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Header 2

List View

- General Information
- Contact
- Default Values
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- Document Information
- Clarification Request

Procurement Folder: 1423469

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0221

Vendor ID: 000000210406

SO Doc ID: PDS240000001

Legal Name: PERRY & ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS AC

Published Date: 5/24/24

Alias/DBA:

Close Date: 6/10/24

Total Bid: \$395,200.00

Close Time: 13:30

Response Date: 06/10/2024

Status: Closed

Response Time: 10:23

Solicitation Description: ANNUAL AUDIT FOR THE PDC'S THROUGH OUT WV

Responded By User ID: Perrycpas2

Total of Header Attachments: 2

Total of All Attachments: 2

First Name: Caleb

Last Name: Burnosky

Email: cburnosky@perrycpas.ne

Phone: 740-373-0056

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Total Audit cost for FY24 audit for all Circuit locations				95000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

Extended Description:

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Total Audit cost for FY25 audit for all Circuit locations				97850.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

Extended Description:

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Total Audit cost for FY26 audit for all Circuit locations				99750.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

Extended Description:

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Total Audit cost for FY27 audit for all Circuit locations				102600.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

Extended Description:

Vendors should fill out Exhibit A - Pricing Page and include as an attachment with your bid.



Cost Proposal for Audit Services

West Virginia Public Defender Services

ANNUAL AUDIT FOR THE PDC'S THROUGH OUT WV

For Fiscal Periods July 1, 2023 through June 30, 2027

CRFQ PDS2400000001

Date of Proposal: June 6, 2024

**Contact: Jodey L. Altier, CPA, CFF, Managing Partner
313 Second Street, Marietta OH 45750 740-373-0056**

**National Women's Business Enterprise Certification as a Women's
Business Enterprise (WBE)**

Exhibit A - Pricing Page

	Cost per Year	Optional Renewal Cost per Year	Optional Renewal Cost per Year	Optional Renewal Cost per Year
Breakdown by Circuit:	FY24	FY25	FY26	FY27
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
4th Judicial Circuit - Wood & Wirt	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
5th Judicial Circuit - Calhoun - Jackson - Mason & Roane	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
6th & 24th Judicial Circuit - Cabell & Wayne	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
7th Judicial Circuit - Logan	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
8th Judicial Circuit - McDowell	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
9th Judicial Circuit - Mercer	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
10th Judicial Circuit - Raleigh	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
11th Judicial Circuit - Greenbrier & Pocahontas	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
12th Judicial Circuit - Fayette	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
13th Judicial Circuit - Kanawha	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
15th Judicial Circuit - Harrison	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
18th Judicial Circuit - Preston	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
23rd Judicial Circuit - Berkeley - Jefferson & Morgan	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
25th Judicial Circuit - Boone & Lincoln	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
28th Judicial Circuit - Nicholas	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
30th Judicial Circuit - Mingo	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
Yearly Totals	\$ 90,000.00	\$ 92,700.00	\$ 94,500.00	\$ 97,200.00
Overall Total Cost of all 4 years (for evaluation purposes)	\$ 374,400.00			
*Optional 17th Judicial Circuit - Monongalia County	\$ 5,000.00	\$ 5,150.00	\$ 5,250.00	\$ 5,400.00
Yearly Totals with Optional Circuit	\$ 95,000.00	\$ 97,850.00	\$ 99,750.00	\$ 102,600.00
Overall Total Cost of all 4 years (for evaluation purposes) (with optional 17th Circuit)	\$ 395,200.00			

*We anticipate opening an office in Morgantown within the term of this contract.



Technical Proposal for Audit Services

West Virginia Public Defender Services

ANNUAL AUDIT FOR THE PDC'S THROUGH OUT WV

For Fiscal Periods July 1, 2023 through June 30, 2027

CRFQ PDS2400000001

Date of Proposal: June 6, 2024

**Contact: Jodey L. Altier, CPA, CFF, Managing Partner
313 Second Street, Marietta OH 45750 740-373-0056**

**National Women's Business Enterprise Certification as a Women's
Business Enterprise (WBE)**

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WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

EXECUTIVE SUMMARY

Perry & Associates Certified Public Accountants, A.C. (Perry & Associates) is pleased to provide you this proposal for the professional auditing services for the West Virginia Public Defender Services.

Perry & Associates will perform professional auditing services to conduct a professional audit for each of the Judicial Circuits Public Defender Corporations located throughout West Virginia.

Perry & Associates has been in business 50 years. Perry & Associates annually performs several hundred governmental, not-for-profit and for-profit audits, with the objective of providing the highest standard of audit work and working paper quality. Perry & Associates' goal is always to provide an effective, efficient audit according to the necessary timeline as specified.

AICPA Government Audit Quality Center

Perry & Associates is a member of the AICPA Governmental Audit Quality Center and has agreed to establish policies and procedures specific to Perry & Associates' governmental audit practice (as defined in the membership requirements) to comply with the applicable professional standards and the membership requirements of the Center.

As required by the membership requirements of the respective Center, it is the policy of Perry & Associates that all **eligible audit partners (or person designated by partner) be members of the AICPA**. It is the responsibility of the managing partner (or person designated by partner) to annually advise each audit partner that AICPA membership is mandatory. Also, as required by the membership requirements of the respective Center, the managing partner annually designates an audit partner to assume Firm-wide responsibility for the quality of Perry & Associates' governmental audit practice. A copy of Perry & Associates' Quality Control Document can and will be provided upon request.

