

MaherDuessel

Pursuing the profession with a commitment to the public good

ACFR Expertise. We understand ('The Agencies') successfully participate in the Government Finance Officers Association's (GFOA's) Certificate of Achievement for Excellence in Annual Comprehensive Financial Reports (ACFR) program. Your proposed Engagement Partner, Jeffrey W. Kent, CPA, serves on the GFOA's ACFR Review Committee as a Technical Reviewer, and seven other members of the firm also serve on this committee. **Our widespread experience with the ACFR program's requirements will continue to provide exceptional added value for the Agencies.**

Single Audit Experience. We understand that the ('The Agencies') will require an audit of compliance under federal award programs through a Single Audit. Based on information from the Federal Audit Clearinghouse, we rank 33rd nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually (more than 140). In addition, your proposed Engagement Partner, Mr. Kent, has received the American Institute of Certified Public Accountants (AICPA) Single Audit certification.

Consulting Expertise. Along with our government audit experience, the firm has a thriving consulting practice where we perform accounting consulting services in a number of areas including financial statement preparation including assistance with Annual Comprehensive Financial Reports, financial statement reviews, internal control reviews, COVID-19 funding assistance including assistance with American Rescue Plan Act financial reporting, Emergency Rental Assistance Program (ERAP), and other types of assistance. We also have extensive experience assisting with Governmental Accounting Standards Board (GASB) implementation. Most recently we have provided assistance to several of our clients (including the Department of Administration) with GASB 87 lease and GASB 96 subscription based information technology agreement accounting).

Education and Training. We provide government and non-profit focused Continuing Professional Education (CPE) seminars twice a year to keep our clients informed of new and important developments affecting them. Our sessions are offered in a hybrid format, with options for in person and virtual attendance. Our last session held in July, 2022 had approximately 500 participants. **Your staff will continue to be invited to attend these seminars at no additional charge.**

Engagement Team Continuity. To ensure continuity of our service to the Agencies, we propose to serve you with the same key professionals that have previously served you: Jeffrey W. Kent, CPA, Engagement Partner, Diane Handshue, CPA, Senior Manager, and Breanna Lent, CPA, Senior Accountant. However at the request of the Agencies, these professionals can be rotated seamlessly as all of our professionals have experience serving governments.

For over 30 years, we have proudly served our government clients with integrity and excellence, and we would be pleased to continue to serve the Agencies. Please contact me at 412.535.5539 or at jkent@md-cpas.com if you have any questions regarding this proposal.

Sincerely,



Jeffrey W. Kent, CPA

PARTNER

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4124715508



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4.1 Project Goals and Mandatory Requirements

4.1.1-4.1.6 Understanding of Scope of Work

Maher Duessel understands the Agencies require accounting consulting services to support the independent audits of DOH and SRA as part of the State's Annual Comprehensive Financial Report. Our scope of work will include the following main tasks:

Scope of Work

Preparation of Financial Statements including Notes to Financial Statements and the Required Supplementary Information.

Assist with the Management's Discussion and Analysis portion of the Financial Statements.

Provide guidance on requirements for GASB statements effective in the current year Financial Statements and assist with related journal entries and other complex entries as requested.

Review and assist with audit support and workpapers requested by the firm doing the audits of the Agencies, including the Single Audit.

Assist and provide guidance on journal entries due to system integrations from the legacy system of REMIS to the current system of OASIS.

Provide additional consulting services as needed throughout the life of the contract.

4.2 Mandatory Project Requirements

Maher Duessel affirms that we meet and/or exceed the following mandatory project requirements:

4.2.1 Professional Accounting Staff

We will provide professional accounting staff that meets or exceeds the vendor qualifications as detailed in the RFP. Refer to Section 4.6.1-4.6.4 of this proposal for details on the credentials of the team members proposed to serve you.

