



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 @ 1 List View

General Information | Contact | Default Values | Discount | Document Information

Procurement Folder: 192035	SO Doc Code: CRFQ
Procurement Type: Central Master Agreement	SO Dept: 0606
Vendor ID: 000000210407	SO Doc ID: HSE160000006
Legal Name: PERRY & ASSOCIATES CPAS AC	Published Date: 10/12/16
Alias/DBA:	Close Date: 10/20/16
Total Bid: \$44,920.00	Close Time: 13:30
Response Date: 10/11/2016	Status: Closed
Response Time: 9:35	Solicitation Description: ADDENDUM 4 GRANT MONITORING AND AUDITING
Total of Header Attachments: 1	
Total of All Attachments: 1	



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 192035

Solicitation Description : ADDENDUM 4 GRANT MONITORING AND AUDITING SERVICES

Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation Response	Version
	2016-10-20 13:30:00	SR 0606 ESR10111600000001569	1

VENDOR
000000210407 PERRY & ASSOCIATES CPAS AC

Solicitation Number: CRFQ 0606 HSE1600000006

Total Bid : \$44,920.00 **Response Date:** 2016-10-11 **Response Time:** 09:35:52

Comments:

FOR INFORMATION CONTACT THE BUYER
 Crystal Rink
 (304) 558-2402
 crystal.g.rink@wv.gov

Signature on File	FEIN #	DATE
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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	MANAGER (SENIOR)	240.00000	HOUR	\$110.000000	\$26,400.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : MANAGER (SENIOR)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	SUPERVISOR	160.00000	HOUR	\$81.000000	\$12,960.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : SUPERVISOR

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	ACCOUNTANT/AUDITOR	40.00000	HOUR	\$61.000000	\$2,440.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : ACCOUNTANT/AUDITOR (TEAM LEAD)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	ACCOUNT TECHNICIAN	40.00000	HOUR	\$45.000000	\$1,800.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description : ACCOUNT TECHNICIAN

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	ADMINISTRATIVE ASSISTANTS	40.00000	HOUR	\$33.000000	\$1,320.00

Comm Code	Manufacturer	Specification	Model #
80000000			

Extended Description :	ADMINISTRATIVE ASSISTANTS
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428 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Avenue
Vienna, WV 26105
304.422.2203

104 South Sugar St.
St. Clairsville, OH 43950
740.695.1569



RESPONSE TO RFQ: CRFQ 0606 HSE1600000006

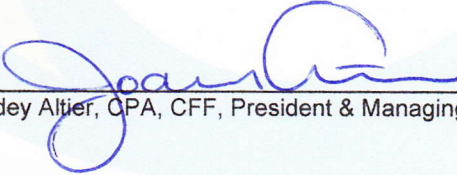
WV DIV. OF HOMELAND SECURITY & EMERGENCY SERVICES (WVDHSEM)
GRANT MONITORING AND AUDITING SERVICES
WV DEPT. OF ADMINISTRATION, PURCHASING DIVISION, CHARLESTON, WV 25305
ATTN: CRYSTAL RINK 304 558 2402

TECHNICAL

This proposal represents a firm and irrevocable offer for 30 days of the Proposal Due Date.

October 11, 2016

Submitted by:


Jodey Altier, CPA, CFF, President & Managing Partner

This proposal includes data that shall not be disclosed outside Perry & Associates or the above named entity and shall not be duplicated, used, or disclosed - in whole or in part - for any purpose other than to evaluate this proposal. If, however, a contract is awarded to this offeror as a result of - or in conjunction with - the submission of this data, Perry & Associates or the above named entity shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit Perry & Associates or the above named entity's right to use information contained in this data if it is obtained from another source without restriction.

www.perrycpas.com

... "bringing more to the table"

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll
Litigation Support - Financial Investigations

Members: American Institute of Certified Public Accountants

- Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners •
- Association of Certified Anti - Money Laundering Specialists •

