

**Technical Proposal for Audit Service**  
**WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND**  
**AFFILIATES**

**For the Period 7/1/2012 through 6/30/2013**

**Submitted by:**  
**Perry and Associates, CPA's, A.C.**  
**428 Second Street**  
**Marietta, Ohio 45750**  
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**Contact :**  
**Randall H. Perry, CPA**  
**Audit Partner**

**Date of Proposal:**  
**May 28, 2013**

05/29/13 09:56:40 AM  
West Virginia Purchasing Division

**PROPOSAL FOR AUDIT SERVICES**  
**WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND**  
**AFFILIATES**  
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*Perry & Associates*  
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May 28, 2013

West Virginia Educational Broadcasting Authority and Affiliates  
Tammy Treadway, CFO  
124 Industrial Park Drive  
Beaver, WV 25813

To Tammy Treadway and the Board of Directors:

In response to your Request for Proposal for the audit of West Virginia Educational Broadcasting Authority and Affiliates, (the Authority) and West Virginia Public Broadcasting Foundation, Inc., (the Foundation) for the period 7/1/2012 through 6/30/2013, we are pleased to provide to you our proposal.

We will perform the audit of the Authority and the Foundation for the year ending June 30, 2013, in accordance with auditing standards generally accepted in the United States of America and Governmental Auditing Standards. Our understanding is that the Authority and the Foundation will issue their financial statements in conformity with the generally accepted accounting principles, for the period reported. We understand the time table listed in the request for proposal and the audit reports will be submitted no later than October 15, 2013 as outlined in the attached proposal. We also understand these audits are not federal single audits.

We believe that our previous experience and knowledge gained from our prior non-profit and governmental audit engagements provide us with unique insight that would make us the best qualified to perform the audit of the Authority and the Foundation. We have developed an effective and efficient audit approach that is performed by personnel with extensive non-profit and governmental experience. We encourage you to contact any of our clients on the included list to find out their level of satisfaction with our audit work.

The attached proposal represents a firm and irrevocable offer for 90 days from the date of this letter.

Thank you very much for your consideration.

Respectfully submitted,

Perry and Associates, CPAs, A.C.

*Randall H. Perry, CPA*

Randall H. Perry, CPA  
Partner

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**FIRM INFORMATION**

Perry & Associates, Certified Public Accountants, A.C. (the Firm) was initiated on May 1, 1974 by Randall H. Perry. Since that time the Firm has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that the Firm would expand our auditing practice and we would specifically pursue the area of governmental and non-profit auditing. This held true until 1991, when we expanded our auditing services to for-profit entities and we also started using the expertise in our audit staff to perform management service consulting.

The Firm has three offices, located in Marietta, OH, St. Clairsville, OH, and Parkersburg, WV and there are 4 stockholders that own the Firm. There are a total of 38 accountants between the three offices. Randall H. Perry is the partner in charge of audits and he is located in our Marietta office. As the partner in charge of audits, he has been directly involved in every audit performed by our Firm. Our audit staff works from our Marietta office and consists of 23 accountants (2 stockholders, 4 managers, 9 seniors, 8 staff). It is anticipated that for this audit engagement, there will be 6 auditors assigned (including the partners, managers and staff).

At Perry & Associates, we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Our continual investment of time and resources in professional continuing education, state-of-the art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All members of our staff are equipped with laptop computers that are loaded with up-to-date software so your audit can be completed in the most efficient and effective manner. The Firm prides itself on the Quality of staff it employs and the tenure of the staff it maintains. Many of our staff chose to make a career with the Firm. We believe this is due to our above average pay and excellent bonus and benefit plans, as well as the diversity of work, our staff enjoys..

Perry and Associates, CPAs, A.C., are members of the AICPA, the Ohio and West Virginia Societies of CPA's, and belong to the Governmental Financial Officer Center. Three of the stockholders are members and past presidents of the West Virginia Public Accounting Association. The firm is active in these organizations and attends many conferences and seminars.

Perry and Associates, CPAs, A.C. will not discuss matters relating to the audit of the West Virginia Educational Broadcasting Authority and Affiliates, with anyone other than the entity and the staff of Perry and Associates, CPAs, A.C.

We do not anticipate any major problems during the audit. We will be available to provide technical assistance as is necessary and will discuss any major problems with the appropriate officials of the Authority and the Foundation.

Perry and Associates, CPAs, A.C., will comply with all applicable state, local and federal laws regarding smoke-free and drug-free workplace and shall make a good faith effort to ensure that any employees or permitted sub-contractors, while working on Authority and the Foundation property, will not purchase, transfer, use or possess illegal drugs or alcohol or abuse prescription drugs in any manner.

Perry and Associates, CPAs, A.C., does not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, handicap or national origin.

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**SPECIFIC REQUIREMENTS**

**A. LICENSURE/CONTINUING EDUCATION/ PEER REVIEW**

Perry and Associates, CPAs, A.C. is licensed to perform work in the state of Ohio and West Virginia. All assigned staff identified as Certified Public Accountants are licensed to practice in the state of West Virginia. All audit staff of the firm have complied with the governmental qualifications, including the continuing education requirements. Perry and Associates, CPAs, A.C. monitors continuing education of all audit staff to ensure that the technical and professional skills are maintained at a high level, and that quality control standards are adhered to. The majority of CPE courses are taken in the fall and winter quarters. We participate in the peer review program in accordance with the American Institute of Certified Public Accountants, as administered by the Ohio Society of Certified Public Accountants. Our latest report for the year ended September 30, 2011.

