

Proposal to Serve

West Virginia Lottery Commission

CRFQ LOT1500000003

Buyer: Evelyn Melton  
CRFQ No.: LOT1500000003  
Bid Opening Date: December 11, 2014  
Bid Opening Time: 1:30PM  
Gibbons & Kawash phone number: 304-345-8400  
Gibbons & Kawash fax number: 304-345-8451  
Contact: Timothy J. Gibbons

12/09/14 13:37:20  
West Virginia Purchasing Division

December 11, 2014

West Virginia Lottery Commission  
900 Pennsylvania Avenue  
Charleston, WV 25302

We are pleased to present our credentials to continue providing professional services to the West Virginia Lottery Commission (the Lottery) as described in CRFQ LOT1500000003 and commencing on the effective date of award, with options to renew for two annual periods thereafter. As a client of our firm, you can be sure of our total commitment to provide timely, responsive, and quality service. As described in Appendix A, we have committed an engagement team that has provided financial review analysis and consulting services to the West Virginia Lottery Commission for the past three years.

I certify that this proposal meets or exceeds all of the qualifications identified in Item Number 2. Qualifications, and Item Number 3. Mandatory Requirements as listed in the Specifications section of this RFQ.

We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me.

Very truly yours,



Timothy J. Gibbons  
Director



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

State of West Virginia  
 Request for Quotation

Proc Folder: 48319

Doc Description: CONSULTING ACCOUNTANT

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2014-11-03	2014-12-11 13:30:00	CRFQ 0705 LOT1500000003	1

**BID RECEIVING LOCATION**


BID CLERK  
 DEPARTMENT OF ADMINISTRATION  
 PURCHASING DIVISION  
 2019 WASHINGTON ST E  
 CHARLESTON WV 25305  
 US

**VENDOR**

Vendor Name, Address and Telephone Number:

**FOR INFORMATION CONTACT THE BUYER**

Evelyn Melton  
 (304) 558-7023  
 evelyn.p.melton@wv.gov

Signature X  FEIN # 55-0738985 DATE December 11, 2014

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

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE LOTTERY PO BOX 2067		PURCHASING LOTTERY 900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	FINANCIAL REVIEW ANALYSIS - CONSULTING SERVICES	0.00000	HOUR	\$109.00	

Comm Code	Manufacturer	Specification	Model #
84111502			

**Extended Description :**

FINANCIAL REVIEW CONSULTING SERVICES

THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FROM CERTIFIED PUBLIC ACCOUNTING FIRMS TO PROVIDE FINANCIAL REVIEW ANALYSIS AND ADVICE CONCERNING VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS OR PERSONS APPLYING FOR THESE LICENSES OR PERMITS UNDER THE RACETRACK VIDEO LOTTERY ACT W.VA. CODE §29-22A-1 ET SEQ., THE LIMITED VIDEO LOTTERY ACT W.VA. CODE 29-22B-1 ET SEQ., THE RACETRACK TABLE GAMES ACT W.VA. CODE 29-22C-1 ET SEQ., THE LIMITED GAMING FACILITY ACT W.VA. CODE 29-25-1, AND/OR OTHER ACTS THAT MAY BE ENACTED PRIOR TO OR DURING THE TERM OF THE CONTRACT ISSUED PURSUANT TO THIS RFQ.

LOT1500000003	<b>Document Phase</b> Final	<b>Document Description</b> CONSULTING ACCOUNTANT	<b>Page 3</b> of 3
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**ADDITIONAL TERMS AND CONDITIONS**