TABLE OF CONTENTS

- 1. EXECUTIVE SUMMARY**
- 2. COMPANY OVERVIEW & HISTORY**
- 3. TECHNICAL APPROACH**
- 4. REFERENCES/PAST PERFORMANCE**
- 5. STATEMENTS OF UNDERSTANDING**
- 6. ATTACHMENT 1 – PEER REVIEW REPORT**
- 7. ATTACHMENT 2 – CAPABILITIES STATEMENT**
- 8. ATTACHMENT 3 - ADDENDUM ACKNOWLEDGEMENT FORM**
- 9. ATTACHMENT 4 – VENDOR PREFERENCE CERTIFICATION**
- 10. ATTACHMENT 5 – PURCHASING AFFIDAVIT**
- 11. ATTACHMENT 7 – PRICING**

EXECUTIVE SUMMARY

Perry & Associates, Certified Public Accountants, A.C. (Perry & Associates) is pleased to provide this proposal for the West Virginia Division of Homeland Security and Emergency Services (WVDHSEM) for Grant Monitoring and Auditing Services related to the Federally Funded Disaster Grant Programs.

Perry & Associates will perform professional grant monitoring and auditing services throughout the State of West Virginia as directed by the Contracting Officer.

Perry & Associates has been in business in excess of 40 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. Perry & Associates' goal is always to provide an effective, efficient audit according to the necessary timeline as specified.

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 designated 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 Perry & Associates' Quality Control Document can and 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

Perry & Associates offers forensic accounting as part of its Tax, Audit, Review, Consultation, Bookkeeping, Payroll and Litigation Support services. Jodey L. Altier, CPA, CFF, is proud to be able to provide additional services to her clients by being **Certified in Financial Forensics (CFF)**. The CFF designation is for CPAs who demonstrate considerable **expertise in forensic accounting** through their knowledge, skills, and experience. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas. The American Institute of Certified Public Accountants (AICPA) established the *Certified in Financial Forensics (CFF) credential* in 2008. The CFF credential is granted exclusively to Certified Public Accountants (CPAs) who specialize in providing forensic accounting services such as: **fraud prevention, detection and response, computer forensic analysis, economic damages calculations, financial statement misrepresentation and valuations.**

OVERVIEW AND HISTORY

Perry & Associates was started on May 1, 1974 by Randall H. Perry. Since that time Perry & Associates has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that Perry & Associates would expand its auditing practice and Perry & Associates would specifically pursue the area of governmental and non-profit auditing. This held true until 1991, when Perry & Associates expanded its auditing services to for-profit entities and Perry & Associates also started using the expertise of its audit staff to perform management service consulting. Currently, Perry & Associates has three offices. **Office locations are Vienna, West Virginia; Marietta, Ohio; and St. Clairsville, Ohio.**

Woman-Owned Small Business

Jodey L. Altier is the **sole shareholder owning 100% of the stock of Perry & Associates**. Jodey L. Altier is the President and Managing Partner, overseeing every audit performed by Perry & Associates. Perry & Associates is a Woman-Owned Small Business (WOSB) registered with the State of WV as a vendor. Perry & Associates' has applied for third-party certification through the Ohio River Valley Women's Business Council (ORV-WBE) for the Women's Business Enterprise National Council (WBENC) **certification and is expecting final approval on/or before Nov. 1, 2016.**

Auditing Staff

The audit staff consists of **40 auditors and accountants**: 1 President, and Managing Partner; 1 Chief Operating Officer; 1 Principal and Quality Control & Technical Specialist; 2 Senior Audit Managers; 2 Audit Managers; 2 Auditors-In-Charge; and 19 staff auditors and accountants. Perry & Associates believes in the value of relationships. Every client relationship is like a partnership and Perry & Associates truly believes Perry & Associates' success is a result of the client's success. Perry & Associates is committed to providing close, personal attention to clients. 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 in the most efficient and effective manner.

