal controls of the Authority. Assessment of the control environment will give us a general indication of the extent of reliance on the Authority's internal control policies that may be possible. This will be done in conjunction with obtaining an understanding of the operations of the Authority.

If our initial assessment indicates a possibility of reliance on specific controls, a sample of specific items will be chosen for detail testing, including grant approval and documentation procedures. This sample will be chosen through use of our computerized sampling techniques.

Phase II: Risk Assessment Process

After the completion of Phase I, we will synthesize the information gathered, identify risks (both overall and specific) that could result in material misstatement of the financial statements, and develop an overall audit strategy.

Planning Analysis

An analytical review of the Authority's accounts will then be performed. Based on these analytical reviews we will identify accounts and information streams that are significant and which may indicate an increased risk of material misstatement of the financial statements.

SERVICE APPROACH

Risk Assessment

The critical step toward ensuring that the audit approach is both innovative and prudent is assessing the risk of material misstatement associated with a given objective, including the opinion on the financial statements of the Authority.

The ultimate risk of failure to identify a material error is the product of three risk components:

- a material error may occur;
- internal controls may fail to identify and correct that error; and
- the auditor's substantive procedures may fail to reveal the error.

Once risk has been assessed, the auditor then determines the quality and quantity of audit evidence required to limit that risk to an acceptable level.

We will concentrate our audit effort on those areas where the dollar volume of transactions is significant and the risk of material misstatement is greatest. Our preliminary risk assessment is partially reflected in the relative audit effort depicted in the audit budget provided in the Professional Fees section of this proposal.

To minimize the level of audit effort, particularly in low-risk areas, we will make extensive use of analytical and quantitative techniques to support the opinion on the financial statements of the Authority. We view analytical procedures such as economic and ratio analysis, and statistical sampling as a continuum of techniques to be matched against a continuum of audit risk, ranging from low to high. The audit tools used in each audit area will be matched against the specific audit risks of that area.

To accomplish this audit approach, specialists from Gibbons & Kawash will be used. The engagement team members will perform the risk assessment based on their extensive prior experience and guide all audit efforts into the most cost-effective areas.

Comprehensive Planning Memorandum

We will then write a comprehensive planning memorandum which will summarize the information gained in the planning phase of the audit. This memo will also include a detailed audit approach for the rest of the audit. This memo along with the final audit approach will be discussed with key personnel at the beginning of our fieldwork.

Audit Programs

Prior to the execution of any significant audit effort, the audit senior will update and revise written detailed audit programs. These programs will be scrutinized by the engagement partner to determine that the specific procedures developed are appropriate, efficient and reasonable in the circumstances. As a result, this process is a pre-audit quality control step which ensures that the audit team has a thorough understanding of the work allocated to them and that the efforts of all team members are coordinated and consistent.

Following is a presentation of the individual audit segments and a brief description of the proposed procedures for each segment:

SERVICE APPROACH

- **Regional Jail and Correctional Facility Development Fund**
Substantive tests will be performed of court fees revenue, primarily of an analytical nature, to determine that revenues are complete. Substantive tests will also be performed of transfers to and from other funds and the investment accounts at the Investment Management Board.
- **Regional Jail Operational Accounts**
Based on our prior knowledge of the internal controls over these accounts, we expect to test controls through selection and testing of individual samples of payroll disbursements, nonpayroll expenditures, and revenues (charges to local governments for housing inmates). Our sample sizes will be statistically related to attributes tested and will range from 25 to 40 transactions per sample.
- **Appropriated General Revenue Capital Outlay Account**
Tests of transactions will be performed as well as analytical procedures. Sample sizes will be based on materiality of the transaction to the account balance and the probability proportional to size sampling method.
- **Bond Revenue Accounts**
These balances will generally be audited by substantive tests of the balances.
- **Debt Service Reserve and other trustee accounts used for proceeds of the Lease Revenue Bonds**
These balances will generally be audited by substantive tests. Controls of the trustee are evaluated through review of separately issued SAS 70 reports on their operations.
- **Fixed Assets**
These balances will be audited by substantive procedures in conjunction with our testing of the Appropriated General Revenue Capital Outlay Account.
- **Long-Term Debt**
These balances will generally be audited by performance of substantive tests.

As required by *Government Auditing Standards*, we will determine laws and regulations noncompliance with which would result in a direct and material effect on the financial statements.

Phase III: Testing

After completing our assessment of the risk of material misstatement by account balance and transaction class and preparing the tailored audit programs, we will conduct two types of tests in addition to the specific audit requirements discussed later in this section.

- **Internal Control and Compliance Testing**

We will test compliance with established control procedures designed to verify that the significant strengths within the system are functioning as described to us. Generally, we will select and review transactions in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures.

We will also compliance test internal controls designed to ensure the Authority complies with applicable laws and regulations as required by *Government Auditing Standards* and OMB Circular A-133.

SERVICE APPROACH

- **Testing Financial Data (Substantive Testing)**

These tests are designed to provide reasonable assurance as to the validity of the information provided by the accounting system; i.e, the accuracy and completeness of all transactions and account balances.

Such tests will include confirmation of a significant sample of loans receivable, review of invoices supporting payments, review of individual loan documentation and approvals, etc.

Phase IV: Evaluation of Audit Findings and Evidence

At the conclusion of Phase III we will summarize our audit finding and evaluate the results of our testing in order to determine the appropriate opinion to be rendered.

Phase V: Reporting

Upon completion of all compliance and substantive testing, the reporting phase begins. During this phase, all data necessary for completion of all reports will be collected. The reports will be completed in draft form and reviewed by the engagement audit manager, partner, and independent partner, prior to submission to the Authority's officials for their review. After any questions or concerns of the Authority's officials have been answered, the final reports will be issued.

SUMMARY

In summary, Gibbons & Kawash will provide effective and efficient audit services to the Authority. Our audit process and approach will be characterized by:

- Comprehensive planning process which includes developing our in-depth understanding of the Authority's operations;
- Focused audit programs based upon an assessment of engagement risk and internal accounting controls;
- Cooperation with and limited disruption of the accounting staff; and
- Extensive use of computer technology to automate the audit.

