



**Response to Request for Proposal**  
**State of West Virginia-Department of Highway**  
**Accounting Consulting Professional Services**  
**RFP #0803 DOT2300000001**



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DIVISION

**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) BRETT BURNS Senior Advisory Manager  
(Address) 313 2<sup>ND</sup> ST, MARIETTA, OH 45750  
(Phone Number) / (Fax Number) (304) 834-4794 / 740-373-1219  
(Email address) bburns@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contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise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 CPAs, A.C.  
(Company)

Brett Burns  
(Signature of Authorized Representative)

Brett Burns Senior Advisory Manager 3/17/23  
(Printed Name and Title of Authorized Representative) (Date)

(304) 834-4794 740-373-1219  
(Phone Number) (Fax Number)

bburns@perrycpas.net  
(Email Address)

# REQUEST FOR PROPOSAL

## (WVDOT Accounting Consulting Professional Services)

Proposal 2: Step 1 – \$1,000,000 / \$1,100,000 = Cost Score Percentage of 0.909091 (90.9091%)  
Step 2 – 0.909091 X 30 = Total Cost Score of 27.27273

- 6.8. Availability of Information:** Proposal submissions become public and are available for review immediately after opening pursuant to West Virginia Code §5A-3-11(h). All other information associated with the RFP, including but not limited to, technical scores and reasons for disqualification, will not be available until after the contract has been awarded pursuant to West Virginia Code of State Rules §148-1-6.3.d.

By signing below, I certify that I have reviewed this Request for Proposal in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this proposal for review and consideration; that I am authorized by the bidder to execute this bid or any documents related thereto on bidder's behalf; that I am authorized to bind the bidder in a contractual relationship; and that, to the best of my knowledge, the bidder has properly registered with any State agency that may require registration.

Perry Associates CPAs, A.C.  
(Company)

Brett Burns Senior Advisory Manager  
(Representative Name, Title)

(304) 834-4794 740-373-1219  
(Contact Phone/Fax Number)

3/7/2023  
(Date)

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## Section 1: Executive Summary



**Dear State of West Virginia DOH,**

We are eager to help the State of West Virginia achieve its goals. It is our goal to partner with the West Virginia Department of Highways to utilize our skills and experience with Advisory to achieve the strategic plan of the West Virginia Department of Highway.

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".

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

## SECTION 2.1 Qualifications, Experience and References

## SECTION 2.1.1

Perry & Associates CPA's is a medium sized Audit and Accounting firm with 67 employees across 5 locations in Ohio and West Virginia, 12 of which are CPA's. The firm has over 18 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. Altier 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.



SECTION 2.1.1 (continued)

We have experience with:

Industry Specific Experience

- Information System Environment Documentation at many Cities, Counties, and Governments
- Control Compliance for 100's of Townships, Cities, Villages, Schools, 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

Governmental Partners



*And Numerous other government partners*

Specialty Experience

Control and Environmental Documentation and Control Mitigation

Database Management and Governance

Powerful Analytics and Visuals for End Users

Oversight Compliance Support

## 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

## Section 2.1.2

### References

Entity Name	Size of Entity	Description of Account	Amount of Time as Client	Entity Type
City of Twinsburg, OH	100+ employees	Municipal government in Summit County, Ohio. A suburb of the Cleveland metropolitan area, Twinsburg is home to several large corporate locations, including several large manufacturing and distribution companies	10+ Years	Municipal Government
Monongalia County Commission, WV	100+ employees	One of the fastest-growing county governments in WV by both revenue and economic development.	10 Years	County Government
Wood County Commission, WV	100+ employees	Commission oversees all operations of county governments for Wood County	6 Years	County Government
Morgantown Utility Board	Largest utility board in WV	N/A	10+ Years	Utility Board

## Section 2.1.3

### Staff

Our highly skilled staff focus on staying up to date on the latest technologies as well as using established technologies to bring the most value to our client partners. Our staff maintains training on compliance and control standards. Our staff hones the use of software in practical applications while bringing real value to our partners.