Experienced and Qualified Staff

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; OH 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 ended December 31, 2013 – 2016 and June 30, 2013 - 2015. **In excess of 80 of those clients' audits 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 provisions 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 Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for 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 revenues (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 procedure 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.

TECHNICAL APPROACH:

Auditing Procedures

Perry & Associates agrees to provide professional services for grant administration activities related to federally funded disaster grant programs for the WV Division of Homeland Security and Emergency Services (WVDHSEM).

Perry & Associates' personnel maintain the qualifications necessary to perform these grant monitoring and auditing activities. Perry & Associates agrees to provide standard background checks on each of the employees assigned to this contract if and when directed to do so.

Perry & Associates will perform complex grant coordination, financial and programmatic compliance, technical assistance, and administration work to plan, organize, and monitor federally funded disaster grants with the State of West Virginia. The firm will conduct applicant briefings and other outreach and training activities, ensure grant applications are processed properly, and monitor both the programmatic and financial aspects of the awarded projects. The firm will ensure deadlines are met, applications or other documentation are complete and correct before submission to federal authorities, that monitoring activities are conducted in accordance with the project guidelines, and payment requests are promptly and correctly processed. Perry & Associates will review progress reports, payment requests and provide guidance and assistance to grant recipients on documentation requirements and resolution of project related problems. The firm will perform budget monitoring and project site inspections, and document progress and/or completion of projects, causes for delays in project completion from established timelines, or deviations from the scope of work to ensure procurement and contracting compliance. In addition, the firm will assist local jurisdictions with requests for project extensions or project change requested as needed. Reports related to assigned projects, by sub-recipients, and by project will be reported along with identifying and flagging potential duplicate service contracts and review for fraud, waste, and abuse identification and remediation.

Perry & Associates will provide financial compliance reviews of sub-recipient projects, which will entail examining sub-recipient support documentation for sub-grant expenditures, evaluating compliance with relevant statutes, regulations and OMB circulars and grant agreements and report the findings identifying and flagging potential duplicate service contracts with potential fraud, waste, and abuse identification and remediation.

The firm will provide reviews of sub-recipient audits and make recommendations for needed improvements in sub-recipient project administration, perform peer review analysis on projects assigned to other contractors or agency staff, identify and flag potential duplicate service contracts and to review for fraud, waste and abuse identification and remediation. The firm will also assist in training agency staff and in conducting programmatic policy and procedure reviews. In addition, Perry & Associates will provide sub-recipient assistance to include the development of appropriate project financial controls and reports. Perry & Associates will provide reports related to all auditing projects.

Schedule of Performance

Perry & Associates will be available to schedule a mutually agreeable start date for the grant monitoring and auditing services.

Generally Accepted Accounting Standards

The grant monitoring and auditing work will be conducted in accordance with generally accepted auditing standards and in accordance with GASB standards and government auditing principles.

Compliance with Federal and State Regulations

Perry & Associates will comply with all Federal and State of West Virginia rules and regulations and requirements governing the maintenance of documents under this contract. Perry & Associates agrees to maintain confidentiality and security of the data made available.

Integrated Methodology

Perry & Associates continual investment of time and resources in the purchase of CCH's integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach "paperless" accounting and auditing software, professional continuing education, state-of-the art computer technology and equipment and extensive business relationships is indicative of our commitment to excellence. All staff are equipped with laptop computers that are loaded with CCH's integrated software applications and up-to-date software so client's audits can be completed in the most efficient and effective manner.

Perry & Associates has also purchased CCH's Accounting Research Manager (ARM) as companion software. ARM is a comprehensive financial reporting knowledgebase that provides materials designed to help solve Perry & Associates auditor's most pressing issues. ARM is updated daily and provides Perry & Associates' auditors with an up-to-date and complete, interpretive and objective resource to address financial reporting needs. This reduces the amount of time spent performing accounting and auditing research; enhances the quality of our results; provides insightful interpretations on GAAP, GAAS and Securities and Exchange Commission rules; and keeps us up-to-date on current accounting, SEC, auditing, and government projects that may affect the States.

