



FAX COVER SHEET

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Buyer:	Josh Hager
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Cambridge, OH

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PERRY

PASSION *Beyond the Numbers*

Response to Request for Proposal
State of West Virginia Racing Commission
CRFQ-0707-RAC2300000001-2



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Section 1: Executive Summary

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Dear West Virginia Racing Commission,

We are eager to help the West Virginia Racing Commission (The Commission) to achieve its goals. Perry & Associates CPA's is an experienced full-service accounting firm that strives to be at the leading edge of compliance, innovation and client service. Being a full-service accounting firm we offer Financial Auditing services, Tax and Accounting services, Advisory & Consulting services, Information Systems services and Forensic Investigative services.

It is our hope that the pages in our bid will prove to you that we are a firm that is constantly innovating and doing our absolute best to help our clients stay up to date on new innovations. We believe our experience listed in Section 2.1.1 provides us with a unique insight that would make us the best qualified to perform Financial Audit services – especially our risk management methodology. It is our hope that you see our skills as a team, but also the passion, creativity, and dedication to drive your organization to be effective in the communities you serve.

At our firm we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience, and specialized skills.

We aim to be your one stop shop for all accounting and auditing services.

Respectfully submitted,

A handwritten signature in black ink that reads "Jodey L. Altier". The signature is fluid and cursive.

Jodey L. Altier, CPA, CFF, President, Managing Partner
Perry & Associates Certified Public Accountants, A.C.

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SECTION 2 Qualifications, Experience and References

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SECTION 2.1

Perry & Associates CPA's is a medium sized Audit and Accounting firm with 57 employees across 5 locations in Ohio and West Virginia. The firm has over 45 years of experience auditing Government and Not-for-Profit financial statements. Our audit department is comprised of 18 full-time staff, not including support staff. Office locations include: Wheeling, WV, Vienna, WV, Marietta, OH, Cambridge, OH and Saint Clairsville, OH. Work would primarily be performed in the Wheeling and Marietta office locations, additionally we have remote staff located in Maryland. We anticipate the use of 8-12 full-time audit staff members to complete this engagement, staff assigned to this project may fluctuate based on the audit engagements needs.

History

Perry & Associates Certified Public Accountants, A.C. was initiated on May 1, 1974, by the founding partners. Since then, the Firm has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that the Firm would expand our auditing practice and we would specifically pursue the area of governmental and non-profit auditing. This held true until 1991, when we expanded our auditing services to for-profit entities, and we also started using the expertise in our audit staff to perform management service consulting. In the late 2010's the need arose for information systems services including analytics, data analysis and consulting. Perry & Associates met those needs through the establishment of the Information Systems Department.

There is 1 shareholder that owns the Firm. Jodey L. Altler is the sole Shareholder, President, and Managing Partner.

Background

Our firm was started with a belief in the value of relationships. We treat every client relationship like a partnership, and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients.

The Firm joined RSM US Alliance, a premier affiliation of independent accounting and consulting firms, effective April 30, 2019. RSM US Alliance is a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 38 states, the Cayman Islands and Puerto Rico. This affiliation gives us access to a full range of national and international capabilities.



We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience, and financial acumen. Our continual investment of time and resources in professional continuing education, state-of-the-art computer technology and extensive business relationships is indicative of our commitment to excellence.

Experience

Our firm is experienced with performing many services with governments and Not-for-Profits of all sizes. We have performed services for many cities, counties, libraries, and state agencies. We are experienced at meeting the compliance needs Governments and Not-for-Profit entities. We will consult with a member from RSM for racing specifics and to meet the requirements for this audit.

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SECTION 2.1 (continued)

Key Staff Bios

JODEY L. ALTIER – PRESIDENT, MANAGING PARTNER

Current Position / Title with the Firm	President, Managing Partner
Educational Background	B.B.A., Accounting, Ohio University / BS, Psychology, Ohio University
Professional Certification(s)	CPA / Chartered Global Management Accountant / Certified in Financial Forensics (CFF)
Total Years of Experience	.25

Audit Experience and Engagement Duties:

Ms. Altier (JLA) served as the President, Managing Partner on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, COMMISSION, Cemetery, and West Virginia Board of Education, County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as President, Managing Partner on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Ms. Altier is the President, Managing Partner in charge of our Firm's auditing department. She is responsible for the overall performance of the engagement, assurance of delivery of quality services, and will perform final report and working paper reviews of the engagement.

She earned certification in financial forensics in 2016 and she has provided litigation support in the areas of fraud and forensic financial reporting to many local governments and attorneys.

Ms. Altier performs engagement and system reviews of other firms participating in the American Institute of Public Accountants Peer Review Program and conducts continuing education on the subject matter.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title In Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Financing Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
West Virginia Society of Certified Public Accountants (WSCPAA)	Member

Continuing Professional Education (2022, 2021, and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
06/25/2022	AICPA Peer Review Technical Reviewer Update Course	AICPA	02.5	Yes
06/21/2022	Peer Review RAB Update	AICPA	02.5	Yes
06/03/2022	Peer Review Case Study Review Session - Auditing	OSCPA	06.0	Yes
06/03/2022	Peer Review Case Study Review Session - Auditing (Serving as Lecturer)	OSCPA	02.0	Yes
05/16-17/2022	21st Annual Emerging Trends In Fraud Investigation & Prevention Conference	COACFE	16.0	Yes
03/21/2022	Overnight of Corporate Culture: A Core Asset In Driving Performance and Deterring Fraud	AICPA	02.0	No
02/20/2022	AICPA Peer Review Must-Select Industry Update: Governmental-GOI Auditing Standards	AICPA	02.5	Yes
09/13/2021	AICPA Peer Review Update Course	AICPA	01.5	Yes
06/11/2021	Peer Review Case Study (AU)	AICPA	04.0	Yes
06/11/2021	Peer Review Case Study (AC)	AICPA	04.0	No
08/03-05/2020	Engagements under Government Auditing Standards, Peer Review Update, System Review Conference Cases and PRIMA Update	AICPA	07.0	Yes
05/19/2020	Managing Partner Roundtable - Spring 2020	RSM	06.0	No
02/26/2020	AICPA Peer Review Must-Select Industry Update: Governmental - Government Auditing Standards	AICPA	02.5	Yes
01/26/2020	Peer Review Update	AICPA	02.0	Yes
01/14/2020	Introduction to RSM Orb	RSM	10.0	Yes
11/30/2019	MBA Math Primer	Villanova University	03.0	No

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CYNTHIA J. REID – PRINCIPAL AND QUALITY CONTROL & TECHNICAL SPECIALIST

Current Position / Title with the Firm	Principal and Quality Control & Technical Specialist
Educational Background	B.S., Mathematics, Muskingum University
Professional Certification(s)	CPA
Total Years of Experience	23+

Audit Experience and Engagement Duties:

Mrs. Reid (CJR) has served as Principal and Quality Control & Technical Specialist on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, COMMISSION, Cemetery, and West Virginia Board of Education, County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience-Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as Principal and Quality Control & Technical Specialist on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mrs. Reid will be responsible for planning the engagement; performing control and substantive testing of cash and GAAP sections; required Ohio Compliance Supplement testing; Single Audit control and substantive testing; preparing draft audit reports and management letters; and supervising the work of staff on engagements. She also reports engagement status and difficulties encountered to the President, Managing Partner.