See attached document(s) for additional Terms and Conditions

**SPECIFICATIONS**

**PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of WEST VIRGINIA LOTTERY to establish a contract for FINANCIAL REVIEW ANALYSIS AND ADVICE CONCERNING VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS OR PERSONS APPLYING FOR THESE LICENSES OR PERMITS UNDER THE RACETRACK VIDEO LOTTERY ACT [W.VA. CODE §29-22A-1 ET SEQ.], THE LIMITED VIDEO LOTTERY ACT [W.VA. CODE §29-22B-1 ET SEQ.], THE RACETRACK TABLE GAMES ACT [W.VA. CODE §29-22C-1 ET SEQ.], THE LIMITED GAMING FACILITY ACT [W.VA. CODE §29-25-1] AND/OR OTHER ACTS THAT MAY BE ENACTED PRIOR TO OR DURING THE TERM OF THE CONTRACT ISSUED PURSUANT TO THIS RFQ. THE STATE LOTTERY COMMISSION REQUIRES A CONSULTANT ACCOUNTING VENDOR THAT IS ABLE TO PROVIDE CALCULATIONS AND ANALYSIS, AND TO GIVE THE COMMISSION CANDID AND UNBIASED ADVICE, CONCERNING THE INITIAL LICENSING AND CONTINUING RE-LICENSING OF GOVERNED ENTITIES, AS WELL AS, SPECIALIZED AD HOC INTERMEDIATE AND ADVANCED FINANCIAL WORK REQUIRING THE PRIOR APPROVAL AND DIRECTION OF THE COMMISSION. THE ACCOUNTING VENDOR WILL PROVIDE MANAGEMENT CONSULTING SERVICES AND WILL PERFORM SPECIAL REVIEWS AND/OR WORK INVOLVING THE ADMINISTRATION OF THE LOTTERY'S RESPONSIBILITIES UNDER WV CODE §29-22-29.

1. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

2.1 **"Contract Services"** means REVIEW AND ANALYSIS AS OUTLINED HEREIN.

2.2 **"Pricing Section"** means the pages upon which Vendor should list its proposed price for the Contract Services.

2.3 **"CRFQ"** means the official request for quotation published by the Purchasing Division and identified as CRFQ\_LOT1500000003

2. **QUALIFICATIONS:** Vendor shall have the following minimum qualifications:

Any CPA Vendor submitting a quotation under this procurement shall bear the burden of proving that it meets or exceeds the minimum qualifications set forth in this RFQ. The vendor **must** certify that they meet the following criteria. Those quotations not meeting the mandatory specifications will be eliminated from further consideration.

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The Vendor will be able to respond to or meet with the Lottery within one hour.

The one or more partners or members to be assigned to this contract are properly licensed to practice accountancy in the State of West Virginia and is (are) a certified public accountant who has (have) met all continuing professional education requirements within the preceding two years.

The one or more partners or members to be assigned to this contract are experienced in the preparation and analysis of a variety of regulatory financial forms required by the United States Securities and Exchange Commission ("SEC").

None of the partners or members of the Vendor shall have been convicted of any violation of security laws or of gambling laws.

The Vendor agrees, by submission of its quotation, that the West Virginia Lottery reserves the right to engage other providers for this type service during the term of this contract at the direction of the Commission should specialized knowledge be required.

Vendor has no un-appealed delinquencies with the State Tax Department, or Unemployment Compensation and has adequate workers' compensation insurance.

### 3. MANDATORY REQUIREMENTS:

**4.1 Mandatory Contract Services Requirements and Deliverables:** Contract Services must meet or exceed the mandatory requirements listed below.

4.1.1 The Vendor awarded the contract as a result of this RFQ will assist the Director of the West Virginia Lottery and the seven-member Commission to review the financial condition of businesses licensed, permitted, or applying for licenses or permits as video lottery terminal manufacturers, licensed racetracks, limited video lottery licensed operators and table games supply manufacturers under the Racetrack Video Lottery Act [W.Va. Code §29-22A-1 et seq.], the Limited Video Lottery Act [W.Va. Code §29-22B-1 et seq.], the Racetrack Table Games Act [W.Va. Code §29-22C-1 et seq.], the Limited Gaming Facility [Casino] Act [W.Va. Code §29-25-1] and/or by other Acts that may be enacted prior to or during the term of the contract issued pursuant to this RFQ. The accounting Vendor will provide management consulting services and will perform special reviews and/or work of the administration of the Lottery's responsibilities under WV Code §29-22-29 as directed by the Commission.