PROFESSIONAL FEES

SCHEDULE OF TOTAL PROFESSIONAL FEES AND EXPENSES

	Hours	Hourly Rates	Total
Partners	25	\$ 170	\$ 4,250
Managers	36	135	4,860
Supervisory Staff	95	100	9,500
Staff	80	85	6,400
Support Staff	10	50	500
Other (specify)	-		-
	246		
Total all-inclusive maximum price for the 2009 audit and other services as required in this request for quotation			\$ 25,510

TIME ESTIMATES BY FUNCTION AND LEVEL

Following are time estimates for the major sections of the work to be performed:

	Hours
Planning and evaluation of internal controls	50
Compliance testing	20
Year end fieldwork	116
Report preparation	28
Meetings and wrap-up	32
Total	246

The following are the hours by audit segment:

	Hours
Regional Jail and Correctional Facility	
Development Fund	40
Regional Jail Operational Accounts	90
Appropriated General Revenues and	
Capital Outlay Account	6
Bond Revenue Accounts	8
Debt Service Reserve and other trustee accounts	20
Fixed Assets	12
Long-term Debt	10
Reporting	28
Meetings and wrap up	32
Total	246

APPENDIX A

QUALIFICATIONS AND EXPERIENCE OF THE ENGAGEMENT TEAM

APPENDIX A



John D. Galloway, CPA

PARTNER

304-345-8400 ph
304-345-8451 fax
jgalloway@gandkcpas.com

Experience

John has 15 years of professional experience providing audit, tax, and consulting services to public sector entities, including state agencies, local governments and nonprofit organizations. His in-

depth industry knowledge includes such areas as governmental financial reporting, federal grant compliance, indirect cost reimbursement, and internal control and operational matters. His service to nonprofit organizations and governmental entities includes the following:

- Central West Virginia Regional Airport Authority
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Marion County, West Virginia
- Mid-Ohio Valley Planning and Development Council
- Public Service Commission of West Virginia
- Region VII Planning and Development Council
- Region VI Planning and Development Council
- School Building Authority of West Virginia
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation - Division of Highways
- West Virginia Department of Transportation – Division of Public Transit
- West Virginia Educational Broadcasting Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Parkways, Economic Development, and Tourism Authority
- West Virginia Racing Commission
- **West Virginia Regional Jail and Correctional Facility Authority**

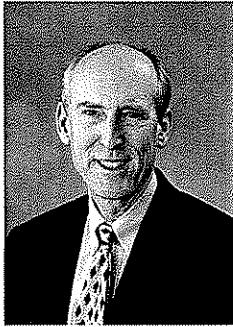
Professional Activities

John is a member of the American Institute of CPAs, the West Virginia Society of CPAs, and serves on the board of the Charleston Chapter of the West Virginia Society of CPAs.

Education

John graduated from the University of Charleston with a Bachelor of Science degree in business administration.

APPENDIX A



Robert R. Denyer, CPA

PARTNER

304-345-8400 ph
304-345-8451 fax
rdenyer@gandkcpas.com

Experience

Bob has over 30 years of experience in providing audit, tax, and consulting services to public sector entities, including state agencies, local governments and nonprofit organizations. His in-depth industry

knowledge includes such areas as federal grant compliance, indirect cost reimbursement, employee benefit plan issues, and internal control and operational matters. He has supervised and managed audits of many privately-owned commercial companies, as well as large governmental entities, colleges and universities and other

nonprofit organizations. His service to nonprofit organizations and governmental entities includes the following:

- City of Charleston
- Kanawha County, West Virginia
- Kanawha Valley Regional Transportation Authority
- Marion County, West Virginia
- Mid-Ohio Valley Regional Planning and Development Council
- Region VI Planning and Development Council
- West Virginia Board of Treasury Investments
- West Virginia Bureau of Employment Programs, including Worker's Compensation Division (performed in conjunction with KPMG Peat Marwick).
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation - Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery
- West Virginia Parkways, Economic Development and Tourism Authority
- West Virginia State Rail Authority
- West Virginia Racing Commission
- **West Virginia Regional Jail and Correctional Facility Authority**
- West Virginia School Building Authority
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund

Professional Activities

Bob is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of CPAs.

Bob is a past board member and past president of the South Charleston Rotary Club and a member of the South Charleston Chamber of Commerce.

Education

Bob graduated from West Virginia University with a Bachelor of Science degree in business administration.

APPENDIX B



Robert E. Adams, CPA

MANAGER

304-345-8400 ph
304-345-8451 fax
radams@gandkcpas.com

Experience

Rob's professional experience during the past 13 years has included significant responsibilities providing audit, tax, and consulting services to numerous public sector entities. Rob has supervised

and managed audits of several large state governmental entities, local governments, and nonprofit organizations. His service to governmental and nonprofit organizations includes the following:

- Charleston Urban Renewal Authority
- City of Charleston, West Virginia
- Kanawha County, West Virginia
- Kanawha County Parks and Recreation Commission
- Kanawha Valley Regional Transportation Authority
- Mid-Ohio Valley Area Development Corporation
- Mid-Ohio Valley Planning and Development Council
- West Virginia Board of Treasury Investments
- West Virginia Department of Transportation
- West Virginia Certified Development Corporation
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Authority
- West Virginia Independent Colleges and Universities
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- West Virginia Lottery Commission
- **West Virginia Regional Jail and Correctional Facility Authority**
- West Virginia Solid Waste Management Board
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Fund

Professional Activities

Rob is a member of the American Institute of Certified Public Accountants, the West Virginia Society of CPAs, and the Charleston Chapter of the West Virginia Society of CPAs.

Education

Rob graduated from West Virginia Wesleyan College with a bachelor of business administration in accounting.

