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Header @ 2

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

Procurement Folder: 341417

Procurement Type: Central Master Agreement

Vendor ID:

Legal Name: PERRY & ASSOCIATES CPAS AC

Alias/DBA:

Total Bid: \$0.00

Response Date:

Response Time:

SO Doc Code: CRFQ

SO Dept: 0323

SO Doc ID: WV1700000007

Published Date: 6/19/17

Close Date: 6/22/17

Close Time: 13:30

Status: Closed

Solicitation Description:

Addendum No. 1 Auditing Services for WorkforceWV

Total of Header Attachments: 2

Total of All Attachments: 2



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

State of West Virginia
Solicitation Response

Proc Folder : 341417

Solicitation Description : Addendum No. 1 Auditing Services for WorkforceWV

Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation Response	Version
	2017-06-22 13:30:00	SR 0323 ESR06221700000006502	1

VENDOR

000000210407

PERRY & ASSOCIATES CPAS AC

Solicitation Number: CRFQ 0323 WWV1700000007

Total Bid : \$0.00 Response Date: 2017-06-22 Response Time: 08:51:45

Comments:

FOR INFORMATION CONTACT THE BUYER

Melissa Pettrey
(304) 558-0094
melissa.k.pettrey@wv.gov

Signature on File

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	Auditing Services	0.00000	EA	\$27,900.000000	\$0.00

Comm Code	Manufacturer	Specification	Model #
93151608			

Extended Description :	Auditing Services per the specifications attached herein.
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Comments: \$27,900 is the total price.



313 Second Street
Marietta, OH 45750
740.373.0056

1907 Grand Central Avenue
Vienna, WV 26105
304.422.2203

104 South Sugar Street
St. Clairsville, OH 43950
740.695.1569

1310 Market Street, Suite 300
Wheeling, WV 26003
304.232.1358

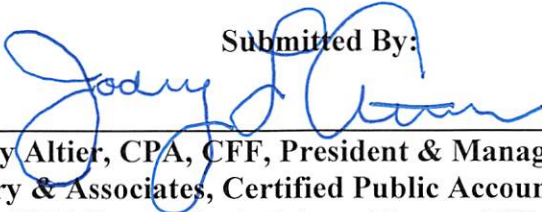
RESPONSE TO SOLICITATION

Auditing Services for Workforce WV

**State of West Virginia
Workforce WV Fiscal & Administrative Management**

Solicitation #: WWV1700000007

Submitted By:



**Jodey Altier, CPA, CFF, President & Managing Partner
Perry & Associates, Certified Public Accountants, A.C.
1907 Grand Central Ave., Vienna, WV 26015
304 422 2203**

June 22, 2017

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EXECUTIVE SUMMARY

Perry & Associates, Certified Public Accountants, A.C./Perry Forensic (Perry & Associates and/or Firm) is pleased to provide the bid offering for the Solicitation for the State of West Virginia Purchasing Division for Auditing Services for Workforce WV Solicitation#: WWV700000007.

Perry & Associates **has been in business for 43 years.** The company is owned and managed by Jodey Altier, CPA (**Certified Public Accountant**) and CFF (**Certified in Financial Forensics**). Ms. Altier owns 100% of the shares of the company making it a **100% Woman-Owned Business** which is recognized and certified by a third-party reviewer, the **WBENC (Women's Business Enterprise National Council)**, in Washington, DC. Ms. Altier is also an **Economically Disadvantaged Woman-Owned Small Business.**

Perry & Associates is a full-service accounting, tax planning and preparation, auditing, forensic accounting, and business consultation firm with offices in Vienna, WV, Marietta, OH, St. Clairsville, OH, and Wheeling, WV. The business is currently providing accounting, auditing, tax preparation, and consulting in nine (9) surrounding states.

The company's auditing services are the most requested service of Perry & Associates. The auditing services are highly ranked by their clients, both profit and non-profit, including a multitude of state and county governments. On average, the firm provides 400 government audits per year.