Internal Control Testing

The Internal Controls Testing will include testing of the controls related to cash or investment management, financial transactions reconciliation, budget management and procurement processes.

In planning and performing the auditing services for the eighteen (18) Public Defender Corporations, Perry & Associates will review controls in place to ensure:

- a. accounting practices used to capture and report costs are consistent and in accordance with GAAP;
- b. adequate internal controls are in place to minimize associated risk with handling fee payments, tracking costs, and managing personal identifiable information, and
- c. compliance with requirements of MSA as it relates to LAP cost recovery programs.

Obtaining an understanding of internal control involves evaluating the design of a control and determining whether it has been implemented. Evaluating the design of a control involves considering whether the control, individually or in combination with other controls, is capable of effectively preventing or detecting and correcting material misstatements. Perry & Associates will obtain extensive information concerning each of the eighteen (18) different Public Defender Corporations' internal control structures. With the information and knowledge gained, Perry & Associates will thoroughly document control objectives, make assessments as to the adequacy of controls and note any missing controls or unmeant control objectives.

Substantive Testing

Subsequent to confirming our preliminary control risk assessments, Perry & Associates will determine the timing, nature and extent of substantive testing, based on results of control risk assessments and the testing performed. Substantive tests consist of substantive analytical procedures and tests of details. Inspection, observation, recalculation, and re-performance are very effective tests of details because they give us direct knowledge of evidence being considered. Confirmations are important when evidence from third parties is needed.

Sampling

Perry & Associates commonly uses a non-statistical sampling approach, which is based on our control risk and inherent risk assessments and the risk of material misstatement. Sampling will be used in planning Perry & Associates' control tests, substantive testing, and tests of compliance with laws and regulations. Knowledge-Based Audit (KBA) software practice aides are utilized to document and prepare Perry & Associates' testing samples. These practice aides were designed in accordance with AU-C Section 530. In determining the sample design, size, and selection of items to be testing, Perry & Associates will consider the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn; determine a sample size sufficient to reduce sampling risk to an acceptably low level;

and select items for the sample in such a way Perry & Associates can reasonably expect the sample to be representative of the relevant population and likely to provide a reasonable basis for conclusions about the population. When determining the sample size, Perry & Associates will consider (for tests of controls) the tolerable rate of deviation of the population to be tested; the expected rate of deviation of the population to be tested; the desired level of assurance that the tolerable rate of deviation is not exceeded by the actual rate of deviation in the population; and the number of sampling units in the population if it is very small and (for substantive tests of details) our desired level of assurance that tolerable misstatement is not exceeded by actual misstatement in the population – based on the assessment of the risk of material misstatement; assurances obtained from other substantive testing procedures for the same assertion; tolerable misstatement; expected misstatement for the population; stratification of the population if performed; and in some sampling methods, the number of sampling units in each stratum. After having performed the sampling tests of controls or tests of details, Perry & Associates will evaluate the results from the sample and draw conclusions about the tests.

Computer Controls and Utilization of EDP Software

Perry & Associates will document computer controls. The nature of computer control tests differs depending upon whether the client operates in a basic or intricate computer environment. To classify the environment, Perry & Associates will determine if the client has: [1] access to software source code which would permit them to change software applications (including third-party software); [2] the ability to alter stored computerized data outside the normal application process; and [3] knowledge sufficient to change how applications perform or to modify data outside normal application processing. If [3] and either [1] or [2] are true, the entity has an intricate environment; otherwise, Perry & Associates consider the IT environment to be basic. If Perry & Associates preliminarily assess control risk slightly below maximum or low in an intricate environment, Perry & Associates will obtain an understanding of transaction-level application controls and of general controls designed to achieve the relevant control objectives. Perry & Associates will document general controls in an intricate IT environment. If Perry & Associates plan to assess control, risk related to those controls, at slightly below maximum or at low, Perry & Associates will test these controls.