American Institute of Certified Public Accountants (AICPA) Peer Review Program

Perry & Associates is a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program and has undergone an external quality control peer review, conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA). As required by these standards, engagements selected for review included engagements performed under *Government Auditing Standards*. Firms can receive a rating of pass; pass with deficiency (ies); or fail. **Perry & Associates received a peer review rating of pass on the Peer Review.**

Forensic Accounting

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

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

OVERVIEW AND HISTORY

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

The firm has five offices, located in Vienna, West Virginia; Marietta, Ohio; Cambridge, Ohio; St. Clairsville, Ohio; and Wheeling West Virginia. There is 1 shareholder that owns the firm. Jodey L. Altier is the sole shareholder, president, and managing partner in charge of every audit performed by the firm and she is located in our Marietta office. Jeff Brooks is the vice-president of the firm.

Woman-Owned Small Business

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

Auditing Staff

The audit staff consists of **40 auditors and accountants**: 1 President, and Managing Partner; 1 Principal and Quality Control & Technical Specialist; 3 Senior Audit Managers; 3 Audit Managers; and 32 staff auditors and accountants. Perry & Associates believes in the value of relationships. Every client relationship is like a partnership and Perry & Associates truly believes Perry & Associates' success is a result of the client's success. Perry & Associates is committed to providing close, personal attention to clients. Perry & Associates takes pride in giving the client assurances that personal assistance the client receives comes from years of **advanced training, technical experience and financial acumen**. Perry & Associates' continual investment of time and resources in **professional continuing education, state-of-the art computer technology and equipment and extensive business relationships** is indicative of Perry & Associates' commitment to excellence. All members of Perry & Associates' staff are equipped with laptop computers that are loaded with up-to-date software so the client's services can be completed in the most efficient and effective manner.

Experienced and Qualified Staff

Perry & Associates prides itself on the quality of staff it employs and the tenure of the staff it maintains. Perry & Associates has performed approximately **400 audits of Ohio and West Virginia State and Local Governmental Units** (i.e. the State of WV Department of Transportation; WV County Commissions; OH and WV Cities; OH and WV School Districts/Boards of Education; OH and WV Airport Authorities; OH Metropolitan Housing Authorities; OH and WV Health Departments; OH Regional Planning Commissions; WV Transit Authorities; OH Villages and WV Towns; OH and WV Libraries; OH and WV Water and/or Sewer Districts; OH and WV Parks and Recreation Districts; and other OH and WV clients). **In excess of 80 of those clients' audits were performed annually**, in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's *Government Auditing Standards* and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and/or Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. These clients received Local, State and Federal funds (Property Taxes; Payments in Lieu of Taxes; Special Assessments; Municipal Income Tax; Intergovernmental Revenues); Charge for Service revenues (for Utilities; Self Insurance; Admissions to Recreation and Sporting Events; etc.); and Fines, License and Permits (Court Costs and Fines; Franchise Fees; Fees for Required Licenses; Facility Use Fees; Classroom Materials and Fees; Tuition and Fees; Extracurricular (Student) Activities; Fees for Recording Documents; etc.). Perry &

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

Associates performed internal control and substantive testing over these cycles/monies. Perry & Associates performed **approximately 100 agreed upon procedure engagements**, carried out in accordance with the applicable standards found in the **GAO Government Auditing Standards** (Yellow Book), of Ohio and West Virginia State and Local Governmental Units (i.e. OH Villages and WV Towns; OH and WV Libraries; OH and WV Water and/or Sewer Districts; OH and WV Parks and Recreation Districts; and other OH and WV clients).

TECHNICAL APPROACH:

Generally Accepted Accounting Standards

The audit will be separately conducted and reported for each of the public defender corporations in accordance with generally accepted auditing standards and in accordance with GASB standards and government auditing principles. In accordance with general auditing principles, Perry & Associates will report on the fair presentation of the financial statements for each public defender corporation. In accordance with the GASB principles, Perry & Associates will report on the public defender corporation's internal controls and compliance with the requirements set forth between the Public Defenders Services and the Public Defender Corporations. All audits will be prepared for submission to the CAFR.

Compliance with Federal and State Regulations

Perry & Associates will comply with all Federal and State of West Virginia rules and regulations and requirements government the maintenance of documents to verify and cost of services under this contract. Perry & Associates will maintain all such records for a minimum of five (5) years and will make available records to personnel of the Public Defender Services at their office in West Virginia during normal business hours upon written request of the Public Defender Services. Perry & Associates agrees to maintain confidentiality and security of the data made available.