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4.2.2 Firm Independence and License

We affirm that Maher Duessel is independent and licensed to practice in the State of West Virginia, and we have no conflict of interest with regard to any other work we perform for the State of West Virginia. **Attached in Appendix A is documentation of the firm's West Virginia CPA license.**

4.2.3 Partner License Status

We affirm that the proposed Engagement Partner, Mr. Kent, CPA, is properly licensed to practice accountancy in the State and is a CPA meeting all of the continuing education requirements within the preceding two years. **Attached in Appendix B is documentation of Mr. Kent's West Virginia CPA license. Additional details on Mr. Kent's continuing education are provided in Appendix C resumes.**

4.2.4 Partner Experience Status

We affirm that one or more partners or members assigned to this contract are experienced in the preparation and analysis of governmental financial statements and are experienced in working with governmental transportation entities. **Refer to Section 4.6.1-4.6.4 of this proposal for details on the credentials of the team members proposed to serve you.**

4.2.5 Peer Review

Maher Duessel is proud that the firm has once again received the top rating for peer reviews. The most recent available peer review report available was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2019. The peer review report reflects a "pass". A CPA firm that is a member of the American Institute of Certified Public Accountants (AICPA) and conducts audits must be reviewed by another CPA firm every three years to ensure that the quality controls of the firm meet the standards of the AICPA. Firms can receive a peer review opinion of "pass," "pass with deficiency(ies)," or "fail." Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **A copy of our most recent available Peer Review Report is attached in Appendix D. We are currently in progress with our peer review, and we would provide you with that 2023 issued peer review as soon as it becomes available for distribution and anticipate it will reflect results consistent with past years.**

4.2.6 Licensed CPAs on Staff Providing Accounting/Audit Services

We affirm that we have approximately 50 CPAs on staff that perform accounting/audit services and are not solely tax professionals. This ensures that we can provide the Agencies a depth and breadth of experience that other firms may not be able to offer. Should turnover occur, we can readily substitute engagement members.

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

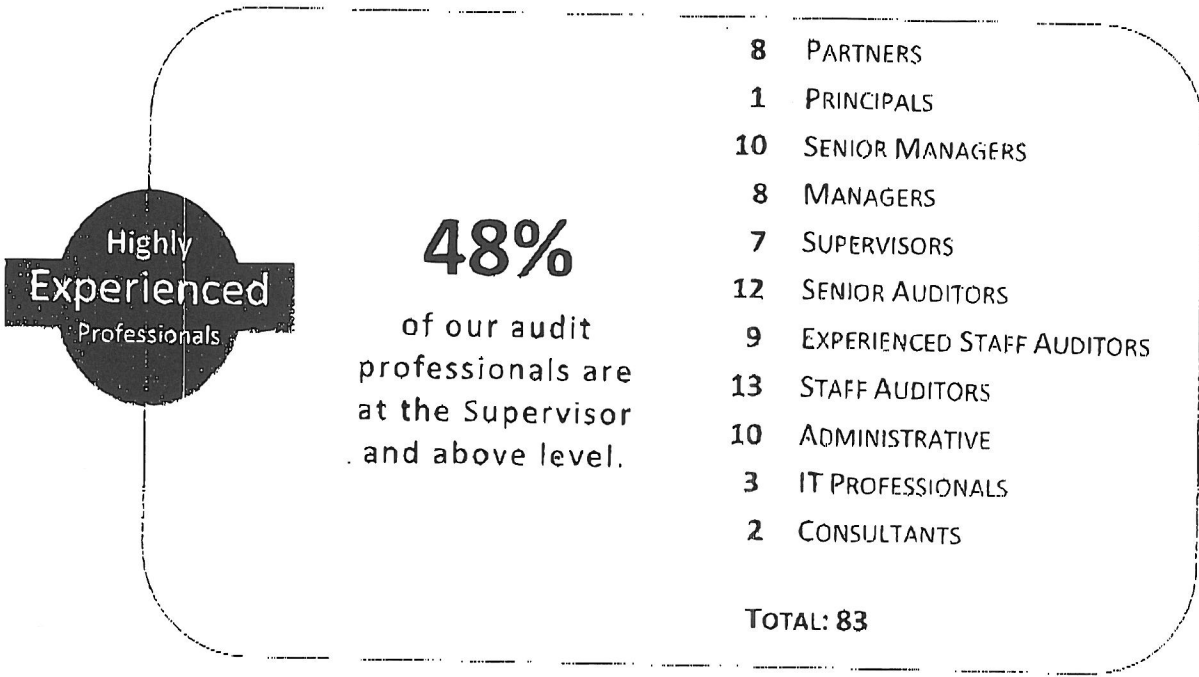
WE PROVIDE THE QUALITY OF A LARGE FIRM WITH THE PERSONALIZED
SERVICE OF A SMALL FIRM.

