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Header 1

[List View](#)

General Information Contact Default Values Discount Document Information Clarification Request

Procurement Folder: 1423469

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0221

Vendor ID: VS0000007569

SO Doc ID: PDS2400000001

Legal Name: Maher Duessel

Published Date: 5/24/24

Alias/DBA:

Close Date: 6/10/24

Total Bid: \$331,900.00

Close Time: 13:30

Response Date: 06/10/2024

Status: Closed

Response Time: 10:55

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

Responded By User ID: rogunmdcpas

Total of Header Attachments: 1

First Name: Rachelle

Total of All Attachments: 1

Last Name: Ogun

Email: rogun@md-cpas.com

Phone: 412.535.5550



Department of Administration
Purchasing Division
2019 Washington Street East
Post Office Box 50130
Charleston, WV 25305-0130

State of West Virginia
Solicitation Response

Proc Folder: 1423469
Solicitation Description: ANNUAL AUDIT FOR THE PDC'S THROUGH OUT WV
Proc Type: Central Contract - Fixed Amt

Solicitation Closes	Solicitation Response	Version
2024-06-10 13:30	SR 0221 ESR06102400000007655	1

VENDOR

VS0000007569
Maher Duessel

Solicitation Number: CRFQ 0221 PDS2400000001

Total Bid: 331900 **Response Date:** 2024-06-10 **Response Time:** 10:55:53

Comments:

FOR INFORMATION CONTACT THE BUYER
Melissa Pettrey
(304) 558-0094
melissa.k.pettrey@wv.gov

Vendor
Signature X

FEIN#

DATE

All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Total Audit cost for FY24 audit for all Circuit locations				78700.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: Fee above includes Optional 17th Judicial Circuit - Monongalia County

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				81550.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: Fee above includes Optional 17th Judicial Circuit - Monongalia County

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				84400.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: Fee above includes Optional 17th Judicial Circuit - Monongalia County

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				87250.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: Fee above includes Optional 17th Judicial Circuit - Monongalia County

Extended Description:

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



A value added

Professional Audit Services Proposal

Prepared For Public Defender Services

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

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

www.md-cpas.com

June 10, 2024

MaherDuessel

*In business for 30+ years, Maher Duessel
is dedicated to serving governments
and non-profits.*

TRANSMITTAL LETTER

June 10, 2024

Ms. Melissa Pettrey, Senior Buyer
West Virginia Department of Administration
Purchasing Division
2019 Washington Street East
Charleston, WV 25305

Dear Ms. Pettrey,

Thank you for the opportunity to present Maher Duessel's proposal to continue to provide audit services to Public Defender Services. We have enjoyed working with your organization, and we look forward to continuing our successful relationship with you. As we have demonstrated in our prior years of service to you, we are committed to performing the work within the required time period. Our current service to several West Virginia state agencies, experience working with organizations involved in the administration of legal services, and knowledge of your agency from our prior service to you will continue to ensure an efficient and timely audit process. Retaining Maher Duessel as your independent auditors will continue to provide Public Defender Services with several added value benefits as detailed below.

Firm Overview. Maher Duessel was founded to provide high-caliber auditing, tax, and consulting services to clients in the governmental and non-profit sectors, markets which require an extraordinary degree of education and expertise. As reflected in our mission statement, *Pursuing the Profession While Promoting the Public Good®*, we help to support our clients' missions while providing highly specialized and personalized services. We perform more than 950 audits annually in the public sector; along with that we take pride in serving our clients throughout the year not just during 'audit time'. Since 1989, our passion and commitment has led Maher Duessel to become a leading regional accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster.

Commitment to Governments. Maher Duessel was founded to serve governments and non-profits in 1989, and these entities remain at the core of our practice. We currently serve more than 350 governments, and service to governments accounts for nearly 60% of our annual revenues, with non-profits making up the majority of our remaining clients. We serve a broad range of governments including state agencies, counties, cities, municipalities, municipal authorities, housing and redevelopment authorities, transportation authorities, colleges/universities, and school districts, among others. We have a comprehensive understanding of your operations. Questions you may have throughout the year will be addressed in a timely fashion due to this experience, an attribute our competitors may be unable to offer you. We have the largest staff dedicated solely to governmental, non-profit, and Single Audit issues in Pennsylvania.