FIRM SUMMARY

Company Name: Perry & Associates, Certified Public Accountants, A.C./Perry Forensics

State Incorporation: West Virginia

Date of Incorporation: 12/29/1999

Location of Company Offices:

1907 Grand Central Ave., Vienna, WV 26015 (Corporate Office)

313 Second Street, Marietta, OH 45750

104 South Sugar Street, St. Clairsville, OH 43950

1310 Market Street, Suite 300, Wheeling, WV 26003

Number of Employees: 70

Point of Contact: Jodey Altier, CPA, CFF, President & Managing Partner

1907 Grand Central Ave., Vienna, WV 26105 304 422 2203 jaltier@perrycpas.net

Website Address: www.perrycpas.com

Small Business Designations:

Small Business

Woman-Owned Small Business

Woman-Owned Economically Disadvantaged Small Business

DUNS: 040800901

CAGE CODE: 7EJG9

WBENC Certification: WBE1600316

WOSB Certification: WOSB160354

GSA Schedule Number: N/A

Primary NAICS: 541211 Offices of Certified Public Accountants

FIRM QUALIFICATIONS

AICPA Government Audit Quality Center & AICPA Employee Benefit Plan Audit Quality Center

Perry & Associates is a member of the AICPA Governmental Audit Quality Center and the AICPA Employee Benefit Plan Audit Quality Center (Centers) and has agreed to establish policies and procedures specific to Perry & Associates' governmental audit practice (as defined in the membership requirements) and its ERISA employee benefit plan practice to comply with the applicable professional standards and the membership requirements of the Centers.

As required by the membership requirements of the respective Centers, it is the policy of Perry & Associates that **all eligible audit partners (or person designed by partner) be members of the AICPA**. It is the responsibility of the managing partner (or person designated by partner) to annually advise each audit partner that AICPA membership is mandatory. Also, as required by the membership requirements of the respective Centers, the managing partner annually designates an audit partner to assume Firm-wide responsibility for the quality of Perry & Associates' governmental audit practice and an audit partner to assume Firm-wide responsibility for the quality of Perry & Associates' ERISA employee benefit plan practice. A copy of the Perry & Associates Quality Control Document will be provided upon request.

American Institute of Certified Public Accountants (AICPA) Peer Review Program

Perry & Associates is a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program and has undergone an external quality control peer review, 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 (AICPA). As required by these standards, engagements selected for review included engagements performed under Government Auditing Standards. Firms can receive a rating of pass; pass with deficiency(ies); or fail. Perry & Associates received a **peer review rating of pass** on the Peer Review.

Forensic Accounting

As part of their commitment to providing clients with exceptional service, Perry & Associates added a specialized division to their accounting and auditing practice. **This "standout" addition to the Perry & Associates' business model is forensic accounting/investigation. Perry & Associates is one of the few accounting firms that are able to provide this type of service along with their accounting and auditing services.**

Ms. Altier, as owner of the firm, is Certified by the AICPA designated as Certified in Financial Forensic. She and her team of investigators are some of the most **highly trained and rated financial investigators in the U.S.**

PAST PERFORMANCE:

Perry & Associates has completed **auditing services for over 1,000 businesses and government agencies** during the past few years. These auditing services are provided by highly qualified and trained accounting and auditing professionals. Perry & Associates continues to be known for their attention to deadlines, providing thorough reviews, and providing professional advice on improving the day-to-day accounting activities of both for profit and non-profit entities. Perry & Associates has provided hundreds of **comparable audits** for various governmental entities. Perry & Associates' **pricing is fair, the quality of the work is exceptional, and the ability to meet deadlines is solid.**

References of Similar Work to Workforce WV Financial Audit

Ohio Valley Employment Resources – Washington County

Contact: Rebecca Safko

Email: rsafko@jobsetc.net

Telephone: 740 317 5401

Deliverables: Audit of the Ohio Valley Employment Resources

Scope of Work: Full financial audit

South Western West Virginia Region 2 Workforce Investment Board, Inc.

Contact: Claude J. Hunt

Email: chunt@wvregion2.org

Telephone: 304 429 5900

Deliverables: Audit of the Region 2 WV Workforce Investment Board

Scope of Work: Full financial audit

MEMBERSHIPS & AFFILIATIONS

Memberships:

AICPA (American Institute of Certified Public Accountants)

AICPA Government Audit Quality Center

AICPA Employee Benefit Plan Audit Quality Center

AICPA Peer Review Program

AICPA Certified CFF (Certified in Financial Forensics)

Affiliations:

OSCPA (Ohio Society of Certified Public Accountants)

OSCPA Peer Review Committee

WVSCPA (West Virginia Society of Public Accountants)