APPENDIX B



James Atkins, CPA

SENIOR AUDITOR

304-345-8400 ph
304-345-8451 fax
jatkins@gandkcpas.com

Experience

James has two years of professional experience providing audit, tax, and consulting services to public sector entities. He has supervised audits of many large governmental entities, including state agencies and local governments. His service to public sector entities includes the following:

- Central West Virginia Regional Airport Authority
- Kanawha County Commission
- Kanawha County Dental Health Council, Inc.
- Kanawha County Metro 911
- Kanawha Hospice Care, Inc.
- Kanawha Valley Regional Transportation Authority
- Vandalia Heritage Foundation
- Vandalia Redevelopment Corporation
- West Virginia Consolidated Public Retirement Board
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Lottery Commission
- West Virginia Racing Commission
- **West Virginia Regional Jail & Correctional Facility Authority**
- West Virginia Water Development Authority

Education

James graduated from the West Virginia Wesleyan College with a Bachelor of Science degree in business administration and finance.

APPENDIX B

PEER REVIEW REPORT

Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

132 South Fourth Street
Marietta, OH 45750-3208
PH 740-373-7423
FAX 740-373-7492

www.reacpa.com

We're Ready For Your Future

November 30, 2006

To the Partners of
Gibbons & Kawash
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Gibbons & Kawash (the firm) applicable to non-SEC issuers in effect for the year ended February 28, 2006. The firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Gibbons & Kawash in effect for the year ended February 28, 2006, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with applicable professional standards.

Rea & Associates, Inc.

APPENDIX C

REQUIRED VENDOR INFORMATION



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

Request for Quotation

RFQ NUMBER
RJC673

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
JOHN ABBOTT
304-558-2544

VENDOR

*909132501 304-345-8400
GIBBONS & KAWASH
300 BANK ONE CENTER
707 VIRGINIA STREET EAST
CHARLESTON WV 25301

SHIP TO

REG'L JAIL & CORR'L AUTH'Y

1325 VIRGINIA STREET EAST
CHARLESTON, WV
25301 304-558-2110

DATE PRINTED 05/24/2009	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
-----------------------------------	---------------	----------	--------	---------------

BID OPENING DATE: **06/18/2009** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-20		
AUDITING SERVICES CONTRACT TO PROVIDE AUDITING SERVICES FOR THE WEST VIRGINIA REGIONAL JAIL & CORRECTIONAL AUTHORITY, PER THE SPECIFICATIONS. MANDATORY PRE-BID: JUNE 10, 2009; 10:00 AM WVRJCA 1325 VIRGINIA STREET, EAST CHARLESTON, WV 25301 EXHIBIT 10 REQUISITION NO.: ADDENDUM ACKNOWLEDGEMENT I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC. ADDENDUM NO.'S: NO. 1 NO. 2 NO. 3						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE 	TELEPHONE 304-345-8400	DATE 6/18/2009
TITLE Shareholder	FEIN 55-0738985	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

Request for Quotation

RFQ NUMBER
RJC673

PAGE
2

ADDRESS CORRESPONDENCE TO ATTENTION OF
JOHN ABBOTT 304-558-2544

AUCTION

*909132501 304-345-8400
 GIBBONS & KAWASH
 300 BANK ONE CENTER
 707 VIRGINIA STREET EAST
 CHARLESTON WV 25301

SHIP TO

REG'L JAIL & CORR'L AUTH'Y

 1325 VIRGINIA STREET EAST
 CHARLESTON, WV
 25301 304-558-2110

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/24/2009				

BID OPENING DATE: 06/18/2009 BID OPENING TIME 01:30PM


LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
------	----------	-----	---------	-------------	------------	--------

NO. 4

NO. 5

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY 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.

.....


SIGNATURE

..... Gibbons & Kawash, CPAs

COMPANY

..... 6/18/2009

DATE

REV. 11/96

NOTICE

A SIGNED BID MUST BE SUBMITTED TO:

DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 BUILDING 15
 2019 WASHINGTON STREET, EAST
 CHARLESTON, WV 25305-0130

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
	304-345-8400	6/18/2009

TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
Shareholder	55-0738985	

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

Request for Quotation

RFQ NUMBER
RJC673

PAGE
4

ADDRESS CORRESPONDENCE TO ATTENTION OF:
JOHN ABBOTT
304-558-2544

VENDOR

*909132501 304-345-8400
GIBBONS & KAWASH
300 BANK ONE CENTER
707 VIRGINIA STREET EAST
CHARLESTON WV 25301

SHIP TO

REG'L JAIL & CORR'L AUTH'Y

1325 VIRGINIA STREET EAST
CHARLESTON, WV
25301 **304-558-2110**

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/24/2009				

BID OPENING DATE: **06/18/2009** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
***** THIS IS THE END OF RFQ RJC673 ***** TOTAL:						\$ 25,510

SEE REVERSE SIDE FOR TERMS AND CONDITIONS.

SIGNATURE <i>[Signature]</i>	TELEPHONE 304-345-8400	DATE 6/18/2009
TITLE Shareholder	FEIN 55-0738985	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with West Virginia Code, §5A-3-37. (Does not apply to construction contracts). West Virginia Code, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the West Virginia Code. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

- 1. Application is made for 2.5% resident vendor preference for the reason checked: Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or, Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or, Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. Application is made for 2.5% resident vendor preference for the reason checked: Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. Application is made for 2.5% resident vendor preference for the reason checked: Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4. X Application is made for 5% resident vendor preference for the reason checked: Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked: Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked: Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Gibbons & Kawash, CPAs Signed: [Signature]

Date: 6/18/2009 Title: Shareholder

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

VENDOR OWING A DEBT TO THE STATE:

West Virginia Code §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:

If this is a solicitation for a public improvement construction contract, the vendor, by its signature below, affirms that it has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the *West Virginia Code*. The vendor **must** make said affirmation with its bid submission. Further, public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the *West Virginia Code* and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the *West Virginia Code* may take place before their work on the public improvement is begun.

ANTITRUST:

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

LICENSING:

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY:

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.