All of our professionals have significant experience serving governments. We leverage that experience to ensure that your needs are met and that we can answer any questions you have and provide insight or



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resources for new situations that arise for you. Consistent with prior years, we will serve the Agencies with team members based in our firm's Pittsburgh office. Listed below is a breakdown of our professionals in our Pittsburgh office:



4.2.7 Independence with WVDOT

We affirm that Maher Duessel is not the same firm that is contracted for the independent audit of the WVDOT.

4.2.8 Joint Proposals

This proposal is not a joint proposal.

4.2.9 Out of Pocket Costs

We affirm that out-of-pocket expenses are included in the proposed hourly rate unit prices. We will not invoice travel expenses.

4.2.10 Commencement of Work

Work will commence after the contract has been awarded and a delivery order has been issued against the master contract. We will perform preliminary interim work before the fiscal year end.

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4.3 Schedule for Work Completion Under Contract

4.3.1 Date Services May Commence

Work will commence after contract award and a date to be mutually agreed upon by Maher Duessel and the Agencies. Preliminary interim work before the fiscal year-end will be necessary.

4.3.2 Interim Work

As soon as practical to begin, work will begin to balance a month prior (i.e. March in April, etc.) to year-end (June 30). Financial Statements and the related footnotes that can practically be completed at an interim date will be completed. This will allow our firm to become comfortable with the data and assess what needs reviewed.

4.3.3 Year End Fieldwork

Once data is available for year end, work will commence immediately on preparing schedules and financial statements and all supporting schedules will be final and complete by October 15th of the current year.

4.3.4 Agency Direction

We understand that all work under the proposed contract will be under the direction of the Agencies. Written reports will be submitted initially in draft form in order that any necessary changes can be discussed and agreed upon before final acceptance.

4.3.5 Conferences

Maher Duessel will hold entrance conferences with all key financial accounting personnel to discuss interim work to be performed and any anticipated problems.

4.3.6 Progress Reporting

During fieldwork, we will meet at two (2) week intervals with designated financial personnel in order to report the progress of our work and identify any problems, issues, and significant findings.

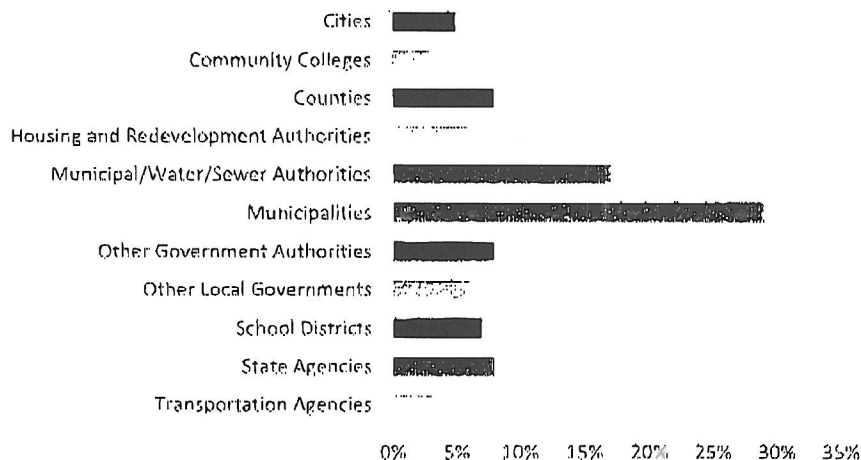
4.3.7 Personnel Changes

Engagement partners, managers, other supervisory staff, and specialists may need to be changed if those personnel leave Maher Duessel, are promoted, or assigned to another office. These personnel may also be changed for these or other reasons with the express prior written permission of the Agencies. However in either case, Maher Duessel will inform the Agencies in writing of these changes, and the Agencies will retain the right to approve or reject replacements based upon their qualifications, experience, or performance. Other personnel may be changed at Maher Duessel's discretion, provided that the replacements have substantially the same or better qualifications or experience.