Mrs. Reid has also served as a GFOA CAFR reviewer.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Government Financing Officers Association (GFOA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/04/2021	Accounting (Governmental)	GFOA	04.0	Yes
09/02/2021	Auditing (Governmental)	WV DOE	02.0	Yes
07/15/2021	Auditing (Governmental) and Regulatory Ethics	WV DOE	15.0	Yes
06/23/2021	Accounting & Tax	AICPA	01.0	Yes
03/29/2021	Auditing (Governmental)	AICPA	08.0	Yes
03/24/2021	Business Management & Organization	AICPA	02.0	Yes
03/17/2021	Specialized Knowledge	AICPA	02.0	Yes
03/08/2021	Accounting and Auditing (Governmental)	AICPA	08.0	Yes
10/05/2020	25th Annual Governmental GAAP Update	GFOA	04.0	Yes
10/02/2020	Real Frauds Found In Governments; Case 1: External Financial Reporting; Case 2 : Misappropriation of Assets (Yellow Book Compliant)	RSM	03.0	Yes
09/22/2020	Applying the Uniform Guidance in your Single Audit	AICPA	08.0	Yes
09/18/2020	Nonprofit External Financial Statement Walkthrough	AICPA	02.0	Yes
09/09/2020	First Release of 2020 Supplement and the Latest COVID-19 Single Audit Implications	AICPA	02.0	Yes
08/04/2020	Uniform Guidance Update	Wolters Kluwer	02.0	Yes
07/13/2020	We're All In This Together - Summer Conference	WWSAO	12.0	Yes
04/28/2020	What's the Plan? - NFP Strategy and Budgeting	AICPA	02.0	Yes
04/16/2020	Introduction to Fair Value Measurement	RSM	02.0	Yes
01/14/2020	Introduction to RSM ORB	RSM	08.8	Yes

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JESSICA E. HELDMAN - PRINCIPAL

Current Position / Title with the Firm	Principal
Educational Background	MBA, University of Cincinnati, BS of Management, Marietta College
Professional Certification(s)	CPA
Total Years of Experience	14

Audit Experience and Engagement Duties:

Mrs. Heldman (JEH) served as Principal on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, COMMISSION, Cemetery, and West Virginia Board of Education; County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as Principal on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mrs. Heldman will be responsible for planning the engagement; performing control and substantive testing of cash and GAAP sections; required WV / OH legal compliance testing; Single Audit control and substantive testing; preparing draft audit reports and management letters; and supervising the work of staff on engagements. She also reports engagement status and difficulties encountered to the President, Managing Partner.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
Ohio Society of Certified Public Accountants Affiliate Membership (OSCPA)	Member
American Institute of Certified Public Accountants (AICPA)	Member
Washington State Community College	Adjunct Faculty of Business

Continuing Professional Education (2022, 2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
01/10/2022	Grants Management	Thomson Reuters	10.0	Yes
01/10/2022	Accounting for Leases	Thomson Reuters	05.0	Yes
01/10/2022	Guidance on PPP Loan Forgiveness	Thomson Reuters	01.0	Yes
12/30/2021	Employee Benefit Plans II: Auditing Considerations	Thomson Reuters	08.0	Yes
12/30/2021	Audit Documentation and Workpaper Review - CLADWR	Thomson Reuters	01.0	Yes
08/09/2021	Applying the Uniform Guidance in your Single Audit	AICPA	08.0	Yes
12/10/2020	Not-for-Profit GAAP Update Webinar	CPE	03.0	Yes
12/03/2020	Audit Year End Alert-2020	RSM	02.0	Yes
11/23/2020	Audit of Government-Funded Activities Webinar	CPE	08.5	Yes
11/20/2020	Auditing Employee Benefit Plans Webinar	CPE	08.0	Yes
11/18/2020	Yellow Book CPE Compliance	RSM	01.0	Yes
10/29-27/2020	A once-in-a generation moment to reimagine the workplace; Cybersecurity: back to the basics; Employee Engagement through a digital experience; Leading organizational change: the five habits for delivering organizational value; Bringing alive the audit of the future; Trusted Advisor Now More Than Ever; and Technology in a pandemic- Why does it matter to nonprofit? And where do we go from Here? Advisory Conference 2020	RSM	05.0	No
10/19/2020	Audit Documentation and Standards	RSM	01.0	Yes
09/24/2020	Ohio Auditor of State- COVID-19 & the Impact on Single Audit- A Webinar for IPAs	QAQS	01.5	Yes
07/16-13/2020	WVDE - We're All In This Together Summer Conference - Monday, Tuesday, and Wednesday Morning and Afternoon Sessions	AICPA & NASBA	12.0	Yes
01/14/2020	Introduction to RSM ORB	RSM	10.0	Yes

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BRETT M. BURNS, ADVISORY MANAGER

Current Position / Title with the Firm	Advisory Manager
Educational Background	Marletta College – Bachelor of Arts in Public Accounting and Finance
Professional Certification(s)	CPA, CGFM
Total Years of Experience	10

Audit Experience and Engagement Duties:

Mr. Burns (BMB) currently serves as Advisory Manager. His current job duties involve overseeing the Firm's Advisory services, preparing and compiling financial statements, notes, and supplementary information for state and local government entities and not-for-profit organizations. He specializes in GASB 88 and GASB 75 compilations for state and local government entities.

Mr. Burns will serve as Advisory Manager on the projects and will perform the detailed work in accordance Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care."

A listing of projects that Mr. Burns has worked on can and will be provided upon request.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member
Government Financing Officers Association (GFOA)	Member
West Virginia Society of Certified Public Accountants (WSCPAA)	Member

Continuing Professional Education (2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/17-18/2021	Breakthrough Leaders Institute – Session 2	RSM	12.0	Yes
10/26/2021	Agility In Practice as a Modern Advisor – Advisor Conference	RSM	01.0	Yes
09/18/2021	BLI – Full Engagement	RSM	02.0	Yes
07/15/2021	BLI – Knowing and Utilizing Your Strengths	RSM	02.0	Yes
06/28/2021	Breakthrough Leaders Institute – Session 1	RSM	17.0	Yes
06/21/2021	Asking Beyond: What more can you learn? Once Upon a Time: Compelling Clients with Stories. Listening Across the Great Divide. Bridging the Gap: Engaging clients in meaningful dialogue.	RSM	02.0	Yes
05/18/2021	Leaders Conference General Session: Keynote Presentation	RSM	01.0	Yes
12/22/2020	Myths, Mystery, History and Legality Around Credit Card Surcharging - for Every Finance & Accounting Professional	myCPE	01.0	Yes
12/17/2020	Roadmap to Artificial Intelligence	AICPA	04.0	Yes
12/16/2020	Change the Way You Work: Success as a Virtual CFO	AICPA	04.0	Yes
12/11/2020	Demystifying Artificial Intelligence	AICPA	03.5	Yes
12/09/2020	Data Analytics for Finance Managers (Day 2)	AICPA	06.0	Yes
12/08/2020	Data Analytics for Finance Managers (Day 1)	AICPA	06.0	Yes
12/03/2020	Organizational Implications of RPA	AICPA	06.0	Yes
12/02/2020	Ohio Professional Ethics 2020	ACCPE	03.0	Yes
12/02/2020	Implementing RPA with Governance	AICPA	03.5	Yes
12/01/2020	Building the Business Case for RPA	AICPA	04.0	Yes
11/03/2020	Single Audit Fundamentals Part 3: Compliance Requirements and Internal Control over Compliance and Single Audit Fundamentals Part 4: Overview of Sampling and Single Audit Reporting Requirements	AICPA	04.0	Yes
09/30/2020	Introduction to RSM Orb	RSM	01.5	Yes
09/24/2020	Ohio Auditor of State-COVID-19 & the Impact on Single Audit-A Webinar for IPAs	OAOS	01.5	Yes
07/16-13/2020	WVDE - We're All In This Together Summer Conference - Monday, Tuesday, and Wednesday Morning and Afternoon Sessions	AICPA & NASBA	12.0	Yes
01/14/2020	Introduction to RSM Orb	RSM	10.0	Yes