Under penalty of law for false swearing (*West Virginia Code* §61-5-3), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

Vendor's Name: Gibbons & Kawash, CPAs

Authorized Signature: _____

Date: 6/18/2009

APPENDIX D

PROFESSIONAL REFERENCES

APPENDIX D

Professional References from Similar Engagements with Government Entities

Entity Name	6/30/05	6/30/06	6/30/07	6/30/08	Audit Type	Contact	Phone Number
Central West Virginia Regional Airport Authority	X	X	X	X	A-133	Kimberly Lewis	304-344-8033
Kanawha County, West Virginia	X	X	X	X	A-133	David Fontalbert	304-357-0179
Kanawha Valley Regional Transportation Authority	X	X	X	X	A-133	Pat Jones	304-343-3840
Region VI Planning and Development Council	X	X	X	X	A-133	James Hall	304-366-5693
School Building Authority of West Virginia	X	X	X	X	GAGAS	Garry Stewart	304-558-2541
Tobacco Settlement Financing Authority of West Virginia				X	GAGAS	Chris Sforza	304-558-4083
West Virginia Board of Treasury Investments		X	X	X	GAGAS	Kara Brewer	304-340-1564
West Virginia Consolidated Public Retirement Board	X	X	X	X	GAGAS	Mark Miller	304-558-3570
West Virginia Drinking Water Treatment Revolving Loan Fund	X	X	X	X	A-133	Chris Jarrett	304-558-3612
West Virginia Economic Development Authority	X				GAGAS	David Warner	304-558-3650
West Virginia Housing Development Fund	X	X	X	X	A-133	Erica Boggess	304-345-6475
West Virginia Infrastructure and Jobs Development Council	X	X	X	X	GAGAS	Jeff Brody	304-558-4607
West Virginia Jobs Investment Trust	X	X	X	X	GAGAS	Richard Ross	304-345-6200
West Virginia Lottery Commission	X	X	X	X	GAGAS	Jim Toney	304-558-0500
West Virginia Parkways, Economic Development and Tourism Authority	X	X	X	X	GAGAS	Greg Barr	304-926-1900
West Virginia Racing Commission	X	X	X	X	GAGAS	Linda Rutledge	304-558-2150
West Virginia Regional Jail and Correctional Facility Authority	X	X	X	X	GAGAS	Tony Davis	304-558-2110
West Virginia Solid Waste Management Board	X	X	X	X	GAGAS	Dick Cooke	304-926-0448
West Virginia Water Development Authority	X	X	X	X	GAGAS	Chris Jarrett	304-558-3612
West Virginia Water Pollution Control Revolving Fund	X	X			A-133	Ramona Dickson	304-759-0506

APPENDIX E

ENGAGEMENT TEAM CONTINUING PROFESSIONAL EDUCATION

West Virginia Board of Accountancy
CPE Reporting Form for Year Ending December 31, 2008
 Due on or Before January 31, 2009
 Insert rows as needed

Hours Claimed		Course Classifications				Course Provider	Course Location	Title of Course, Program or Publication (Limit entries in the Title of Course column to the number of characters that can be viewed without scrolling)	Date(s) Attended, Completed or Published
Field of Study	Category Claimed	Source	Live Presentation	Webinar / Live Internet Group					
8	Accounting & Auditing	Firm Provided In-House	Live Presentation		Gibbons & Kawash	Charleston, WV	Employee Benefit Plan Update	4/17/2008	
2	Accounting & Auditing	NASBA Approved Sponsor	Webinar / Live Internet Group		Plain-English Accounting	Charleston, WV	Plain English Accounting Quarterly Webcast	8/19/2008	
2	Governmental	NASBA Approved Sponsor	Webinar / Live Internet Group		CPAmerica	Charleston, WV	SAS 70 What's Left for the Auditor to Do?	9/4/2008	
2	Accounting & Auditing	Local Chapter of CPAs	Live Presentation		Local Chapter of CPAs	Charleston, WV	Employee Benefit Plans-Recent Developments	9/17/2008	
4	Accounting & Auditing	NASBA Approved Sponsor	Webinar / Live Internet Group		Plain-English Accounting	Charleston, WV	Plain English Accounting & Auditing Update	9/23/2008	
4	Accounting & Auditing	NASBA Approved Sponsor	Webinar / Live Internet Group		Plain-English Accounting	Charleston, WV	Plain English Accounting & Auditing Update	9/25/2008	
12	Accounting & Auditing	Firm Provided In-House	Live Presentation		Gibbons & Kawash	Charleston, WV	International vs. U.S. Accounting	10/20/2008	
16	Personal Development	NASBA Approved Sponsor	Live Presentation		CPAmerica	Pittsburgh, PA	2008 Partner Development Workshop	11/17/08-11/18/08	
8	Governmental	Firm Provided In-House	Live Presentation		Gibbons & Kawash	Charleston, WV	Year 2 Risk Assessment and Internal Control	11/21/2008	
2	Accounting & Auditing	NASBA Approved Sponsor	Webinar / Live Internet Group		Plain-English Accounting	Charleston, WV	Plain English Accounting Quarterly Webcast	12/2/2008	
8	Taxation	Firm Provided In-House	Live Presentation		Gibbons & Kawash	Charleston, WV	Form 980 & IFRS	12/5/2008	
68.00		Total Hours							

Required Information

Reporting Forms postmarked after January 31, 2009, must be accompanied with a late filing fee of \$110.00 made payable to the West Virginia Board of Accountancy. (No exceptions.)

WV License #: 003721

Name: John Galloway

Employer: Gibbons & Kawash

Business Address: 300 Chase Tower, 707 Virginia Street E

Business City, State, Zip: Charleston, WV 25301

Home Street Address:

Home City, State, Zip:

Home Phone:

Business Phone: (304) 3450-3400

E-mail: jgalloway@gandkcpas.com

Date Submitted:

I obtained my first certificate to practice during calendar year 2008; therefore I am exempt from securing CPE hours during 2008

By signing and dating this form below, I am certifying under penalties of perjury and false swearing, that the information I am submitting on this form is true and correct to the best of my knowledge.

Signature: _____

Date: _____

Save and e-mail form with signature to the Board at:
 wvboa@mail.wvnet.edu

Mail printed and signed form to:
 WV CPE Reporting Forms
 WV Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301

Digital signature permitted if received from the licensee's e-mail address.