4.1.2 Services will include, but are not limited to, the review of year-end financial statements, (both audited and unaudited) of applicants. The review of applicants interim

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financial statements, business plan, financial projections, Federal and State tax returns as well as, when applicable, their filings with the SEC. Such services will also include the review of proposed and final loan documents. In addition, a review may be required of the personal financial statements of certain shareholders, officers and members of their board of directors, (or other group depending upon the business structure of the applicant) as well as a review of personal federal and state income tax returns. These reviews will be conducted by the Vendor maintaining strict confidentiality to the applicants.

4.1.3 From time to time, the Commission will meet in other parts of West Virginia, usually at a racetrack location, and the Vendor will be expected to attend most of these meetings to present analysis at public meetings. Travel and lodging expense outside of the headquarters area of the Lottery to attend these meetings are not considered commuting expense and shall be reimbursed using State travel policies. The Vendor may be assigned special review or administrative work needed to advise the Commission or accomplish administrative duties of the Lottery.

**4. CONTRACT AWARD:**

**5.1 Contract Award:** The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.

**5.2 Pricing Section:** Vendor should complete the Pricing Section by completing the hourly rate of the Service required on the Pricing Section. Vendor should complete the Pricing Section in full as failure to complete the Pricing Section in its entirety may result in Vendor's bid being disqualified.

Notwithstanding the foregoing, the Purchasing Division may correct errors as it deems appropriate. Vendor should type or electronically enter the information into the Pricing Section to prevent errors in the evaluation.

**5. PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.



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6. **PAYMENT:** Agency shall pay an hourly rate as shown on the Pricing Section, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
  
7. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.
  
8. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
  - 8.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
  
  - 8.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
  
  - 8.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.
  
  - 8.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures.
  
  - 8.5. Vendor shall inform all staff of Agency's security protocol and procedures.

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**9. VENDOR DEFAULT:**

9.1. The following shall be considered a vendor default under this Contract.

9.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.

9.1.2. Failure to comply with other specifications and requirements contained herein.

9.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

9.1.4. Failure to remedy deficient performance upon request.

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

9.2.1. Cancellation of the Contract.

9.2.2. Cancellation of one or more release orders issued under this Contract.

9.2.3. Any other remedies available in law or equity.

**10. MISCELLANEOUS:**

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

**Contract Manager:** Timothy J. Gibbons

**Vendor's Address:** 707 Virginia Street, East, Suite 300  
Charleston, WV 25301

**Telephone Number:** 304-345-8400

**Fax Number:** 304-345-8451

**Email Address:** tgibbons@gandkcpas.com

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**ATTACHMENT A**

**LICENSED RACETRACKS:**

PNGI Charles Town Gaming LLC  
dba Hollywood Casino at Charles Town Races  
Mountaineer Park, Inc.  
dba Mountaineer Casino Racetrack & Resort  
Wheeling Island Gaming, Inc.  
dba Wheeling Island Hotel-Casino-Racetrack  
Racing Corporation of West Virginia  
dba Mardi Gras Casino & Resort

**LICENSED VIDEO LOTTERY MANUFACTURERS:**

Ainsworth Game Technology, Ltd.  
Aristocrat Technologies, Inc.  
Bally Technologies  
GTECH Corporation  
IGT  
Konami Gaming, Inc.  
Scientific Games International  
WMS Gaming, Inc.

**LICENSED LIMITED VIDEO LOTTERY OPERATORS:**

A-1 Amusement, Inc.  
Action Gaming, Inc.

