



West Virginia Purchasing Division

2019 Washington Street, East
Charleston, WV 25305
Telephone: 304-558-2306
General Fax: 304-558-6026
Bid Fax: 304-558-3970

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

Header

List View

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

Procurement Folder: 148131

Procurement Type: Central Master Agreement

Vendor ID: VS0000007569

Legal Name: Maher Duessel

Alias/DBA:

Total Bid: \$0.00

Response Date: 11/12/2015

Response Time: 9:38

SO Doc Code: CRFQ

SO Dept: 0209

SO Doc ID: FAR1600000002

Published Date: 11/5/15

Close Date: 11/12/15

Close Time: 13:30

Status: Closed

Solicitation Description: Addendum 2 Audit Preparation Assistance Services

Total of Header Attachments: 0

Total of All Attachments: 0



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 148131

Solicitation Description : Addendum 2 Audit Preparation Assistance Services

Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation No	Version
	2015-11-12 13:30:00	SR 0209 ESR11031500000001946	1

VENDOR

VS0000007569

Maher Duessel

FOR INFORMATION CONTACT THE BUYER

Laura E Hooper
 (304) 558-0468
 laura.e.hooper@wv.gov

Signature X

FEIN #

DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Partner/Member	0.00000	LS	\$195.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Professional Accounting Staff	0.00000	LS	\$95.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Support Staff	0.00000	LS	\$50.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

A Proposal to Provide Audit Preparation Assistance Services

Finance Division

West Virginia Department of Administration

State of West Virginia



Submitted: November 12, 2015

Contact: Jeffrey W. Kent, CPA

Principal

Maher Duessel

D.L. Clark Building

503 Martindale Street

Suite 600

Pittsburgh, PA 15212

412.535.5539

jkent@md-cpas.com



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November 12, 2015

Mr. Dave Mullins
Deputy Director of Finance/Operations
West Virginia Department of Administration
Finance Division
2101 Washington Street East, Building 17
Charleston, WV 25305

Dear Mr. Mullins:

Thank you for the opportunity to present Maher Duessel's proposal to provide audit preparation assistance services to the West Virginia Department of Administration Finance Division (Finance Division). Maher Duessel was founded in 1989 to provide high-caliber auditing services to clients in the governmental and non-profit sectors, and **all** of our professionals have significant experience and education in both markets. Our governmental audit experience includes services to state entities, counties, cities, municipalities, school districts, municipal authorities, and various other local government agencies. Maher Duessel is a Pennsylvania based firm with offices in Pittsburgh, Butler and Harrisburg. We perform services throughout the Commonwealth of Pennsylvania and also the State of Maryland. With approximately 90 employees, we offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. Maher Duessel is unique among Pennsylvania auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors. **The firm is registered as a Small Business through the Pennsylvania Department of General Services Small Business Self Certification Program (Certification Number 176022-2014-09-SB).**

We understand that the State has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting since 1995. **Maher Duessel serves 11 clients that hold this prestigious GFOA Certificate of Achievement.** Your proposed Engagement Principal, Jeffrey W. Kent, CPA, serves on the GFOA's CAFR Review Committee as a Technical Reviewer and five other members of the firm also serve on this committee. Our widespread experience with the CAFR program's requirements will provide exceptional added value for the Finance Division. Maher Duessel offers the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. A firm, in which all professionals are trained in and serve local governments on a daily basis, and not just occasionally, will best serve the Finance Division. For over 25 years, we have proudly served Pennsylvania governments with integrity and excellence, and we would be pleased to expand our service to West Virginia. Please contact me at 412.535.5539 or at jkent@md-cpas.com at your convenience.

