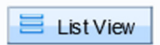




The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at *wvOASIS.gov*. As part of the State of West Virginia's procurement process, and to maintain the transparency of 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



General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 569507

Procurement Type: Central Master Agreement

Vendor ID: 

Legal Name: Maher Duessel

Alias/DBA:

Total Bid: \$600.00

Response Date: Response Time:

SO Doc Code: CRFQ

SO Dept: 0803

SO Doc ID: DOT1900000111

Published Date: 5/3/19

Close Date: 5/30/19

Close Time: 13:30

Status: Closed

Solicitation Description: 

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 : 569507
Solicitation Description : ACCOUNTING CONSULTING SERVICE (5819C001)
Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation Response	Version
	2019-05-30 13:30:00	SR 0803 ESR05301900000005529	1

VENDOR
VS0000007569 Maher Duessel

Solicitation Number: CRFQ 0803 DOT1900000111

Total Bid : \$600.00 **Response Date:** 2019-05-30 **Response Time:** 09:58:52

Comments:

FOR INFORMATION CONTACT THE BUYER
 Crystal G Hustead
 (304) 558-2402
 crystal.g.hustead@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	PARTNER				\$170.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : INDEPENDENT AUDIT-PARTNER

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	SENIOR MANAGER				\$150.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : INDEPENDENT AUDIT-SENIOR MANAGER

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	MANAGER				\$135.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : INDEPENDENT AUDIT-MANAGER

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	SENIOR STAFF				\$95.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : INDEPENDENT AUDIT-SENIOR STAFF

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	CLERICAL SUPPORT				\$50.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :	INDEPENDENT AUDIT-CLERICAL SUPPORT
-------------------------------	------------------------------------



A Proposal to Provide Accounting Consulting Services West Virginia Division of Highways

Proposal Contact:

Jeffrey W. Kent, CPA
Partner
Maher Duessel
D.L. Clark Building
503 Martindale Street
Suite 600
Pittsburgh, PA 15212
412.535.5539
jkent@md-cpas.com

Submittal Date:

May 28, 2019

Recipient:

Ms. Crystal Rink
Bid Clerk
Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, WV 25305

MaherDuessel

Pursuing the profession while promoting the public good®

www.md-cpas.com

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MaherDuessel

May 28, 2019

Ms. Crystal Rink
Bid Clerk
Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, WV 25305

Dear Ms. Rink,

Thank you for the opportunity to present Maher Duessel's proposal to provide accounting consulting services to the West Virginia Division of Highways (DOH). We have enjoyed providing audit assistant services to the State's Department of Administration, and we look forward to expanding our services by working with DOH to provide financial reporting assistance, audit preparation assistance, and other accounting consulting services. Our comprehensive knowledge and commitment to serving governments will ensure an efficient engagement process.

Firm Overview. Maher Duessel, a **certified Women's Business Enterprise**, was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 300 governmental clients, and governmental clients account for approximately 60% of our service profile, with non-profits making up the majority of our remaining clients. With more than 100 employees, **all of our staff are dedicated solely to governmental, non-profit, and Single Audit issues.**

Commitment to West Virginia. Working with the DOH reflects our commitment to expanding our service in West Virginia. In addition to our current service to the Department of Administration, we provide audit services for the West Virginia School Building Authority. Other West Virginia entities we serve include the Wheeling Housing Authority and Region VI Workforce Development Board.

Commitment to State Agencies. In addition to our service to the State of West Virginia, Maher Duessel works with several Commonwealth of Pennsylvania component units, so we have extensive familiarity with the process for reporting component unit information.

Commitment to the GFOA Award Program. We understand that the DOH audit is incorporated into the State's Comprehensive Annual Financial Report (CAFR). We understand the State has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting since 1995. Maher Duessel serves 10 clients that hold this prestigious GFOA Certificate of Achievement. Your proposed Engagement Partner, Jeffrey W. Kent, CPA serves on the GFOA's CAFR Review Committee as a Technical Reviewer, and six other members of the firm also serve on this committee. Our widespread experience with the CAFR program's requirements will provide exceptional added value for DOH.