Government Finance Officers Association

Ohio Valley University Forensic Accounting Advisor

Mid-Ohio Valley Chamber of Commerce
Marietta Chamber of Commerce
Wheeling Chamber of Commerce

CONTRACT TERM(S)

1. **Contract Term.** Perry & Associates understands that the term of this contract, if awarded, is for an initial term of one (1) year with the option for renewal limited to three (3) successive one (1) year periods or multiple renewal periods of less than one (1) year provided that the multiple renewal periods do not exceed thirty-six (36) months in total.
2. **Liability Insurance.** Perry & Associates will provide proof of Commercial Liability Insurance in the amount of \$1,000,000.00 upon award.
3. **Workers' Compensation.** Perry & Associates will provide proof of Workers' Compensation Insurance upon award.

UNDERSTANDING OF WORK TO BE PERFORMED

1. Perry & Associates, Certified Public Accountants, A.C. will provide dedicated and experienced auditing professionals to provide Financial Auditing Services for Workforce WV's financial statements for the fiscal year ending June 30, 2017.
2. Perry & Associates will provide WV Workforce with the contract items listed below on an open-end and continuous basis.
3. Perform auditing services of the WV Workforce financial statements for fiscal year ending June 30, 2017. The Firm will provide a written statement in conformity with Generally Accepted Accounting principles, on the presentation of the general purpose financial statements that will include all Workforce West Virginia funds to the Director of FAM. The audit for FY 2017 and forward will be audited in accordance with Government Auditing Standards issued by the Comptroller General of the U.S. Perry and Associates will provide technical assistance to the Workforce WV financial personnel for the continuation of GASB 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments" and the continuation of SAS 99 which revises guidance on the consideration of fraud in financial statements. Perry & Associates will offer to provide fraud experts, if necessary, through their Forensic Investigative Team.
4. The Firm will audit the additional financial information schedules required by the Financial Accounting and Reporting section (FARS) of the WV Department of Administration.

5. The Firm will be responsible for performing certain limited procedures involving required supplementary information required by Governmental Accounting Standards as mandated by Generally Accepted Auditing Standards.
6. All work will be provided under the direction of the Executive Director of Workforce WV or his/her designee.
7. Following the completion of each audit of the fiscal's year financial statement, the Firm will issue reports on the presentation of the financial statements in conformity with Generally Accepted Accounting Principles.
8. Perry & Associates will provide to the Director of the Financial Accounting and Reporting Section (FARS) of the Department of Administration located at 2101 Washington Street East, Building 17, 3rd Floor, Charleston, WV, under the authority of Section 5-A of the State Code, a written report within twenty-four (24) hours of all irregularities and illegal acts of which the firm becomes aware. A copy of these report(s) will be given to the Executive Director of Workforce WV and the Director of Financial Administrative & management (FAM) in writing of each of the firm's responsibilities under generally accepted auditing standards, accounting policies, management judgments, accounting estimates and projections, audit adjustments and revisions of past and current estimates and projections, disagreements with management, consultation with other accountants and actuaries, major issues discussed with management prior to retention, and difficulties encountered in performing the audit.
9. Perry & Associates will immediately communicate to the Executive Director of Workforce WV and the Director of FAM any issues that arise during the course of the audit that could cause delays in the issuance of the report or have an adverse impact. A written summary of these issues will be provided with twenty-four (24) hours to the Executive Director of Workforce WV and the Director of FAM.
10. All written reports will initially be in draft form in order to facilitate any necessary changes. Necessary changes will be discussed and agreed upon prior to any final acceptance. Perry & Associates agrees to discuss any statements prior to being released to the public with the Executive Director.
11. The firm understands that it may be required to provide special assistance to the Workforce WV auditors, the State auditors and the Financial Accounting and Financial Accounting and Reporting Section of the WV Department of Administration since the agency's financial statements are being included in the financial statements of the State of West Virginia.

ACKNOWLEDGEMENTS

1. Perry & Associates agrees that it is independent of the State of West Virginia and any component units of that entity as defined by the same standards. Perry & Associates is

independent of Workforce WV and related systems.