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CHRISTOPHER L. BARKLEY – SENIOR AUDIT MANAGER

Current Position / Title with the Firm	Senior Audit Manager
Educational Background	Bachelor of Business Administration – Ohio University – Accounting and Business Law Majors
Professional Certification(s)	
Total Years of Experience	7+

Audit Experience and Engagement Duties:

Mr. Barkley (CLB) served as the Senior Audit Manager on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, COMMISSION, Cemetery, and West Virginia Board of Education, County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). He has also served a Senior Audit Manager on Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mr. Barkley will be responsible for reviewing the work performed by the Audit Managers, In-Charge Auditors and Auditors assigned to him. He will also be responsible for providing assistance to the Principals in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client, the Principals, Audit Managers, In-Charge Auditors and Auditors. He will document and perform internal control and substantive testing on cash and GAAP sections; perform WV / OH legal compliance testing, and perform Single Audit internal control and substantive testing, if required. He will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner and Principals.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/17-18/2021	Breakthrough Leaders Institute – Session 2	RSM	12.0	Yes
10/21/2021	BLI: Enhancing Advisory Relationships	RSM	02.0	Yes
09/22-24/2021	34 th Ohio GFOA Annual Conference & Membership Meeting	OGFOA	19.0	Yes
09/18/2021	BLI: Full Engagement	RSM	02.0	Yes
09/07/2021	GASB 84 Implementation Webinar	WVDE	02.0	Yes
08/12/2021	BLI: Managing Work-Life Effectiveness	RSM	02.0	Yes
08/09/2021	Applying the Uniform Guidance in Your Single Audits	AICPA	08.0	Yes
06/26-27/2021	Breakthrough Leaders Institute – Session 1	RSM	18.5	Yes
06/26/2021	Bridging the Gap: Engaging clients in meaningful dialogue. Asking Beyond: What more can you learn? Listening Across the Great Divide. Once Upon a Time: Compelling Clients with Stories.	RSM	02.0	Yes
11/03/2020	Single Audit Fundamentals Part 3: Compliance Requirements and Internal Control over Compliance and Single Audit Fundamentals Part 4: Overview of Sampling and Single Audit Reporting Requirements	AICPA	04.0	Yes
09/30/2020	Introduction to RSM Orb	RSM	01.5	Yes
09/24/2020	Ohio Auditor of State-COVID-19 & the Impact on Single Audit-A Webinar for IPAs	OAOS	01.5	Yes
07/16-13/2020	WVDE - We're All In This Together Summer Conference - Monday, Tuesday, and Wednesday Morning and Afternoon Sessions	AICPA & NASBA	12.0	Yes

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RYAN C. LYNN, AUDIT MANAGER

Current Position / Title with the Firm	Auditor Manager
Educational Background	Marietta College, Bachelor of Arts in Public Accounting
Professional Certification(s)	CPA
Total Years of Experience	5

Audit Experience and Engagement Duties:

Mr. Lynn (RCL) served as Auditor Manager on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, COMMISSION, Cemetery, and West Virginia Board of Education, County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). He has also served as Auditor Manager on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mr. Lynn will be responsible for assisting in the review of work performed by the Auditors assigned to him. He will also be responsible for providing assistance to the Principals and Senior Audit Manager in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client and the Auditors. He will document and perform internal control and substantive testing on cash and GAAP sections; perform required compliance testing; and perform Single Audit internal control and substantive testing (if applicable). He will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner, Principals and the Senior Audit Manager.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
09/22-24/2021	34 th Ohio GFOA Annual Conference & Membership Meeting	OGFOA	19.0	Yes
09/02/2021	GASB 84 Implementation Webinar	WVSAO	02.0	Yes
08/30-31/2021	Governmental Accounting and Auditing	WVSAO	16.0	Yes
11/02/2020	Single Audit Fundamentals-Part 1: What is a Single Audit? and Single Audit Fundamentals Part 2: Major Program Determination	AICPA	04.0	Yes
09/24/2020	Ohio Auditor of State-COVID-19 & the Impact on Single Audit- A Webinar for IPAs	OAOS	01.5	Yes
07/16-13/2020	WVDE - We're All In This Together Summer Conference - Monday, Tuesday, and Wednesday Morning and Afternoon Sessions	AICPA & NASBA	12.0	Yes
1/14/2020	Introduction to RSM Orb	RSM	10.0	Yes

PASSION Beyond the Numbers

MARIAH P. RICHARDS, AUDIT MANAGER

Current Position / Title with the Firm	Audit Manager
Educational Background	B.S. Accounting, West Virginia University
Professional Certification(s)	
Total Years of Experience	7+

Audit Experience and Engagement Duties:

Ms. Richards (MPR) served as Audit Manager on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, COMMISSION, Cemetery, and West Virginia Board of Education, County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). She has also served as Audit Manager on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Ms. Richards will be responsible for reviewing the work performed by the In-Charge Auditors and Auditors assigned to her. She will also be responsible for providing assistance to the Principals and Senior Audit Manager in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client, the Principals, Senior Audit Manager and Auditors. She will document and perform internal control and substantive testing on cash and GAAP sections; perform WV / OH legal compliance testing, and perform Single Audit internal control and substantive testing, if required. She will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner, Principals and the Senior Audit Manager.

Professional Accomplishments, Affiliations, and Other:

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants Affiliate Membership (OSCPA)	Member

Continuing Professional Education (2021 and 2020)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
12/22/2021	Internal Control and Fraud Detection, Fraud 101-Fraudulent Financial Reporting	RSM	11.0	Yes
12/21/2021	Analytical Fraud Detection, Fraud Prevention, Introduction to Fraud Symptoms and Detection	RSM	13.0	Yes
08/30-31/2021	Governmental Accounting and Auditing	WWSAO	16.0	Yes
12/30/2020	Audits of State and Local Government and Top Accounting and Auditing Issues for 2021 CPE Course: Module 1	Wolters Kluwer	12	Yes
12/30/2020	Annual Accounting and Auditing Workshop: FASB Accounting Standards Updates- Broad & Narrow Issues, Annual Accounting and Auditing Workshop: Revenue Recognition, Financial Instruments, and Leases, Detecting and Preventing the Top Ten Fraud Schemes: Fraud Studies, Red Flags, Rules, and the Expectations Gap, Detecting and Preventing the Top Ten Fraud Schemes: Revenue Fraud Schemes, Detecting and Preventing the Top Ten Fraud Schemes: Inventory Fraud Schemes, Detecting and Preventing the Top Ten Fraud Schemes: Accounts Receivable Fraud Schemes, Detecting and Preventing the Top Ten Fraud Schemes: Property, Plant, and equipment and estimation Fraud Schemes, Detecting and Preventing the Top Ten Fraud Schemes: Ponzi and Asset Flip Schemes, Detecting and Preventing the Top Ten Fraud Schemes: Corruption Fraud Schemes, Real Frauds Found in Not-for-Profits: Case 1: Misappropriation of Benefits, and Case 2: Grant Expense Allocations, Annual Accounting and Auditing Workshop: Private Company Financial Reporting & FASB Exposure Drafts and Projects: Real Frauds Found in Governments: Case 1: External Financial Reporting; and Case 2: Misappropriation of Assets (YB), and Real Frauds Found in Governments: Case 3: Management Override; Case 4: Procurement Cards; and Case 5 Cyber Fraud	AICPA	20.5	Yes
11/25/2020	Yellow Book: Government Auditing Standards: Standards for Financial Audits (Yellow Book compliant) and Yellow Book: Government Auditing Standards: Foundation, Ethical principles, and Standards for use and app of GAGAS	AICPA	02.0	Yes
11/02/2020	Single Audit Fundamentals Part 1: What is a Single Audit? and Single Audit Fundamentals Part 2: Major Program Determination	AICPA	04.0	Yes
07/16-13/2020	WVDE - We're All In This Together Summer Conference - Monday, Tuesday, and Wednesday Morning and Afternoon Sessions	AICPA & NASBA	12.0	Yes
01/15/2020	Introduction to Orb	RSM	08.5	Yes