GASB Expertise. Maher Duessel's expertise in governmental accounting helps us ensure that our clients are always aware of the impact of new GASB (Governmental Accounting Standards Board) statements. **For all GASB standards that become effective during the proposed engagement, we are prepared to efficiently assist DOH with any transitions related to their implementation.**

Single Audit Expertise. We have extensive experience with Yellow Book audit requirements, and we perform over 120 Single Audits annually. **Based on information from the Federal Audit Clearinghouse, we rank 24th nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually. In addition, Maher Duessel is 2nd in Pennsylvania for the number of Single Audits performed.**

National and State Appointments. Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), Governmental Accounting Standards Board (GASB), and Pennsylvania Institute of Certified Public Accountants (PICPA). With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the governmental sector, you can be assured that we will keep you informed of the latest developments that will impact your financial reporting.

AICPA Quality Center Participation. Maher Duessel holds membership in the AICPA Governmental Audit Quality Center and the AICPA Employee Benefit Plan Audit Quality Center, which requires Maher Duessel to commit to higher standards than non-members and provides the firm with additional resources to facilitate the audit process. The firm was one of the first 50 firms to join the AICPA Governmental Audit Quality Center when it was established in late 2004.

For over 25 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to serve DOH. Please contact me at 412.535.5539 or at jkent@md-cpas.com at your convenience to discuss any aspects of this proposal.

Sincerely,



Jeffrey W. Kent, CPA
Partner

1. MANDATORY PROPOSAL REQUIREMENTS

Maher Duessel affirms the following mandatory requirements:

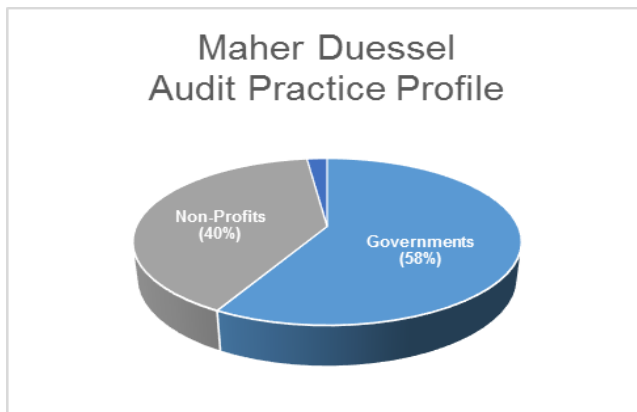
- Members of our professional accounting staff have a minimum of four years paid experience in preparing/auditing governmental financial statements, and your engagement team will include individuals with more than four years of experience in this area.
 - Maher Duessel is independent of DOH, and we are licensed to practice in West Virginia. Your proposed Engagement Partner, Jeffrey W. Kent, CPA, is properly licensed to practice accountancy in the States of West Virginia and Pennsylvania. The firm is also registered with the State Auditor and Chief Inspector's office. **Please refer to Appendix A of this proposal for documentation of these certifications.**
 - We affirm that we have experience auditing/consulting with five (5) different state government entities over the past five (5) years. This proposal contains a list of these engagements along with references you may contact.
 - We affirm that we have at least ten licensed CPA's on staff who are audit professionals who are involved in the management of audit engagements for governmental and non-profit entities on a daily basis and where our firm is on site completing work. We can assure DOH that Maher Duessel will offer you a breadth of experience, and we will be able to seamlessly substitute engagement members should turnover occur. The audit professionals to serve you are all based in our Pittsburgh office.
 - The proposed Engagement Partner, Jeffrey W. Kent, CPA and other professionals to be assigned are experienced in the preparation and analysis of governmental financial statements.
- **Please refer to Appendix B for Mr. Kent's resume. Additional resumes included in Appendix B are a representative sample of licensed CPA staff who could be assigned to this engagement. With over 100 professionals, and more than 50 licensed CPA's all of whom are experienced in governmental accounting and auditing procedures, we have ample capacity and the relevant expertise to support the DOH in this engagement.**
 - Maher Duessel affirms that we are not currently and have not served previously as independent auditors of DOH.
 - Maher Duessel has not failed a Peer Review of our audit or accounting practice within the last 6 years. Maher Duessel is proud that the firm has once again received the top rating for peer reviews. The most recent peer review was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2016. The peer review, which was completed in September 2016, has received a "pass". A CPA firm that is a member of the American Institute of Certified Public Accountants (AICPA) and conducts audits must be reviewed by another CPA firm every three years to ensure that the quality controls of the firm meet the standards of the AICPA. Firms can receive a peer review opinion of "pass," "pass with deficiency(ies)," or "fail." Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **A copy of our most recent Peer Review is attached in Appendix C.**
 - This submission is not a joint proposal.
 - All estimated out-of-pocket expenses are included in the hourly rate unit price.