GIBBONS KAWASH
CPE INFORMATION
2007

Galloway, John		WV Board #3721		WVSCPA #2886						
FIELD	HOURS	CATEGORY	SOURCE	COURSE SPONSOR	LOCATION	(GOV)	A&A	OTHER	PROGRAM PUBLICATION	DATE
1	2	6	9	NASBA ID 103104	Virtual	2			2006 Audit Update: SAS 102, 103 and 112	4/9/2007
1	2	4	9	NASBA ID 103241	Virtual	2		4	Identifying, Assessing and Responding to Risk: SAS Nos. 109, 107, 110	5/7/2007
3	4	1	3	WVSCPA	Charleston, WV				Project Group Day - We All Work Together:	5/10/2007
3	3	1	3	WVSCPA	Charleston, WV			3	Project Group Day - WVSCPA Initiatives	5/11/2007
1	2	4	9	NASBA ID 103241	Virtual	2			Implementation Guidance on the Risk Assessment Standards	6/18/2007
7	8	1	9	NASBA ID 103241	Seattle, WA	8			Preconference - Governmental Day: Session One, Two, Three and Four	6/26/2007
3	1	1	9	NASBA ID 103241	Seattle, WA			1	This is No Time to be Sleepless in Seattle!	6/27/2007
4	2	1	9	NASBA ID 103241	Seattle, WA			2	Moving from Success to Significance	6/27/2007
5	2	1	9	NASBA ID 103241	Seattle, WA			1	2007 How to Guide to the Paperless Office	6/27/2007
5	2	1	9	NASBA ID 103241	Seattle, WA			2	Technology Update	6/27/2007
6	2	1	9	NASBA ID 103241	Seattle, WA			2	Corporate Taxation	6/27/2007
1	2	1	9	NASBA ID 103241	Seattle, WA		2		Accounting Update and Implementation	6/28/2007
1	2	1	9	NASBA ID 103241	Seattle, WA		2		Auditing Update and Implementation	6/28/2007
1	2	1	9	NASBA ID 103241	Seattle, WA		2		Risk Assessment Standards	6/28/2007
1	2	1	9	NASBA ID 103241	Seattle, WA		2		A&A Update Member Sharing with Q & A	6/28/2007
1	2	1	9	NASBA ID 103241	Seattle, WA		2		Engaging the Engagement Team in Risk-Based Auditing	6/29/2007
3	2	1	9	NASBA ID 103241	Seattle, WA		2	2	A&A Member Sharing	6/29/2007
3	2	1	9	NASBA ID 103241	Seattle, WA			2	Curline Analysis Paralysis: The Leadership Map	6/29/2007
5	2	4	9	NASBA ID 103005	Virtual			2	Checkpoint: Functionality and Features for the Advanced User	6/5/2007
5	1	4	9	NASBA ID 105005	Virtual	1			Risk Assessment Standards	6/19/2007
5	2	1	3	WVSCPA	Charleston, WV			2	Economic Development Update	8/28/2007
1	8	1	6	Gibbons & Kawash	Charleston Civic Center	8			Implementing the Risk Assessment Standards	10/24/2007
1	0	1	6	Gibbons & Kawash	Charleston Civic Center	8			Implementing the Risk Assessment Standards	10/25/2007
1	2	4	6	NASBA ID 103241	Virtual	2			Latest Revision to Auditing Standards	11/1/2007
1	12	7	6	Gibbons & Kawash	Charleston, WV	12			The COSO Framework's Evaluating Internal Control	11/5/2007
1	8	1	6	Gibbons & Kawash	Charleston, WV	8			Risk Assessment Workshop	11/6/2007
1	2	4	9	NASBA ID 103241	Virtual		2		FASB Update	12/6/807
TOTALS						53	12	23		
TOTAL						88				

FIELD OF STUDY	CATEGORY	SOURCE
1) Accounting and Auditing	1) Live Presentation	1) WV Public Accountants Assoc.
2) Advisory Services	2) College Credit Course	2) Local Chapter of CPAs
3) Management	3) Self Study	3) WV Society of CPAs
4) Personal Development	4) Video	4) Other State CPA Society
5) Specialized Knowledge	5) Interactive Self-Study	5) Firm/Other Association
6) Taxation	6) Web Based Self-Study	6) Firm Provided In-House
7) Governmental	7) I was the Discussion Leader	7) College of University
8) Ethics	8) I Taught this Course	8) AICPA
	9) I Am the Author of Published Article or Book	9) NASBA Approved Sponsor
	10) WV Governmental Agency	10) WV Governmental Agency
	11) IRS or other Federal Agency	11) IRS or other Federal Agency

West Virginia Board of Accountancy
CPE Reporting Form for Year Ending December 31, 2008
 Due on or Before January 31, 2009

Insert rows as needed

Hours Claimed	Course Classifications		Source	Course Provider	Course Location	Title of Course, Program or Publication (Limit entries in the Title of Course column to the number of characters that can be viewed without scrolling)	Date(s) Attended, Completed or Published
	Field of Study	Category Claimed					
8	Accounting & Auditing	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Employee Benefit Plan Update	4/17/2008
2	Management	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	Succession Assessment	6/9/2008
2	Management	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	Mentoring for CPAs Session One	6/11/2008
2	Management	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	Mentoring for CPAs Session Two	6/16/2008
2	Management	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	Mentoring for CPAs Session Three	6/23/2008
2	Management	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	Mentoring for CPAs Session Four	6/30/2008
2	Accounting & Auditing	Webinar / Live Internet Group	NASBA Approved Sponsor	Plain English	Charleston, WV	Plain-English Accounting Quarterly Webcast	8/19/2008
2	Governmental	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	SAS 70 What's Left for the Auditor's To Do?	9/4/2008
4	Accounting & Auditing	Webinar / Live Internet Group	NASBA Approved Sponsor	Plain English	Charleston, WV	Plain-English Accounting & Auditing Update	9/23/2008
4	Accounting & Auditing	Webinar / Live Internet Group	NASBA Approved Sponsor	Plain English	Charleston, WV	Plain-English Accounting & Auditing Update	9/25/2008
12	Accounting & Auditing	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	International vs. U.S. Accounting	10/20/2008
8	Governmental	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Year 2 Risk Assessment and Internal Control	11/21/2008
2	Accounting & Auditing	Webinar / Live Internet Group	NASBA Approved Sponsor	Plain English	Charleston, WV	Plain-English Accounting Quarterly Webcast	12/2/2008
6	Taxation	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Form 990 & IFRS	12/5/2008
8	Governmental	Live Presentation	WV Society of CPAs	WV Society of CPAs	Charleston, WV	AICPA Peer Review Standards	12/9/2008
7	Governmental	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Nonprofit & Governmental Update	12/12/2008
73.00	Total Hours						

Required Information

Reporting Forms postmarked after January 31, 2009, must be accompanied with a late filing fee of \$110.00 made payable to the West Virginia Board of Accountancy. (No exceptions.)