**B. DESK AND FIELD REVIEWS / DISCIPLINARY ACTION**

The Auditor of State has performed desk reviews of our Ohio clients as well as field reviews. The results of which found our work papers and procedures to be in accordance with all applicable standards. Perry and Associates, CPAs, A.C. have had Federal desk reviews. Perry and Associates, CPAs, A.C. has not had any disciplinary action taken with state, regulatory and professional bodies.

**C. INDEPENDENCE**

All professional staff of Perry and Associates, CPAs, A.C., are independent of the Authority and the Foundation. as defined by U.S. Government Accountability Office's *Government Auditing Standards*. Perry and Associates, CPAs, A.C. has not and will not provide non-audit services to the Authority and the Foundation during the period of the contract that would require the firm to perform management functions or make management decisions for the Authority and the Foundation or would lead a reasonable third party, with knowledge of the relevant facts and circumstances, to conclude that we would be auditing our own work.

**D. RFP INSTRUCTIONS**

Perry and Associates, CPAs, A.C., intends to adhere to the instructions in the request for proposal for preparing and submitting the proposals.

**QUALITY AND TIMELINESS**

Perry and Associates, CPAs, A.C. has performed an extensive number of audits with the objective of providing the highest standard of audit work and work paper quality. Our goal is always to provide an effective, efficient audit according to the timeline necessary.

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**EXPERTISE AND EXPERIENCE**

**Continuing Education**

Continuing professional education for the past three years and membership in professional organizations are listed on following pages.

**PARTNER, SUPERVISORY and STAFF QUALIFICATIONS and EXPERIENCE**

The Auditors assigned to this engagement are as follows (individual information follows)

Supervisory staff will be:

Partner / Stockholder	Randall H. Perry, CPA
Partner / Stockholder / Manager	Jodey L. Altier, CPA
Audit Manager	Cindy Reid, CPA

We anticipate utilizing the key personnel list above for the hours specified later in the proposal.

The Staff assigned will reflect West Virginia Educational Broadcasting Authority and Affiliates commitment to Affirmative Action in every way possible.

**PROPOSAL FOR AUDIT SERVICES  
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**EXPERTISE AND EXPERIENCE (Continued)**

**RANDALL H. PERRY – AUDIT PARTNER / STOCKHOLDER**

Current Position / Title with the Firm		Partner / Stockholder	
Educational Background		B.S. Accounting, Bliss College	
Professional Certification(s)		CPA, CGMA	
Total Years of Experience (with our Firm)	40 Years	Years of Audit Experience (with another Firm or as an employee of a governmental entity)	4 Years

**Audit Experience and Engagement Duties:**

During 2010, 2011, and 2012, Mr. Perry served as the Partner on the Ohio Cities of Athens, Bucyrus, Twinsburg, Marietta, and the Village of the City of Gallipolis; on the School Districts of Beaver LSD, Bethel LSD, Bucyrus CSD, Chippewa LSD, Fairlawn LSD, Hardin Northern LSD, North Central ESC, Pike County JVSD, Pymatuning Valley LSD, Scioto County CTC, Southington LSD and Wolf Creek LSD; on the Metropolitan Housing Authorities of Fairfield, Gallia, Hocking, Ironton, and Meigs; on in excess of 68 Village audits and/or AUP engagements in: Allen, Athens, Auglaize, Brown, Carroll, Crawford, Darke, Fairfield, Franklin, Fulton, Gallia, Guernsey, Hamilton, Hardin, Holmes, Madison, Marion, Meigs, Mercer, Morgan, Muskingum, Noble, Perry, Portage, Scioto, Shelby, Stark, Tuscarawas, Vinton, Washington, Wayne, and Wood Counties; and in excess of 139 Township audits and/or AUP engagements in: Ashland, Ashtabula, Carroll, Columbiana, Coshocton, Crawford, Delaware, Franklin, Hamilton, Hardin, Hocking, Holmes, Lawrence, Madison, Medina, Meigs, Mercer, Monroe, Montgomery, Pickaway, Pike, Portage, Stark, Tuscarawas, Vinton, and Wayne Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Personnel" portion of this proposal for an example of these engagements). He has also served as the Partner on the West Virginia County Commissions of Hampshire, Marion, Mineral, Morgan, Nicholas, and Raleigh; on the Cities of Ranson and New Martinsville; on the Towns of West Union, Ridgely, Auburn, and North Hills; on the Schools of Berkeley, Cabell, Fayette, Gilmer, Logan, Mercer, Preston, Summers, and Wayne County Boards of Education, RESA III, James Rumsey Technical Institute and Mountain State College; on the Housing Authorities of Morgantown, Fairmont and Eastern Ohio; on the County Development Authorities of Ritchie, Jackson, Lincoln, Wayne, Wirt, Doddridge Tyler, Preston, Pendleton, McDowell, Mineral, Monongalia, and the West Virginia Division of Highways. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (applicable to some of these audits). Financial statements for these audits were prepared in accordance with GASB 34; a few were prepared in accordance with GASB 54, and the City of Bucyrus audit is also a CAFR. The majority of the Townships and Villages prepared Auditor of State Regulatory Basis Financial Statements and several prepared GASB 34 OCBOA Financial Statements.

Mr. Perry has also served as the Partner on numerous other Ohio governmental audits conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

During 2012, Mr. Perry was audit partner for more than fifty not for profit audits. However due to confidentiality they are not named in this proposal.