### Ongoing Projects and Contracts

We maintain contracts with numerous government, non-profit, and for-profit entities. We evaluate our service capacity regularly and do not enter into contracts without a capacity evaluation. We value put our client partners first and want to make sure we are giving our client partners the best possible experience.

## Section 2.2 Understanding of Project

## Section 2.2.1

**Perry & Associates Certified Public Accountants, A.C.**, has extensive experience with financial auditing and advising services. We have the following capabilities:

- We have years of experience conducting employee and contractor interviews.
- We have years of experience with government budgeting processes.
- We have extensive experience with hardware and facilities environmental documentation.
- We are well versed and experienced at reviewing and analyzing service, process, and goods contracts. We are also experienced at reviewing bidding and contracting procedures, including meeting regulatory and compliance requirements.
- We can prepare reports that meets the goals and requirements of urgent priorities and process improvements as well as budgetary recommendations that will be consistent with best practices.
- We have years of experience with policy review, writing, and compliance. We have aided cities and governments by providing accurate assessments while adding value with recommendations.
- Our reporting builds upon our comprehensive approach. We can create summaries of complex information so that it is easily absorbable. We utilize cutting edge diagraming and visuals so that processes are easily understandable.
- We have extensive experience with chain of custody with sensitive and confidential records and unreproducible items.

## Section 2.2.2

### Our Proposed Work Plan and Approach to Fulfilling the Requirements of this Contract

#### *Planning*

**Perry & Associates Certified Public Accountants, A.C.**, after receiving approval to provide the DOH with consulting services the Firm will send the DOH an engagement letter outlining the agreed upon services. When this process has been completed, the Firm will wait for the DOH to return a copy of the Firm's Consulting Services Questionnaire form, which will requests the DOH to provide us with general information that will provide us a preliminary picture of the DOH's operations. An entrance conference will be held with the DOH's management and their audit or finance committee to discuss requirements, the Firm's expectations, the DOH's expectations, and any additional areas of concern the DOH has. We will provide information on our professional approach, discuss any specific time or personnel constraints for the DOH, and discuss further the DOH and its operations to expand our understanding of the engagement. From gathering the above information, the Firm will develop an over-all advisory plan. As previously noted, this plan will be continuously updated and changed, if necessary, throughout the engagement process.

## Section 2.2.2 (continued)

### *Services*

Services that we believe, from our initial understanding, fit the DOH's needs include:

- Revenue projections
- Cost reduction analysis
- Historical financial statement and budget trend analysis
- Budget planning, preparation, and/or updating
- Internal control review
- Capital projects review
- Financial ratio analysis
- Operations best practice consulting
- Information and communication services (internal and external)
- Internal and external financial reporting

Other services can be requested during the engagement process as client needs are determined.

### *Analytical Review Procedures*

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 reports, 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 employees 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 engagement working papers, to assist in forming audit opinions, and for reporting purposes. 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); and Tvalue – Amortization.

## Section 2.2.2 (continued)

### *Innovation Regarding Ways to Better Serve the County*

The Firm will provide an additional set of eyes to look at the County's operations, with new and different perspectives based upon our Firm's 45+ 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 County's internal control structure affects the processing of each type of transaction, from initiation to reporting in the County'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.

### *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 School District 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.

### *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 West Virginia Division of Highway's mission to evaluate their information technology environment to create a more secure and efficient government.

## Section 2.2.2 (continued)

### *Time Estimate Breakdown*

Section	Budget	Staff	In-Charge	Manager	Snr Mgr	Partner
	Hours					
Planning	61.0		20.0	20.0	20.0	1.0
Accounting System	65.0	10.0	20.0	25.0	10.0	
Accounting Processes	100.0	20.0	30.0	40.0	10.0	
Financial Reporting	130.0	80.0	30.0	20.0		
Review	41.0	10.0	10.0	10.0	10.0	1.0
Communication with Client/Auditors	115.0	30.0	25.0	10.0	50.0	
<b>Total Budgeted Hours</b>	<b>512.0</b>	<b>150.0</b>	<b>135.0</b>	<b>125.0</b>	<b>100.0</b>	<b>2.0</b>