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Zachary D. Hart, Audit Manager

Current Position / Title with the Firm	Audit Manager		
Educational Background	B.A. Public Accounting, Marietta College		
Professional Certification(s)			
Total Years of Experience	12+		

Audit Experience and Engagement Duties:

Mr. Hart (ZDH) served as Audit Manager on numerous Ohio College, School District, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, School System, Cemetery, and West Virginia Board of Education, County, City, and other governmental entities and other governmental entities' audits, reviews and/or AUP engagements in various Counties (please refer to the "Government Experience- Demonstrated Prior Experience of Firm and Personnel" portion of this proposal for an example of these engagements). He has also served as Audit Manager on numerous Not-For-Profit, For-Profit, Accounting and Tax engagements.

Mr. Hart will be responsible for reviewing the work performed by the In-Charge Auditors and Auditors assigned to him. He will also be responsible for providing assistance to the Principals and Senior Audit Manager in developing the engagement plan, assist in organizing the staff, and for assisting in providing the link between the client, the Principals, Senior Audit Manager and Auditors. He will document and perform internal control and substantive testing on cash and GAAP sections; perform MD legal compliance testing, and perform Single Audit internal control and substantive testing, if required. He will be responsible for the initial development of non-compliance citations and management comments and communication of any difficulties encountered on the engagement to the President, Managing Partner, Principals and the Senior Audit Manager.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants Affiliate Membership (OSCPA)	Member

Continuing Professional Education (2022 - 2018)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes/ No
9/14/2022	Ohio IPA Conference		8.0	No
11/3/2022	Annual Governmental GAAP Update		4.0	Yes
12/30/2022	Advanced Topics in a Single Audit		8.0	Yes
12/31/2022	Accounting, Auditing, and the COVID-19 Pandemic; Governmental Auditing Update		8.0	Yes

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THOMAS MARTIN, CISA – SENIOR INFORMATION SYSTEMS ANALYST

Current Position / Title with the Firm	Senior Information Systems Analyst
Educational Background	Master of Science in Accounting from Marshall University
Professional Certification(s)	CISA (Certified Information Systems Auditor)
Total Years of Experience	4+

Audit Experience and Engagement Duties:

Mr. Martin's experience includes leading the implementation of computer aided auditing techniques (CAATS), has led the data analytics side of a large internal C# based project utilizing SQL databases to better optimize business processes and utilized Microsoft Power BI to make powerful data visuals. Mr. Martin has also led an internal effort to improve process documentation, has aided in forensic financial investigations, and has developed analytical procedures to enhance the audit process. Mr. Martin has aided in the planning and testing of numerous Ohio College, School District, City, Metropolitan Housing Authority, Water / Sewer District, Village, Fire District, Township, COMMISSION, Cemetery, and other governmental entity's audits. Mr. Martin has helped clients understand their internal processes and internal controls through interviews and the development of process Flow Charts.

Professional Accomplishments, Affiliations, and Other

Organization Name	Title in Organization
Information Systems Audit and Control Association (ISACA)	Member

Continuing Professional Education (2022 - 2019)

Date	Course Name / Description	Sponsor	CPE Hours	A.B.A. Yes / No
5/5-8/2022	ISSA (Information Systems Security Association) Ohio Conference	ISSA	18	No
01/14/2020	Introduction to RSM Orb	RSM	10	Yes
10/30/2019	Data Analysis 2	RSM	9.6	Yes
10/29/2019	Data Analysis 1	RSM	4.5	Yes
9/12/2019	Digital Pathways: Transforming Your Business and Professional Services Firm	RSM	1	No
8/15/2019	Introduction to Audit Sampling	RSM	2.5	Yes

We have experience with:

Industry Specific Experience

- Financial and Compliance Auditing for Cities, Counties, Libraries, and Governments
- Control Compliance for 100's of Townships, Cities, Villages, Schools, Libraries, Fire Districts and other Governments
- Federal Program Compliance

Oversight Experience

- Many years of experience with State oversight compliance.
- Many years of compliance monitoring with numerous State and Federal government agencies

Specialty Experience

Control and Environmental Documentation and Control Mitigation

Database Management and Governance

Powerful Analytics and Visuals for End Users

Oversight Compliance Support

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Software Tools



CCH Engagement – Financial/Audit software and methodology



CaseWare IDEA – a powerful tool that we can use to control big data and gain valuable insights



Structured Query Language (SQL) – one of the many databases we specialize in utilizing



Power BI – a valuable tool we can use to link databases, retrieve data, and build powerful, shareable visuals

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Section 2.3

Work Plan

Planning

After having been awarded the contract to perform the Commission's audits, the Joint Committee will send the Firm a copy of the fully executed MOAs and give the Firm permission to begin the Commission's audit.

When this process has been completed, the Firm will send the Commission copies of the Firm's Initial Data Survey / Questionnaire form, which will request the Commission provide us information about their officials, bank and investment information, debt information, major revenue and expense streams, federal program information, any external or internal developments that might affect the Commission's financial statements and other information that will provide us a preliminary picture of the Commission's operations.

We will complete appropriate planning documents and preliminarily assess audit risk, through completion of the following:

- Discussion of the risk of errors and fraud.
- Performing preliminary analytic review procedures (discussed under Planning Analytical Review).
- Obtain an understanding of the internal control structure, preliminarily assess control risk and prepare control documentation forms.
- Document fraud risk assessment.
- Document significant inherent risk characteristics and conditions.
- Document planning materiality and tolerable misstatement.

We will obtain the Commission's prepared Schedule of Expenditures of Federal Awards and we will risk analyze federal programs to determine the Type A and B programs, low and high-risk programs, and finally determine which federal programs we will be required to test in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

An entrance conference will be held with the Commission's management and their audit or finance committee to discuss audit requirements, planned audit testing areas, and any areas of concern the Commission has. We will provide information on our audit approach, discuss any specific time or personnel constraints for the Commission, and discuss fraud risk factors and what the Commission's responses are to those risks.