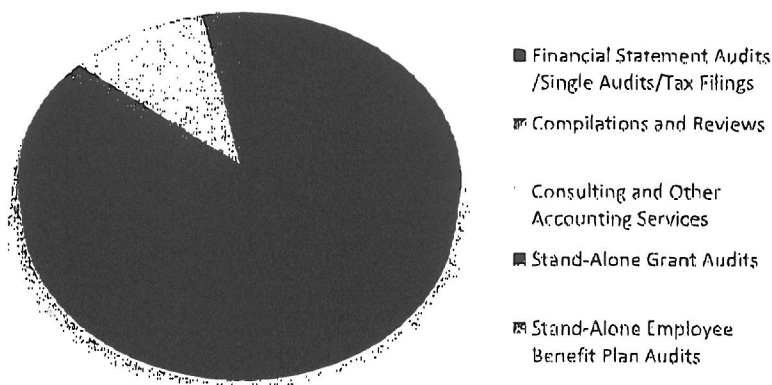
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Service Profile for Governments



Below is a breakdown of the percentage of firm revenues from our various service lines.

Maher Duessel Annual Revenues



COMMITMENT TO DIVERSITY AND INCLUSION

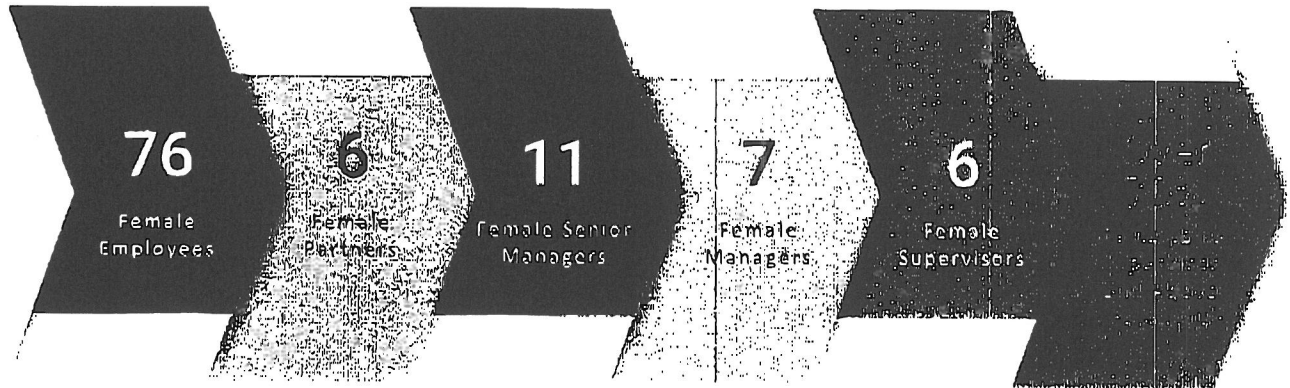
Our firms serves as a model for other CPA firms with respect to women in leadership roles. Our Chairman/Chief Executive Officer, 6 of our 12 partners/principals, and more than 70% of our management group are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance to management level (and above) positions. As a nationally certified WBE firm, we are proud of our commitment to diversity. In 2018, Maher Duessel became one of two CPA firms to participate in the Pennsylvania Institute of Certified Public Accountants (PICPA) Diversity and Inclusion Pilot Program. This program provided us additional tools to maintain a commitment to diversity and inclusion and to expand our

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techniques for recruiting diverse CPA candidates. We have continued to build on those experiences.