General Controls For Selected Applications

- System software acquisition, change, and maintenance;
- User input controls;
- Development, implementation, and maintenance of applications;
- Processing controls and edit checks;
- Computer security;
- User output controls;
- Data center and network operations;
- Security over selected applications.
- Back-up and Disaster Recovery.

Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program)

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. Reports submitted to the CAFR program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which comprises individuals with expertise in public-sector financial reporting and includes financial statement preparers, independent auditors, academics, and other Financing professionals.

The Cities of Bucyrus, Belpre and North Canton, the Southern Hills Joint Vocational and Pike County Joint Vocational School Districts and the **West Virginia Department of Highways submitted their reports to the CAFR program** and each were presented a **Certificate of Achievement for Excellence in Financial Reporting. Perry & Associates performed the audits of these clients, assisted them in assembling their reporting packages, and ensured that all required time deadlines were met.** Also, Audit Manager Cynthia J. Reid has been a GFOA certified CAFR reviewer.

Primary Contract Manager

Perry & Associates has designated the primary contract manager for overseeing the process and conclusion of this contract. The Primary Contract Manager will be available during normal business hours to address any concerns or questions during the contract term.

Primary Contract Manager: **Jodey Altier, CPA, CFF, President/Managing Partner**

Telephone Number: **304 422 2203**

Fax Number: **304 428 5587**

Email Address: jaltier@perrycpas.net

PRIOR EXPERIENCE OF WV ENTITIES

For the fiscal years ended December 31, 2015, 2014 and 2013, and June 30, 2015, 2014, and 2013, Perry & Associates performed numerous GASB 54, GASB 34, GASB 34 look-alike, and Regulatory - Cash Basis audits (County Commissions, Cities, School Districts, Districts, Townships, Libraries, and other audits) of various sizes and has performed these types of audits in the preceding fiscal years, as well. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' Government Auditing Standards; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (applicable to some of these audits).

AUDITS OF ENTITIES USING FEDERAL GRANT MONIES

Below is a list of government entities which Perry & Associates have completed audits and performed review of grant funding/monitoring. Perry & Associates has been doing this type of audit work for over five (5) years.

Client Name
Akron Canton Regional Airport Authority
Cambridge Regional Airport Authority
City of Athens
City of Bucyrus
City of Galion
City of Marietta
City of North Canton
City of Twinsburg
Clermont County General Health District
Fairfield County General Health District
Lorain County General Health District
Mansfield-Ontario-Richland Co Board of Health
Marion Public Health
Ashtabula Metropolitan Housing Authority
Butler Metropolitan Housing Authority
Coshocton Metropolitan Housing Authority
Fairfield Metropolitan Housing Authority
Harrison Metropolitan Housing Authority
Hocking Metropolitan Housing Authority
Ironton Metropolitan Housing Authority
Jackson Metropolitan Housing Authority
Lake Metropolitan Housing Authority
Logan County Metropolitan Housing Authority
Lorain Metropolitan Housing Authority
Medina Metropolitan Housing Authority
Meigs Metropolitan Housing Authority
Parma Public Housing Authority
Portsmouth Metropolitan Housing Authority
Brooke-Hancock-Jefferson Metropolitan Planning Commission
Buckeye Hills-Hocking Valley Regional Development District