2. FIRM OVERVIEW

The founding partners of Maher Duessel had a vision: to focus on providing integrated auditing and tax

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services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania's leading certified public accounting firms. Our mission statement, *Pursuing the Profession While Promoting the Public Good*[®], reflects our philosophy of providing expert technical services that help our clients create a better community. We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges. The chart below demonstrates our firm's commitment to serving entities within the governmental sector.



Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster. We embrace leveraging our experienced personnel (**over 100 professionals, of which approximately 50 are licensed CPAs**) on every engagement. For a firm of our size, our high percentage of partners, managers and supervisors compared to seniors and staff assures that every

engagement is staffed with highly experienced professionals who are actively involved in the field.

Maher Duessel is unique among auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors.

We provide the quality of a large firm with the personalized service of a small firm. All of our professionals have significant experience serving governments and non-profits. In other firms, key decisions and judgments with significant client impact often fall to junior level staff. Maher Duessel embraces leveraging our experienced personnel on every engagement. Our clients benefit from experienced and timely guidance of CPAs who understand their specific operations and challenges. The firm is certified as a Women's Business Enterprise (WBE) by the Women's Business Enterprise Council PA-DE-sNJ. Our firm serves as a model for other CPA firms with respect to women in leadership roles. Our president, 6 of our 10 partners/principals, and over 70% of our management level employees are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance to management level (and above) positions.

3. FIRM SERVICES

Maher Duessel's expertise allows us to offer a wide range of services focused on governments as listed below:

- Audit Preparation Assistance
- Governmental Accounting Standards Board Statement (GASB) Implementation

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

4. GFOA CAFR EXPERTISE

Maher Duessel is committed to the GFOA. We provide CAFR (Comprehensive Annual Financial Report) assistance to ten clients who have obtained the GFOA Certificate of Achievement for Excellence in Financial Reporting. These clients are as follows:

- State of West Virginia
- Municipality of Mt. Lebanon
- Pittsburgh Public Schools
- Upper Allen Township
- Township of O'Hara
- Bethel Park Municipality
- City of Pittsburgh
- Dauphin County
- Butler County
- Erie County

Seven members of our firm serve on the GFOA's CAFR Review Committee as Technical Reviewers, including your proposed Engagement Partner, Jeffrey W. Kent, CPA. Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania. Our

comprehensive experience with the CAFR program's requirements will provide exceptional added value for the DOH.

5. EXPERIENCE WITH STATE AGENCIES

In addition to our experience with the State of West Virginia, Maher Duessel serves several Commonwealth of Pennsylvania component units along with other state agencies, so we have extensive familiarity with the process for reporting component unit information. Listed below are the state agencies we serve:

- West Virginia Department of Administration
- School Building Authority of West Virginia
- Maryland Motor Vehicle Administration/Department of Transportation
- Maryland State Highway Administration
- Port of Pittsburgh Commission – Component Unit of the Commonwealth
- Pennsylvania Health Care Cost Containment Council – Component Unit of the Commonwealth
- State Public School Building Authority – Component Unit of the Commonwealth
- Pennsylvania Higher Educational Facilities Authority – Component Unit of the Commonwealth
- Pennsylvania Emergency Management Agency
- Pennsylvania Intergovernmental Cooperation Authority
- Pennsylvania Department of Human Services
- Pennsylvania Horsemen's Associations
- Pennsylvania Interest on Lawyers' Trust Accounts Board
- Maryland Public Service Commission
- Maryland State Department of Education

6. GASB IMPLEMENTATION EXPERTISE

Maher Duessel's expertise in governmental accounting helps us ensure that our clients are always aware of the impact of new GASB statements. For all GASB standards that become effective during the proposed engagement, **we are prepared to efficiently assist DOH with any transitions related to their implementation.**

You can rely on Maher Duessel to assist you through any challenges posed by new standards. We are able to prepare for changes to the profession due to our commitment to the public sector. Our Partners and Managers routinely present seminars on a wide range of governmental accounting and auditing topics, including GASB implementation.