Integrated Methodology

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

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

Internal Control Testing

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

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

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

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

Substantive Testing

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

Sampling

Perry & Associates commonly uses a non-statistical sampling approach, which is based on our control risk and inherent risk assessments and the risk of material misstatement. Sampling will be used in planning Perry & Associates' control tests, substantive testing, and tests of compliance with laws and regulations. Knowledge-Based Audit (KBA) software practice aides are utilized to document and prepare Perry & Associates' testing samples. These practice aides were designed in accordance with AU-C Section 530. In determining the sample design, size, and selection of items to be testing, Perry & Associates will consider the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn; determine a sample size sufficient to reduce sampling risk to an acceptably low level; and select items for the sample in such a way Perry & Associates can reasonably expect the sample to be representative of the relevant population and likely to provide a reasonable basis for conclusions about the population. When determining the sample size, Perry & Associates will consider (for tests of controls) the tolerable rate of deviation of the population to be tested; the expected rate of deviation of the population to be tested; the desired level of assurance that the tolerable rate of deviation is not exceeded by the actual rate of deviation in the population; and the number of sampling units in the population if it is very small and (for substantive tests of details) our desired level of assurance that tolerable misstatement is not exceeded by actual misstatement in the population – based on the assessment of the risk of material misstatement; assurances obtained from other substantive testing procedures for the same assertion; tolerable misstatement; expected misstatement for the population; stratification of the population if performed; and in some sampling methods, the number of sampling units in each stratum. After having performed the sampling tests of controls or tests of details, Perry & Associates will evaluate the results from the sample and draw conclusions about the tests.

Computer Controls and Utilization of EDP Software

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

General Controls For Selected Applications

- System software acquisition, change, and maintenance;

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

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

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

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

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

Auditing Procedures

Perry & Associates' representatives will meet with representatives of each of the Public Defender Corporations in person before, during and after the audit.

Schedule of Performance

Perry & Associates will be available to schedule a mutually agreeable start date for the auditing of the Corporations.

Sharing Best Practices

Perry & Associates will share best practices identified through this review or based on previous experience as it relates to cost identification, tracking, and accounting methodologies.

Facilities Access

Perry & Associates will prepare a list of principle personnel who will need to be issued access cards/keys to performing auditing services. Perry & Associates accepts responsibility for controlling cards/keys during the time of the contract and will comply with all security protocols and procedures.

Primary Contract Manager

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

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

Telephone Number: **304 422 2203**

Fax Number: **304 428 5587**

Email Address: jaltier@perrycpas.net

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

STATEMENTS OF UNDERSTANDING

Conflict of Interest. Perry & Associates affirms that the firm itself, nor any other related party, will not provide, non-auditing services to Public Defender Services or to any one of the public defender corporations during the term of this contract that would lead reasonable third parties with knowledge of the relevant facts and circumstances to conclude that the entity would be auditing its own work or the work of related parties.

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

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

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

Registered West Virginia Woman-Owned Business. Jodey Altier, President & Managing Partner, of Perry & Associates is currently registered with the State of West Virginia and the SBA as a WOSB (woman-owned small business).

Professional Liability Insurance. Perry & Associates maintains professional liability insurance in limits greater than \$500,000. A copy of said insurance policy will be provided upon award or request.

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

**WEST VIRGINIA PUBLIC DEFENDER SERVICES
PROPOSAL FOR AUDIT SERVICES**

Partner, Supervisory and Staff Qualifications and Experience

The Supervisory Staff and Auditors assigned to this engagement are as follows (individual information follows):

President, Managing Partner	Jodey L. Altier, CPA, CFF
Principal and Quality Control & Technical Specialist	Cynthia J. Reid, CPA
Principal	Jessica E. Heldman, CPA
Advisory Manager	Brett Burns, CPA
Senior Information Systems Analyst	Thomas Martin, CISA
Senior Audit Managers	Christopher L. Barkley and Zachary D. Hart
Audit Managers	Ryan C. Lynn, CPA and Bill Jones, CFE

Continuing Professional Education

See the Mandatory Requirements pages of this proposal for the affirmation of **the Firm** and all assigned key professional staff's compliance with the Comptroller General of the United States' *Government Auditing Standards* continuing professional education requirements. Continuing professional education for the past two years and membership in professional organizations are listed on following pages.

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	26

Audit Experience and Engagement Duties:

<p>Ms. Altier (JLA) served as the President, Managing Partner on numerous West Virginia Board of Education, County, City, and Ohio School District, College, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>

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 (WSCPAs)	Member

Continuing Professional Education (2023, 2022, and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
08/02/2023	Interactive Session on the Quality Management Standards, What's Hot in 2023, Private Company Council (PCC) Town Hall, AICPA Technical Hotline's Top A&A Issues Facing CPAs	AICPA	04.5	Yes

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

08/01/2023	AICPA Update, Peer Review Update, System Review Conference Cases, Breakout Session for Peer Review Committee Members, A&A Update and its Impact on Peer Review	AICPA	08.5	Yes
07/31/2023	Engagements under Government Auditing Standards	AICPA	02.0	Yes
11/29/2022	Fall Managing Partner Peer Groups	NASBA/ RSM	07.8	Yes
08/10/2022	Quality Management Standards	AICPA	01.5	Yes
08/09/2022	Welcome and AICPA Update, Peer Review Update, System Review Conference Cases, Engagement Review Conference Cases	AICPA	07.0	Yes
08/08/2022	Engagements under Government Auditing Standards	AICPA	03.0	Yes
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	Yes

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	25		

Audit Experience and Engagement Duties:

Mrs. Reid (**CJR**) has served as Principal and Quality Control & Technical Specialist on numerous **West Virginia Board of Education**, County, City, and **Ohio School District, College**, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, 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 (2023 and 2022)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
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**WEST VIRGINIA PUBLIC DEFENDER SERVICES
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11/30/2023	Yellow Book Update	Galasso Learning Sol.	02.0	Yes
11/10/2023	What's Changing in A&A for Governmental Entities	Galasso Learning Sol.	02.0	Yes
11/01/2023	Annual Governmental GAAP Update	GFOA	04.0	Yes
11/01/2023	Governmental Auditing Update: Yellow Book and Uniform Guidance	Galasso Learning Sol.	04.0	Yes
10/25/2023	Not-For-Profit Entities: 2023 Industry Developments	AICPA	01.0	Yes
10/24/2023	Single Audit Update	Galasso Learning Sol.	02.0	Yes
10/13/2023	Governmental GAAP Update	Galasso Learning Sol.	02.0	Yes
10/02/2023	Financial Statement Fraud	Galasso Learning Sol.	02.0	Yes
10/02/2023	Ethics for Ohio CPAs – 2023	WEB CPE	03.0	Yes
09/07/2023	2023 IPA Conference	Ohio AOS	07.6	Yes
06/21/2023	Preparation, Compilation, and Review Engagement: Update and Review	AICPA	04.0	Yes
04/26/2023	Common Errors in Not-For-Profit Financial Statements	AICPA	02.0	Yes
04/25/2023	Deep Dive Into Common Auditing Deficiencies	Galasso Learning Sol.	04.0	Yes
03/10/2023	Risk Assessment Under SAS No. 145	AICPA	02.0	Yes
11/03/2022	Annual Governmental GAAP Update - 2022	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
07/20/2022	Preparation, Compilation, and Review Engagements: Update and Review	AICPA	04.0	Yes
07/17/2022	The Bottom Line on the New Lease Accounting Requirements	AICPA	04.0	Yes
06/29/2022	Single Audit Update	Galasso Learning Sol.	02.0	Yes
06/13/2022	SAS 134-141: The New Auditor's Report	Galasso Learning Sol.	02.0	Yes
05/22/2022	Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know	AICPA	04.0	Yes
05/20/2022	Coronavirus Relief Fund: How to Choose a FACCR	OHAOS	02.0	Yes
02/15/2022	Governmental Auditing Update: Yellow Book and Uniform Guidance What You Need to Know	Galasso Learning Sol.	04.0	Yes
01/31/2022	Planning a State and Local Government Audit	RMS	02.0	Yes
01/14/2022	Yellow Book: Staying Compliant with Government Auditing Standards	AICPA	08.0	Yes

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	16

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

Audit Experience and Engagement Duties:

Mrs. Heldman (**JEH**) served as Principal on numerous **West Virginia Board of Education**, County, City, and **Ohio School District, College**, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, 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 (2023 and 2022)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
02/23/2023	Auditing Fraud Risk in the Current Environment	AICPA	02.0	Yes
01/13/2023	Modifications or Additions to the Auditor's Opinion; The New Yellow Book: Competence and Continuing Professional Education; Quality Control and Peer Review (for 2022); Accounting, Auditing, and the COVID-19 Pandemic (for 2022); Governmental Auditing Update (for 2022); The New Yellow Book: Standards for Financial Audits (for 2022);	AICPA	06.5	Yes
01/12/2023	Government-wide Statements, Financial Reporting, Special-purpose Governments (for 2022); Fiduciary Funds, Fund Financial Statements, and Reporting Entity (for 2022);	AICPA	03.0	Yes
01/11/2023	Governmental Funds & Proprietary Funds (for 2022)	AICPA	01.5	Yes
01/10/2023	What a Financial Statement Auditor Should Look for in a SOC-1 Report (for 2022); The Control Environment Component of Internal Control; The Risk Assessment Component of Internal Control (for 2022); Risk Assessment & Related Documentation for NFPs (for 2022); SOC-1 Reports in a Financial Statement Audit; The Financial Statement Auditor's Response to a SOC-1 Report (for 2022)	AICPA	06.5	Yes
01/06/2023	The Control Activities Component of Internal Control (for 2022)	AICPA	01.0	Yes
01/05/2023	Risk Assessment During the Recovery (for 2022); Documenting Internal Control (for 2022)	AICPA	03.0	Yes
01/03/2023	What is Remote Auditing? Narrow Topic Considerations Under a Remote Audit (for 2022); The Current Environment and Implications for Audit Planning (for 2022); Overview of Forming an Opinion and Reporting on Financial Statements (for 2022)	AICPA	05.0	Yes
01/03/2023	What is Remote Auditing? Narrow Topic Considerations Under a Remote Audit (for 2022); The Current Environment and Implications for Audit Planning (for 2022); Overview of Forming an Opinion and Reporting on Financial Statements (for 2022)	AICPA	05.0	Yes
09/14/2022	2022 IPA Conference	Ohio AOS	06.9	Yes
04/29/2022	EBP Audit Conference: The Current State; EBP Audit Conference: Accounting; EBP Audit Conference: Retirement Legislative; EBP Audit Conference: Planning; EBP Audit	OSCPA	08.0	Yes

**WEST VIRGINIA PUBLIC DEFENDER SERVICES
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	Conference: Peer Review Findings; EBP Audit Conference: Electronic Audit Evidence			
01/30/2022	Accounting for Liabilities	Checkpoint Learning	09.0	Yes