2. Perry & Associates will review the independence of all personnel within the firm that are assigned to this project to verify that they are individually independent of Workforce WV and the State of West Virginia and its components and entities.
3. Perry & Associates agrees to provide the Workforce WV written notice of any professional relationships entered into during the period of the agreement with any major contractors as defined in WV State Code 29.22.23. Perry & Associates will also notify Workforce WV in writing if any other matters come to its attention during the course of this contract which may impair its independence.
4. Perry & Associates' auditing personnel are licensed to practice accounting in West Virginia. No subcontractors firms will be used. If, however, any subcontractors are used in an emergency situation, Perry & Associates agrees that they will only subcontract with contractors licensed to provide accounting services in the State of West Virginia.
5. Perry & Associates acknowledges that it has a robust internal quality control system in place that will remain in place during the duration of the contract as set forth in the governmental auditing standards and promulgated by the United States Governmental Accounting Offices.
6. Perry & Associates agrees that upon award of the contract, they will provide a copy of their internal control documents as well as a copy of their most recent external quality control review. The quality control will include the specific governmental audits. Perry & Associates will provide these documents within forty-eight (48) hours of request.
7. The managing partner of this engagement will be:

Managing Partner: Jodey Altier, CPA, CFF, President & Managing Partner
Address: 1907 Grand Central Ave., Vienna, WV 26105
Telephone: 304 422 2203 or 740 373 0056 Ext. 1
Fax: 304 428 5587
Email: jaltier@perrycpas.net

8. Perry & Associates does not anticipate the use of associated firms or subcontracted professionals for this contract.
9. Perry & Associates agrees to retain at the firm's cost all working papers and reports in a secure storage area for a minimum of five (5) years, unless Perry & Associates is notified by Workforce WV of the need to extend the retention period. Perry & Associates will make working papers available upon request to the Executive Director of Workforce WV and the Director of FAM and the Financial Accounting and Reporting Section of the WV Department of Administration. The firm will respond promptly to the inquiries of grantors and successor auditors and allow them to review working papers. Perry &

Associates will provide access to keys to the storage area upon request of the Executive Director of Workforce WV or the Director of FAM.

10. Perry & Associates will deliver five (5) copies of the bound final report to the Director of FAM, Room 618, 112 California Avenue, Charleston, WV 25305 or current location by October 20, 2017. An electronic copy of the report will be provided in a PDF document for public review on the agency's website.
11. Perry & Associates' Peer Review Letter is attached. Perry & Associates received a "pass" rating.
12. Perry & Associates agrees to the Auditing Services Delivery Schedule as set forth in RFP#WWV1700000007, Exhibit B, as shown below:

**STATE OF WEST VIRGINIA
AUDITING SERVICES FOR WORKFORCE WV DELIVERY SCHEDULE**

DELIVERABLES	REQUIRED DATE
Entrance Conference	Before July 31, 2017
Detailed Audit Plan	August 14, 2017
Draft of Agency's reports and financial statements for review	August 21, 2017
Revised draft with all requests changed and modifications of the Agency's reports and financial statements for review	August 28, 2017
Draft submitted to the Financial Accounting and Reporting Section (FARS) with copies to Executive Director of Workforce WV and Director of FAM	September 5, 2017
Unsigned final draft with all modifications to the Agency's Management for final review	October 13, 2017
Final signed report submitted to the Agency and FARS	October 20, 2017

AUDITING STAFF EXCELLENCE

Perry & Associates takes pride in giving the client assurances that personal assistance the client receives comes from years of advanced training, technical experience, and financial acumen. Perry & Associates' 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 Perry & Associates' commitment to excellence. All members of Perry & Associates' staff are equipped with laptop computers that are loaded with up-to-date software so the client's services can be completed the most efficient and effective manner.

Perry & Associates prides itself on the quality of staff it employs and the tenure of the staff it maintains. Perry & Associates has performed approximately 400 audits of Ohio and West Virginia State and Local Governmental Units (i.e., the State of WV Department of