Women Making Their Mark



Maher Duessel is certified as a Women's Business Enterprise by the Women's Business Enterprise National Council. We are also certified by the Commonwealth of Pennsylvania as a Small Business Enterprise and Small Diverse Business Enterprise.

Maher Duessel has several attributes that will continue to provide exceptional added value for the Agencies as detailed below:

SINGLE AUDIT EXPERTISE

With our firm's focus on serving governments and non-profits, all of our professionals have extensive experience with Yellow Book audit requirements. All members of your proposed Engagement Team have complied with all applicable continuing education requirements for audits of governmental entities including meeting the Yellow Book 80-hour A&A requirement. In addition, your assigned engagement team has substantial experience with auditing and reporting in accordance with *Government Auditing Standards* and the Single Audit Act. The Single Audit Act is a rigorous, organization wide-audit of an entity that expends \$750,000 (under the current guidance) or more of federal funds. **We currently perform more than 140 Single Audits annually.** Based on information from the Federal Audit Clearinghouse, we rank 33rd nationally (out of the more than 4,900 firms/CPA's that conduct Single Audits), in the number of Single Audits performed annually. Maher Duessel also ranks among the top 50 accounting firms nationwide for the amount of federal

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award dollars audited. From our experience conducting annual Single Audits of other governmental entities, Maher Duessel has the knowledge of the unique challenges associated with these reporting requirements.

GASB IMPLEMENTATION

Maher Duessel's expertise in governmental accounting helps us ensure that our clients are always aware of the impact of new GASB (Governmental Accounting Standards Board) statements. Because of our focus on governments, we will be prepared to assist with the accounting and financial reporting transition associated with GASB implementation. We are able to prepare for changes to the profession due to our commitment to the public sector. Our Partners and Managers routinely present seminars on a wide range of governmental accounting and auditing topics, including GASB Implementation.

ACFR EXPERTISE

WE PROVIDE ANNUAL COMPREHENSIVE FINANCIAL REPORT ASSISTANCE TO THIRTEEN CLIENTS WHO HAVE OBTAINED THE GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING.

Maher Duessel is committed to the GFOA. Eight members of our firm serve on the GFOA's ACFR Review Committee as Technical Reviewers, including your proposed Engagement Partner, Mr. Kent, CPA. Our comprehensive experience with the ACFR's program's requirements will provide exceptional added value for the Agencies. Our clients who have received the GFOA Certificate are as follows:

- Butler County
- City of Pittsburgh
- Hampden Township
- Municipality of Bethel Park
- Municipality of Mt. Lebanon
- Northampton County
- O'Hara Township
- Pittsburgh Public Schools
- State of West Virginia
- Upper Allen Township
- Upper St. Clair Township
- West Virginia Division of Highways
- West Virginia Board of Treasury Investments

SPEAKING ENGAGEMENTS

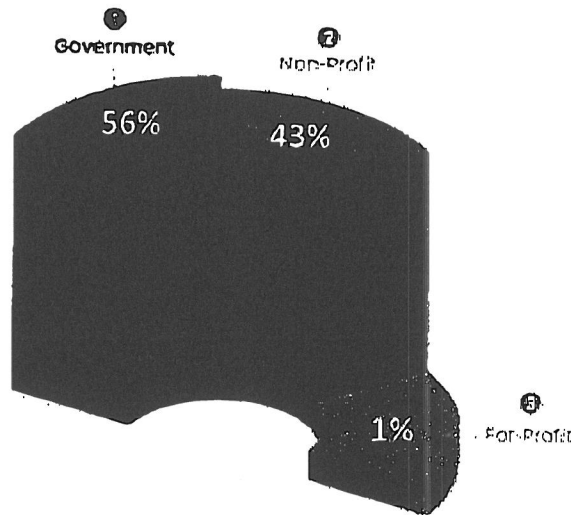
Our Partners and Managers routinely present seminars on a wide range of governmental accounting and auditing topics, including GASB implementation, internal controls, changes to employee benefit plan regulations, and the parameters of the *Uniform Guidance*.