I obtained my first certificate to practice during calendar year 2008; therefore I am exempt from securing CPE hours during 2008

By signing and dating this form below, I am certifying under penalties of perjury and false swearing, that the information I am submitting on this form is true and correct to the best of my knowledge.

Signature: _____

Date: _____

WV License #: 001290
 Name: Robert Denyer
 Employer: Gibbons & Kawash
 Business Address: 300 Chase Tower, 707 Virginia St East
Charleston, WV 25301
 Home Street Address: _____
 Home City, State, Zip: _____
 Home Phone: _____
 Business Phone: (304) 345-8400
 E-mail: bdenyer@gandkcpas.com

Date Submitted: _____

Save and e-mail form with signature to the Board at:
 wvboa@mail.wvnet.edu

Mail printed and signed form to:
 WV CPE Reporting Forms
 WV Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301

Digital signature permitted if received from the licensee's e-mail address.

GIBBONS KAWASH
CPE INFORMATION
2007

Denyer, Robert R.										
WV Board #1290										
WVSCPA#1115										
FIELD	HOURS	CATEGORY	SOURCE	COURSE SPONSOR	LOCATION	A&A		OTHER	PROGRAM PUBLICATION	DATE
						(GOV)	OTHER			
1	2	6	9	NASBA No. 103241	Virtual	2			Identifying, Assessing and Responding to Risk: SAS Nos. 109,107,110	5/7/2007
1	2	6	9	NASBA No. 103241	Virtual	2			Implementation Guidance on the Risk Assessment Standards	6/18/2007
5	2	6	9	NASBA No. 103003	Virtual			2	Checkpoint:Functionality and Features for the Advanced User	6/5/2007
1	8	1	6	Gibbons & Kawash	Charleston Civic Center	8			Implementing the Risk Assessment Standards	10/24/2007
1	8	1	6	Gibbons & Kawash	Charleston Civic Center	8			Implementing the Risk Assessment Standards	10/25/2007
1	2	6	9	NASBA 103241	Virtual	2			Latest Revision to Auditing Standards	11/1/2007
1	8	1	6	Gibbons & Kawash	Charleston, WV	8			The COSO Framework's Evaluating Internal Control	11/5/2007
1	8	1	6	Gibbons & Kawash	Charleston, WV	8			Risk Assessment Workshop	11/6/2007
1	2	6	6	Gibbons & Kawash	Virtual		2		FASBA Update	12/6/807
1	8	1	9	PCAOB	Capital Hilton, Washington, DC		8		Auditing in the Small Business Environment	12/4/2007
TOTAL	<u>50</u>				TOTALS	<u>38</u>	<u>10</u>	<u>2</u>		

FIELD OF STUDY	CATEGORY	SOURCE
1) Accounting and Auditing	1) Live Presentation	1) WV Public Accountants Assoc.
2) Advisory Services	2) College Credit Course	2) Local Chapter of CPAs
3) Management	3) Self Study	3) WV Society of CPAs
4) Personal Development	4) Video	4) Other State CPA Society
5) Specialized Knowledge	5) Interactive Self-Study	5) Firm/Other Association
6) Taxation	6) Web Based Self-Study	6) Firm Provided In-House
7) Governmental	7) I was the Discussion Leader	7) College of University
8) Ethics	8) I Taught this Course	8) AICPA
	9) I Am the Author of Published Article or Bo	9) NASBA Approved Sponsor
	10) WV Governmental Agency	10) WV Governmental Agency
	11) IRS or other Federal Agency	11) IRS or other Federal Agency

West Virginia Board of Accountancy
CPE Reporting Form for Year Ending December 31, 2008
 Due on or Before January 31, 2009
 Insert rows as needed

Hours Claimed	Course Classifications			Course Provider	Course Location	Title of Course, Program or Publication (Limit entries in the Title of Course column to the number of characters that can be viewed without scrolling)	Date(s) Attended, Completed or Published
	Field of Study	Category Claimed	Source				
8	Accounting & Auditing	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Employee Benefit Plan Update	4/17/2008
2	Governmental	Webinar / Live Internet Group	Firm/Other Association	CPAmerica	Charleston, WV	The Link Between Entity Level Controls & Activity Level Controls	5/29/2008
2	Governmental	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	The Link Between Activity Level Controls and Substantive Testing	5/29/2008
2	Taxation	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	The New Form 990	5/30/2008
2	Accounting & Auditing	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	SSARS Update	7/10/2008
16	Management	Live Presentation	NASBA Approved Sponsor	CPAmerica	Orlando, FL	Leading for Impact	8/2008-9/21/08
2	Governmental	Webinar / Live Internet Group	NASBA Approved Sponsor	CPAmerica	Charleston, WV	SAS 70 What's Left for the Auditor to Do?	9/4/2008
12	Accounting & Auditing	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	International vs. U.S. Accounting	10/20/2008
8	Governmental	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Year 2 Risk Assessment and Internal Control	11/21/2008
2	Accounting & Auditing	Live Presentation	NASBA Approved Sponsor	Plain English	Charleston, WV	Plain English Accounting Quarterly Update	12/02/08
6	Taxation	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Form 990 & IFRS	12/5/2008
7	Governmental	Live Presentation	Firm Provided In-House	Gibbons & Kawash	Charleston, WV	Nonprofit & Governmental Update	12/12/2008
69.00	Total Hours						

Required Information

Reporting Forms postmarked after January 31, 2009, must be accompanied with a late filing fee of \$10.00 made payable to the West Virginia Board of Accountancy. (No exceptions.)