BRETT M. BURNS, ADVISORY MANAGER

Current Position / Title with the Firm	Advisory Manager
Educational Background	Marietta College – Bachelor of Arts in Public Accounting and Finance
Professional Certification(s)	CPA, CGFM
Total Years of Experience	11

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 (WSCPA)	Member

Continuing Professional Education (2023 and 2022)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
07/17/2023	Principles and Theory of Leadership	Cumberland College	45.0	No
05/15/2023	Managerial Economics; Strategic Management	Cumberland College	90.0	No
01/17/2023	Managerial Accounting	Cumberland College	45.0	Yes
01/16/2023	Corporate Financial Analysis	Cumberland College	45.0	No
11/30/2022	Applied Statistics	Cumberland College	45.0	Yes
10/07/2022	Project Management	Cumberland College	45.0	No
10/07/2022	Marketing Management	Cumberland College	45.0	No
08/26/2022	Entrepreneurship: New Venture Creation	Cumberland College	45.0	No
08/26/2022	Computer Information System	Cumberland College	45.0	Yes
06/30/2022	Managerial Planning and Leadership	Cumberland College	45.0	No
06/30/2022	Organizational Theory & Analysis	Cumberland College	45.0	No
01/26/2022	Is your NFP Ready to Implement FASB's Leases?	AICPA	02.0	Yes

**WEST VIRGINIA PUBLIC DEFENDER SERVICES
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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, Library, 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 & A Yes / No
5/5-6/2022	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	9.5	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

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	10

Audit Experience and Engagement Duties:

Mr. Barkley (CLB) served as the Senior Audit Manager on numerous **West Virginia Board of Education, County, City, and Ohio School District, College, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, 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 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

**WEST VIRGINIA PUBLIC DEFENDER SERVICES
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Organization Name	Title in Organization
American Institute of Certified Public Accountants (AICPA)	Member
Ohio Society of Certified Public Accountants (OSCPA)	Member

Continuing Professional Education (2023, 2022, and 2021)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
12/29/2023	Determination of Major Programs; Introduction to Compilation Engagements; Intro to Single Audits & Planning a UG Compliance Audit; Leading vs. Managing; Narrowing Topic Considerations Under a Remote Audit	AICPA	08.5	Yes
12/28/2023	Competence and CPE QC; Engagement-Wide Consideration Under a Remote Audit; Ethics Independence and Professional Judgement; Foundation & Principles for Use & Application of GAGAS; Standards for Financial Audits; What is Remote Auditing?	AICPA	08.0	Yes
09/07/2023	2023 Combined IPA Conference	Ohio AOS	07.6	Yes
01/16/2023	Governmental Auditing Update	AICPA	01.0	Yes
11/03/2022	Annual Governmental GAAP Update - 2022	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes
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
09/16/2021	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
06/28-7/1/2021	Breakthrough Leaders Institute – Session 1	RSM	18.5	Yes
06/28/2021	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

Zachary D. Hart, Senior Audit Manager

Current Position / Title with the Firm	Senior 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

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

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 (2023 and 2022)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
11/10/2023	Building Personal Resilience; Engagement-Wide Considerations Under a Remote Audit; Fraud Detection; Introduction to Compilation Engagements; Introduction to Review Engagements; Managing Change; Narrow Topic Considerations Under a Remote Audit; Substantive Auditing Procedures for Auditors of Construction Contractors; What Is Remote Auditing?	AICPA	10.0	Yes
11/02/2023	Annual Governmental GAAP Update; Audit Sampling in a Uniform Guidance Compliance Audit; Determining Major Programs , Using the Compliance Supplement (Yellow Book Compliant); Fiduciary Funds , Fund Financial Statements , and Reporting Entity (Yellow Book Compliant); GASB Update; Implementing GASB Standards (Yellow Book); Pass-throughs and Subrecipients , SEFA (Yellow Book Compliant)	GFOA/AICPA	10.5	Yes
10/29/2023	Budgeting and MFBOA (Yellow Book Compliant); Ethics , Independence, and Professional Judgment (Yellow Book Compliant); External Financial Reporting; Misappropriation of Assets (Yellow Book Compliant); Foundation & Principles for Use & Application of GAGAS; General Requirements (Yellow Book Compliant); Internal Control Over Compliance & Compliance Auditing; Introduction to Single Audits & Planning a Uniform Guidance Compliance Audit; Standards for Attestation Engagements and Reviews of Financial Statements (Yellow Book Compliant)	AICPA	09.0	Yes
10/10/2023	State Local Government A&A Updates;	RSM	02.0	Yes
10/07/2023	Applying the Professional Standards Framework to EBP Audits; Competence and CPE; Quality Control and Peer Review (Yellow Book Compliant); Comprehending Single Audits, Federal Awards (Yellow Book Compliant); Determination of Major Programs; Fieldwork & Reporting Standards for Performance Audits (Yellow Book Compliant); Governmental Auditing Update (Yellow Book); Governmental Environment and GAAP, Fund Accounting and Reporting (Yellow Book Compliant); Pass -Through Entities and Subrecipients & Reporting in a Uniform Guidance Compliance Audit; Schedule of Expenditures of Federal Rewards; Standards for Financial Audits (Yellow Book Compliant)	AICPA	12.0	Yes
09/07/2023	2023 Combined IPA Conference	Ohio AOS	07.6	Yes
12/31/2022	Accounting, Auditing, and the COVID-19 Pandemic; Governmental Auditing Update	AICPA	08.0	Yes
12/30/2022	Advanced Topics in a Single Audit	AICPA	08.0	Yes
11/07/2022	Annual Governmental GAAP Update	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	Ohio AOS	06.9	Yes
01/31/2022	Planning a State & Local Government Audit	RSM	02.0	Yes