Transportation; WV County Commissions; OH and WV Cities; OH and WV School districts/Boards of Education; OH and WV Airport Authorities; OH Metropolitan Housing Authorities; OH and WV Health Departments; Regional Planning Commissions; WV Transit Authorities; OH Villages and WV Towns; OH and WV Libraries; OH and WV Water and/or Sewer Districts; OH and WV Parks and Recreation Districts; and other OH and WV Clients), for the years ending December 31, 2013 – 2016 and June 30, 2013-2015. In excess of 80 of those clients' auditors were performed annually, in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's *Government Auditing Standards* and the provision of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and/or Title 2 U.S. Code of Federal Awards. These clients received Local, State and Federal funds (Property Taxes; Payments in Lieu of Taxes; Special Assessments; Municipal Income Tax; Intergovernmental Revenues); Charge for Service revenue (for Utilities; Self Insurance; Admissions to Recreation and Sporting Events; etc.); and Fines, License and Permits (Court Costs and Fines; Franchise Fees; Fees for Required Licenses; Facility Use Fees; Classroom Materials and Fees; Tuition and Fees; Extracurricular (Student) Activities; Fees for Recording Documents; etc.). Perry & Associates performed internal control and substantive testing over these cycles/monies. Perry & Associates performed approximately 100 agreed upon procedural engagements, carried out in accordance with the applicable standards found in the GAO Government Auditing Standards (Yellow Book), of Ohio and West Virginia State and Local Governmental Units (i.e., OH Villages and WV Towns; OH and WV Libraries; OH and WV Water and/or Sewer Districts; OH and WV Parks and Recreation Districts; and other OH and WV clients), for the years ended December 31, 2013-2016 and June 30, 2013-2015.

PRINCIPAL SUPERVISORY AND MANAGEMENT PERSONNEL

1. The Principal Supervisor for this engagement will be Jodey Altier, CPA, CFF, President & Managing Partner.
2. Managing Personnel will include Jodey Altier, CPA, CFF and Brett Burns, CPA. Both are licensed as CPAs by the State of West Virginia. Resumes for the above managing personnel are included in the Supporting Documents Section below.
3. All personnel assigned to this contract have at least one (1) year of auditing experience in public accounting and/or similar environment. Documents supporting the one (1) year of auditing experience are included on the resumes that are included in the Supporting Document Section below. Additional reference materials supporting the one (1) year of auditing experience will be provided to the Director of FAM within fifteen (15) days of the receipt of approved purchase order.

SUPPORTING DOCUMENTS

Peer Review Document

WOSB Certification

WBENC Certification

State of WV Woman-Owned Certification Letter

Capabilities Statement

State of WV Purchasing Affidavit

Designated Contract & Certifications & Signature

State of WV Vendor Preference Certificate Form

Addendum Acknowledgement Form

Resumes:

*Altier, Jodey, CPA, CFF (State of WV)

*Burns, Brett, CPA (State of WV)

**R.D. HOAG & ASSOCIATES**

A PROFESSIONAL CORPORATION

Certified Public Accountants

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

555 NORTH BELL AVENUE
SUITE 100
CARNEGIE, PA 15106

(412) 278-1600
FAX (412) 278-5075
Email: rdh@rdhcapc.com
web: www.rdhcapc.com

System Review Report

January 16, 2015

To Owners of 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 & Associates CPAs, A.C. (the firm) in effect for the year ended September 30, 2014. 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.

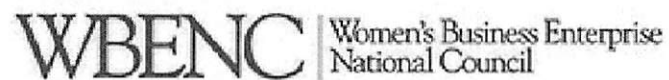
In our opinion, the system of quality control for the accounting and auditing practice of Perry & Associates CPAs, A.C. in effect for the year ended September 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity 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.



The CPA. Never Underestimate The Value.®



hereby grants

National Women's Business Enterprise Certification

to

Perry & Associates

who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).
This certification affirms the business is woman-owned, operated and controlled; and is valid through the date herein.

Certification Granted: November 7, 2016

Expiration Date: November 30, 2017

WBENC National Certification Number: WBE1600316

WBENC National WBE Certification was processed and validated by
Ohio River Valley Women's Business Council, a WBENC Regional Partner
Organization.

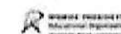
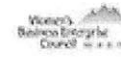
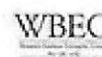
Sheila A. Mixon

Authorized by Sheila Mixon, Executive Director
Ohio River Valley Women's Business Council



NAICS: 541211, 541611, 561611

UNSPSC: 84110000, 84111500, 84111501, 84111502, 84111503, 84111505, 84111507, 93151606





**HEREBY GRANTS
WOMAN OWNED SMALL BUSINESS (WOSB) CERTIFICATION TO**
Perry & Associates

The identified small business is an eligible WOSB for the WOSB Program, as set forth in 13 C.F.R. part 127 and has been certified as such by an SBA approved Third Party Certifier pursuant to the Third Party Agreement, dated June 30, 2011, and available at www.sba.gov/wosb.