Sincerely,



Jeffrey W. Kent, CPA, Principal

1. Mandatory Requirements

Maher Duessel affirms the following mandatory requirements:

- We have no conflict of interest with regard to any other work performed for the State (We currently do not serve the State in any capacity).
- The proposed Engagement Principal, Jeffrey W. Kent, CPA, is properly licensed to practice accountancy in the State of Pennsylvania and has met all Continuing Professional Education (CPE) requirements within the preceding two years. Please note that prior to submitting this proposal, we contacted the West Virginia Board of Accountancy to confirm that Mr. Kent's Pennsylvania CPA license meets the standards for substantial equivalency practice privileges in West Virginia. Additionally, based on West Virginia's "mobility" legislation, Maher Duessel does not need a permit to perform the scope of work outlined in this proposal.
- The proposed Engagement Principal, Jeffrey W. Kent, CPA, is experienced in the preparation and analysis of governmental financial statements. **Please refer to Appendix A for Mr. Kent's resume.**
- Maher Duessel has not failed a Peer Review of our audit or accounting practice within the last 6 years. Maher Duessel underwent a peer review, conducted under the auspices of the American Institute of Certified Public Accountants (AICPA) and Pennsylvania Institute for Certified Public Accountants (PICPA), for the year ending May 31, 2013, which was conducted by Goff Backa Alfera & Company, LLC and included a review of specific government engagements. We are required to undergo such a review every three years and are proud that Maher

Duessel, once again, earned the highest possible peer review opinion, which is "pass". Furthermore, **all** of our peer review opinions since our inception have been unqualified, attesting to our commitment to quality. This receipt of all unqualified peer reviews, and the receipt of the most recent opinion of "pass", is testimony to our commitment to the highest standards. **A copy of our most recent Peer Review is attached in Appendix B.**

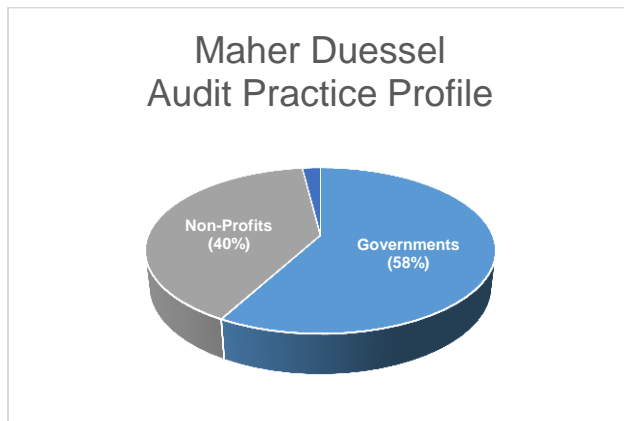
- Maher Duessel is a Certified Public Accounting firm licensed by the Commonwealth of Pennsylvania (License #AF-001482-L). Our partners and all CPAs to be assigned to this engagement are members of both the AICPA and PICPA. All CPAs are certified by the Commonwealth of Pennsylvania. The firm is registered as a Small Business through the Pennsylvania Department of General Services Small Business Self Certification Program (Certification Number 176022-2014-09-SB). **A copy of the firm's license and small business certification is attached in Appendix C.**

2. Firm Overview

The founding partners of Maher Duessel had a vision: to focus on providing integrated auditing and tax services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania's leading certified public accounting firms. Our mission statement, *Pursuing the Profession While Promoting the Public Good®*, reflects our philosophy of providing expert technical services that help our clients create a better community. We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector



accounting. Maher Duessel is unique among Pennsylvania auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors. Many firms will serve a wide range of clients in the private and public sectors. Audit professionals in firms that serve both the public and private sectors do possess a broad base of experience. However, in serving a wide client base, professionals are limited in gaining specialized knowledge and insight into the unique environments that governments operate in. The chart below demonstrates our firm's commitment to serving entities within the governmental sector.



In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges.

3. Firm Locations and Staffing

Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler and Harrisburg. For a firm of our size (approximately 90 professionals), our high percentage of partners, principals, managers, and supervisors compared to seniors and staff assures that every engagement is staffed with highly experienced professionals who are actively involved in the field. We provide the quality of

a large firm with the personalized service of a small firm. **All of our professionals have significant experience serving governments.**

4. Firm Services

Maher Duessel serves over 200 local governments and performs approximately 300 governmental audits annually. We serve a wide range of governments including state entities, counties, cities, municipalities, municipal authorities, school districts, and local authorities. Our services include the following:

- Audit Preparation Assistance
- Assistance with Government Finance Officer Association (GFOA) Award Program Reports
- Financial Statement Audits
- Audits in Accordance with *Government Auditing Standards*
- Governmental Accounting Standards Board Statement (GASB) Implementation
- Grant Audits
- Single Audits
- Agreed Upon Procedures Attestation Reports
- Forensic Auditing
- Pension Audits
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation
- Internal Control Examinations

5. GFOA CAFR Expertise

Maher Duessel is committed to the GFOA. Eleven clients we provide CAFR assistance to currently hold the GFOA Certificate of Achievement for Excellence in Financial Reporting.