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	7

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

Audit Experience and Engagement Duties:

Mr. Lynn (RCL) served as Auditor Manager on numerous **West Virginia Board of Education**, County, City, and **Ohio School District, College**, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, 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 to the Principals and Senior Audit Manager in developing the engagement plan, assisting 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 (2023 and 2022)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
12/18/2023	Management Override; Procurement Cards; Cyber Fraud (Yellow Book Compliant), What a Financial Statement Auditor Should Look for in a SOC 1(R) Report	AICPA	04.5	Yes
12/15/2023	Ethics for Ohio CPAs	Western CPE	03.0	Yes
12/15/2023	Presentation, Disclosures, Transition Requirements; Context for Implementing the New Lease New SASs; Other Standards-Setting Activities Affecting Audit and Attestation Engagements; New SASs ;Other Standards -Setting Activities Affecting Audit and Attestation Engagements; Applying Uniform Guidance: Testing Compliance; Compliance Audit Reporting (Yellow Book Compliant)	AICPA	06.0	Yes
12/09/2023	Applying Uniform Guidance: Introduction; Requirements and Planning (Yellow Book Compliant); Applying Uniform Guidance: Pass-throughs and Subrecipients; SEFA (Yellow Book Compliant); Lease Modifications; Sale and Leaseback Transactions and Leveraged Leases	AICPA	04.5	Yes
12/02/2023	Introduction to Single Audits & Planning a Uniform Guidance Compliance Audit; Applying Uniform Guidance: Determining Major Programs; Internal Control (Yellow Book Compliant); Schedule of Expenditures of Federal Rewards; Audit Sampling in a Uniform Guidance Compliance Audit	AICPA	06.0	Yes
12/01/2023	GASB Update; Implementing GASB Standards (Yellow Book)	AICPA	01.5	Yes
11/18/2023	Competence and CPE; Quality Control and Peer Review (Yellow Book Compliant); Internal Control Over Compliance & Compliance Auditing	AICPA	03.5	Yes
10/27/2023	Determination of Major Programs	AICPA	01.0	Yes
10/10/2023	Q3 State Local Govt A&A Updates	RSM	02.0	Yes
09/07/2023	2023 IPA Conference	Ohio AOS	07.6	Yes
12/30/2022	Planning an ERISA Plan Audit & Auditing the Statements of Net Assets Available for Benefits, ERISA Plan Fundamentals	AICPA	03.0	Yes
11/03/2022	Annual Governmental GAAP Update - 2022	GFOA	04.0	Yes
09/14/2022	2022 IPA Conference	OHAOS	06.9	Yes

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08/29-30/2022	Governmental Accounting and Auditing	WVSAO	16.0	Yes
08/03/2022	County Finances, Take Me Home	WVDE	13.0	Yes

WILLIAM A. JONES, AUDIT MANAGER

Current Position / Title with the Firm	Audit Manager			
Educational Background	Bachelor of Applied Science in Business Administration – West Virginia University at Parkersburg – Financial Management			
Professional Certification(s)	Certified Fraud Examiner (CFE)			
Total Years of Experience	5			

Audit Experience and Engagement Duties:

Mr. Jones (WAJ) served as Audit Manager on numerous **West Virginia Board of Education**, County, City, and **Ohio School District, College**, County, City, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, 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. Jones 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 to the Principals and Senior Audit Manager in developing the engagement plan, assisting 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
American Institute of Certified Public Accountants (AICPA)	Member
Association of Certified Fraud Examiners (ACFE)	Member

Continuing Professional Education (2023 and 2022)

Date	Course Name / Description	Sponsor	CPE Hours	A & A Yes / No
12/15/2023	Fraud Examination	WVU Parkersburg	45.0	Yes
08/04/2023	Yellow Book: Foundation, General Requirements, Ethics, Independence, and Professional Judgement; Governmental Funds and Proprietary Funds; Applying Uniform Guidance: Testing Compliance; Compliance Audit Reporting; Applying Uniform Guidance: Determining Major Programs; Internal Control; Advanced Topics in a Single Audit: Reporting in a Uniform Guidance Compliance Audit	AICPA	09.5	Yes
7/29/2023	Obtaining and Understanding of Internal Control; Fraud and the Need for Forensic Accounting Engagements; Audit Planning and Risk Assessment Procedures	AICPA	03.0	Yes
7/28/2023	Types of Forensic Accounting Engagements; Fraud Detection; Governmental Environment and GAAP, Fund Accounting and Reporting; Government-Wide Statements, Financial Reporting, Special Purpose Governments; Requirements and Cost Principles, Internal Control Testing Compliance	AICPA	06.0	Yes
12/29/2022	Advanced Topics in a Single Audit: Compliance Auditing; Advanced Topics in a Single Audit: Determination of Major Programs; Advanced Topics in a Single Audit: Introduction to Single Audits, and Planning a Uniform Guidance Compliance	AICPA	09.5	Yes