**Professional Accomplishments, Affiliations, and Other**

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Association of Government Accountants (AGA)	Member
Government Finance Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
West Virginia Society of Certified Public Accountants (WSCPA)	Member and Past President

**Continuing Professional Education (2012, 2011 and 2010)**

Date	Course Name / Description	Sponsor	CPE Hours	Governmental Yes / No
11/14-15/2012	PTI	PTI	16	No-P.D.
9/19-20/2012	Connect 2012	MULTI	16	No-P.D.
11/21/2012	2012 Firm Element CE	MULTI	8	No-P.D.
11/07/2012	Now I See - OMB A133	AICPA	8	Yes
09/11/2012	Preparing Clients for 3.8% Medicare Tax on Investment Income	CCH	2	No - P.D.
08/10/2012	Combined IPA Conference	OSCPA	8	Yes
12/05/2011	HUD Assisted Properties Management	Quadel Consult.	8	Yes
11/9-10/2011	PTI	PTI	16	No - P.D.
8/11/2011	The Combined IPA Conference	AOS/OSCPA	8	Yes
7/11/2011	Government & Nonprofit A & A Issues	WVSCPA	8	Yes
11/10/2010	PTI - 1040 Tax Update	PTI	16	No - P.D.
9/15/2010	Ohio GFOA 2010 Conference	OGFOA	19	Yes
8/4/2010	Advance GAAP Seminar	OGFOA	16	Yes

P.D. - Professional Development

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**EXPERTISE AND EXPERIENCE (Continued)**

**JODEY L. ALTIER – STOCKHOLDER / PARTNER / MANAGER**

Current Position / Title with the Firm		Stockholder/Partner and/or Manager	
Educational Background		B.B.A., Accounting, Ohio University	
Professional Certification(s)		CPA, CGMA, CFF	
Total Years of Experience (with our Firm)	6	Years of Audit Experience (with another Firm or as an employee of a governmental entity)	15

**Audit Experience and Engagement Duties:**

During 2010, 2011, and 2012, Ms. Altier served as Stockholder / Partner / Manager on the Ohio Cities of Twinsburg and Marietta; on the School District of Bucyrus CSD; on in excess of 8 Village audits and/or AUP engagements in: Athens, Auglaize, Franklin, Hardin, Muskingum, Shelby, Tuscarawas, and Washington Counties; and in excess of 4 Township audits and/or AUP engagements in: Richland, Stark, Vinton, and Wayne Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Personnel" portion of this proposal for an example of these engagements). She has also served as the Partner on the West Virginia Town of North Hills; on the Board of Education of Cabell, Mercer, and Wayne Counties and Mountain State College; on the Housing Authority of Morgantown City; on the County Development Authorities of Doddridge, McDowell, Ritchie, Wayne and Wirt Counties, and the West Virginia Division of Highways. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Financial statements for these audits were prepared in accordance with GASB 34 and a few were prepared in accordance with GASB 54. The majority of the Townships and Villages prepared Auditor of State Regulatory Basis Financial Statements and several prepared GASB 34 OCBOA Financial Statements.

Ms. Altier has also served as the Stockholder / Partner / Manager on numerous other Ohio governmental audits conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Ms. Altier will be supervising and/or be responsible for planning the engagement; performing control and substantive testing of cash sections; Single Audit control and substantive testing (if required); preparing draft audit reports and management letters; and supervising the work of staff on engagements. She also reports engagement status and difficulties encountered to the Managing Stockholder / Partner.

Ms. Altier performs engagement and system reviews of other firms participating in the American Institute of Public Accountants Peer Review Program and conducts continuing education on the subject matter.

During 2012, Ms. Altier was audit manager for more than fifty not for profit audits. However due to confidentiality they are not named in this proposal.

**Professional Accomplishments, Affiliations, and Other**

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Finance Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
West Virginia Society of Certified Public Accountants (WSCPA)	Member

**Continuing Professional Education (2012, 2011, and 2010)**

Date	Course Name / Description	Sponsor	CPE Hours	Governmental Yes / No
11/07/2012	Now I See - OMB A133	AICPA	8	Yes
10/17/2012	Improving Internal Controls	AGA	2	Yes
10/03-04/2012	AGA Professional Development Conference	COAGA	16	Yes
05/11/2012	Overview of the AICPA Review Program Standards	AICPA	8	No – P.D.
10/19–20/ 2011	2011 AGA Annual Conference	COAGA	16	Yes
10/12/2011	Advanced Updates for Compilation, Review	WVSCPA	8	No-P.D.
9/21-23/2011	2011 GFOA Annual Conference	OGFOA	19	Yes
5/19/2011	Overview of the AICPA Peer Review Programs Standards	OSCPA	8	No – P.D.
10/22/2010	Not-for-Profit Accounting and Reporting From Start to Finish AICPA	OSCPA	8	No – P.D.
9/15/2010	Advanced Governmental Accounting Seminar AICPA	GFOA	19	Yes
5/17/2010	How to Conduct a Review Under the AICPA Practice-Monitoring Program	OSCPA	16	No – P.D.