- Municipality of Mt. Lebanon
- Bethel Park Municipality
- City of Pittsburgh
- Mt. Lebanon School District
- Pittsburgh Public Schools
- Centre County
- Butler County
- Erie County



- Township of O'Hara
- City of Allentown
- Upper Allen Township

Your proposed Engagement Principal, Jeffrey W. Kent, CPA serves on the GFOA's CAFR Review Committee as a Technical Reviewer. Five other members of the firm, as referenced below in the National and State Appointments section of this proposal, also serve on this committee. Our comprehensive experience with the CAFR program's requirements will provide exceptional added value for the Finance Division.

6. Continuing Education

All Maher Duessel professionals meet or exceed the continuing education requirements stipulated by the AICPA, the Commonwealth of Pennsylvania and the GAO Yellow Book. Furthermore, federal *Government Auditing Standards* mandate additional educational requirements for CPA firms that conduct governmental audits. All of our professionals meet or exceed these standards as well. All of our professionals participate in regular in-house training and seminars specific to our governmental practice.



Attendees at a Maher Duessel Seminar

Our professionals gain additional Continuing Professional Education (CPE) through outside conferences and seminars that focus on governments. We design up to **32 CPE credits annually for our**

professionals and clients to address the unique needs of our practice, including a governmental seminar that we host in December of each year. **Clients are invited to attend free of charge.** In addition to our seminars, our firm has an internal Accounting & Auditing Committee, which helps keep our professionals up to date with new standards and developments as they arise through regular newsletters and e-blasts, **which we then relay to our clients when appropriate.**

7. AICPA Quality Control Centers

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA's) Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). Membership in these quality centers requires Maher Duessel to commit to higher standards than non-members and provides the firm with additional resources to facilitate the audit process. The firm was one of the first 50 firms to join the GAQC when it was established in late 2004.



The GAQC promotes the importance of quality governmental audits and the value of these audits to government officials and staff. As a member of the GAQC, Maher Duessel has access to comprehensive audit resources including GAQC Alerts that contain critical and time sensitive information about governmental audit developments, online publications devoted to best practices and developments in state and local government auditing, Single Audit practice aids, Yellow Book tools, access to webcasts on current issues, and an online forum for member interaction, networking, and sharing of information. In addition, one of our partners, Diane E. Edelstein, CPA, served on the AICPA's Executive Committee for the Governmental Audit Quality Center from 2007-2011 and has served as an instructor on AICPA webcasts.



8. National and State Appointments

Maher Duessel has had several prestigious national and state appointments of our partners, principals, and senior managers over the years to committees of organizations such as the GFOA, AICPA, and PICPA. With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the governmental sector, the Finance Division can be assured that we will keep you informed of the latest developments that will impact your financial reporting.

[GFOA Special Review Committee for Comprehensive Annual Financial Report Technical Reviewers](#)

Jeff Kent

Tim Morgus
Brian McCall
Beth Dittmer
Tracey Rash
Ashley Ackerson

[GFOA Pennsylvania Western Region State Board](#)

Jeff Kent, Member

Tim Morgus, Treasurer

[GFOA Popular Report Review Committee](#)

Dave Duessel, Reviewer
Katie Yates, Reviewer

[GFOA Pennsylvania State and Central Region Boards](#)

Tracey Rash, Treasurer and State Board Delegate

[GFOA Pennsylvania Central Region Board](#)

Ashley Ackerson, Current Member

[AICPA Peer Review Board A-133 Practice Monitoring Task Force](#)

Diane Edelstein, Current Member

[AICPA Executive Committee Audit Quality Center](#)

Diane Edelstein, Past Member (2007-2011)

[AICPA Auditing Standards Board](#)