NATIONAL AND STATE APPOINTMENTS

Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the AICPA, GFOA, and Pennsylvania Institute

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Maher Duessel provides assurance, advisory, tax and consulting services with a focus on governments and non-profits. We currently serve more than 350 governments, and we provide a wide range of professional services as noted below.

GOVERNMENT SERVICES

OUR
Government
SERVICES

- Accounting Consulting
- Financial Statement Audits
- Assistance with Government Finance Officer Association (GFOA) Award Program Reports
- Audits in accordance with the *Uniform Guidance* (Single Audits)
- Audits in accordance with *Government Auditing Standards*
- Government Auditing Standards Board (GASB) Statement Implementation
- Grant Audits
- Agreed Upon Procedures Attestation Reports
- Forensic Auditing
- Pension Audits
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation
- Internal Control Examinations





We provide services to a broad range of governments including state agencies, transportation agencies, counties, municipalities, cities, school districts, intermediate units, community colleges, municipal/water/sewer authorities, counties, and housing and redevelopment authorities. Refer to the chart below for a breakdown of the clients we serve in our government audit and consulting practice.



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4.5.5 Client References

While we feel reflecting on your experience with our service serves as the Agencies best reference, we encourage you to contact the references listed below for additional perspectives.

	<p>State of West Virginia Department of Administration</p> <p>Ms. Stephanie Bailes, Director, 304.957.8218, Stephanie.R.Bailes@wv.gov; Ms. Sarah H. Long, CPA, CFO & Assistant Cabinet Secretary, 304.957.8218, Sarah.H.Long@wv.gov Mr. David Mullins, Finance Director, 304.558.0076, dave.w.mullins@wv.gov</p> <p><i>Summary of Services:</i> Maher Duessel performs accounting consulting services for the Department of Administration including assistance with the preparation of financial statements, the ACFR submittal, and GASB implementation.</p> <p><i>Years of Service:</i> 2019-Current</p>
	<p>State of West Virginia Bureau of Treasury Investments</p> <p>Ms. Kara Hughes, Executive Director, 304.341.0723, kara.hughes@wvbt.org</p> <p><i>Summary of Services:</i> Maher Duessel performs financial statement audit services for the State of West Virginia Bureau of Treasury Investments. We also assist the Bureau with the preparation of financial statements.</p> <p><i>Years of Service:</i> 2022-Current</p>
	<p>Allegheny County, Pennsylvania</p> <p>Ms. Mary Soroka, Director of Budget and Finance, 412.350.5131 Mary.Soroka@AlleghenyCounty.us</p> <p><i>Summary of Services:</i> Maher Duessel provides consulting services related to financial reporting, grant compliance, enhancement of internal processes and internal controls related to payroll and various revenue and billing systems.</p> <p><i>Years of Service:</i> 2015-Current</p>
	<p>Pittsburgh Regional Transit</p> <p>Mr. Peter Schenk, CFO, 412.566.5244, pschenk@rideprt.org</p> <p><i>Summary of Services:</i> Maher Duessel provides annual Single Audit Services to Pittsburgh Regional Transit, the 2nd largest transit agency in the Commonwealth of Pennsylvania and 20th largest in the nation.</p> <p><i>Years of Service:</i> 2001-Current</p>



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4.6 Mandatory Qualifications and Experience

4.6.1-4.6.4 Staffing Requirements

We affirm that our proposed team members meet the following requirements:

- The proposed professional accounting/auditing staff have a bachelor's degree from a regionally accredited four-year college or university with a minimum of 24 hours in accounting and are licensed CPA's.
- The proposed professional accounting staff have ten years of full-time paid experience in preparing or auditing GAAP based audited financial statements or maintaining accounting systems which support the preparation of GAAP statements which include substantial experience with applicable PC software.
- Your proposed Engagement Partner, Jeffrey W. Kent, CPA, has experience with audits of ACFR's.