P.D. – Professional Development



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**EXPERTISE AND EXPERIENCE (Continued)**

**CINDY REID – AUDIT MANAGER**

Current Position / Title with the Firm		Audit Manager	
Educational Background		B.S., Mathematics, Muskingum University	
Professional Certification(s)		CPA	
Total Years of Experience (with our Firm)	3 Years	Years of Audit Experience (with another Firm or as an employee of a governmental entity)	17 Years

**State of Ohio Audit Experience:**

During 2010, 2011, and 2012, Ms. Reid has served as Audit Manager on the Ohio Cities of Athens, Bucyrus, and the Village of the City of Gallipolis; on the School Districts of Bucyrus CSD, Hardin Northern LSD, Scioto County CTC, Southington LSD and Wolf Creek LSD; on the Metropolitan Housing Authorities of Fairfield and Hocking Counties; on in excess of **21 Village audits and/or AUP engagements** in: Allen, Athens, Brown, Darke, Gallia, Guernsey, Holmes, Marion, Meigs, Mercer, Muskingum, Scioto, Stark, Tuscarawas, and Wood Counties; and in excess of **5 Township audits and/or AUP engagements** in: Coshocton, Hocking, Lawrence, Monroe, and Pickaway Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Personnel" portion of this proposal for an example of these engagements). Ms. Reid also has prior experience with another Firm on the Coshocton County Financial Condition audit. She has also served as the Audit Manager on the West Virginia County Commissions of Marion, Morgan, and Nicholas Counties; on the audits of the Berkeley, Cabell, Fayette, Gilmer, Logan, Summers, Wayne, and Webster County Boards of Education; and the West Virginia Division of Highways. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (applicable to some of these audits). Financial statements for these audits were prepared in accordance with GASB 34; a few were prepared in accordance with GASB 54, and the City of Bucyrus audit is also a CAFR. The majority of the Townships and Villages prepared Auditor of State Regulatory Basis Financial Statements and several prepared GASB 34 OCMBOA Financial Statements.

Ms. Reid has also served as the Audit Manager on numerous other Ohio governmental audits conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Ms. Reid will be responsible for planning the engagement; performing control and substantive testing of cash and GAAP sections; required Ohio Compliance Supplement testing; Single Audit control and substantive testing; preparing draft audit reports and management letters; and supervising the work of staff on engagements. She also reports engagement status and difficulties encountered to the Senior Audit Manager.

Ms. Reid is also a GFOA certified CAFR reviewer.

During 2012, Mrs. Reid was audit manager for more than fifty not for profit audits. However due to confidentiality they are not named in this proposal.

**Professional Accomplishments, Affiliations, and Other**

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Finance Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member

**Continuing Professional Education (2012, 2011, and 2010)**

Date	Course Name / Description	Sponsor	CPE Hours	Governmental Yes / No
11/13/2012	Compilation & Review Update	OSCPA	8	Yes
11/07/2012	Now I See - OMB A133	AICPA	8	Yes
10/03-04/2012	AGA Professional Development Conference	COAGA	16	Yes
09/12-14/2012	Ohio GFOA Fall Conference	OGFOA	19	Yes
08/10/2012	Combined IPA Conference	OSCPA	8	Yes
10/19/2011	AGA Professional Development Conference	COAGA	16	Yes
10/13/2011	Audit Workpapers: Documenting and Reviewing Field Work	WVSCPA	8	Yes
10/12/2011	Advanced Update for Compilation Review and Accounting Services	WVSCPA	8	Yes
08/11/2011	The Combined IPA Conference	OSCPA	8	Yes
06/21/2011	GAAP Closing Process Training	WV DAS	8	Yes
10/15/2010	GFOA Annual Conference	OGFOA	19/4	Yes / No – P.D.
08/04/2010	Advanced GAAP	OGFOA	16	Yes
07/01/2010	Single Audit and Yellow Book Deficiencies	AICPA	11	Yes

P.D. – Professional Development

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**EXPERTISE AND EXPERIENCE (Continued)**

**GOVERNMENT EXPERIENCE: DEMONSTRATED PRIOR EXPERIENCE OF PERSONAL**

The supervisory staff assigned, have performed more than fifty audits of Non-Profit Organizations each year. These entities are non-public and we do not release their names to the public.

The following is a list of the governmental engagements recently performed by Perry and Associates, CPAs, A.C., (by the supervisory staff previously mentioned) in the last five years.

Client	Years	Type	Partner	Hours	Contact Name	Contact Number
Kanawha-Charleston Board of Health	2010-2012	Single	Perry	300	Carol McCormick	304-348-6494
Cabell-Huntington Board of Health	2010-2012	Single	Perry	200	Nancy Hall	304-523-6483
Wheeling-Ohio County Board of Health	2010-2012	Single	Perry	200	Howard Gamble	304-234-3682
West Virginia Department of Highways	2010-2012	CAFR	Perry	600	Jim B. Hash	304-558-9411
Fairmont Housing Auth.	2010- 2011	Single	Perry	140	Rhonda Kuhn	304-363-0860 x113
Morgantown Housing Auth.	2010-2012	Single	Perry	83	Rhonda Kuhn	304-363-0860 x113
Morgantown Utility Board	2003-2012	Single	Perry	480	Debbie Osborne	304-292-8447
Southington Local School District	2007-2012	Single	Perry	317	Janet Ward	330-898-1781
Wolf Creek Local School District	2010-2012	Single	Perry	227	Rachel Miller	740-984-2373
Scioto County Career Technical Center	2009-2010	Single	Perry	269	Brett Butler	740-259-6763
City of Twinsburg	2008-2011	Single	Perry	715	Karen Howse	330-425-7092
City of Bucyrus	2009-2012	Single	Perry	620	Joyce Schifer	419-562-6767x228
City of Athens	2006-2012	Single	Perry	325	Kathy Hecht	740-592-3336
City of Marietta	2010-2012	Single	Perry	780	Sherri Hess	740-373-0473
Pymatuning Valley Local School District	2007-2010	Single	Perry	510	Patricia Smith	440-293-6488
Ironton MHA	2008- 2012	Single	Perry	120	Jim Johnson	740-532-8658 x10
Gallia MHA	2007- 2012	Single	Perry	104	June R Williams	740-446-0251

**TECHNICAL AND SPECIALIST SUPPORT – Availability and Experience of Management Support Personnel for Technical Consultation.**

**Specialists:**

Firm policy mandates uses of or consulting with specialists when situations arise needing clarification, interpretation, etc. beyond existing expertise. The following classifications list some of the resources used and available to Perry and Associates, CPAs, A.C.