Bucyrus City School District
Chippewa Local School District
Clermont Northeastern Local School District
Columbiana County Career & Technology Center
East Palestine City School District
Fairlawn Local School District
Finneytown Local School District
Goshen Local School District
Hardin Northern Local School District
Lockland Local School District
Lynchburg Clay Local School District
Madison Plains Local School District
Marietta City School District
Solon City School District
Southern Hills Joint Vocational School District
Southern Local School District
St. Bernard-Elmwood Place City School District
Three Rivers Local School District
Williamsburg Local School District
Zane State College
Ohio Valley Employment Resource
Benedum Airport Authority
Eastern WV Regional Airport Authority
Tri State Airport Authority
City of Beckley
City of Weirton
Berkeley County Commission
Cabell County Commission
Jefferson County Commission
Monongalia County Commission
Preston County Commission
Wood County Commission
Family Crisis Intervention
Kanawha-Charleston Board of Health
Mid-Ohio Valley Board of Health
Youth Services Systems
Fairmont Housing Authority
Morgantown Housing Authority
Raleigh County Community Action Association
Wheeling Park Commission (Oglebay Park)
Berkeley County Board of Education
Cabell County Board of Education
Communities in Schools of Greenbrier County
Grant County Board of Education
Greenbrier County Board of Education
Hampshire County Board of Education
James Rumsey Technical Institute
Jefferson County Board of Education
Logan County Board of Education
Mercer County Board of Education
Morgan County Board of Education
Mountain State College
RESA VIII
South Branch Career and Technical Center
West Virginia Educational Broadcasting Authority
WV Secondary School Activities Commission
West Virginia Department of Transportation – Division of Highways
Monongalia County Urban Mass Transportation
Tri River Transit Authority

Weirton Transit Corporation
Charles Town Utility Board
Oakland Public Service District

REFERENCES

Wheeling Park Commission

Contact: Mary Ann Rafa, Finance Director
 Email: MRafa@oglebay-resort.com
 Telephone: 304 243 4107
 Performance Period: 2014-2016
 Deliverables: Audit of Wheeling Park Commission
 Scope of Work: Full audit *included review of all federal funds received*

City of Twinsburg (OH)

Contact: Karen Howse, Finance Director
 Email: khowse@twinsburg.oh.us
 Telephone: 330 963 6237
 Performance Period: 2014 -2016
 Deliverables: Audit of City of Twinsburg, OH
 Scope of Work: Full audit *included review of all federal funds received*

Akron Canton Regional Airport Authority

Contact: Rick McQueen, President & Chief Exec. Officer
 Email: not available
 Telephone: 330 499 4221
 Performance Period: 2012-2016
 Deliverables: Audit of Canton Regional Airport Authority
 Scope of Work: Full audit *included review of all federal funds received*

AFFILIATIONS AND MEMBERSHIPS

AFFILIATIONS

- Ohio Society of Public Accountants (OSCPA)
- Ohio Society of Public Accountants Peer Review Committee Member
- WV Society of Public Accountants (WVSCPA)
- Government Finance Officers Association
- Ohio Valley University Forensic Accounting Advisor
- Mid-Ohio Valley Chamber of Commerce
- Marietta Chamber of Commerce

MEMBERSHIPS

- AICPA (American Institute of Certified Public Accountants)
- AICPA Governmental Audit Quality Center
- AICPA Employee Benefit Plan Audit Quality Center
- AICPA Peer Review Program
- AICPA Certified CFF (Certified in Financial Forensics)

STATEMENTS OF UNDERSTANDING

Independent Contractor.

Perry & Associates acknowledges that it is an independent contractor and has no principal-agent relationship or employer-employee relationship contemplated or created if awarded this contract.

Hold Harmless. Perry & Associates shall indemnify and hold harmless the State of West Virginia against any and all claims brought by any party attributed to action of breach of confidentiality.

Privacy, Security and Confidentiality. Perry & Associates agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the Agency's policies and Information Security Accountability Requirements.

Registered West Virginia Vendor. Perry & Associates is a registered vendor with the State of West Virginia's Purchasing Division.

Registered West Virginia Woman-Owned Business. Jodey Altier, President & Managing Partner, of Perry & Associates is currently registered with the State of West Virginia and the SBA as a WOSB (woman-owned small business). Third party WBENC certification is expected on or before Nov. 1, 2016.

Workman's Compensation Insurance. Perry & Associates maintains Workman's Compensation Insurance and will provide a copy of said insurance policy upon award and/or request.