## Section 2.2.3

### 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 2.3 Key Staff Bios

## Section 2.3

### Key Staff Bios

#### JODEY L. ALTIER – PRESIDENT, MANAGING PARTNER

<b>Current Position / Title with the Firm</b>	President, Managing Partner
<b>Educational Background</b>	B.B.A., Accounting, Ohio University / BS, Psychology, Ohio University
<b>Professional Certification(s)</b>	CPA / Chartered Global Management Accountant / Certified in Financial Forensics (CFF)
<b>Total Years of Experience</b>	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, Library, 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 2015 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 (WSCPA)	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	Oversight 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-GO\ 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

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

<b>Current Position / Title with the Firm</b>	Principal and Quality Control & Technical Specialist
<b>Educational Background</b>	B.S., Mathematics, Muskingum University
<b>Professional Certification(s)</b>	CPA
<b>Total Years of Experience</b>	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, Library, 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
09/16/2020	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
04/29/2020	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	08.5	Yes

**BRETT M. BURNS, SENIOR ADVISORY MANAGER**

<b>Current Position / Title with the Firm</b>	Advisory Manager
<b>Educational Background</b>	Marietta College – Bachelor of Arts in Public Accounting and Finance
<b>Professional Certification(s)</b>	CPA, CGFM
<b>Total Years of Experience</b>	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 68 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
09/16/2021	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	AIPCA	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	AIPCA	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

**Briana Drane, ADVISORY MANAGER**

<b>Current Position / Title with the Firm</b>	Advisory Manager
<b>Educational Background</b>	West Virginia University- Parkersburg- Bachelor of Science in Accounting and Business Administration
<b>Professional Certification(s)</b>	
<b>Total Years of Experience</b>	9

**Audit Experience and Engagement Duties:**

Briana Drane is a member of the Perry team with nearly a decade of experience in public accounting and industry accounting sectors. She is the Advisory Manager for Perry and Associates, CPAs, A.C., overseeing the Financial Reporting & Consulting team in the Marietta, office. Her experience includes performing preparations, compilations, and reviews of financial statements for state and local governments, not-for-profit entities, and private businesses. In addition, her consulting experience includes internal control environment and system assessments, financial accounting and reporting software conversions and implementations, and investigative consulting engagements. She is a member of the American Institute of CPAs, West Virginia Society of CPAs, and Association of Governmental Accountants.

**Continuing Professional Education (2023 and 2022 and 2021)**

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
1/13/23	Financial Instruments: Mastering the New FASB Requirements – Current Expected Credit Loss History and New Definitions & Measuring Expected Credit Losses	AICPA	02.0	Yes
1/13/23	Leases: Mastering the New FASB Requirements – Lessor Accounting	AICPA	01.0	Yes
1/6/23	Leases: Mastering the New FASB Requirements – Evolution of the New Leasing Standard & Determining Whether a Contract Contains a Lease	AICPA	01.5	Yes
8/16/22	Fundamentals of Governmental Accounting and Reporting	AICPA	11.5	Yes
1/25/22	Audits of State and Local Governments: Federal Government Activities (Yellow Book Compliant)	AICPA	01.5	Yes
1/25/22	Audits of State and Local Governments: Governmental Pensions, Accounting, and Auditing (Yellow Book Compliant)	AICPA	00.5	Yes
1/24/22	Audits of State and Local Governments: Reporting on the Audits of Governmental Financial Statements (Yellow Book Compliant)	AICPA	00.5	Yes
1/24/22	Audits of State and Local Governments: Special-Purpose Governments; Special-Purpose Frameworks (Yellow Book Compliant)	AICPA	00.5	Yes
1/24/22	Audits of State and Local Governments: Financial Reporting and the CAFR (Yellow Book Compliant)	AIPCA	00.5	Yes
1/24/22	Audits of State and Local Governments: Government-Wide Financial Statements (Yellow Book Compliant)	AICPA	01.0	Yes
1/24/22	Audits of State and Local Governments: Fund Financial Statements (Yellow Book Compliant)	AICPA	00.5	Yes
1/17/22	Audits of State and Local Governments: Fund Accounting & the Financial Reporting Model; Measurement Focus & Basis of Accounting (Yellow Book Compliant)	AICPA	01.0	Yes
1/17/22	Audits of State and Local Governments: The Governmental Environment and GAAP (Yellow Book Compliant)	AICPA	00.5	Yes
8/16/21	GAO, COVID Alerts, aand Other Yellow Book News – GAAC Conference	GAO	01.0	Yes
8/17/21	AICPA 2021 Governmental Accounting and Auditing Update Conference	AICPA	01.0	Yes