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

	Audit; Advanced Topics in a Single Audit: Schedule of Expenditure of Federal Awards; Advanced Topics in a Single Audit: Internal Control over Compliance; Reporting Requirements, Common Deficiencies in Single Audits; Top Governmental Accounting and Auditing Issues			
11/3/2022	Annual Governmental GAAP Update 2022	GFOA	04.0	Yes
10/23/2022	Audits of State and Local Governments	Checkpoint Learning	17.0	Yes
9/14/2022	2022 IPA Conference	Ohio AOS	06.9	Yes
1/17/2022	ASU 2016-14, Nonprofit Financial Statements	Checkpoint Learning	03.0	Yes
1/17/2022	ASU 2016-14, Nonprofit Financial Statements	Checkpoint Learning	03.0	Yes

Government Experience- Demonstrated Prior Experience of Firm and Personnel

For the fiscal years ended December 31, 2023, 2022 and 2021, and June 30, 2023, 2022, and 2021, the Firm has performed numerous County, City, School District, College, Metropolitan Housing Authority, Airport, Village, Health District, Water / Sewer District, Fire District, Township, Library, Cemetery, and other governmental entities audits) of various sizes. These audits were conducted in accordance with audits 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 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)* (applicable to some of these audits). The Firm has performed these types of audits in the preceding fiscal years, as well.

The following list is a small example of such audits:

Entity Name	Contact Name	Phone Number	J L A	C J R	J E H	C L B	Z D H	R C L	W A J
Berkeley County Board of Education	James Butts	(304) 267-3510		X	X		X	X	X
Eastern Panhandle Instructional Cooperative (EPIC)	James Butts	(304) 267-3510		X	X		X		
James Rumsey Technical Institute (MCVC or JRTI)	James Butts	(304) 267-3510		X	X		X		X
Kanawha County Board of Education	Melanie Meadows	(304) 348-6691		X	X				X
Brooke County Board of Education	Deidra Parr	(304) 737-3481			X		X	X	X
Gilmer County Board of Education	Christina Hacker	(304) 462-7386		X	X				X
Grant County Board of Education	Tony Oates	(304) 257-1011		X	X			X	X
Greenbrier County Board of Education	David McClure	(304) 647-6460			X		X		X
Hampshire County Board of Education	Denise Hott	(304) 822-3528		X	X	X			X
Jefferson County Board of Education	Jennifer Moss	(304) 728-9255		X	X		X		X
Logan County Board of Education	Rhonda Justice	(304) 792-2090		X	X	X			X
Mercer County Board of Education	Leslie Wellman	(304) 431-1278		X	X			X	X
South Branch Career and Technical Center	Julie Hanstroee	(304) 257-1331		X	X			X	X
West Virginia Secondary Schools	Katelyn Enoch	(304) 485-5494		X	X			X	
Monongalia County Commission	Carye Blaney	(304) 291-7230		X	X	X			X
Raleigh County Commission	R. D. Tolliver	(304) 255-9369			X	X			X
Wood County Commission	Joe Gonzales	(304) 424-1892	X						X
City of Huntington	Rick Montgomery	(304) 696-5540	X	X	X			X	X
City of Wheeling	John Carlier	(304) 234-3810			X	X		X	X
City of Martinsburg	Mark Spickler	(304) 264-2131			X		X	X	
Corporation of Harpers Ferry	Deborah Kelly	(304) 535-2206			X		X	X	X
Amanda Clearcreek Local School District	Lana Fairchild	(740) 969-7262		X	X			X	X
Berne Union Local School District	Kirk Grady	(740) 746-8341		X	X			X	
Claymont City School District	Kim Beckley	(740) 922-5478		X	X	X			X
Clermont Northeastern Local School District	Kathy Neuner	(513) 685-1408		X	X		X	X	X
East Palestine City School District	Rick Ellis	(330) 426-3355		X	X		X		X
Elida Local School District	Joel Parker	(419) 331-4155		X	X		X		
Fairbanks Local School District	Aaron Johnson	(937) 349-3731		X	X			X	
Finneytown Local School District	Dave Oliverio	(513) 728-3707		X	X			X	X
Goshen Local School District	Todd Shinkle	(513) 722-2222		X	X		X	X	X
Graham Local School District	Kristie Purtee	(937) 663-4123		X	X				X
Hocking Technical College	Mark Fuller	(740) 753-7129		X	X		X		X
Jonathan Alder Local School District	Aaron Johnson	(614) 873-8685		X	X			X	
Liberty Union-Thurston Local School District	April Bolyard	(740) 209-0323		X	X			X	X
Lockland Local School District	Doug Ackerman	(513) 563-5000		X	X		X		X