Perry and Associates, CPAs, A.C., supervisory personal are available and involved on every audit and are available hourly to staff needing assistance.

- 1.) Robert L. Hall, CPA, Pittsburgh, PA. – Partner in the firm of R.D. Hoag & Associates, specializing in firm reviews and heavy concentration in current AICPA, FASB and GASB pronouncements and interpretation.

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**EXPERTISE AND EXPERIENCE (Continued)**

- 2.) Generally Accepted Auditing Standards, issued by the American Institute of Certified Public Accountants.
- 3.) Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book, 2011 Revision).
- 4.) American Institute of Certified Public Accountants, Audits of States, Local Governments, and Non-Profit Organizations.
- 5.) We will be implementing SAS 99-126 in this engagement.
- 6.) Appropriate SFAS 116, 117, 136, etc.

**METHODOLOGY**

**SCOPE OF ENGAGEMENT**

***Audit Scope***

The audit is a financial audit. The financial audit includes our report on the fairness, in all material respects, of the financial statements of the Association in conformity with generally accepted accounting principles. We understand this audit is not a Federal single audit.

***Applicable Auditing Standards***

The audit will be conducted in accordance with:

- 1.) Generally Accepted Auditing Standards, issued by the American Institute of Certified Public Accountants.
- 2.) SAS 99-120 "Considerations of Fraud in a Financial Statement Audit"
- 3.) Standards for financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States.

***Single Audit***

It is our understanding the Authority and Foundation, did not expend significant federal assistance during the audit period.

***Compliance Audit***

A compliance report is not required for the Association by GASB Standards.

***Audit Approach***

***Audit Methodology***

In general, our audit approach is to use the most effective and efficient methods and procedures specific to each client to obtain sufficient evidence to support our audit opinion on the financial statements. While performing said procedures we will make observations and obtain information, with regards to the Authority and Foundation's accounting and operating procedures and communicate any recommendations for improvement to management in the form of a letter.

We perform our audits in essentially three phases that consist of a planning phase, a detail testing phase and the finalizing phase. These phases are explained in more detail below.

***Planning Phase***

During this phase, we will obtain general information about the Association and the internal control structure. A description of the process we use to obtain information and understanding of internal controls

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**METHODOLOGY (Continued)**

is provided under said heading. With this information we will make a preliminary assessment of control and fraud risk. Procedures regarding fraud risk will be performed in accordance with SAS 99. We also make judgments regarding materiality of account balances and classes of transactions within each opinion unit during this phase. Assessments of the risk of material misstatement with regards to the respective audit objectives relevant to each significant account balance and class of transactions are an essential part of our planning process. Audit objectives include completeness, existence/occurrence, rights and obligations, valuation or allocation and presentation and disclosure. With knowledge of the Association's internal controls and assessments of materiality, we then plan the nature, timing and extent of substantive tests as detailed in the next phase.

An objective at Perry and Associates, CPAs, A.C., is to conduct audits at the most convenience to each respective client. Our capabilities include having extensive staff on-site for the entire engagement or traveling to client locations and obtaining client records to perform audit at our offices and returning the respective records promptly. We have the upmost regard for the safeguarding and confidentiality of such records. In our extensive experience, there have been no instances of record loss or damage. Both methods have proven successful.

**Detail Testing Phase**

This phase begins with inquiry, observations and tests of controls that confirm our assessment of control and fraud risk. Please refer to the matrix in the Sample Sizes section of this proposal.

Subsequent to control testing we will perform substantive testing of all significant accounts/cycles as described in the matrix. In addition, we anticipate performing the following with regards to assets and liabilities for which risk would be assessed at max for efficiency purposes.

- Cash & Cash Equivalents – Confirm and test material reconciling items.
- Marketable Securities – Confirm and test material reconciling items.
- Accounts Receivable – Trace supporting documents, recalculate and confirm.
- Other Assets – Trace supporting documents, recalculate and confirm.
- Capital Assets – Trace additions to supporting documents, recalculate depreciation expense, and note proper accounting of deletions.
- Accounts Payable – Trace to supporting documents, recalculate and perform analytics.
- Accrued Wages, Taxes, Benefits, etc. – Trace to supporting documents, recalculate and perform analytics.
- Deferred Revenues - Trace to supporting documents, recalculate and perform analytics.
- Net Assets (Restricted/Temporarily Restricted/Unrestricted) – Recalculate.

**Joint Ventures**

We understand that the Authority and Foundation, do not participate in joint ventures with any other entities.

**Finalizing Audit Phase**

Final analytical procedures are performed during the last stage of the audit. We perform procedures surrounding subsequent events, related parties, illegal acts, and going concern. An attorney representation letter and a management representation letter will be obtained. Reviews of all audit work and financial statements will be performed by the engagement manager and partner. A SAS 114 required communications form will be prepared. If recommendations are noted, we will draft a letter to management. We will prepare and submit our report on the financial.