The WOSB Certification expires on the date herein unless there is a change in the SBA's regulation that makes the WOSB ineligible or there is a change in the WOSB that makes the WOSB ineligible. If either occurs, this WOSB Certification is immediately invalid. The WOSB must not misrepresent its certification status to any other party, including any local or State government or contracting official or the Federal government or any of its contracting officials.

NAICS: 541211, 541611, 561611
UNSPSC: 84110000, 84111500, 84111501, 84111502, 84111503, 84111505,
84111507, 93151606

Certification Number: WOSB160354

Expiration Date: November 30, 2017



A handwritten signature in cursive script, reading "Sheila A. Mixon".

Sheila Mixon, Ohio River Valley Women's Business Council
Executive Director

A handwritten signature in cursive script, reading "Pamela Prince-Eason".

Pamela Prince-Eason, WBENC President & CEO

A handwritten signature in cursive script, reading "Candace Waterman".

Candace Waterman, WBENC Chief of Staff,
Certification & Program Operations



EARL RAY TOMBLIN
GOVERNOR

STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION
PURCHASING DIVISION
2019 WASHINGTON STREET, EAST
CHARLESTON, WEST VIRGINIA 25305-0130

MARY JANE PICKENS
ACTING CABINET SECRETARY

DAVID TINCHER
DIRECTOR

PERRY & ASSOCIATES CPAS AC
1907 GRAND CENTRAL AVE
VIENNA WV 26105

THIS IS TO NOTIFY YOU THAT YOUR REQUEST FOR CERTIFICATION AS A SMALL BUSINESS, A WOMEN-OWNED BUSINESS, OR A MINORITY-OWNED BUSINESS, HAS BEEN APPROVED ON THE BASIS OF YOUR REPRESENTATIONS THAT THE VENDOR NAMED ABOVE MEETS THE DEFINITION OF A SMALL BUSINESS, A WOMEN-OWNED BUSINESS, OR A MINORITY-OWNED BUSINESS AS SET FORTH IN THE WEST VIRGINIA CODE OF STATE RULES 148-22-1, ET SEQ. THIS CERTIFICATION BECOMES EFFECTIVE:

08/25/2015

AND SHALL AUTOMATICALLY EXPIRE WITHOUT NOTICE TWO YEARS AFTER THE EFFECTIVE DATE UNLESS REVOKED BY THE PURCHASING DIRECTOR OR UPON EXPIRATION PURSUANT TO CSR 148-22-8. TYPE OF CERTIFICATION:

SMALL

WOMEN-OWNED

TO MAINTAIN CERTIFICATION WITHOUT LAPSE, A CERTIFIED BUSINESS SHALL APPLY TO RENEW ITS CERTIFICATION AT LEAST 60 DAYS PRIOR TO THE END OF THE TWO-YEAR CERTIFICATION PERIOD. COMPLETE RENEWAL INSTRUCTIONS, RECERTIFICATION FORMS, AND A LIST OF ALL CERTIFIED BUSINESSES ARE AVAILABLE ONLINE AT:

[HTTP://WWW.STATE.WV.US/ADMIN/PURCHASING/VENDORREG.HTML](http://www.state.wv.us/admin/purchasing/vendorreg.html)

IF YOU HAVE QUESTIONS, CONTACT THE PURCHASING DIVISION AT 304-558-2306.

SINCERELY YOURS,

GAIL MONTANTEZ

VENDOR REGISTRATION

DEPARTMENT OF ADMINISTRATION

STATE OF WEST VIRGINIA

PHONE: (304) 558-2306
FAX: (304) 558-4115

WVPurchasing.gov

E.E.O./AFFIRMATIVE ACTION EMPLOYER



313 Second St.
Marietta, OH 45750
740.373.0056

104 South Sugar St.
St. Clairsville, OH 43950
740 695 1569

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

1310 Market St., Ste. 300
Wheeling, WV 26003
304 232 1358

CAPABILITIES STATEMENT

CERTIFIED PUBLIC ACCOUNTANTS A. C. FORENSIC INVESTIGATIVE SERVICES

SERVICE CAPABILITIES

- *Government Accounting Services
- *Government Auditing Services
- *Payroll Services
- *Tax Planning & Preparation
- *Forensic Accounting/Auditing
- *Tracing Hidden Assets
- *Business Consulting
- *Government Support

COMPANY OVERVIEW

Perry & Associates is a 100% woman-owned small disadvantaged business that has been in business for 42 years. Perry & Associates annually performs several hundred governmental, ERISA, not-for-profit and for-profit audits, with the objective of providing the highest standard of audit work and working paper quality. The company's goal is always to provide an effective and efficient audit according to necessary timeline as specified.