7. SINGLE AUDIT EXPERTISE

We understand that DOH must be in compliance with the Single Audit Act and *Uniform Guidance*. From our vast experience providing auditing services to similar clients, Maher Duessel has the knowledge of the unique challenges associated with these reporting requirements.

Additionally, your proposed Engagement Partner, Jeffrey W. Kent, CPA, has received the Advanced Single Audit Certification by the AICPA.

Based on information from the Federal Audit Clearinghouse, we rank 24th nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually (over 120). Maher Duessel also performs the 2nd most Single Audits in the State of Pennsylvania.

8. CONTINUING PROFESSIONAL EDUCATION

All Maher Duessel professionals meet or exceed the continuing education requirements stipulated by the AICPA (American Institute of Certified Public Accountants) and the Commonwealth of Pennsylvania. All of our professionals participate in regular in-house training and seminars specific to our government practice. Our professionals gain additional Continuing Professional Education (CPE) through outside conferences and seminars that also focus on governments. We design up to **32 CPE credits annually for our professionals and clients to address the unique needs of our practice**, including a government seminar that we host in December of each year. **Clients are invited to attend free of charge.**

9. NATIONAL AND STATE APPOINTMENTS

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

AICPA

- Peer Review Board Government and Compliance Audits Practice Monitoring Task Force, *Diane Edelstein, Member*
- Executive Committee Governmental Audit Quality Center, *Diane Edelstein, Past Member*
- Auditing Standards Board
Lisa Ritter, Past Member

GFOA

- Special Review Committee for CAFR's - Technical Reviewers
Jeff Kent
Brian McCall
Tim Morgus
Tracey Rash
Ashley Ackerson
Beth Dittmer
Samantha Strejcek
Our firm comprises over 75% of GFOA technical reviewers in the State of Pennsylvania.
- GFOA Pennsylvania State Board
Jeff Kent, Member
- GFOA Pennsylvania Central Region Board
Ashley Ackerson, Board Member
- GFOA Pennsylvania Western Region State Board
Jeff Kent, Treasurer
- GFOA Popular Report Review Committee
Dave Duessel, Reviewer
Katie Yates, Reviewer

GASB

- Going Concern Disclosures Consultative Group
Tracey Rash, Member

PICPA

- Statewide Education Committee
Betsy Krisher, Current Member
- Local Government Committee and GASB Sub-Committee
Brian McCall, Member
- Accounting and Auditing Procedures Committee
Lisa Ritter, Past Chair and Current Member
- PICPA Employee Benefit Plan Committee - Member, Technical Issues Subcommittee Member
Janet Feick

10. AICPA QUALITY CONTROL CENTERS

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA's) Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). Membership in these quality centers requires Maher Duessel to commit to higher standards than non-members and provides the firm with additional resources to facilitate the audit process. The firm was one of the first 50 firms to join the GAQC when it was established in late 2004. The GAQC promotes the importance of quality governmental audits and the value of these audits to government officials and staff. One of our Partners, Diane E. Edelstein, CPA, formerly served on the AICPA's Executive Committee for the Governmental Audit Quality Center and continues to serve as an instructor on AICPA webcasts.

11. INDUSTRY INSIGHTS

Maher Duessel also provides insights to our clients through an active blog we maintain on our website: <http://www.md-cpas.com/blog>. We also issue quarterly Government News Digests for our clients which contain relevant articles on accounting/auditing topics impacting governments along with [timely e-blasts](#) when appropriate.

12. CLIENT REFERENCES

As a testament to our ability to provide high-caliber audit services we encourage you to contact the references below:

[West Virginia Department of Administration](#)

Contact Information:

Mr. David Mullins

West Virginia Department of Administration

MaherDuessel

Building 17
2101 Washington Street, East
Charleston, WV 25305
304.558.0076
dave.w.mullins@wv.gov

School Building Authority of West Virginia

Contact Information:

Ms. Sue Chapman
Director of Finance
School Building Authority of West Virginia
2300 Kanawha Boulevard, East
Charleston, WV 25311-2306
304.558.2541
sue.g.chapman@wv.gov

City of Pittsburgh

Contact Information:

Mr. Michael Lamb
City Controller
City of Pittsburgh
500 City County Building, 414 Grant Street
Pittsburgh, PA 15219
412.255.2054
Michael.lamb@pittsburghpa.gov

We provide CAFR assistance for all of the clients listed above.