Significant issues that may impact the audit, will be:

1. COVID-19 Considerations, including:
 - A. Changes to working environment and staffing (layoffs, etc.)
 - B. Fraud risks and internal controls
 - C. Budgetary and economic impacts
 - D. New or additional Federal financial assistance or other grants/loans, including those which allow for reimbursement in subsequent fiscal years of expenditures made during the audit period or prior audit periods (i.e. expenditures paid and reported on the SEFA, as determined to be allowable per the terms and conditions applicable to the program, the grant agreement, etc.).
 - E. Waivers or flexibility of statutory or other requirements (late fees, income tax filing, etc.)
 - F. Accounting estimates and other financial reporting concerns (impaired capital assets, etc.)
 - G. Subsequent event or going concern issues (including anticipated revenue loss and management's plan to address such losses)
 - H. Disclosures/footnotes related to subsequent events or going concern as a result of the pandemic (including any determined to be required by GASB and consider any related disclosures suggested by other agencies (i.e. SEC)).
2. Governmental Accounting Standards Board (GASB) Statement No. 84: Fiduciary Activities
3. Governmental Accounting Standards Board (GASB) Statement No. 87: Leases
4. Governmental Accounting Standards Board (GASB) Statement No. 92: Omnibus 2020
5. Governmental Accounting Standards Board (GASB) Statement No. 95: Postponement of the Effective Dates of Certain Authoritative Guidance
6. Governmental Accounting Standards Board (GASB) Statement No. 97: Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

From gathering the above information, the Firm will develop an over-all audit plan. As previously noted, this plan will be continuously updated and changed, if necessary, throughout the Commission's audit process.

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Internal Control Testing

In planning and performing our audits, we will consider the Commission's internal controls over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Commission's internal controls over financial reporting.

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.

As a part of the development of our plan for the Commission's audit and to develop our preliminary control risk assessment, we will obtain extensive information concerning the Commission's internal control structures. The aspects of the Commission's control structure we consider are the control environment, control activities, information, and monitoring processes. We also specifically consider electronic data processing installations and applications. We will use the following procedures to document our understanding of the internal control structure:

- Review the prior audit report and prior audit working papers.
- Interview the Commission's officials to obtain descriptions and explanations of (1) management's process for identifying risk and managing change, (2) the control environment which consists of management's attitude toward and commitment to ethical values, fraud prevention and a competent, reliable financing structure and (3) monitoring (management review) and application controls including key system controls, physical controls and internal controls.
- Interview the Commission's officials to obtain an understanding of the design of information systems and the flow of communication, inquiring especially about EDP installations and applications.
- Request the Commission's officials prepare narratives of each significant cycle that describe the flow of information from its origination to its entry into the accounting system to the reporting of the information in the Commission's financial statements.
- Examine organizational charts, flow charts and system documentation provided by the Commission.
- Review written accounting policies and procedures manuals.
- Complete required internal control documentation forms.

With the information and knowledge gained we will thoroughly document control objectives, make assessments as to the adequacy of controls and note any missing controls or unmet control objectives. We will determine risk of material misstatement for each significant transaction cycle and decide whether to perform tests of controls and restrict substantive testing.

In conjunction with the above control documenting and testing and, based upon our risk analysis of the Commission's federal programs and determination of which are required to be audited, we will perform testing of major program(s) to support a low assessed level of control risk for the assertions over compliance requirements for each major program and test internal controls over major programs' compliance in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We will utilize applicable Auditor of State Federal Award Compliance Control Records (FACCRs) to assist us in performing these procedures. The Firm is familiar with the Commission's federal programs through our audits of other Ohio School District, County, City and West Virginia Board of Education, County, and City audits.

Remaining untested revenues of the Commission, below the tolerable error amount, will be scanned to determine if they appear to be reasonable and are posted to the proper classification.

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Substantive Testing

Subsequent to confirming our preliminary control risk assessments, we will determine the timing, nature and extent of substantive testing, based on a combination of the following:

- Results of fraud risk assessment documentation;
- Inherent risk assessments;
- Results from obtaining an understanding of the Internal control structure; and
- Results of control risk assessments and the testing performed.

During this part of the audit, the Firm will perform substantive tests to determine the accuracy of financial statement amounts and note disclosures; asset, liability, and equity testing; detailed testing of revenues / receipts and expenses / disbursements; and substantive analytical review procedures (as applicable). We will perform tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grant agreements; which have a direct and material effect on the financial statements; and required provisions of the West Virginia Compliance Supplement / West Virginia Revised Code.

Substantive tests principally involve obtaining or examining corroborating evidence to verify the propriety of the Commission's assertions related to their financial statements. The six financial statement assertions include:

Existence or occurrence - Assets and liabilities exist at a given date and recorded transactions have occurred during a given time period.

Rights and obligations - Assets represent rights of the entity at a given date and liabilities represent obligations of the entity at a given date.

Completeness - All transactions and accounts that should be presented in the financial statements are included.

Valuation or allocation - Assets, liabilities, revenues, and expense components have been included in the financial statements in the appropriate amounts.

Understandability, Classification, Presentation and disclosure - Particular components of the financial statements are properly classified, described, and disclosed.

Cutoff - Transactions and events have been recorded in the correct accounting period.

Our auditors use these financial statement assertions when performing risk assessment procedures to provide the basis for identifying and assessing the risk of material misstatement for each relevant assertion for each significant account, class of transactions, or financial statement disclosure.

Substantive tests consist of substantive analytical procedures and tests of detail. Tests of details are usually most appropriate to obtain sufficient appropriate audit evidence pertaining to certain relevant assertions about account balances (e.g., cash, accounts receivable, debt and other obligations). Substantive analytical procedures are particularly useful in testing large volumes of transactions that tend to be predictable over time.

Inspection, observation, recalculation, and re-performance are very effective tests of details because they give our auditors direct knowledge of evidence being considered. Confirmations are important when evidence from third parties is needed, such as when testing cash and cash equivalents and investments, receivables, and debt balances.

The Knowledge-Based Audit (KBA) software assists our auditors in customizing the audit programs for each significant account balance, class of transaction, and disclosure based on his or her assessment of risk. The software provides standard procedures the auditor can use to customize an audit plan based on the risk assessments and the auditor's knowledge of the entity.

Sampling

We commonly use a non-statistical sampling approach, which is based on our control risk and inherent risk assessments and the risk of material misstatement. Audit sampling will be used in planning our control tests, substantive testing, and tests of compliance with laws and regulations.

Knowledge-Based Audit (KBA) software practice ideas are utilized to document and prepare our testing samples. These practice ideas were designed in accordance with AU-C Section 630.

In determining our sample design, size, and selection of items to be testing, we 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 that we can reasonably expect the sample to be representative of the relevant population and likely to provide us with a reasonable basis for conclusions about the population. When determining the sample size, we 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; assurance 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, we will evaluate the results from the sample and draw conclusions about the tests.

PASSION *Beyond the Numbers***Financial Statements**

Based upon review of the most recent prior audit financial statements, we have identified significant accounts required to be audited. We anticipate performing the following substantive procedures to these accounts, as described below:

Cash and Cash Equivalents, Investments, Restricted Cash and Cash Equivalents, and Restricted Investments

Ascertain that cash and cash equivalents, investments, restricted cash and cash equivalents, and restricted investments, presented on the Commission's financial statements are on hand physically or held in safekeeping by fiscal agents on behalf of the Commission. Determine that cash and cash equivalents, investments, restricted cash and cash equivalents, and restricted investments are in bank accounts as authorized by law, contract, or Policy.