In addition, Perry & Associates offers forensic accounting as part of its Tax, Audit, Review, Consultation, Bookkeeping, Payroll and Litigation Support services.

Perry & Associates is a member of the AICPA Governmental Audit Quality Center as well as a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program and has undergone an external quality control peer review, 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 (AICPA). As required by these standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

COMPANY PROFILE

Woman-Owned Small Business (WOSB)

Economically Disadvantaged Small
Woman Owned Business (EDWOSB)

WBENC: WBE1600316

WOSB: WOSB160354

DUNS: 040800901

CAGE: 7EJG9

NAICS CODES

- 541211 Offices of Certified Public Accountants
- 541611 Admin. Mgmt. & Gen. Mgmt. Consulting Services
- 561611 Investigative Services
- 541219 Other Accounting Services
- 541612 Human Resource Consulting

CONTACT INFORMATION

Jodey Altier, CPA, CFF
President/CEO

Tel: 740 373 0056

EM: jaltier@perrycpas.net

Web: www.perrycpas.com



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: Perry & Associates, Certified Public Accountants, A.C.

Authorized Signature: [Signature] Date: 6/21/17

State of Ohio

County of Washington, to-wit:

Taken, subscribed, and sworn to before me this 21st day of June, 2017

My Commission expires June 3, 2018

AFFIX SEAL HERE

NOTARY PUBLIC

Laura A. Bradley
LAURA A. BRADLEY, Notary Public
State of Ohio
My Commission Expires 6/03/2018
Purchasing Affidavit (Revised 08/01/2015)

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

 (Name, Title)
 Jodey Altier, President & Managing Partner

 (Printed Name and Title)
 1907 Grand Central Ave., Vienna, WV 26105

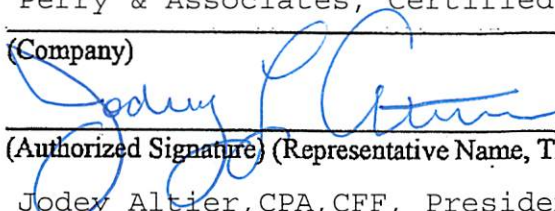
 (Address)
 304 422 2203 304 428 5587

 (Phone Number) / (Fax Number)
 jaltier@perrycpas.net

 (email address)

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

Perry & Associates, Certified Public Accountants, A.C./Perry Forensic

 (Company)


 (Authorized Signature) (Representative Name, Title)
 Jodey Altier, CPA, CFF, President & Managing Partner

 (Printed Name and Title of Authorized Representative)
 6/21/17

 (Date)
 304 422 2203 304 428 5587

 (Phone Number) (Fax Number)

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,
- X ☒ 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;
- ☐ Bidder is a resident vendor partnership, association, or corporation with at least eighty percent of ownership interest of bidder held by another entity that meets the applicable four year residency requirement; 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,

X 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 that employs a minimum of one hundred state residents, or a nonresident vendor which has an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia and employs a minimum of one hundred state residents, and for purposes of producing or distributing the commodities or completing the project which is the subject of the bidder's bid and continuously over the entire term of the project, on average at least seventy-five percent of the bidder's employees or the bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years and the vendor's 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.**

X ☒ 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) rescind the contract or purchase order; 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.

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: Perry & Associates

Signed: [Signature]

Date: 6/21/17

Title: President & Managing Partner

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

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that 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.