13. SCOPE OF WORK

Maher Duessel will provide accounting consulting services to DOH to assist in the preparation of the independent audit for the year ending June 30, 2019. Our scope of work will include the following tasks:

- We will prepare the audited Financial Statements for the Agency including Notes to the Financial Statements and Required Supplementary Information.

- We will aid with preparation of the Management's Discussion and Analysis.
- We will provide guidance on the requirements for GASB Statements that will be effective in current and future years as requested by the Agency.
- We will review and assist with audit support and workpapers, including the Single Audit, requested by DOH's independent auditors.
- The work will comply with the requirements of FARS and with principals prescribed by GASB.
- The schedule for work completion is as follows:
 - Interim Work: As soon as is practical to begin, Maher Duessel will begin to balance a month prior to year end (March, April, etc.). Financial statements and any related footnotes that can practically be completed at an interim date will be completed. This will allow our firm to become comfortable with the data and assess what needs reviewed.
 - Year End Field Work: Once data is available for year end, work will begin immediately on preparing schedules and financial statements to assist in the audit process. The financial statements and all supporting schedules will be completed by October 15th of the current year.
- We understand that all work under the proposed contract will be under the direction of DOH. Written reports will be submitted initially in draft form in order that any necessary changes may be discussed and agreed upon before final acceptance.
- We will hold entrance conferences with all key financial accounting personnel to discuss interim work to be performed and any anticipated problems.
- During field work, we will meet at two (2) week intervals with designated financial personnel in order to report the progress of the work and identify any problems, issues, and significant findings.

11. CLIENT COMMUNICATION

DOH will be provided with a detailed listing of information required for timely and efficient completion of the scope of the work. Maher Duessel uses Citrix's ShareFile product, which allows us to share and exchange files with our clients easily and securely. We are able to send a secure link to our clients allowing a large amount of data to be uploaded at once. We will meet with Management regularly to apprise you of our progress and any potential issue that arises.

We have knowledgeable, experienced professionals able to lend seasoned judgment to matters of interest to you whenever such matters arise. We pride ourselves on our responsive service and answer our e-mails and phone calls promptly. You will have regular contact with your Engagement Partner providing you ample opportunity to convey your thoughts about our performance. Our high client retention rates are our best barometer of the quality of our service.

12. PROPOSED FEES

We are able to deliver exceptional service by highly-experienced professionals because our professionals are dedicated to serving governments. Accordingly, many of the accounting and auditing issues unique to these entities are more efficiently addressed by us than by firms that do not perform these audits year-round.

Listed below are our proposed hourly rates:

Staff Type	Hourly Rate
Partner	\$170
Senior Manager	\$150
Manager/Supervisor	\$135
Senior Staff	\$95
Clerical Support	\$50

APPENDIX A: WEST VIRGINIA CERTIFICATION DOCUMENTATION



Firm License Information

Firm Name	MAHER DUESSEL
Address	503 MARTINDALE ST STE 600
City	PITTSBURGH
State	PA
Zip	15212
County	
Permit Number	F0591
Effective Date	07/01/2018
Current Status	Active
Expiration Date	06/30/2019

Authorization to Perform Attest/Compilation Services

Active	06/30/2019
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[Obtain a License Verification](#)

[Search Again](#)



State of West Virginia

John B. McCuskey

**State Auditor and
Chief Inspector**

Office of the State Auditor
Chief Inspector Division
State Capitol, Building 1, Suite W-100
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305

Toll Free: (877) 982-9148
Telephone: (304) 558-2540
Fax: (304) 205-6033
www.wvsao.gov

July 26, 2018

Maher Duessel
D.L. Clark Building
503 Martindale Street, Suite 600
Pittsburg, PA 15212

Dear Jeffrey W. Kent, CPA:

Please be advised that your *Application for Appointment to the List of Independent Public Accountants and Accounting Firms Appointed to Conduct Chief Inspector Audits and Reviews* has been received, reviewed and approved.