We will review the Commission cash and cash equivalents, investments, restricted cash and cash equivalents, and restricted investments at the beginning and ending of the current fiscal year by reviewing bank reconciliations, bank and security confirmations, account authorization in the Commission's minutes, and review of unusual transactions, if any were identified during this process.

Revenues

Ascertain the above listed significant audit period revenues, which are available and measurable, have been recorded and that amounts uncollected at the end of the audit period and presented as receivables, are valid. We will accomplish this by analyzing current fiscal year revenues as compared to those of the prior year, and by confirming these revenues and receivables with their sources, as appropriate.

We will gain an understanding of the Commission's collection procedures by reviewing their practices and policies, assessing control risk over each, perform tests of controls, and perform substantive testing procedures. Planning and final analytical review of financial statement revenue amounts will be performed. We will also determine that revenues and receivables are presented and classified properly and verify the related disclosures are adequate.

Capital Assets / Depreciation

Our procedures will ascertain that capital assets, recorded on the financial statements, represent a complete and valid listing of the Commission's capitalized cost of assets, purchased, constructed, or leased, and physically on hand.

We will determine that capitalized costs and, if applicable, related depreciation associated with all sold, abandoned, damaged, or obsolete capital assets have been removed from all accounts, that capital assets are properly classified in the entity-wide financial statements, and the related disclosures are adequate. We will compare prior year capital expenses and depreciation expense with that of the current year.

These objectives will also be accomplished from review and examination of supporting documentation for asset additions, retirements, or adjustments to each account and by testing for clerical accuracy.

Purchasing Expenses and Payables

We will determine the Commission's significant purchasing expenses and determine their materiality and audit risks. Our review and testing of expenses will discern if recorded expenses were made for goods and services authorized and received. Our testing will verify if the recorded expenses and their related liabilities were correctly recorded and in an accurate amount in the Commission's financial statements.

The Commission's purchasing procedures will be documented and reviewed; we will perform planning and final analytical review of financial statement expense amounts; perform testing of controls; perform required substantive procedures; and perform a search for unrecorded liabilities. We will also determine if related note disclosures are adequate.

Payroll and Related Liabilities

We will perform planning and final analytical review of payroll amounts disclosed on the Commission's financial statements; perform tests of controls; and perform required substantive testing procedures. We will determine that payroll expenses were made only to authorized employees, for work performed and documented, and that amounts paid were determined in accordance with the Commission's approved employee contracts, and union agreement provisions, as applicable. We will determine that payroll and the related liabilities were recorded in the correct amount and period and verify that disclosures are adequate.

During our substantive testing of payroll procedures, we will determine the Commission's compliance with the requirements of State and Federal statutes. Testing these procedures will involve reconciling recorded payroll expenses to filed State and Federal withholding and reporting forms. We will perform testing of the Commission's accruals for compensated absences, pension expenses, and payroll expenses by performing detailed tests.

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Net Position

Our review of net position will ascertain that all properly authorized restrictions of net position are recorded and are accurate. We will determine that components of net position and changes in net position are accurately computed and are properly described, classified, and disclosed in their financial statements. We will review the year-end changes in net position, read the Commission's minutes looking for authorizations for constraints on net position, and see how they were reported on their financial statements.

Compliance and Single Audit

We will perform required testing of the Commission's compliance with applicable State and Federal laws and regulations.

During our control and substantive testing of the Commission's Federal Funds revenues and Payroll and Purchasing Expenses, we will verify the grant revenues and expenses are recorded in accordance with each grant's provisions.

We will obtain the Commission's prepared Schedule of Expenditures of Federal Awards and we will risk analyze federal programs to determine the Type A and B programs, low and high-risk programs, and finally determine which federal programs we will be required to test in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Finalizing Phase

Final analytical review procedures will be performed during this portion of the audit (as described in Final Analytical Review). We will also perform required procedures concerning subsequent events, related parties, illegal acts, going concerns and pending litigation (if any).

The audit Supervisors and Partner will perform their review of all audit working papers and the draft audit report and management letter, if one is necessary. An AU-C 260 required communications form will be prepared, and a management representation letter will be obtained.

Analytical Review Procedures

a. Planning Analytical Review

Based upon inquiry of the Commission's officials and reading the Commission's minutes and policy and procedure manuals for the fiscal periods, we will develop expectations regarding the Commission's financial information covering these fiscal periods. The Commission will provide us their financial statements and we will perform planning analytics to identify matters we must consider in determining our audit strategy. Planning analytics will assist us by highlighting new aspects and developments of the Commission that we were not previously aware of; identifying account balances that are not material and therefore have a low risk of material misstatement; and identifying unusual or unexpected relationships that may be indicative of material misstatements in specific account balances.

b. Final Analytical Review

We will perform final analytical review procedures at or near the end of the audit to help us assess the validity of conclusions reached during the performance of our audit and in forming our opinion on the financial statements. Our final analytical review procedures generally include evaluating the explanations given in response to unusual or unexpected balances or relationships previously identified, if applicable, and evaluating unusual or unexpected balances or relationships not previously identified. Final analytical review procedures may provide us additional assurances that financial statements were not materially misstated due to undetected errors or fraud or may indicate the need for additional auditing procedures before issuing our opinion.

c. Using Analytical Procedures as Substantive Tests

Analytical procedures may also be used as substantive tests to provide assurance for one or more specific audit objectives/assertions related to one or more account balances or classes of transactions. Depending on the audit objectives(s) and the account balance or class of transactions we may perform analytical procedures, substantive tests of details, or a combination thereof.

Computer Controls and Utilization of EDP Software

We will document computer controls. The nature of computer control tests differ depending upon whether the client operates in a basic or intricate computer environment. To classify the environment, we 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, we consider the IT environment to be basic.

If we preliminarily assess control risk slightly below maximum or low in an intricate environment, we will obtain an understanding of transaction-level application controls and of general controls designed to achieve the relevant control objectives. We will document general controls in an intricate IT environment. If we plan to assess control risk, related to those controls, at slightly below maximum or at low, we will test these controls.

PASSION Beyond the Numbers**General Controls**

- System software acquisition, change, and maintenance;
- Development, implementation, and maintenance of applications;
- Computer security;
- Data center and network operations; and
- Back-up and Disaster Recovery.

For Selected Applications

- User input controls;
- Processing controls and edit checks;
- User output controls; and
- Security over selected applications.

The Firm uses CCH's integrated software applications: ProSystem fx® Engagement and ProSystem fx® Knowledge Coach "paperless" accounting and auditing software to import client data, prepare adjustments, create financial statements, and export the financial statements to the final audit report, which help us gain efficiencies that contribute to a better experience for our clients. The Knowledge-Based Audit™ methodology was developed to meet the AICPA's latest risk-based audit standards, helps auditors plan and execute audits in a way that minimizes compliance risk, and maximizes effectiveness. Accounting Research Manager® (ARM) is integrated with these software packages and gives our auditors the tools they need to handle risk assessments with ease, equips them to handle strategic and tactical issues without interrupting their workflow, and provides additional efficiencies. The Firm also uses Microsoft Office (Excel, Word, Access, PowerPoint and Outlook) and Acrobat Reader to capture, process, analyze and present information and data for the creation of audit working papers, to assist in forming audit opinions, and for reporting purposes.

The Firm also utilizes Caseware IDEA Data Analysis software to assess risk, gather evidence, uncover trends, and provide understanding needed to make more informed decisions from many data sources. Caseware IDEA also allows us to identify anomalies or patterns as well utilize advanced sampling and testing methods.