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Advanced Lottery Technologies, LLC  
Ajax Amusement Machines, Inc.  
Al's Novelty & Coin Machine Company  
Bat's, Inc.  
Blue Diamond, LLC  
Buck's, Inc.  
Clay Music Corporation  
Coin Op Vending Corporation  
Derrick Video, LLC  
Dice, LLC  
Dustyn Enterprises, Inc.  
Ellifritz Amusement, LLC  
Game Room Amusement, Vending and Sales, Inc.  
Grand Slam Gaming  
J & J Amusement  
Jack's Enterprises, Inc.  
K & K Music Company  
LeeJay, Inc.  
Mountaineer Music, LLC  
Ohio Valley Amusement Company  
Poke, Inc.  
Progressive Video Lottery, Ltd  
Random World, Ltd  
S & B Gaming, LLC  
Shaffer Amusements Company, LLC  
Southern Amusement Company, Inc.

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Trans-Allegheny Enterprises, LLC

Valley Coin Machine

Vast Vending, Inc.

Viking Vending Services, LLC

Viking Video & Music, Inc.

Warden Amusement, Inc.

Wheeling Coin, LLC

Woodward Video, LLC

Worldwide Gaming, LLC

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**ATTACHMENT B**

**LICENSED TABLE GAMES SUPPLY MANUFACTURERS:**

Bally Gaming, Inc. dba Bally Technologies

Galaxy Gaming, Inc.

Gaming Partners International

Genesis Gaming Solutions, Inc.

IGT

InBet, LLC

Jarden Corporation dba U.S. Playing Cards

Masque Publishing

Midwest Game Supply Company

NEWave, Inc.

TCS John Huxley America - CHANGED

Tech Art Manufacturing, Inc.

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ATTACHMENT C

**LIMITED GAMING FACILITY:**

The Greenbrier Hotel Corporation

**LIMITED GAMING FACILITY LICENSEES:**

Bally Gaming, Inc.

Gaming Partners International

IGT

Konami Corporation of America

Shuffle Master Inc.

TCS John Huxley America

Tech Art Manufacturing, Inc.

WMS Gaming, Inc.

Winning Ways, LLC





STATE OF WEST VIRGINIA  
Purchasing Division

# PURCHASING AFFIDAVIT

**MANDATE:** Under W. Va. Code §5A-3-10a, 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: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

**EXCEPTION:** The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

**DEFINITIONS:**

**"Debt"** means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

**"Employer default"** means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

**"Related party"** means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceed five percent of the total contract amount.

**AFFIRMATION:** By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

**WITNESS THE FOLLOWING SIGNATURE:**

Vendor's Name: Gibbons & Kawash, A.C.

Authorized Signature: *Timothy J. Gibbons* Date: December 11, 2014

State of WV

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 11 day of December, 2014

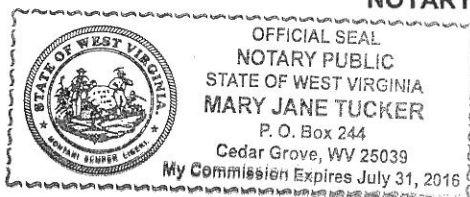
My Commission expires July 31, 2016, 2016.

**AFFIX SEAL HERE**

**NOTARY PUBLIC**

*Mary Jane Tucker*

*Purchasing Affidavit (Revised 07/01/2012)*



# State of West Virginia

## 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 Vendor Preference, if applicable.

1. **Application is made for 2.5% 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% 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% 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. **Application is made for 5% 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% 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% 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.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**  
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

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, A.C.

Signed: 

Date: December 11, 2014

Title: Director

## **APPENDIX A**

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### **QUALIFICATIONS AND EXPERIENCE**

## APPENDIX A



**Timothy J. Gibbons, CPA/ABV, CVA**

**DIRECTOR**

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

### **Experience**

Tim has 30 years of professional experience. He co-founded Gibbons & Kawash in 1992 after spending 15 years with local and national firms.

He has been responsible for review of accounting systems, review and evaluation of internal controls and consulting with clients on various management issues. Tim consults frequently with owners and managers regarding business, accounting, and valuation issues; assists with mergers, acquisitions, and sales of privately-owned business, and has provided services to SEC regulated entities. He provides business valuation, tax, and estate planning assistance to business owners and high income individuals.