Lisa Ritter, Past Member

[PICPA Local Government Committee and GASB Sub-Committee](#)

Brian McCall, Current Member

[Pennsylvania GFOA Advocacy Task Force](#)

Brian McCall, Current Member

[PICPA Statewide Education Committee](#)

Betsy Krisher, Current Member

[PICPA Accounting and Auditing Procedures Committee](#)

Lisa Ritter, Current Chair

[PICPA Employee Benefit Plan Committee](#)

Janet Feick, Current Member

9. Staff Continuity

Maher Duessel has a 90% staff retention rate over the past two years. The average tenure of a senior on a typical engagement is approximately three to four years. This continuity allows our clients to develop excellent working relationships and relieves the disruption of having to retrain new professionals from year to year. In the event that replacement of a team member does become necessary, we can assure you that you would receive a replacement professional with similar governmental experience, as all of our professionals are trained and experienced in serving governments.

A key factor in promoting employee continuity is the strength of Maher Duessel's core values: exceptional client service and technical expertise, life-long learners, work-life balance, team oriented philosophy, open door policy, and support our clients' missions. The strength of our core values and ability to retain quality employees has enabled the firm to place multiple times in *Best Places to Work* programs. These programs include awards



through the *Pittsburgh Business Times*, *Pittsburgh Post-Gazette* and *Central-Penn Business Journal*. In **September 2014, Maher Duessel was recognized by the *Central-Penn Business Journal* as one of the Best Places to Work in Pennsylvania for 2014.**

BEST PLACES to work in **PA**

10. Client References

As a testament to our ability to provide the highest level of services to our clients, we encourage you to contact the references below:

[Municipality of Mt. Lebanon](#)

Contact Information:

Mr. Andrew McCreery
Director of Finance
Municipality of Mt. Lebanon
710 Washington Road
Mt. Lebanon, PA 15228
412.343.3949
amccreery@mtlebanon.org

[Municipality of Bethel Park](#)

Contact Information:

Mr. Joseph Vilella
Finance Director
Municipality of Bethel Park
5100 West Library Avenue
Bethel Park, PA 15102
412.831.1375
jvilella@bethelpark.net

[Borough of State College](#)

Contact Information:

Mr. Roger Dunlap

Assistant Manager/Finance Director
Borough of State College
243 South Allen Street
State College, PA 16801
814.278.4711
rdunlap@statecollegepa.us

11. Scope of Work

Maher Duessel will assist the Finance Division with the preparation of the CAFR for the year ending June 30, 2015. Our services will include:

- Preparation of supporting schedules and reconciliations.
- Preparation of journal entries.
- Preparation of draft financial statements.
- The work will comply with the requirements of FARS and with principals prescribed by GASB.

12. Client Communication

The Finance Division will be provided with a detailed listing of information required for timely and efficient completion of the scope of the work. **Maher Duessel uses Citrix's ShareFile product, which allows us to share and exchange files with our clients easily and securely. We are able to send a secure link to our clients allowing a large amount of data to be uploaded at once.** We will meet with Management regularly to apprise you of our progress and any potential issue that arises. There will be no surprises in your draft documents, as all issues would be discussed with you prior to the receipt of the drafts.

We encourage contact throughout the year so that knowledgeable, experienced professionals can lend seasoned judgment to matters of interest to you whenever such matters arise. We pride ourselves on our responsive service and answer our e-mails and phone calls promptly. You will have regular contact with your Engagement Principal providing you ample





opportunity to convey your thoughts about our performance. **Our high client retention rates are our best barometer of the quality of our service.**





Attachment A: Engagement Principal Resume





Summary

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent is a Principal of the Firm and manages several governmental engagements including municipalities, municipal authorities, redevelopment authorities, and transportation authorities. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College.