**PROPOSAL FOR AUDIT SERVICES  
WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND  
AFFILIATES**

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**UNDERSTANDING WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND  
AFFILIATES's INTERNAL CONTROLS STRUCTURE**

During our planning phase, we will obtain extensive knowledge with regards to the internal control structure of the Authority and Foundation. The purpose of controls are to provide reliable financial reporting, effective and efficient operations and compliance with laws and regulations. The aspects of the Authority and Foundation's control structure we consider are the control environment, control activities, information and monitoring processes. We also specifically consider electronic data processing installations and applications. We will use the following procedures to understand and document controls:

- Interview management to obtain descriptions and explanations of (1) management's process for identifying risk and managing change, (2) the control environment which consists of management's attitude toward and commitment to ethical values, fraud prevention and a competent, reliable finance structure and (3) monitoring (management review) and application controls including key system controls, physical controls and internal controls.
- Interview technology coordinator to obtain an understanding of the design of information systems and the flow of communication, inquiring especially about EDP installations and applications.
- Request management prepares narratives of each significant cycle that describe the flow of information from its origination to its entry into the accounting system to the reporting of the information.
- Complete CCH's (ProFx) control checklists.
- Review prior report and management letter.
- Examine organizational charts, flow charts and system documentation provided by the Association.
- Review written accounting policies and procedures manuals.

With the information and knowledge gained we will thoroughly document control objectives and make assessments as to the adequacy of controls and note any missing controls or unmet control objectives. We will determine risk of material misstatement for each significant transaction cycle and decide whether to perform tests of controls and restrict substantive testing.

**LAWS AND REGULATIONS SUBJECT TO TESTING**

We determine if audit tests of laws and regulations are necessary by obtaining extensive knowledge of the Authority and Foundation's transactions. We read and summarize the Authority and Foundation minutes, interview management and obtain and review all contracts the Authority and Foundation is party too.

**PROPOSED SEGMENTS TO BE AUDITED**

Based upon review of prior financial statements, and knowledge of the entity type, we propose to test other revenues and transfers. In addition, we will test purchasing, compliance and the information systems.

**PROPOSAL FOR AUDIT SERVICES  
WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND  
AFFILIATES**

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**METHODOLOGY (Continued)**

**SPECIFIC HOURS TO BE ASSIGNED TO EACH SEGMENT**

**WVBEA**

SEGMENT AREA	PARTNER	MANAGER	SUPER	STAFF	TOTAL
Planning	2	4	6		12
Controls		4	8	8	20
Grants			1	20	21
Charges for Services - Services			4	24	28
Other Income			4	24	28
Budgetary		1	3		4
Purchasing			8	10	18
Payroll				12	12
Information Systems				2	2
Compliance		1	2	4	7
Draft Reports		2	4	7	13
Review and Supervision	10	12	8		30
<b>Total Hours</b>	<b>12</b>	<b>24</b>	<b>48</b>	<b>111</b>	<b>195</b>

**WVPBF**

SEGMENT AREA	PARTNER	MANAGER	SUPER	STAFF	TOTAL
Planning	1	3	4	1	9
Controls	1	2	4	2	9
Grants				4	4
Other Income				12	12
Underwriting			1	6	7
Budgetary			2		2
Purchasing			4	8	12
Payroll			2	6	8
Information Systems				4	4
Compliance		1	1	1	3
Draft Reports			2	4	6
Review and Supervision	4	6	4		14
<b>Total Hours</b>	<b>6</b>	<b>12</b>	<b>24</b>	<b>48</b>	<b>90</b>

Firm practice is to assign professionals with valuable experience with the type of entity being audited. If replacement of personnel is necessary, the replacing team member will have the same qualifications and experience. Management, review and supervision of the audit guarantee quality service.

**PROPOSAL FOR AUDIT SERVICES  
WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND  
AFFILIATES**

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**METHODOLOGY (Continued)**

**SAMPLE SIZES**

Our audit of the Authority and Foundation will include non-statistical sampling. Samples will be based upon decisions surrounding internal controls and audit risk. We refer to our Internal Testing Matrix – Summary of Audit Approach, when determining sample sizes for non-statistical sampling for control and substantive tests. The following chart provides a more detailed look at our sampling approach specific to the Authority and Foundation’s audit (based upon review of prior year financial statements).

<u>Material Account / Cycle</u>	<u>Preliminary Risk Assessment</u>	<u>Record of Monitoring Control and Sample Size of Test</u>	<u>Record of Application Controls and Sample Size of Test</u>	<u>Substantive Testing and Sample Size of Test</u>
State Grants	Max	Document Only	N/A	Confirmed at 90-100%
Other Grants	Max	Document Only	N/A	Confirmed at 90-100%
Service Revenue	Low	Document Only	Document and Test 60	Analytics and Test 20
Other Program Revenue	Low	Document Only	Document and Test 60	Analytics and Test 20
Payroll	Low	Document Only	Document and Test 60	Analytics and Test 20
Purchasing	Low	Document Only	Document and Test 60	Analytics and High Dollar Test

**ANALYTICAL PROCEDURES**

We will use analytical procedures (SAS No. 56) during all three phases of the Authority and Foundation’s audit. Preliminary analytics are performed during the planning phase. We prepare a trend analysis and obtain explanations for any significant fluctuations from prior years in line items within each opinion unit. During the final stage of the audit we take into consideration any audit adjustments or reclassifications and then perform a final trend analysis.

As detailed in the sampling matrix, we will perform substantive analytics including trend analysis and reasonableness calculations in the areas of Purchasing.