Commitment to the Legal Community. We serve several governmental and non-profit organizations involved in advocacy, training, and the provision of legal assistance to citizens in need. Key clients we serve in the legal

arena in addition to Public Defender Services include the Pennsylvania Legal Aid Network (including its various affiliated entities), Pennsylvania Interest on Lawyers' Trust Accounts Board, Pennsylvania Disciplinary Board of the Supreme Court, Pennsylvania Lawyers Fund for Client Security, First Judicial District of Pennsylvania, Pennsylvania Continuing Legal Education Board, Unified Judicial System, Pennsylvania Bar Foundation, Pennsylvania Association for Justice, and the State Bar of Montana.

Experience With State Agencies. Our work with state agencies is a significant part of our audit and consulting practice. We serve more than 25 agencies in the State of West Virginia, Commonwealth of Pennsylvania, State of Maryland, and State of Montana. Services we perform for these agencies include financial statement audits, assistance with Annual Comprehensive Financial Reports (ACFRs), and accounting consulting, among others. With all of our professionals well versed in governmental operations and financial reporting requirements, we have the resources and knowledge to continue to capably serve an entity of your size and complexity.

ACFR Expertise. We understand that these audits will be incorporated into the State's Annual Comprehensive Financial Report (ACFR), and the State participates in the Government Finance Officers Association's (GFOA's) Certificate of Achievement for Excellence in ACFR program. Eight members of the firm serve on the GFOA's ACFR Review Committee as Technical Reviewers, including your proposed Engagement Partner, Jeffrey W. Kent, CPA. In addition, we work with fifteen clients who participate in the program. **Our widespread experience with the ACFR program's requirements will continue to provide exceptional added value for your organization.**

Remote Capacity. Consistent with prior years, we will be able to serve Public Defender Services in a remote fashion, for added efficiencies and value. Our utilization of [Suralink](#), a secure electronic file sharing portal, and online meeting platforms such as [Microsoft Teams](#), will enable us to efficiently serve you in a virtual fashion. [Suralink](#) allows us to easily exchange and track uploaded documents securely with our clients. This platform will allow us to provide you with a dynamic request list, where assigned tasks can be easily seen and tracked by the user, and open items are clearly defined. We also have the flexibility to work on-site as needed.

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

Sincerely,



Jeffrey W. Kent, CPA
PARTNER

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3. Qualifications

3.1 Certified Public Accountant Designation

Maher Duessel affirms that we are a licensed CPA firm, and we certify that 50% of the auditing staff assigned to this engagement are licensed to practice accounting in the Commonwealth of Pennsylvania. Your proposed Engagement Partner, Jeffrey W. Kent, CPA is a licensed West Virginia CPA (in addition to being a Pennsylvania licensed CPA). For the other team members, it is our understanding that their Pennsylvania CPA licenses provide the required mobility to perform audit services in the State of West Virginia. However, at the State's request, we can obtain West Virginia CPA licenses for these personnel upon award of a contract. **Attached is the Exhibit B RFP form listing these individuals along with their resumes detailing their qualifications.** Maher Duessel does not intend to utilize any interns nor other non-employee personnel on this engagement.

3.2 Prior Experience

Maher Duessel affirms that we have experience in auditing other government units or entities funded by grants from the general revenues of the State of West Virginia. **Attached is the Exhibit C RFP form listing our West Virginia audit clients.**

3.3 Affiliations/Memberships

Maher Duessel affirms that we have affiliations or memberships with professional organizations that ensure that our firm is subject to peer review and certification with respect to the quality of our work and the proficiency of our staff. **Attached is the Exhibit D RFP form listing our affiliations and memberships.**

Maher Duessel is a member of the American Institute of Certified Public Accountants (AICPA's) Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC). Annual requirements must be met and attested to for the firm to continue membership in each Center. The firm was one of the first 50 firms to join the GAQC when it was established in late 2004. The GAQC promotes the importance of quality governmental audits and the value of these audits to government officials and staff. The EBPAQC enhances the quality of employee benefit plan audits.