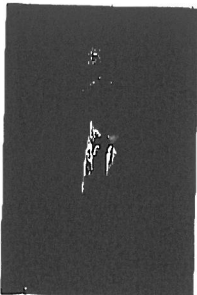
To ensure continuity of our service to the Agencies, we propose to serve you with the same key professionals that have previously served you.



Jeffrey W. Kent, CPA, Engagement Partner
412.535.5539 | jkent@md-cpas.com

Mr. Kent will have overall responsibility for conducting your accounting consulting services and will be involved in the field, relying on his 20+ years of governmental accounting experience to guide you through every phase of the engagement.

Summary of Experience: Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016 and manages several governmental audit and consulting engagements including state entities, counties, authorities, and municipalities. He has comprehensive experience with Single Audits. Mr. Kent has a B.S. in Accounting (Magna Cum Laude) from Grove City College. He is a licensed West Virginia and Pennsylvania CPA. His clients include multiple West Virginia state agencies including the Division of Highways, Department of Administration, Bluefield State University, State Treasurer's Office, School Building Authority, Public Defender Services, and Workforce West Virginia. He also serves as Engagement Partner on the firm's audit engagement with Pittsburgh Regional Transit and the firm's accounting consulting services engagements with Allegheny County. Mr. Kent has extensive experience with Single Audits and has assisted the Agencies, the West Virginia Department of Administration, State Treasurer's Office, Municipality of Mt. Lebanon, and the Township of Upper St. Clair with the preparation of their ACFR's.



David P. Duessel, CPA, CGFM, Coordinating Partner
412.535.5515 | dduessel@md-cpas.com

Mr. Duessel will coordinate partner responsibilities to ensure client service needs are being met throughout the course of the engagement.

Summary of Experience: Mr. Duessel founded Maher Duessel in 1989 with the vision to provide high caliber auditing services to governmental and non-profit entities. Since that time, he has partnered on numerous engagements with governmental entities including state agencies, transportation agencies, authorities, cities, municipalities, counties, school districts, and other local governments. Mr. Duessel has a B.A. in Accounting from Michigan State University. He has comprehensive experience with Single Audits. His clients include multiple West Virginia state agencies including the Division of Highways, Department of Administration, and Public Defender Services. He also serves as Coordinating Partner on

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USE OF TECHNOLOGY

MAHER DUESSEL HAS THE TECHNOLOGY AND SUPPORT SYSTEMS IN PLACE TO UTILIZE A PAPERLESS ENVIRONMENT IN MEETING THE NEEDS OF OUR CLIENTS.

Maher Duessel has invested in Suralink, a client portal solution, which allows us to easily exchange and track uploaded documents securely with our clients. Suralink will allow us to provide you with a dynamic request list, assigned tasks can be easily seen and tracked by the user, and open items are clearly defined. Client communication is a top priority at Maher Duessel, and Suralink helps us achieve that goal by reducing emails and streamlining the entire engagement process.



Our professionals are also trained in specialized computer auditing programs such as Caseware and other computer applications. Caseware is a special purpose software application used to handle trial balance functions such as the grouping and adjusting of financial information for the preparation of financial statements, exhibits, and other relevant reports. The use of CaseWare helps our professionals more effectively manage engagements, thus improving client service.



We use AMELIO, which helps our organization streamline, automate, and improve the way we manage compliance-related forms and checklists.



Additionally, we have implemented the use of CompareDocs. This document comparison software is a true difference maker used throughout our engagement processes, as it uses artificial intelligence/technology to identify changes between documents with speed and accuracy and works across multiple document platforms. The efficiency and accuracy gained from use of this software positively impacts our on-site work, while also expediting the back-end reporting process.

4.6.7 Assigned Contract Manager

The assigned Contract Manager for this engagement is Jeffrey W. Kent, CPA, Partner, 412.535.5539 (Phone), 412.471.5508 (Fax), jkent@md-cpas.com.

4.6.8 Approval of Employees

We understand that the WVDOT Finance Division reserves the right to approve employees assigned to work under this contract. Any substitutions will be approved in writing prior to assignment.