## Section 2.4

### Client List

#	Client Name	#	Client Name
1	SOUTHEASTERN OHIO PORT AUTHORITY	51	TRI-COUNTY RURAL WATER
2	MID-OHIO VALLEY FELLOWSHIP HOME INC	52	SISTERSVILLE TANK WORKS, INC.
3	VILLAGE OF CARROLLTON, CARROLL COUNTY	53	SCIOTO COUNTY REGIONAL WATER DISTRICT #1
4	THE FAMILY CRISIS INTERVENTION CENTER OF	54	HOCKING COUNTY DISTRICT BOARD OF HEALTH
5	VILLAGE OF FAIRFAX, HAMILTON COUNTY	55	UA P&P LOCAL #168 - GENERAL FUND
6	BELMONT COUNTY ANIMAL RESCUE LEAGUE	56	JACKSON COUNTY PUBLIC LIBRARY - ADV
7	WEST VIRGINIA SECONDARY SCHOOLS	57	JEFFERSON CO FARMLAND PROTECTION BOARD
8	RURAL ACTION	58	WEST VIRGINIA FEDERATION OF REPUBLICAN
9	WOLF CREEK LOCAL SCHOOL DISTRICT	59	CHARLESTON URBAN RENEWAL AUTHORITY
10	APPALACHIAN OHIO MANUFACTURERS' COALITION ADV	60	THE BOYS AND GIRLS CLUB OF PLEASANTS CO
11	PUBLIC DEFENDER CORP - 12TH CIRCUIT	61	LABORER'S INTERNATIONAL UNION OF 639 HCL
12	SUSTAINABLE OHIO PUBLIC ENERGY COUNCIL	62	KANAWHA COUNTY PUBLIC LIBRARY
13	PARKERSBURG-MARIETTA BLDG & CONST	63	PUBLIC DEFENDER CORP - 25TH CIRCUIT
14	CITY OF HUNTINGTON	64	CITY OF TWINSBURG, SUMMIT COUNTY
15	PUBLIC DEFENDER CORP - 6 & 24TH CIRCUIT	65	APPALACHIAN DEVELOPMENT CORPORATION
16	UA P&P LOCAL #168 JATC BUILDING CORP	66	VILLAGE OF VALLEY GROVE
17	MONROE COUNTY PORT AUTHORITY	67	VILLAGE OF BELLARIE, BELMONT CO - ADV
18	WOODVALE UNION CEMETERY, CUYAHOGA CO	68	OHIO CO SOLID WASTE AUTHORITY
19	PARDSON, INC.	69	WETZEL CO SOLID WASTE AUTHORITY
20	PUBLIC DEFENDER CORP - 18TH CIRCUIT	70	VILLAGE OF BRADFORD, MIAMI COUNTY
21	YOUTH SERVICES SYSTEM, INC.	71	MARIETTA FAMILY YOUNG MEN'S CHRISTIAN
22	YOUNGSTOWN CENTRAL AREA CIC	72	COMMUNITY FOUNDATION OF THE OH VALLEY INC
23	PRIDE COMMUNITY SERVICES, INC.	73	THE BOYS AND GIRLS CLUB OF WASHINGTON CO
24	VILLAGE OF NEW VIENNA, CLINTON COUNTY	74	GREATER HUNTINGTON PARK AND RECREATION D
25	BUCKEYE HILLS REGIONAL COUNCIL	75	RALEIGH COUNTY COMMUNITY ACTION
26	PARKERSBURG-MARIETTA CONTRACTORS&TRADES EDUCATIONAL DEVELP FUND	76	HUNTINGTON WATER QUALITY BOARD
27	PUBLIC DEFENDER CORP - 28TH CIRCUIT	77	MONONGALIA COUNTY COMMISSION
28	JEFFERSON TOWNSHIP, KNOX CO ADV	78	HELPING HEROES, INC.
29	COALFIELD COMMUNITY ACTION PARTNERSHIP	79	PUBLIC DEFENDER CORP - 4TH CIRCUIT
30	O'NEILL SENIOR CENTER, INC.	80	SALT CREEK TOWNSHIP, PICKAWAY COUNTY
31	HARRISON TOWNSHIP, VINTON COUNTY	81	RALEIGH CO SOLID WASTE AUTHORITY