Perry & Associates, Certified Public Accountants, A.C./Perry Forensic

Company

Authorized Signature

Date

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

Jodey L. Altier
President & Managing Partner

Perry & Associates, Certified Public Accountants, A.C./Perry Forensic

EDUCATION:

B.B.A., Accounting, Ohio University

LICENSURE:

C.P.A., Chartered Global Management Accountant (WV, OH)

C.F.F., Certified in Financial Forensics

YEARS OF EXPERIENCE: 20

MEMBERSHIPS:

American Institute of Certified Accountants (AICPA)

Government Financing Officers Association (GFOA)

Ohio Society of Certified Public Accountants (OSCPA)

West Virginia Society of Certified Public Accountants (WVSCPA)

CONTINUING PROFESSIONAL EDUCATION:

2017 Audits of State and Local Governments – AICPA

2017 Governmental –Government Auditing Standards - AICPA

2017 Practice Management – Time Entry System Updates - CCH

2016 Latest Developments in Governmental A&A - OSCPA

2016 Government Auditing Standards – AICPA

2015 SSARS 21 (Preparation, Compilation, Reviews) Attestation Standards Overview - Glenn Roberts, CPA

2015 Peer Review Program Conference – AICPA

2015 Auditing for Internal Fraud – AICPA

2015 Forensic Accounting: Fraudulent Reporting and Concealed Assets – AICPA

2015 A133 Government Update – AICPA

AUDIT EXPERIENCE/ENGAGEMENT EXPERIENCE:

Serves as the Senior Auditor on cities, school districts, metropolitan housing districts, airports, villages, health districts, water/sewer districts, fire districts, townships, libraries, etc. and audits and/or AUP engagements in multiple states.

Serves as the Partner in Charge for the auditing department and responsible for the overall performance of the engagement, assurance of delivery of quality services, and approval of final report(s) and working paper reviews.

Performs engagement and system reviews of other firms participating with the American Institute of Public Accountants Peer Review Program. Conducts education training and ongoing continuing education on accounting, auditing and financial forensics subject matters.

Brett Burns

Staff Auditor

Perry & Associates, Certified Public Accountants, A.C./Perry Forensic

EDUCATION:

B.A., Public Accounting, Marietta College

LICENSURE:

C.P.A. Certified Public Accountant (WV)

YEARS OF EXPERIENCE: 5

MEMBERSHIPS:

American Institute of Certified Public Accountants (AICPA)

CONTINUING PROFESSIONAL EDUCATION:

2017 GASB 68: Accounting & Financial Reporting for Pensions – AICPA

2017 Risk Assessment – AICPA

2017 Non-exchange Transactions in Governmental Organizations – AICPA

2017 Government Auditing Standards & Independence – AICPA

2017 Government-Wide Financial Statements – AICPA

2017 Financial Reporting and the CAFR – AICPA

2017 Special-Purpose governments; Special-Purpose Frameworks – AICPA

2017 Auditing Considerations for Government Entities – AICPA

2017 Reporting on the Audits of Governmental Financial Statements - AICPA

AUDIT EXPERIENCE/ENGAGEMENT EXPERIENCE:

Serves as the Staff Auditor for numerous West Virginia and Ohio counties, cities, board of educations, housing authorities, development authorities, airports, libraries, school districts, colleges, universities, metropolitan housing districts, villages, health districts, water/sewer districts, fire districts, and other government entities.

AUDITING SERVICES FOR WORKFORCE WV - PRICING WORKSHEET.6.22.17

<u>DELIVERABLE</u>	<u>DESCRIPTION</u>	<u>UNIT</u>	<u>EST. HRS.</u>	<u>HR. RATE</u>	<u>EXT COST</u>
PHASE I					
	Entrance Conference	Per Hour	20	\$ 65.00	\$ 1,300.00
	Detailed Audit Plan	Per Hour	50	\$ 62.00	\$ 3,100.00
	Draft Workforce Reports & Financial Statements	Per Hour	225	\$ 57.00	\$ 12,825.00
	TOTAL PHASE I				\$ 17,225.00
PHASE II					
	Revised draft with requested changes	Per Hour	50	\$ 57.00	\$ 2,850.00
	Draft submitted to FARS	Per Hour	30	\$ 57.00	\$ 1,710.00
	TOTAL PHASE II				\$ 4,560.00
PHASE III					
	Unsigned Final Draft with all modifications	Per Hour	45	\$ 57.00	\$ 2,565.00
	Final Signed report submitted	Per Hour	45	\$ 57.00	\$ 2,565.00
	TOTAL PHASE III				\$ 5,130.00
HR. SERVICES	Rate per Hour for Accounting, Auditing, Consultir	Per Hour	10	\$ 98.50	\$ 985.00
	TOTAL BID AMOUNT (Total Hrly + Total Phases)				\$ 27,900.00