This approval is applicable to the time period of July 1, 2018 to June 30, 2019 and your continued good standing is contingent upon adherence to the stipulations set forth in the *Procedures Manual for Conducting Audits and Reviews of Local Governments*.

If you have any questions, please feel free to contact our office.

Sincerely,

A handwritten signature in blue ink that reads "Michelle Hodge".

Michelle Hodge
Audit Procurement Manager
Chief Inspector Division



Summary

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016 and manages several governmental audit engagements including state entities, counties, municipalities, authorities, and educational entities. Mr. Kent also serves as Partner in Charge of the firm's employee benefit plan audit team. In this role, Mr. Kent is responsible for training all employee benefit audit staff, implementing new standards, providing technical expertise to the staff, and completing partner and second partner reviews of engagements. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College.

Engagement Role: Engagement Partner; Licensed Pennsylvania and West Virginia CPA



Representative Clients

- West Virginia Department of Administration
- West Virginia School Building Authority
- Municipality of Mt. Lebanon
- Allegheny County Various Offices (Consulting)
- Centre Region Council of Governments
- Port Authority of Allegheny County
- Urban Redevelopment Authority of Pittsburgh
- Borough of State College

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – Vice President
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- GFOA Pennsylvania Western Region State Board – Treasurer
- GFOA Special Review Committee for Comprehensive Annual Financial Reports – Member
- Maher Duessel Accounting and Auditing Committee – Partner Liaison
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Development Initiative – LDI XV Graduate

Training Highlights

- 2018 and 2017 Maher Duessel *Annual Governmental Update*
- 2018 GFOA-PA *Why Are PAFR's So Popular?*
- 2017 GFOA-PA *Annual Conference*
- 2018 AICPA *Mandatory Employee Benefit Plan Audit Quality Center Designated Partner Training*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Pension Training*
- 2017 AICPA *Uniform Guidance Considerations: Challenging Compliance Areas*



Summary

Mr. Duessel founded Maher Duessel in 1989 with the vision to provide high-caliber auditing services to governmental and non-profit entities. Since that time, he has partnered on numerous engagements with governmental entities including counties, authorities, municipalities, cities, school districts, redevelopment authorities, transportation agencies, and other local governments. Mr. Duessel has a B.A. in Accounting from Michigan State University.

Engagement Role: Engagement Partner; Licensed Pennsylvania CPA and CGFM



Representative Clients

- Port of Pittsburgh Commission
- Allegheny County Sanitary Authority
- Port Authority of Allegheny County
- Pittsburgh Public Schools
- Pittsburgh Water and Sewer Authority
- Redevelopment Authority of Washington County
- Washington County
- Urban Redevelopment Authority of Pittsburgh

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member
- PICPA Insurance Trust - Past Chairman
- Government Finance Officers Association (GFOA) - Member
- GFOA Popular Report Review Committee - Reviewer
- Association of Government Accountants (AGA) - Member
- County Commissioners Association - Member
- Verland - Board Member and Treasurer
- The Early Learning Institute - Treasurer and President, Board of Directors - Past Board Service
- Hampton Soccer Club - Former Treasurer

Training Highlights

- 2018 and 2017 Maher Duessel *Government Update*
- 2018 GFOA *GASB Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2017 CPE247.com *Essential Skills for the Government Auditor*
- 2017 CPE 247.com *An Auditor's Responsibilities for Fraud in the Government Environment Final Exam*
- 2017 GFOA *Disclosure Update – Management Services*



Summary

Ms. Lordo has over 30 years of experience in accounting and human resources. She first began with Maher Duessel in 1994 and was with the firm for 9 years. She rejoined the firm in 2018. Her experience includes the supervision of audit engagements for various governmental and non-profit clients, preparation of financial statements and related footnotes, preparation of general ledger account analysis, the analysis of clients' accounting systems and internal control environments, including suggested improvements, development of year-end accrual entries, and the design, execution, testing and review of compliance of applicable laws and regulations.