Engagement Role: Principal; Licensed Pennsylvania CPA

Representative Clients

- Municipality of Mt. Lebanon
- Bethel Park Municipal Authority
- Municipality of Penn Hills
- Plum Borough
- State College Borough
- Allegheny County Sanitary Authority
- Port Authority of Allegheny County

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – Executive Committee
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Western Region State Board – Member
- GFOA Special Review Committee - Member
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Development Initiative – LDI XV Graduate

Publication

- 2015 PICPA *Ongoing Going Concern Guidance*

Speaking Engagements

- December, 2012 Maher Duessel Government Update: *GASB New and Upcoming Standards*
- December, 2010 Maher Duessel Government Update *GASB Refresher*
- May, 2008 GFOA-PA Annual State Conference: *GASB 53: Accounting for Derivatives*

Training Highlights

- 2015 GFOA *National Conference*
- 2015 GFOA-PA *Annual Conference*
- 2014 AICPA *Recognizing and Responding to Fraud Risk in Governmental and Non-for-Profit Organizations*
- 2014 AICPA *National Government Conference*
- 2015 AICPA Employee Benefit Plan Audit Quality Center *Designated Partner Training*



Appendix B: Peer Review





Certified Public Accountants

3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736
412/885-5045
Fax 412/885-4870
www.gbaco.com

SYSTEM REVIEW REPORT

August 29, 2013

To the Partners

Maher Duessel, CPAs

and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2013. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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.

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 Maher Duessel, CPAs in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maher Duessel, CPAs has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA



Appendix C: Firm License and Small Business Certification



Commonwealth of Pennsylvania Department of State
Bureau of Professional and Occupational Affairs
Accountancy Firm

License Number
AF001482L

Expiration Date
12/31/2017

Registration Code
M2413546

License Status
Active

MAHER DUESSEL
503 MARTINDALE STREET
SUITE 600
PITTSBURGH PA 15212



OFFICIAL DOCUMENT

READ THE FOLLOWING INFORMATION CAREFULLY CONCERNING YOUR LICENSE:

1. SIGN THE WALLET CARD AND CERTIFICATE WHERE INDICATED.
2. DETACH THE WALLET CARD AND CERTIFICATE AT PERFORATION.

MAHER DUESSEL
503 MARTINDALE STREET
SUITE 600
PITTSBURGH PA 15212

Registration Code

Your **registration code** is found on the attached wallet card.

Use this **registration code** online to: renew your license, change your personal or license address, or order duplicate licenses.

Visit our website at: www.mylicense.state.pa.us

First time users will be required to use this **registration code** to create a user ID and password.

DISPLAY THIS CERTIFICATE PROMINENTLY • NOTIFY AGENCY WITHIN 10 DAYS OF ANY CHANGE

Commonwealth of Pennsylvania
Department of State
Bureau of Professional and Occupational Affairs
PO Box 2649 Harrisburg PA 17105-2649

15 0217842

License Type
Accountancy Firm

License Status
Active

MAHER DUESSEL
503 MARTINDALE STREET
SUITE 600
PITTSBURGH PA 15212

License Number
AF001482L

Initial License Date
06/07/1990

Expiration Date
12/31/2017





Commissioner of Professional and Occupational Affairs


Signature

Commonwealth of Pennsylvania Department of State
Bureau of Professional and Occupational Affairs
Program Sponsor

License Number
PX001455L

Expiration Date
12/31/2017

Registration Code
203193C4

License Status
Active

MAHER DUESSEL
503 MARTINDALE STREET
SUITE 600
PITTSBURGH PA 15212



OFFICIAL DOCUMENT

READ THE FOLLOWING INFORMATION CAREFULLY CONCERNING YOUR LICENSE:

1. SIGN THE WALLET CARD AND CERTIFICATE WHERE INDICATED.
2. DETACH THE WALLET CARD AND CERTIFICATE AT PERFORATION.

MAHER DUESSEL
503 MARTINDALE STREET
SUITE 600
PITTSBURGH PA 15212

Registration Code

Your **registration code** is found on the attached wallet card.

Use this **registration code** online to: renew your license, change your personal or license address, or order duplicate licenses.

Visit our website at: www.mylicense.state.pa.us

First time users will be required to use this **registration code** to create a user ID and password.