The Firm uses other specialized software for EDP, data extraction, etc.: Audit Work Bench (UAN files); Fox Pro Database; Crystal Reports; QuickBooks; Peachtree; CCH – ProSystem fx (Knowledge Coach, Tax and Management); PPC Checkpoint, Smart Tools (Checklists, analysis); Adobe Acrobat; and Tvalue – Amortization; Microsoft SQL – data extraction; Python – data extraction and analysis, automation; VBA – automation.

The Commission processes its financial transactions utilizing Jenzabar One financial accounting software. Financial data is input by the Commission's fiscal department on a daily basis. Jenzabar One financial accounting software is utilized to process and compile the data, and is utilized to prepare financial statements. ADP is utilized to for payroll processing. Approximately 200,000 financial transactions are performed yearly. From this information, we will determine transactions selected for detailed testing, create documents listing the transactions selected for sampling, and send them to appropriate departments / personnel to have available when the Firm is on-site to perform required testing.

Laws and Regulations

The Firm will perform tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts; however, providing an opinion on compliance with those provisions will not be an objective of our audit and accordingly, we will not express such an opinion. The Firm is aware of our responsibilities with respect to non-compliance with laws and regulations and fraud and how they may affect our audit processes:

AU-C Section 250, *Consideration of Laws and Regulations In an Audit of Financial Statements*, defines "noncompliance" as the act of omission or Commission by the entity, either intentionally or unintentionally, which is contrary to the prevailing laws or regulations and may include: transactions entered into by, or in the name of, the entity or on its behalf by those charged with governance, management, or employees. However, noncompliance does not include personal misconduct (unrelated to business activities) by those charged with governance, management, or employees of the entity.

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Innovation Regarding Ways to Better Serve the Commission

The Firm will provide an additional set of eyes to look at the Commission's operations, with new and different perspectives based upon the Firm's 46+ years of experience gained from performing audits of clients throughout the States of Ohio and West Virginia, in all areas of government and in not-for-profits, as well as accounting services provided to our governmental and non-governmental clients. The Firm will obtain a thorough understanding of how the Commission's internal control structures affect the processing of each type of transaction, from initiation to reporting in the Commission's financial statements. Obtaining this understanding, we will enable us to provide suggestions for improving the efficiency or effectiveness of these controls and processes, as necessary. Since the Firm utilizes a risk-based approach, the level of understanding will be dependent on each transaction's significance to the Commission's financial statements.

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, North Canton, Tipp City and the Southern Hills Joint Vocational and Northeastern Local School Districts submitted their reports to the CAFR program, and each were presented a Certificate of Achievement for Excellence in Financial Reporting. The Firm performed the audits of these clients, assisted them in assembling their reporting packages, and ensured that all required time deadlines were met. Also, Principal and Quality Control & Technical Specialist Cynthia J. Reid has served as a GFOA CAFR reviewer.



Section 2.4

Audit Approach

TESTING AREA	PARTNER	MG	STAFF	TOTAL
Administration (Personnel and Meetings)	4	15	40	59
Internal Control and ERP Systems - Documentation & Testing	0	0	30	30
Cash and Cash Equivalents, Investments, Restricted Cash and Cash Equivalents, Restricted Investments	0	0	20	20
Capital Assets/Depreciation	0	0	20	20
Notes Payable	0	0	20	20
Deferred Inflows of Resources - Pension	0	0	10	10
Net Position	0	0	5	5
Subsidiaries and Pledges	0	0	20	20
State Appropriations	0	0	20	20
Federal Grants (Sources)	0	0	20	20
Loan for Veterans Revenue	0	0	10	10
Private Pledges and Contracts	0	0	10	10
Investment Income	0	0	5	5
Purchasing Expenses	0	0	20	20
Payroll Expenses	0	0	20	20
Stipendium	0	0	25	25
West Virginia Compliance Supplement/West Virginia Required Code	0	0	10	10
Financial Statements/MIA Notes to the Financial Statements	0	10	20	30
Draft Report and Closing	3	5	5	13
Review and Supervision	3	20	0	23
TOTAL	10	50	330	390

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Audit Approach (Continued)

Audit Approach

In general, the Firm's audit approach is to ensure all audits are effective, efficient, and consistent, comply with professional standards and provide a high standard of service to our clients. AU 230 of AICPA Professional Standards describes the auditor's responsibility to exercise *due professional care* during an audit, as follows:

While exercising due professional care, the auditor must plan and perform the audit to obtain sufficient appropriate audit evidence so that audit risk will be limited to a low level that is, in his or his professional judgment, appropriate for expressing an opinion on the financial statements. The high, but not absolute, level of assurance that is intended to be obtained by the auditor is expressed in the auditor's report as obtaining reasonable assurance about whether the financial statements are free of material misstatement (whether caused by error or fraud).

The primary purpose for performing an audit is to increase assurances intended users can place in the Commission's financial statements through the expression of the Firm's independent opinion on them. The Commission is responsible for the assertions underlying information in their financial statements. The Firm's auditor's opinion is concerned with whether the financial statements comply with established criteria, such as fair presentation in conformity with generally-accepted accounting principles.

At Perry & Associates Certified Public Accountants, A.C., we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience, and financial acumen.

The Firm's 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 members of our staff are equipped with laptop computers that are loaded with CCH's integrated software applications and up-to-date software so your audit can be completed in the most efficient and effective manner. The Firm prides itself on the quality of staff it employs and the tenure of the staff it maintains.

The Firm 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 our auditors' most pressing issues. ARM is updated daily and provides our 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 Commission.

The Knowledge-Based Audit (KBA) methodology is designed to assist us in efficiently and effectively performing the audits of the Commission's financial statements. The KBA methodology was developed to help ensure our audits will be performed 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 federal programs in accordance with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Knowledge-Based Audit (KBA) methodology is a risk-based audit approach which emphasizes using knowledge gained about the client to make risk assessments required in connection with the financial statement audit. By more accurately assessing the Commission's risks of material misstatement, we will be able to direct our audit efforts to those areas expected to contain risks of material misstatement, whether due to error or fraud, and provide more assurances that procedures performed in response to those risk assessments will detect material misstatements. We will: Obtain an understanding of the Commission and its environment, including internal controls, sufficient to accurately assess the risks of material misstatement and to provide a basis for designing and implementing responses to those assessed risks. We will obtain sufficient appropriate audit evidence about whether material misstatements exist in the Commission's financial statements, through designing and performing audit procedures that address the risks of material misstatement. This will help form our opinion on the financial statements of each opinion unit based on conclusions derived from the results of audit evidence obtained.

For this methodology to work best, information / knowledge gathered needs to be continuously updated during the course of our audit. KBA's forms, practice aids, and audit programs, are designed so they may be customized to the Commission's specific circumstances. This permits our auditors to focus on the relevant matters and circumstances specific to the Commission.