MEMBERSHIP IN THESE QUALITY CENTERS REQUIRES MAHER DUESSEL TO COMMIT TO HIGHER STANDARDS THAN NON-MEMBERS AND PROVIDES THE FIRM WITH ADDITIONAL RESOURCES TO FACILITATE THE AUDIT PROCESS.

As a member of the GAQC, Maher Duessel has access to comprehensive audit resources including GAQC Alerts that contain critical and time sensitive information about governmental audit developments, online publications devoted to best practices and developments in governmental auditing, access to webcasts on current issues, and an online forum for member interaction, networking, and sharing of information. In addition, Senior Partner, Diane E. Edelstein, CPA, previously served on the AICPA's Executive Committee for the Governmental Audit Quality Center and continues to serve as an instructor on AICPA webcasts.

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, Government Finance Officers Association (GFOA), and Pennsylvania Institute of Certified Public Accountants (PICPA). With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the government sector, we keep informed on trends and issues facing the industry, and we are able to provide timely resources and updates to our clients.

**WE WILL KEEP YOU INFORMED OF THE LATEST DEVELOPMENTS
THAT WILL IMPACT YOUR FINANCIAL REPORTING.**

National
& State
Committee
Involvement

GFOA

- Special Review Committee for Annual Comprehensive Financial Reports, Technical Reviewers (Tim Morgus, Beth Dittmer, Brian McCall, Jeff Kent, Jennifer CruverKibi, Samantha Strejcek, Michelle Bryan, and Robert Belicose)
- Pennsylvania State Board (Jeff Kent and Amy Lewis, Members)
- Pennsylvania Western Region Board (Amy Lewis, Treasurer)
- Pennsylvania Central Region Board (Jennifer CruverKibi, Board Member)
- Popular Report Review Committee (Dave Duessel and Katie Yates, Reviewers)

AICPA

- National Pipeline Advisory Group (Betsy Krisher, Current Member)
- Auditing Standards Board (Lisa Ritter, Past Member)

PICPA

- Board of Directors (Betsy Krisher, President)
- Local Government Committee (Brian McCall, Member)
- Diversity and Inclusion and Advisory Board (Chelsea Ricelang, Member)
- A&A Steering Committee (Lisa Ritter, Past Chair and Current Member)
- Future of Audit Thought Leadership Committee (Lisa Ritter, Member)
- Education Committee (Amy Lewis, Member)
- Professional Ethics Committee (Brian McCall, Member)

3.4 Affirmation

Maher Duessel affirms that our organization nor any related parties are not providing, and will not provide, non-auditing services to Public Defender Services, or to any one of the Public Defender Corporations during the term of the 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.

4. Mandatory Requirements

4.1 Independence and License to Practice

The firm and all of its personnel are independent of Public Defender Services in accordance with U.S. Government Accountability Office (GAO) and AICPA standards. There are no existing relationships, nor are we aware of any potential relationships that could impact our independence and objectivity. Initially, all Maher Duessel professionals must sign an independence form when they begin at Maher Duessel stating that they have no independence conflicts with any of our clients or prospective clients. Notification of any conflicts that subsequently arise are to be brought to the attention of the Managing Partner and Engagement Partner as soon as they become known. Our commitment to independence is reinforced with compliance documentation. Annually, we require an Independence, Integrity and Objectivity Representation form to be completed by all employees. Every six months, all employees are asked to complete a semi-annual compliance statement clarifying any updates to the Independence, Integrity and Objectivity Representation form. Maher Duessel will give Public Defender Services immediate written notification if any conflicting relationship is entered into during the period of this engagement. In addition, detailed independence questions are part of every audit engagement's planning workpapers.

Maher Duessel affirms that we are licensed to practice accounting in the State of West Virginia. **Attached in Exhibit E is a copy of the firm's West Virginia CPA license.**

4.2 Management and CPA License Status

We affirm that all directors, principals or partner equivalents on the engagement are licensed CPA's with at least five years of audit experience with governmental entities. All manager levels employees on this engagement are CPA's with at least 3 years of experience on governmental engagements. We understand that the state agency retains the right to approve or reject replacements based upon their qualifications, experience or performance.