WV License #: 004405
 Name: Rob Adams
 Employer: Gibbons & Kawash
 Business Address: 300 Chase Tower, 707 Virginia Street East
 Business City, State, Zip: Charleston, WV 25301
 Home Street Address: _____
 Home City, State, Zip: _____
 Home Phone: _____
 Business Phone: (304) 345-8400
 E-mail: radams@gandkopas.com
 Date Submitted: _____

I obtained my first certificate to practice during calendar year 2008; therefore I am exempt from securing CPE hours during 2008

By signing and dating this form below, I am certifying under penalties of perjury and false swearing, that the information I am submitting on this form is true and correct to the best of my knowledge.

Signature: _____

Date: _____

Save and e-mail form with signature to the Board at:
wvboa@mail.wvnet.edu
 Digital signature permitted if received from the licensee's e-mail address.

Mail printed and signed form to:
 WV CPE Reporting Forms
 WV Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301

GIBBONS KAWASH
CPE INFORMATION
2007

Adams, Robert		WV Board #4405		WVSCPA#72333					
FIELD	HOURS	CATEGORY	SOURCE	COURSE SPONSOR	LOCATION	A&A		PROGRAM PUBLICATION	DATE
						(GOV)	OTHER		
1	2	6	9	NASBA No. 103241	Virtual	2		Identifying, Assessing and Responding to Risk: SAS Nos. 109,107,110	5/7/2007
5	2	6	9	NASBA 103003	Virtual		2	Checkpoint: Functionality and Features for the Advanced User	6/5/2007
1	2	6	9	NASBA No. 103241	Virtual	2		Implementation Guidance on the Risk Assessment Standards	6/18/2007
1	1	6	9	NASBA No. 103003	Virtual	1		Risk Assessment - SAS Implementation Lunch and Learn	6/19/2007
1	2	6	9	NASBA No. 103241	Virtual		2	SAARS Update	10/4/2007
1	8	1	6	Gibbons & Kawash	Charleston Civic Center	8		Implementing the Risk Assessment Standards	10/24/2007
1	8	1	6	Gibbons & Kawash	Charleston Civic Center	8		Implementing the Risk Assessment Standards	10/25/2007
1	2	6	6	NASBA 103241	Virtual	2		Latest Revision to Auditing Standards	11/1/2007
1	8	1	6	Gibbons & Kawash	Charleston, WV	8		The COSO Framework's Evaluating Internal Control	11/5/2007
1	8	1	6	Gibbons & Kawash	Charleston, WV	8		Risk Assessment Workshop	11/6/2007
TOTAL						43	39	2	2

FIELD OF STUDY	CATEGORY	SOURCE
1) Accounting and Auditing	1) Live Presentation	1) WV Public Accountants Assoc.
2) Advisory Services	2) College Credit Course	2) Local Chapter of CPAs
3) Management	3) Self Study	3) WV Society of CPAs
4) Personal Development	4) Video	4) Other State CPA Society
5) Specialized Knowledge	5) Interactive Self-Study	5) Firm/Other Association
6) Taxation	6) Web Based Self-Study	6) Firm Provided In-House
7) Governmental	7) I was the Discussion Leader	7) College of University
8) Ethics	8) I Taught this Course	8) AICPA
	9) I Am the Author of Published Article or Book	9) NASBA Approved Sponsor
		10) WV Governmental Agency
		11) IRS or other Federal Agency

APPENDIX F

THE **CPA** AMERICA INTERNATIONAL ADVANTAGE



The CPAMERICA INTERNATIONAL *Advantage*

The best of both worlds

- ❖ Personalized service of a local firm
- ❖ Knowledge and resources of a global network

The power and resources of a strong national network are not just the domain of multinational corporations.

There is another choice ... a very attractive choice.

CPAmerica International is one of the world's largest networks of independent CPA firms. It might surprise you to know that through our firm's affiliation with CPAmerica, we are able to offer you comparable services to anything a national firm can offer ... and often more.

The firms of CPAmerica are ethics-driven, local firms that have significant presence in their communities. They're on a first-name basis with their clients. They pride themselves on providing honesty, hard work and solutions that make sense.

The clients of CPAmerica firms receive the best of both worlds – the regional knowledge and sincere concern of a local firm coupled with the vast resources and experience of a progressive worldwide network. For you, this means we will meet all of your unique financial management challenges – no matter how large or small.

As a member of one of the largest networks of CPA firms in the world, our firm has instant online access to the expertise and resources of nearly 2,000 CPAs at more than 70 large, independent firms across America.

In addition, we have the ability to network with more than 15,000 CPAs and consultants around the world through CPAmerica's strategic alliance with the Horwath International network.

These affiliations enable us to bring powerful solutions to meet all of your needs, without costly overhead and bureaucracy. We pass that savings on to you.



Our firm and CPAmerica ... working together for you

Whether you're looking for business and financial advice, estate planning, management consulting or a host of other accounting and financial services, the strength of the CPAmerica network is working for you. Many CPAmerica advisers are among the top in their fields in the nation.

- ▲ Tax consultation on state, national and international issues
- ▲ Access to business and management consultation on a worldwide scale
- ▲ Knowledge of the unique requirements of tax-exempt organizations
- ▲ Advice on new and pending tax legislation
- ▲ Availability of business valuation experts with knowledge of your industry
- ▲ Access to professionals with solid expertise in mergers and acquisitions
- ▲ Advice from professionals with industry-specific knowledge in a broad range of fields
- ▲ Consultation on strategic planning for your business
- ▲ Assistance with establishing internal controls for your company
- ▲ Assurance and accounting services
- ▲ Individual services



We have all you really want from your CPA firm



When it comes right down to it, what do you really want from your accounting firm?
If you're like most businesses, there are four essential elements:

- ❖ A high level of personal attention
- ❖ Professional knowledge pertinent to your business
- ❖ Solutions that work and meet your needs
- ❖ Reasonable fees

A local firm – one with strong ties in your community – that also has national and international connections is by far the most capable of delivering those four necessities.

Our local firm is in the position to provide you with everything you really want from your CPA:

- ▲ We listen to you.
- ▲ We get to know you and your organization.
- ▲ We offer you insights and creative recommendations.
- ▲ We take immediate action to meet your needs.
- ▲ We make the extra effort for you.
- ▲ We understand your industry.
- ▲ We connect you with national and international expertise from our network.
- ▲ We always follow through for you.
- ▲ We have experienced professionals who will be there for you over the long term.
- ▲ We work as a team for you.
- ▲ We have reasonable fees – we give you excellent value.