DISPLAY THIS CERTIFICATE PROMINENTLY • NOTIFY AGENCY WITHIN 10 DAYS OF ANY CHANGE

Commonwealth of Pennsylvania
Department of State
Bureau of Professional and Occupational Affairs
PO Box 2649 Harrisburg PA 17105-2649

15 0218525

License Type

License Status

Program Sponsor

Active

MAHER DUESSEL
503 MARTINDALE STREET
SUITE 600
PITTSBURGH PA 15212

License Number

PX001455L

Initial License Date

08/19/1993

Expiration Date

12/31/2017



[Signature]

Commissioner of Professional and Occupational Affairs

[Signature]
Signature

NOTICE OF SMALL BUSINESS SELF-CERTIFICATION



The Department is pleased to announce that

MAHER DUESSEL

has successfully completed the Pennsylvania Department of General Services' process for self-certification as a small business under the Commonwealth's Small Business Procurement Initiative as established by Executive Order No. 2011-09, with the following designation:

BUSINESS TYPE(s): Procurement Services

CERTIFICATION NUMBER: 176022-2014-09-SB

ISSUE DATE:

09/03/2014

EXPIRATION DATE:

09/03/2016

RECERTIFIED DATE:

8/21/2015

A handwritten signature in black ink, appearing to read "Curtis M. Topper". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Curtis M. Topper, Secretary
Department of General Services
Commonwealth of Pennsylvania



Appendix D: Contract Manager Contact Form



REQUEST FOR QUOTATION
Audit Preparation Assistance Services

13. MISCELLANEOUS:

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

Contract Manager: Jeffrey W. Kent, CPA
Telephone Number: 412.535.5539
Fax Number: 412.471.5508
Email Address: jkent@md-cpas.com



Appendix E: Addendum Acknowledgements



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: FAR1600000002

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

Maher Duessel, CPAs

Company



Authorized Signature

November 11, 2015

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012



Appendix F: Vendor Form





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

State of West Virginia
 Request for Quotation
 34 — Service - Prof

Proc Folder: 148131

Doc Description: Addendum 2 Audit Preparation Assistance Services

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2015-11-05	2015-11-12 13:30:00	CRFQ 0209 FAR1600000002	3

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:
 Maher Duessel, CPA's
 D.L. Clark Building
 503 Martindale Street, Suite 600
 Pittsburgh, PA 15212
 412.471.5500

FOR INFORMATION CONTACT THE BUYER

Laura E Hooper
 (304) 558-0468
 laura.e.hooper@wv.gov

Signature X FEIN # DATE

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

ADDITIONAL INFORMAITON:

Addendum # 2

To distribute the vendor questions and responses

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Partner/Member	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Professional Accounting Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

INVOICE TO		SHIP TO	
ACCOUNTING SECTION DEPARTMENT OF ADMINISTRATION 2019 WASHINGTON ST E PO BOX 50121 CHARLESTON WV25305-0121 US		FINANCE DIVISION DEPARTMENT OF ADMINISTRATION BLDG 17 2101 WASHINGTON ST E CHARLESTON WV 25305 US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Support Staff	0.00000	LS		

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :

Department of Administration/Finance Division in need of assistance in completing the Consolidated Annual Financial Report (CAFR) FY 2015

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Question Submission Deadline 5:00PM	2015-11-03

FAR160000002	Document Phase Final	Document Description Addendum 2 Audit Preparation Assistance Services	Page 4 of 4
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



Appendix G: Pricing Page



Pricing Page

Partner/Member	100 hours x hourly rate <u>195</u> =	<u>19,500</u>
Professional Accounting Staff	100 hours x hourly rate <u>95</u> =	<u>9,500</u>
Support Staff	100 hours x hourly rate <u>50</u> =	<u>5,000</u>
	Total Cost	<u>\$ 34,000*</u>

*Please note that we will offer a 7% discount for invoices paid within 10 days and a 5% discount for invoices paid within 20 days.



Appendix H: Purchasing Affidavit



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 exceeds 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: Maher Duessel, CPAsAuthorized Signature: *J.W. Kern*Date: November 11, 2015State of PennsylvaniaCounty of Allegheny, to-wit:Taken, subscribed, and sworn to before me this 10th day of November, 2015My Commission expires November 1, 2018.

AFFIX SEAL HERE

NOTARY PUBLIC *Jeannette M. Walshak**Purchasing Affidavit (Revised 07/01/2012)*