32	TYLER COUNTY DEVELOPMENT AUTHORITY	82	MORGAN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
33	PUBLIC DEFENDER CORP - 10TH CIRCUIT	83	COSHOCTON METROPOLITAN HOUSING AUTHORITY
34	WAYNE COUNTY GENERAL HEALTH DISTRICT	84	AKRON-CANTON REGIONAL AIRPORT AUTHORITY
35	P.C. SYSTEMS, INC.	85	PACHIRA ENERGY, LLC
36	PUBLIC DEFENDER CORP - 2ND CIRCUIT	86	FRANKLIN TOWNSHIP, SHELBY COUNTY
37	SPECIAL IMPROVEMENT DIST. PUBLIC SERVICE ASSOCIATION	87	BEVERLY FEED & EQUIPMENT, INC.
38	APPALACHIAN FOREST NATIONAL HERITAGE AREA	88	DAYTON METRO LIBRARY, MONTGOMERY CO
39	BROOKE CO BOE	89	WV MASONIC OUTREACH PROGRAM ADV
40	GEAUGA-TRUMBULL SOLID WASTE MANAGEMENT DISTRICT	90	PUBLIC DEFENDER CORP - 9TH CIRCUIT
41	THE CHILDREN'S LISTENING PLACE, INC	91	TOWN OF HARRISVILLE
42	CENTER TOWNSHIP, GUERNSEY CO	92	WETZEL COUNTY CONVENTION AND VISITOR'S BUREAU ADV
43	MORGANTOWN UTILITY BOARD	93	PUBLIC DEFENDER CORP - 11TH CIRCUIT
44	VILLAGE OF CLEARVIEW	94	RALEIGH CO COMMISSION
45	CASA FOR CHILDREN, INC.	95	TWINSBURG COMMUNITY IMPROVEMENT
46	MID-OHIO VALLEY BOARD OF HEALTH	96	STATE OF WV, DIVISION OF EMERGENCY MANAGEMENT ADV
47	LOGAN COUNTY LIBRARIES	97	UA P&P LOCAL #168 - APPRENTICE EDUCATION FUND
48	WARREN WATER & SEWER ASSOCIATION	98	CITY OF NEW CARLISLE, CLARK CO
49	MIAMI VALLEY REGIONAL PLANNING COMMISSION	99	PUBLIC DEFENDER CORP - 23RD CIRCUIT
50	ASHTABULA METROPOLITAN HOUSING AUTHORITY	100	PUBLIC DEFENDER CORP-8TH CIRCUIT

## Section 2.5

### Advisory Approach

In general, **the Firm's** advisory approach is to ensure financials are effective, efficient, and consistent, comply with professional standards and provide a high standard of service to our clients.

The primary purpose for performing an audit is to increase assurances intended users can place in **the DOH's** financial statements through the expression of **the Firm's** independent opinion on them. **The DOH** is responsible for the assertions underlying information in their financial statements. **The Firm'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 DOH**.

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

Letter of Commitment



**Dear West Virginia Department of Highway,**

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 black ink, reading "Jodey L. Altier".

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