Put the talents of thousands to work for you



The client base of CPAmerica firms is diverse. Network members across the country have a proven track record in assisting thousands of clients to solve their most complex financial management issues.

CPAmerica firms are poised to respond to the rapid changes in your competitive marketplace. CPAmerica members nationwide work as a team to ensure you receive the very best of our network's resources and expertise.

▲ Real estate	8,100 clients	▲ Wholesale distributors	1,500 clients
▲ Nonprofit organizations	5,400 clients	▲ Government agencies	800 clients
▲ Healthcare	5,200 clients	▲ Securities dealers/investment companies	550 clients
▲ Professionals (attorneys, engineers, architects, etc.)	5,100 clients	▲ Automobile dealerships	400 clients
▲ Construction contractors	4,300 clients	▲ Utilities (including telephone companies)	350 clients
▲ Retail trades	4,000 clients	▲ Franchisers	200 clients
▲ Agriculture, livestock, forestry	2,900 clients	▲ Lending institutions	100 clients
▲ Manufacturers	2,400 clients		

Wouldn't you like to have these resources and this specialized knowledge working for you?

Exceeding client expectations ... locally, nationally, internationally

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Fax: (386) 418-4002 • E-mail: cpamerica@cpamerica.org • www.cpamerica.org

Full disclosure statement: CPAmerica International is an international network of independent CPA firms. It is not a licensed CPA firm. The capabilities set forth in this brochure may be provided only by the affiliated CPA firms of the CPAmerica International network.

CPAAMERICA
INTERNATIONAL

CPAmerica International/ Horwath Alliance

Accounting Associations – Worldwide

RANK	ASSOCIATION	WORLDWIDE REVENUE
1	RSM International	\$3.00 billion
2	Praxity	\$2.80 billion
3	CPAmerica Int'l/Horwath	\$2.52 billion
4	Baker Tilly International	\$2.50 billion
5	Nexia International	\$2.31 billion

Accounting Firms/Associations – United States

RANK	FIRM	REVENUE	PARTNERS	EMPLOYEES	OFFICES
1	Deloitte & Touche	\$9.85 billion	2,758	40,998	101
2	Ernst & Young	\$7.56 billion	2,300	24,900	90
3	PricewaterhouseCoopers	\$7.46 billion	2,151	31,631	75
4	KPMG	\$5.36 billion	1,715	22,003	88
5	RSM/McGladrey & Pullen	\$1.39 billion	720	8,223	97
6	CPAmerica Int'l/Horwath	\$1.20 billion	1,310	7,766	414
7	Grant Thornton	\$1.07 billion	534	5,758	52
8	BDO Seidman	\$589 million	247	2,785	35
9	CBiz/Mayer Hoffman McCann	\$500 million	243	4,722	144
10	BKD	\$322 million	222	1,771	27

Accounting Firms/Associations – Worldwide

RANK	FIRM	REVENUE	PARTNERS	EMPLOYEES	OFFICES
1	PricewaterhouseCoopers Global	\$25.15 billion	8,578	146,767	766
2	Deloitte Global	\$23.10 billion	—	150,000	—
3	Ernst & Young	\$21.10 billion	7,604	124,335	—
4	KPMG International	\$19.81 billion	7,160	123,323	696
5	BDO International	\$4.70 billion	2,520	31,576	626
6	Grant Thornton International	\$3.50 billion	2,423	27,277	480
7	RSM International	\$3.00 billion	2,411	24,893	662
8	Praxity	\$2.83 billion	2,135	23,528	348
9	CPAmerica Int'l/Horwath	\$2.52 billion	2,452	19,127	720
10	Baker Tilly International	\$2.50 billion	2,629	24,256	505

Based on 2007 figures from *Accounting Today* and the *International Accounting Bulletin*. The CPAmerica International/Horwath totals include the figures from CPAmerica's subsidiary network, CPAConnect.



CPAmerica International • 11801 Research Dr. • Alachua, FL 32615

(386) 418-4001 • Fax: (386) 418-4002

E-mail: cpamerica@cpamerica.org • www.cpamerica.org



CPAmerica International

Your Passport to the World

International Affiliates

The CPAmerica International/Howarth Alliance is affiliated with firms in more than 300 cities in the following locations around the globe:

- ANDORRA GERMANY PALESTINE
- ARGENTINA GREECE PANAMA
- AUSTRALIA GUATEMALA PARAGUAY
- AUSTRIA HONDURAS PERU
- BAHRAIN HONG KONG POLAND
- BELGIUM HUNGARY PORTUGAL
- BELIZE INDIA PUERTO RICO
- BOLIVIA INDONESIA QATAR
- BOTSWANA IRAN ROMANIA
- BRAZIL IRELAND RUSSIA
- BRUNEI ISLE OF MAN SAUDI ARABIA
- DARUSSALAM ISRAEL SINGAPORE
- BULGARIA ITALY SLOVAKIA
- CANADA JAPAN SLOVENIA
- CHANNEL ISLANDS JORDAN SOUTH AFRICA
- CHILE KENYA SOUTH KOREA
- CHINA KUWAIT SPAIN
- COLOMBIA LEBANON SWEDEN
- COSTA RICA LIECHTENSTEIN SWITZERLAND
- CROATIA LUXEMBOURG SYRIA
- CYPRUS MALAYSIA TAIWAN
- CZECH REPUBLIC MALTA TANZANIA
- DENMARK MAURITIUS THAILAND
- DOMINICAN REPUBLIC MEXICO TUNISIA
- MOROCCO MOROCCO TURKEY
- NETHERLANDS NETHERLANDS UKRAINE
- NEW ZEALAND NEW ZEALAND UNITED ARAB EMIRATES
- EGYPT NIGERIA UNITED KINGDOM
- EL SALVADOR NORWAY KINGDOM
- FINLAND FINLAND URUGUAY
- FRANCE OMAN, SULTANATE OF VENEZUELA
- FRENCH POLYNESIA PAKISTAN VIETNAM
- GEORGIA GEORGIA