WEST VIRGINIA PUBLIC DEFENDER SERVICES PROPOSAL FOR AUDIT SERVICES

Lynchburg Clay Local School District	Richard Hawk	(937) 364-2338		X	X					X
Madison-Plains Local School District	Todd Mustain	(740) 490-0621		X	X		X			X
Marietta City School District	Frank Antill	(740) 374-6550			X					
McComb Local School District	Linda Clymer	(419) 293-3979		X	X	X				
New Lebanon Local School District	Kaitlin Huck	(937) 687-1301		X	X	X				
Southern Hills Joint Vocational School District	Kari Barnes	(937) 378-6131		X	X				X	
Southern Local School District	Christi Hendrix	(740) 949-2667		X	X					X
St. Bernard-Elmwood Place Local School District	Nick Hendricks	(513) 482-7124		X	X		X			X
Morgan County	Randy Williams	(740) 962-4475			X				X	
City of Bucyrus	Kali Lewis	(419) 562-6767		X	X				X	X
City of Carlisle	Kristina Cooper	(937) 743-7727		X	X	X			X	X
City of Galion	Brian Saterfield	(419) 468-1823		X	X				X	X
City of New Carlisle	Colleen Harris	(937) 845-9492		X	X	X				X
City of North Canton	Jina Alaback	(330) 499-3466		X	X	X				X
City of Sunbury	Dana Steffan	(740) 965-2684		X	X		X			
City of Tipp City	John Green	(937) 506-3164		X	X	X			X	X
Zane State College	Tammy Huffman	(740) 588-1212		X	X					X

Initials	Name
JLA	Jodey L. Altier, CPA, CFF
CJR	Cindy J. Reid, CPA
JEH	Jessica E. Heldman, CPA
BMB	Brett M. Burns, CPA, CGFM
CLB	Christopher L. Barkley
RCL	Ryan C. Lynn, CPA

The Firm has also performed numerous audits of other West Virginia and Ohio entities. A listing of additional West Virginia and Ohio entities can and will be provided, if requested.

Technical and Specialist Support – Availability and Experience of Management Support Personnel

The Firm’s supervisory personnel are available and involved in every audit and are readily available to staff for assistance.

The Firm’s policies mandate uses of or consulting with specialists when situations arise needing clarification, interpretation, etc. beyond existing expertise. The following is a list of some of the resources available and used by the Firm:

- The Firm has numerous peer Firm Partners that we consult with regularly.
- Ohio Auditor of State, Center for Audit Excellence – The Firm’s policy is to inquire for guidance and ask for assistance with new GAAP and GASB pronouncements and Auditor of State Bulletins.
- The Ohio and National Government Financing Officers Association (GFOA). Association and membership in these organizations provide us the opportunity to talk and discuss current governmental pronouncements, trends and papers with larger firms, a variety of governmental entities and leading experts in the field of governmental accounting and auditing.
- Generally Accepted Auditing Standards, issued by the American Institute of Certified Public Accountants.
- Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book).
- Standards for Audits of Governmental Entities.
- The West Virginia State Auditor Office and the West Virginia Revised Code.
- Audits of State and Local Governmental Units, American Institute of Certified Public Accountants.
- Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as applicable.

Exhibit D

AFFILIATIONS AND MEMBERSHIPS

AFFILIATIONS

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

MEMBERSHIPS

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

WBENC

WOMEN'S BUSINESS ENTERPRISE
NATIONAL COUNCIL

JOIN FORCES. SUCCEED TOGETHER.

hereby grants

National Women's Business Enterprise Certification

to

Perry & Associates Certified Public Accountants, A.C.

who has successfully met WBENC's standards as a Women's Business Enterprise (WBE).
This certification affirms the business is woman-owned, operated and controlled and is valid through the date herein.

Certification Granted: February 21, 2023
Expiration Date: February 21, 2025
WBENC National Certification Number: WBE2300484

WBENC National WBE Certification was processed and validated by Women's Business Enterprise Council Ohio River Valley, a WBENC Regional Partner Organization.



Authorized by Lynnise Smith, Executive Director
Women's Business Enterprise Council Ohio River
Valley

WBECORV
WOMEN'S BUSINESS ENTERPRISE COUNCIL
OHIO RIVER VALLEY
JOIN FORCES. SUCCEED TOGETHER.

NAICS: 921190, 541211
UNSPSC: 81112213, 84110000, 84111500, 84111502, 84111503, 84111505



August 30, 2021

Jodey Altier
Perry & Associates CPA's AC
313 2nd St
MARIETTA, OH 45750-2921

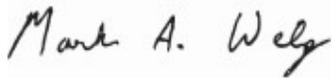
Dear Jodey Altier:

It is my pleasure to notify you that on August 27, 2021, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Mark Welp, CPA, Chair
OSCPA Peer Review Committee

(800) 686-2727

cc: Mitchell McKenney

Firm Number: 900010085049

Review Number: 580006

BUCKLER, McKENNEY & NADZADI, P.C.

Certified Public Accountants

116 Fox Plan Road
Monroeville, PA 15146-2799
(412) 856-7880
FAX (412) 856-0510

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

Mitchell K. McKenney, CPA
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

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.

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*.

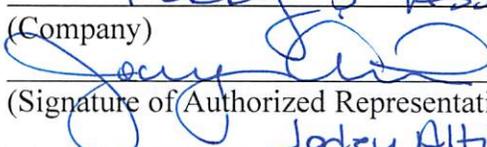


Buckler, McKenney & Nadzadi, P.C.

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)


(Signature of Authorized Representative)

Jodey Altier, President 4/6/24
(Printed Name and Title of Authorized Representative) (Date)

740-373-0054 740-373-2402
(Phone Number) (Fax Number)

jaltier@perrycpa.net
(Email Address)