### **Qualifications**

Tim is the Director of Valuation and Forensic Services at Gibbons & Kawash, A.C. and specializes in the valuation of closely-held businesses and related litigation support services. Tim is a Certified Public Accountant, licensed to practice in West Virginia, and a Certified Valuation Analyst (CVA) with the National Association of Certified Valuation Analysts, holds the AICPA specialty designation of Accredited in Business Valuation (ABV) and is a member of the AICPA's Forensic and Valuation Services Center.

### **Professional Activities**

Tim is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of CPAs (Past President), and the National Association of Certified Valuation Analysts.

Tim is a member and past president of the Charleston Rotary Club and has served on the boards of the Charleston Regional Chamber of Commerce, West Virginia Symphony, Berry Hills Country Club, United Way of Kanawha Valley, and the Boy Scouts of America--Buckskin Council. He has served as chairman of the Boy Scout Leadership Gifts Dinner and is past chairman of the finance committee of Sacred Heart Co-Cathedral.

### **Education**

Tim graduated from Xavier University with a Bachelor of Science degree in business administration in 1974 and received an MBA from West Virginia College of Graduate Studies in 1978.



State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

*The person indicated below is  
licensed as a  
Certified Public Accountant  
for the period beginning  
July 1, 2014 through June 30, 2015*

TIMOTHY J. GIBBONS  
GIBBONS & KAWASH CPAS  
707 VIRGINIA ST E STE 300  
CHARLESTON WV 25301-2710

Board President

Executive Director

## APPENDIX A



**Valerie R. Ellis, CPA**

**DIRECTOR**

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

### *Experience*

Valerie is the firm's managing director and has more than 20 years of experience in providing audit, tax, and consulting services to privately-owned businesses, including wholesalers, retailers, contractors, and professional service firms. Her in-depth industry knowledge includes such areas as tax planning, operation and internal control matters, fraud investigations, and mergers and acquisitions, and provides services to SEC regulated entities. As the Firm's designated quality control director, Valerie devotes substantial time to staying abreast of the rapidly changing professional standards and our Firm's compliance with those standards.

### *Professional Activities*

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

Valerie has been a contributing author and technical reviewer for nationally distributed publications.

Valerie is a member and past treasurer of the Charleston Rotary Club; a member of the West Virginia State University Department of Business Administration and Economics advisory board; the Marshall University Division of Accountancy and Legal Environment Advisory Board; and has been a volunteer consultant for Junior Achievement.

### *Education*

Valerie graduated from Marshall University with a Bachelor of Science degree in business administration with a concentration in accounting.



State of West Virginia  
West Virginia Board of Accountancy  
106 Capitol Street, Suite 100  
Charleston, WV 25301  
(304) 558-3557

The person indicated below is  
licensed as a  
**Certified Public Accountant**  
for the period beginning  
July 1, 2014 through June 30, 2015

**VALERIE R ELLIS**  
**GIBBONS & KAWASH CPAS**  
**707 VIRGINIA ST E STE 300**  
**CHARLESTON WV 25301-2710**

  
Board President

  
Executive Director

## APPENDIX A



**Anthony D. Rager, CPA**

**DIRECTOR**

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

### **Experience**

Tony has 17 years of experience specializing in tax planning and compliance for privately-owned businesses and their owners. Tony serves clients in a number of specialized industries including oil and gas, construction, law firms, medical practices, and other professional services. His experience includes assisting clients with business acquisitions and disposals, evaluating choice of business entity, and developing tax strategies for addressing particular transactions.

### **Professional Activities**

Tony 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. He is also an active member of the Federal Taxation project group of the West Virginia Society of CPAs and the Optimist Club.

### **Education**

Tony graduated from West Virginia Wesleyan College with a Bachelor of Science degree in business administration with a concentration in accounting and a minor in economics.



State of West Virginia  
West Virginia Board of Accountancy  
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**ANTHONY DEAN RAGER  
GIBBONS & KAWASH CPAS  
707 VIRGINIA ST E STE 300  
CHARLESTON WV 25301-2710**

Board President

Executive Director