**USE OF EDP SOFTWARE - EDP AND TECHNOLOGY**

- 1.) The firm uses Microsoft Office (Excel, Word, Access, PowerPoint and Outlook) to capture, process, analyze and present information and data for help forming our audit opinions and creating work papers.
- 2.) The firm also uses other specialized software for EDP, data extraction, etc.
  - a. Audit Work Bench - (UAN files)
  - b. Fox Pro Database
  - c. Crystal Reports
  - d. Quickbooks
  - e. Peachtree
  - f. CCH – ProFX – Trail Balance, tax and management
  - g. PPC Checkpoint, Smart Tools – Checklists, analysis
  - h. Adobe Acrobat
  - i. Tvalue - Amortization

**PROPOSAL FOR AUDIT SERVICES  
WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND  
AFFILIATES**

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- 3.) Linda Weppler – Firm Administrator (Computer Science Degree) provides data extraction, manipulation and presentation services for the audit team. She has extensive experience in multiple accounting systems and platforms.
- 4.) David Cox, CPA – Years of specialized experience in data extraction, Visual Basic programming for data conversion and EDP work.

We understand the Authority and Foundation uses software to process data and compile financial statements. As mentioned previously, we will obtain and understanding of input and output controls. It is our position that this work be performed without the use of electronic software.

**AUDIT TIME TABLE**

Perry and Associates CPAs, A.C. diligently works with clients to meet audit deadlines. Please refer to Exhibit B.



**PROPOSAL FOR AUDIT SERVICES  
WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY AND  
AFFILIATES**

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**REPORTS TO BE ISSUED**

**Independent Accountants' Report** - Our opinion on the fairness of presentation, in all material respects, of the Authority and Foundation's financial statements prepared in conformity with generally accepted accounting principles, including required and other supplementary information.

**Independent Accountants' Report on Supplemental Information**

**Schedule of Findings**

**Schedule of Prior Findings as applicable.**

**Management Letter (if applicable)** - This would be where we notify you of deficiencies in internal controls or non-compliance that is not required to be contained within our audit report on your financial statements. This will be separate from the electronically submitted reports.

**CONTINUOUS COMMUNICATION**

Perry and Associates CPAs, A.C. is committed to open and frequent communication with the Authority and Foundation. In addition to the entrance and exit conferences, we plan several progress meetings with management throughout the audit. We value our relationship with the Association, and make communication with the Association a priority.

**MISCELLANEOUS**

The staff assigned to this audit will, to the extent possible, reflect the Authority and Foundation's commitment to Affirmative Action. At this time Perry and Associates, CPAs, A.C. audit staff has no minorities represented. Perry and Associates, CPAs, A.C. is committed however to providing such opportunities as is possible.

**PROPOSED ENGAGEMENT TIMETABLE  
FOR THE AUDIT OF THE FINANCIAL STATEMENTS  
OF WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY  
AND AFFILIATES,  
FOR THE CONTRACT PERIOD OF 7/1/2012 TO 6/30/2013**

**EXHIBIT B**

**PROPOSED AUDIT TIMETABLE**

**West Virginia Educational Broadcasting Authority and Affiliates**

Perry & Associates and representatives of the Authority and Foundation hold interim entrance conference	N/A
Perry & Associates completes interim fieldwork	N/A
Perry & Associates and representatives of the Authority and Foundation hold progress conference	N/A
Perry & Associates provides detailed audit plan and list of schedules to be prepared by auditee	Upon contract
Perry & Associates and representatives of the Authority and Foundation hold fieldwork entrance conference	Upon contract
Authority and Foundation finalizes accounting records	08/12/13
Perry & Associates begins field work at Authority and Foundation	07/15/13
Association completes draft of financial statements (to extent needed by Perry & Associates)	08/12/13
Perry & Associates completes fieldwork	09/15/13
Perry & Associates provides drafts of audit reports and recommendations to the Authority and Foundation	09/15/13
Authority and Foundation submits in writing final responses to Perry & Associates draft documents	09/23/13
Perry & Associates and representatives of the Authority and Foundation hold exit conference	10/15/13
Perry & Associates files all reports no later than	10/15/13

NOTE: Interim fieldwork is not planned at this time. If, after discussion with the Authority and Foundation, we determine that efficiency can be obtained through interim work we will coordinate the schedule with the Authority and Foundation.

*Perry & Associates*  
Certified Public Accountants, A.C.  
[www.perrycpas.com](http://www.perrycpas.com)

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428 Second Street  
Marietta, OH 45750  
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(740) 373-2402 Fax

PARKERSBURG  
1035 Murdoch Avenue  
Parkersburg, WV 26101  
(304) 422-2203  
(304) 428-5587 Fax

ST. CLAIRSVILLE  
121 E. Main Street  
St. Clairsville, OH 43950  
(740) 695-1569  
(740) 695-5775 Fax

May 28, 2013

West Virginia Educational Broadcasting Authority and Affiliates  
Tammy Treadway, CFO  
124 Industrial Park Drive  
Beaver, WV 25813

To Tammy Treadway and the Board of Directors:

In response to your Request for Proposal, for the audit of the West Virginia Educational Broadcasting Authority and Affiliates, (the Authority) for the year 7/1/2012 through 06/30/2013, we are pleased to provide to you our fixed fee bids as follows; Audit - WVEBA 2013 – \$9,750.00), Audit - WVPBF 2013 – \$4,500.00) and 990 – WVPBF 2013 – \$750.00), for a total of \$15,000.00. This includes our hourly fees and out-of-pocket expenses as detailed in the attached schedule.