Engagement Role: Senior Manager

Licensed Pennsylvania CPA

Representative Clients

- Allegheny County Jail (Consulting Services)
- Allegheny County Kane Regional Nursing Center (Consulting Services)
- Allegheny County Real Estate Office (Consulting Services)
- Allegheny County Parks Department (Consulting Services)
- ARC of Butler County (Consulting Services)

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member

Education

- B.S. Business Administration
- Penn State University

Training Highlights

- 2018 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 PICPA *Professional Issues Update*
- 2018 Maher Duessel *Annual Non-Profit Seminar*
- 2018 Deloitte *Government Tech Trends 2018*



Summary

Mr. Zielinski began his public accounting career in 2011 with Maher Duessel. His clients include a broad range of governmental entities including state agencies, municipalities, local authorities, and county entities.

Engagement Role: Manager

Licensed Pennsylvania CPA

Representative Clients

- School Building Authority of West Virginia
- Pennsylvania Department of Human Services
- Redevelopment Authority of Washington County
- Allegheny County Sanitary Authority
- Allegheny County Central Tax Collection Committee
- City of Clairton
- North Strabane Township Municipal Authority
- White Oak Borough

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Maher Duessel IT Audit Committee - Member

Education

- B.S. Accounting
- Grove City College

Speaking Engagements

- 2018 Maher Duessel Government Update *Twas The Night Before OPEBS*
- 2018 Maher Duessel Nonprofit Update: *IT Checklist*
- 2017 Maher Duessel Government Update *Did I Do This Right? Common Errors in Governmental Financial Reporting*
- 2017 Maher Duessel *IT Audit Training*

Training Highlights

- 2018 and 2017 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Sampling, Accounting, and Auditing Training*
- 2017 Maher Duessel *IT Audit Training*
- 2017 Maher Duessel *Firm Management Meeting*



Summary

Mr. Contrella began his public accounting career in 2016 with Maher Duessel. Since that time, Mr. Contrella has worked on a wide range of governmental audits including state agencies, municipalities, and various HealthChoices examinations in multiple counties. Prior to joining Maher Duessel, Mr. Contrella worked for three years with another firm in public accounting.

Engagement Role: Supervisor

Licensed Pennsylvania CPA

Representative Clients

- Pennsylvania Emergency Management Agency
- HealthChoices Examinations: Cambria County, Fayette County, Crawford County, Mercer County, Armstrong County, Butler County, Indiana County, Lawrence County, Washington County, and Westmoreland County)
- North Huntingdon Municipal Authority
- Plum Borough Municipal Authority
- Westmoreland County Community College
- White Oak Borough

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) - Member

Education

- B.A., Accounting and Finance
- University of Pittsburgh

Training Highlights

- 2018 and 2017 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Community College Audits*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 Maher Duessel *Firm Management Meeting*
- 2018 Maher Duessel *Sampling, Auditing, and Accounting Training*
- 2017 Maher Duessel *IT Audit Training*



Summary

Ms. Handshue began her public accounting career in 2004 with Maher Duessel. She has extensive experience serving on governmental and non-profit engagements.

Engagement Role: Supervisor

Licensed Pennsylvania CPA

Representative Clients

- ACHIEVA
- Port Authority of Allegheny County
- Port Authority of Allegheny County Pension Fund
- Urban Redevelopment Authority of Pittsburgh

Professional Activities and Affiliations

- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member

Education

- B.S. Business Administration
- Duquesne University

Training Highlights

- 2018 and 2017 Maher Duessel *Annual Government Update*
- 2018 Maher Duessel *Sampling, Auditing, and Accounting Training*
- 2018 Maher Duessel *Pension Training*
- 2018 Maher Duessel *Risk Assessment and Other Important Audit Considerations*
- 2018 and 2017 Maher Duessel *Annual Non-Profit Update*
- 2017 GFOA *Annual Government GAAP Update*
- 2017 Maher Duessel *IT Audit Training*
- 2017 PICPA *To Catch A Thief*



Certified Public Accountants

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

SYSTEM REVIEW REPORT

September 9, 2016

To the Partners
Maher Duessel, CPAs and
the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a system review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maher Duessel, CPAs has received a peer review rating of *pass*.