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

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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.®



428 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

104 South Sugar St.
St. Clairsville, OH 43950
740.695.1569

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, efficient audit according to the 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 Certification (in process)
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

CONTACT INFORMATION

Jodey Altier, CPA, CFF
President/CEO

Tel: 740 373 0056

EM: jaltier@perrycpas.net

Web: www.perrycpas.com



ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: HSE1600000006

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:

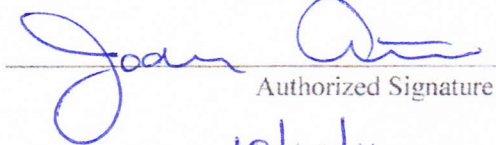
(Check the box next to each addendum received)

- | | |
|--|--|
| <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 checked="" 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.

Company



Authorized Signature

10/10/16

Date

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

Revised 6/8/2012

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

Date: 10/10/14

Signed: 
Title: President/Managing Partner

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: *Joan A.* Date: 10/10/16

State of OHIO

County of WASHINGTON to-wit:

Taken, subscribed, and sworn to before me this 10th day of October, 20 16

My Commission expires June 3, 20 18

AFFIX SEAL HERE

NOTARY PUBLIC *Laura A. Bradley*

Purchasing Affidavit (Revised 07/01/2012)

LAURA A. BRADLEY, Notary Public
State of Ohio
My Commission Expires 6/03/18



428 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Avenue
Vienna, WV 26105
304.422.2203

104 South Sugar St.
St. Clairsville, OH 43950
740.695.1569



RESPONSE TO RFQ: CRFQ 0606 HSE1600000006

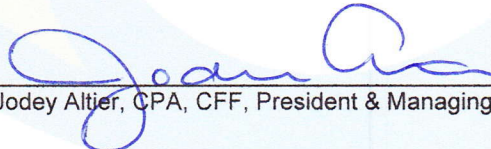
WV DIV. OF HOMELAND SECURITY & EMERGENCY SERVICES (WVDHSEM)
GRANT MONITORING AND AUDITING SERVICES
WV DEPT. OF ADMINISTRATION, PURCHASING DIVISION, CHARLESTON, WV 25305
ATTN: CRYSTAL RINK 304 558 2402

PRICING

This proposal represents a firm and irrevocable offer for 30 days of the Proposal Due Date.

October 11, 2016

Submitted by:


Jodey Altier, CPA, CFF, President & Managing Partner

This proposal includes data that shall not be disclosed outside Perry & Associates or the above named entity and shall not be duplicated, used, or disclosed - in whole or in part - for any purpose other than to evaluate this proposal. If, however, a contract is awarded to this offeror as a result of - or in conjunction with - the submission of this data, Perry & Associates or the above named entity shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit Perry & Associates or the above named entity's right to use information contained in this data if it is obtained from another source without restriction.

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...*"bringing more to the table"*

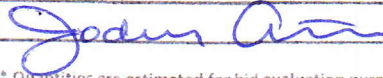
Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll

Litigation Support - Financial Investigations

Members: American Institute of Certified Public Accountants

- Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners •
- Association of Certified Anti - Money Laundering Specialists •

Exhibit A			
CRFQ HSE1600000006		Disaster Grant Monitoring and Auditing	
Position Title	Hourly Rate	Estimated Hours Per Project	Extented Amount
Manager (Senior)	\$ 110	240	\$ 26,400
Supervisor	\$ 81	160	\$ 12,960
Accountant/Auditor (Team Lead)	\$ 61	40	\$ 2,440
Account Technician	\$ 45	40	\$ 1,800
Administrative Assistants	\$ 33	40	\$ 1,320
Total Bid Amount			\$ 44,920

Bidder/Vendor	Perry & Associates, Certified Public Accountants, A.C.
Contact Name	Jodey Altier, President/Managing Partner
Address	1907 Grand Central Ave., Vienna, WV 26105
Phone Number	304 422 2203
Fax Number	304 428 5587
Email Address	jaltier@perrycpas.net
Authorized Signature	

NOTES:

- * Quantities are estimated for bid evaluation purposes only.
- ** Estimated cost for bid evaluation purposes only.