I hereby certify that I am entitled to represent Perry and Associates, CPAs, A.C., empowered to submit this bid and authorized to sign a contract with the Authority.

Respectfully submitted,

Perry and Associates, CPAs, A.C.



Randall H. Perry, CPA  
Partner

**WEST VIRGINIA EDUCATIONAL BROADCASTING AUTHORITY  
AND AFFILIATES  
PROPOSAL FOR AUDIT SERVICES  
May 28, 2013**

**EXHIBIT A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES TO SUPPORT THE TOTAL ALL-  
INCLUSIVE MAXIMUM FIXED FEE FOR THE AUDIT OF THE WEST VIRGINIA  
EDUCATIONAL BROADCASTING AUTHORITY AND AFFILIATES**

	HOURS	RATE	TOTAL
PARTNER	11.7	50.00	585.00
MANAGER	23.4	50.00	1,170.00
SUPERVISORY STAFF	46.8	50.00	2,340.00
STAFF	113.1	50.00	5,655.00
OUT-OF-POCKET EXPENSES			Included
<b>TOTAL FIXED FEE BID FOR THE YEAR ENDING June 30, 2013</b>			<b>9,750.00</b>

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Out Of Pocket Expenses</u>	<u>Total Fixed Fee</u>
Fiscal Year ending June 30, 2013	195	50.00	0.00	\$ 9,750.00

**WEST VIRGINIA PUBLIC BROADCASTING FOUNDATION, INC.**  
**PROPOSAL FOR AUDIT SERVICES**  
**May 28, 2013**

**EXHIBIT B**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES TO SUPPORT THE TOTAL ALL-  
 INCLUSIVE MAXIMUM FIXED FEE FOR THE AUDIT OF THE WEST VIRGINIA PUBLIC  
 BROADCASTING FOUNDATION, INC.**

	HOURS	RATE	TOTAL
PARTNER	5.4	50.00	270.00
MANAGER	10.8	50.00	540.00
SUPERVISORY STAFF	21.6	50.00	1,080.00
STAFF	52.2	50.00	2,610.00
OUT-OF-POCKET EXPENSES			Included
<b>TOTAL FIXED FEE BID FOR THE YEAR ENDING June 30, 2013</b>			<b>4,500.00</b>

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Out Of Pocket Expenses</u>	<u>Total Fixed Fee</u>
Fiscal Year ending June 30, 2013	90	50.00	0.00	\$ 4,500.00

**WEST VIRGINIA PUBLIC BROADCASTING FOUNDATION, INC.**  
**PROPOSAL FOR TAX SERVICES**  
**May 28, 2013**

**EXHIBIT C**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES TO SUPPORT THE TOTAL ALL-  
 INCLUSIVE MAXIMUM FIXED FEE FOR THE PREPARATION OF THE 990  
 INFORMATIONAL TAX RETURN OF THE WEST VIRGINIA PUBLIC BROADCASTING  
 FOUNDATION, INC.**

	HOURS	RATE	TOTAL
MANAGER	3	50.00	150.00
STAFF	12	50.00	600.00
OUT-OF-POCKET EXPENSES			Included
<b>TOTAL FIXED FEE BID FOR THE YEAR ENDING June 30, 2013</b>			<b>750.00</b>

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Out Of Pocket Expenses</u>	<u>Total Fixed Fee</u>
Fiscal Year ending June 30, 2013	15	50.00	0.00	\$ 750.00



## R.D. HOAG & ASSOCIATES

A PROFESSIONAL CORPORATION

*Certified Public Accountants*

Robert D. Hoag, CPA, MST  
Robert L. Hall Jr., CPA  
David A. Keefe, CPA  
William M. Rader, CPA  
Gregory J. Palmieri, CPA  
Bernice A. Schweiss, CPA, MST

Leonard M. Kokkila, CPA  
(1948-2001)

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### System Review Report

November 18, 2011

To the Owners  
Perry & Associates CPAs, A.C. and the  
Peer Review Committee of the Ohio Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Perry & Associate CPAs, A.C. (the firm) in effect for the year ended September 30, 2011. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Perry & Associates CPAs, A.C. for the year ended September 30, 2011, 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*. Perry & Associates CPAs, A.C. has received a peer review rating of *pass*.

*R. D. Hoag & Associates, P.C.*  
R. D. Hoag & Associates, P.C.



EBA438 AUDIT SERVICES ENDING JUNE 30, 2013  
Pricing Page

Exhibit "A"

<u>Description</u> <u>Cost</u>	<u>Qty.</u>	<u>Unit Cost</u>	<u>Extended</u>
Provide Audit Services for period July 1, 2012 thru June 30, 2013	1	\$ <u>15,000.00</u>	\$ <u>15,000.00</u>

**Grand Total:**

\$ 15,000.00

<u>Randall A. Perry, CPA</u>	<u>5-28-13</u>
Signature of Vendor Representative	Date

Vendor Name: Perry & Associates, CPAs, A.C.

Address: 428 SECOND STREET  
MARIETTA, OH 45750

Phone: (740) - 373-0056

Fax: (740) - 373-2402

Email: RPERRY@PERRYCPAS.NET



**CERTIFICATION AND SIGNATURE PAGE**

By signing below, I certify that I have reviewed this Solicitation in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this bid or 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.

Peery & Associates, CPAs, A.C.  
(Company)

Randall H. Peery, CPA  
(Authorized Signature)

Randall H Peery, Partner/Stockholder  
(Representative Name, Title)

740-373-0056      740-373-2402  
(Phone Number)      (Fax Number)

May 28, 2013  
(Date)