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

CONSTRUCTION CONTRACTS: Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

ALL CONTRACTS: 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: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, 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: Maier Duessel

Authorized Signature:  Date: May 15, 2019

State of Pennsylvania

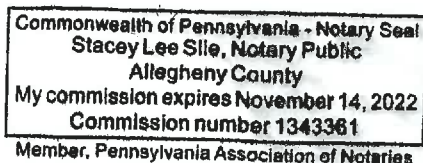
County of Allegheny, to-wit:

Taken, subscribed, and sworn to before me this 15 day of May, 2019.

My Commission expires November 14, 2022

AFFIX SEAL HERE

NOTARY PUBLIC 



West Virginia Ethics Commission
Disclosure of Interested Parties to Contracts

(Required by W. Va. Code § 6D-1-2)

Name of Contracting Business Entity: Maier Duessel **Address:** D.L. Clark Building, 503 Martindale Street
Suite 600, Pittsburgh, PA 15212

Name of Authorized Agent: Jeffrey W. Kent, CPA, Partner **Address:** Same as above.

Contract Number: 5819C001 **Contract Description:** Accounting Consulting Services

Governmental agency awarding contract: Division of Highways

Check here if this is a Supplemental Disclosure

List the Names of Interested Parties to the contract which are known or reasonably anticipated by the contracting business entity for each category below (*attach additional pages if necessary*):

1. Subcontractors or other entities performing work or service under the Contract

Check here if none, otherwise list entity/individual names below.

2. Any person or entity who owns 25% or more of contracting entity (not applicable to publicly traded entities)

Check here if none, otherwise list entity/individual names below.

3. Any person or entity that facilitated, or negotiated the terms of, the applicable contract (excluding legal services related to the negotiation or drafting of the applicable contract)

Check here if none, otherwise list entity/individual names below.


Signature:  Date Signed: May 15, 2019

Notary Verification

State of Pennsylvania, County of Allegheny:

I, Stacey Lee Slie, the authorized agent of the contracting business entity listed above, being duly sworn, acknowledge that the Disclosure herein is being made under oath and under the penalty of perjury.

Taken, sworn to and subscribed before me this 15th day of May, 2019.


Notary Public's Signature

To be completed by State Agency:

Date Received by State Agency: _____

Date submitted to Ethics Commission: _____

Governmental agency submitting Disclosure: _____

Revised June 8, 2018

Commonwealth of Pennsylvania - Notary Seal
Stacey Lee Slie, Notary Public
Allegheny County
My commission expires November 14, 2022
Commission number 1343361
Member, Pennsylvania Association of Notaries

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)

Jeffrey W. Kent, CPA, Partner

(Printed Name and Title)

D.L. Clark Building, 503 Martindale Street, Suite 600, Pittsburgh, PA 15212

(Address)

412.535.5539

(Phone Number) / (Fax Number)

jkent@md-cpas.com

(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.

Maher Duessel

(Company)



(Authorized Signature) (Representative Name, Title)

Jeffrey W. Kent, CPA, Partner

(Printed Name and Title of Authorized Representative)

May 24, 2019

(Date)

412.535.5539

(Phone Number) (Fax Number)

**REQUEST FOR QUOTATION
CRFQ DOT1900000111
Accounting Consulting Services (5819C001)**

10. VENDOR DEFAULT:

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

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

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

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

10.1.4. Failure to remedy deficient performance upon request.

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

10.2.1. Immediate cancellation of the Contract.

10.2.2. Immediate cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Contract Manager: Jeffrey W. Kent, CPA, Partner

Telephone Number: 412.535.5539

Fax Number: 412.471.5508

Email Address: jkent@md-cpas.com

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ DOT1900000111

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 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.

Maher Duesel

Company



Authorized Signature


May 29, 2019

Date

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

Exhibit A Pricing Page

CRFQ DOT1900000111

Item Number	Description	Hourly Rate	Estimated Hours	Total Cost
1	Partner	\$170.00	40	\$6,800.00
2	Senior Manager	\$150.00	150	\$22,500.00
3	Manager/Supervisor	\$135.00	220	\$29,700.00
4	Senior Staff	\$95.00	50	\$4,750.00
5	Clerical Support	\$50.00	40	\$2,000.00
Total Bid Amount 				\$65,750.00