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Section 3 Understanding of Project

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Section 3.1

Understanding of Requested Services

1. Audit Commission's general purpose financial statements
2. Prepare the Commission's Uniform Financial Report
3. Perform audits in accordance with generally accepted auditing standards provided in the RFP
4. Prepare a report on the fair presentation of the financial statements in
5. conformity with generally accepted accounting principles
6. Write a management letter to the Commission's Board of Trustees with recommendations, if needed.
7. Submit an early written report if irregularities or indications of illegal acts are discovered, provide a report on internal controls related to the financial statements and compliance with laws, regulations and grant agreements
8. Provide a report on the Commission's pension plan funding progress
9. Retain all working papers and reports at the auditor's office and at his/her expense for a specified time period of not less than three (3) years
10. Audit reports are the Commission's exclusive property
11. Develop a schedule and procedures prior to each year-end audit

Section 3.2

Audit Work Plan

Perry & Associates Certified Public Accountants, A.C., has extensive experience with Auditing Government and Not-for-Profit Financial Statements and Internal Controls. We have outlined our workplan in the general steps below. For more detailed information about our Audit Approach and Methodology please see Section 2.3:

- | | |
|--|--|
| 1. Administration, Planning, Travel and Meetings | 9. Federal Grants & Contracts |
| 2. Internal Control and EDP Systems – Documentation & Testing | 10. Investment Income |
| 3. Cash and Cash Equivalents Investments
Restricted Cash and Cash Equivalents; Restricted Investments | 11. Purchasing Expenses |
| 4. Capital Assets / Depreciation | 12. Payroll Expenses |
| 5. Net OPEB Liabilities | 13. West Virginia Compliance Supplement / West Virginia Revised Code |
| 6. Deferred Inflows of Resources – Pension – STRS | 14. Financial Statements, MDA, Notes to the Financial Statements |
| 7. Net Position | 15. Draft Report and Closing |
| 8. State Appropriations | 16. Review and Supervision |

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Section 3.3

Firm Capability of Meeting Objectives

Quality Control

Perry & Associates Certified Public Accountants, A.C., has performed an extensive number of information technology and information system audits and assessments with the objective of providing the highest standard of work. We always strive to produce the highest quality of work while meeting timeline and budget goals to accomplish the project.

How We Will Accomplish this Contract

The Firm focuses on ensuring that our employees pursue continuing professional education, that we are using state-of-the art technology and equipment. Our extensive business relationships are indicative of our commitment to excellence. The Firm prides itself on the quality of staff it employs and the tenure of the staff it maintains.

Perry and Associates uses clear disclosure and transparency to facilitate the best interoffice and client communication. We operate from numerous site locations making communication key. We conduct ourselves with security and privacy as a key principle. We value your data, and our handling procedures reflect that value.

We as a firm believe that trust, integrity, accountability, and professionalism are the key qualities that our employees have and bring to the table when working with other businesses and each other. These qualities are the strengths that we will bring as a partner to the COMMISSION's mission to evaluate their information technology environment to create a more secure and efficient government.

Section 3.4: References

Entity Name	Contact Name	Contact Number	Services Provided	Entity Type
City of North Canton	Jina E. Alaback, Director of Finance	330-499-3466	Auditing	Government
City of Gallion	Eunice A. Collene, Administrative Clerk	419-468-1823	Auditing	Government
City of Tipp City	John Green, Finance Director	937-506-3164	Auditing	Government
Raleigh County, WV	R.D. Tolliver, Deputy Clerk	304-255-9369	Auditing	Government
Berkley County, WV	Alan Davis, County Administrator	304-267-5102	Auditing	Government

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Section 3.4: References (Continued)

References

Entity Name	Contact Name	Contact Number	Services Provided	Entity Type
Kanawha County Public COMMISSION	Erlka Connelly, Director	304-343-4646 ext. 1241	Auditing	COMMISSION
Dayton Metro COMMISSION, Montgomery County	David J. Hess, Fiscal Officer	937-496-8660	Auditing	COMMISSION
Birchard Public COMMISSION, Sandusky County	Maxwell Clark, Fiscal Officer	419-334-7101 ext. 206	Auditing	COMMISSION

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Section 4 Additional Information



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Section 4.1

Comprehensive List of Our Services

Process Optimization Support

We have a large amount of experience optimizing business processes and understand how vital it is in making a business more efficient. Our optimization process begins with observing the normal process and interviewing the individuals completing the process. We consider external and future factors to better understand the needs of the process. We examine legacy technology to ensure that operations will not be interrupted. Once we've completed these steps, we review the process notes and start testing viable solutions to better optimize the process. After evaluating solutions against a custom set of metrics and selecting a solution, we present it to the key stakeholders involved with the process to either get feedback or to get approval to implement the more efficient process.

Process Documentation Support

We believe process documentation is an important teaching tool to help new staff members learn existing business processes, we've also noticed that it can lead to more efficient processes. Having business processes documented is very advantageous in both daily business operations and in disaster recovery situations.

Oversight Compliance Support

Our firm is very equipped to handle oversight compliance, as we have worked with many different oversight agencies in many different industries. We have worked with Federal, State, and Regional oversight. As a team, we have 15+ years of experience dealing with oversight compliance, and as a firm - many more.

Section 4.2

Our Approach to Equity, Diversity, and Inclusion at Our Firm

Perry and Associates practices Equity, Diversity, and Inclusion by operating under a core set of values that is governed by equal and fair treatment of all persons. Additionally, Perry has been previously certified (and is in the process of recertification) by the State of Ohio in the EDGE Program (Encouraging Diversity, Growth and Equity) which establishes an annual goal for state agencies, boards, and Commissions, as well as guidelines for state universities in awarding contracts to certified EDGE businesses.

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Letter of Commitment



Dear West Virginia Racing Commission,

We are committed to delivering all services detailed in the solicitation and further detailed in the firm's proposal available through 2023, provided a Notification of Award and agreement are executed.

Respectfully submitted,

A handwritten signature in cursive script that reads "Jodey L. Altler".

**Jodey L. Altler, CPA, CFF, President, Managing Partner
Perry & Associates Certified Public Accountants, A.C.**

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.

(Printed Name and Title) Jonah Mitchell, Client Service Associate

(Address) 313 2nd St. Marietta, OH 45750

(Phone Number) / (Fax Number) 740-373-0056x159

(Email address) jmitchell@perrycpas.net

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract 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/Contract 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; 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.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

Perry & Associates, CPA's

(Company) 

(Signature of Authorized Representative)
Jodey Altier, President/Managing Partner 4/10/2023

(Printed Name and Title of Authorized Representative) (Date)
740-516-3814

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

(Email Address)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:

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

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

Addendum Numbers Received:
(Check the box next to each addendum received)

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

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

Perry & Associates CPA's

Company


Authorized Signature

4/10/2023

Date

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

**REQUEST FOR QUOTATION
Annual Financial Audit**

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: Jodey Allier
Telephone Number: 740-618-3614
Fax Number: N/A
Email Address: ja'llier@perrycpas.net

BUCKLER, McKENNEY & NADZADI, P.C.

Certified Public Accountants

116 Fox Plan Road
Monroeville, PA 15146-2799
(412) 858-7880
FAX (412) 858-8518

11 West Market Street
Blairsville, PA 15717
(724) 459-5025
FAX (724) 459-5051

Mitchell K. McKenney, CPA
Jennifer Nadzad, CPA

Merle L. Buckler, CPA (1931-1988)

July 28, 2021

Report on Firm's System of Quality Control

To the Partners of Perry & Associates CPAs AC
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 AC (the firm) in effect for the year ended September 30, 2020. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

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As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Perry & Associates CPAs AC in effect for the year ended September 30, 2020, 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 AC has received a peer review rating of *pass*.

Buckler, McKenney & Nadzadi

Buckler, McKenney & Nadzadi, P.C.