With professionals committed to serving the public sector, Public Defender Services will continue to be served by an engagement team committed to governments with all team members having extensive experience serving similar entities. To ensure continuity of our service to Public Defender Services, we propose to serve you with the same key professionals that have previously worked with you. However, at your request, these professionals may be seamlessly rotated, as all of our audit team members have experience serving governments. **Resumes of these professionals are attached in Exhibit F.**



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

Mr. Kent will have overall responsibility for conducting your audits 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.



David P. Duessel, CPA, CGFM
Engagement Quality Control Review Partner
412.535.5515 | dduessel@md-cpas.com

Mr. Duessel will independently review the draft reports and corresponding financial statements and compliance audit work, as appropriate, to ensure all significant auditing, accounting, and reporting issues are handled appropriately.



James Contrella, CPA, Manager
412.535.5532 | jcontrella@md-cpas.com

Mr. Contrella will assist the Engagement Partner, Mr. Kent, with the direct oversight of the audit engagement including review of fieldwork and support to the Senior Auditor.



Gabrielle Haduch, Senior Auditor
412.535.5523 | ghaduch@md-cpas.com

Ms. Haduch will assist the Manager, Mr. Contrella, with the audit supervision, including review of fieldwork while directing the work of and providing support to the Staff Auditors.

4.3 Firm Overview and Relevant Experience

A. FIRM OVERVIEW

The founding partners of Maher Duessel had a vision: to focus on providing integrated audit and tax services for the unique needs of governmental and non-profit organizations. Since 1989, our commitment to this vision has led Maher Duessel to become one of Pennsylvania's leading certified public accounting firms. Our mission statement, *Pursuing the Profession While Promoting the Public Good®*, reflects our philosophy of providing expert technical services that help our clients create a better community.

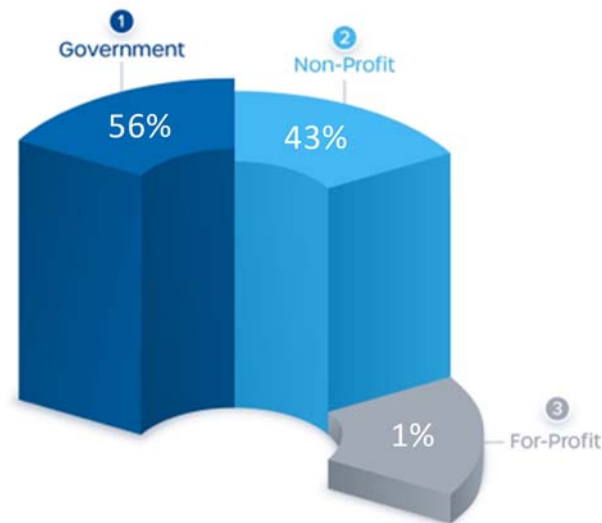
TECHNICAL EXPERTISE WITH PERSONALIZED SERVICE

We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. Many firms will serve a wide range of clients in both the private and public sectors. However, in serving a wide client base, those firms' professionals are limited in gaining specialized knowledge and insight into the unique environments that governments operate in. In other firms, key decisions and judgments with significant client impact often fall to junior level staff or must be channeled through different hierarchies that may leave the client without direct access to the firm's technical decision makers.

Our clients benefit from experienced and timely guidance of the engagement team’s senior technical and executive leadership who understand their specific operations and challenges. Maher Duessel is unique among Pennsylvania auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors.

EXECUTIVE LEADERSHIP ENGAGEMENT & GUIDANCE

Our government clients have a wide range of operational risks and challenges that must be considered in the audit process. Our breadth, as well as depth, of expertise in the vast array of operations that the government sector encompasses allows us to conduct our engagements efficiently and effectively. The chart below demonstrates our commitment to the government sector:



B. COMMITMENT TO GOVERNMENTS

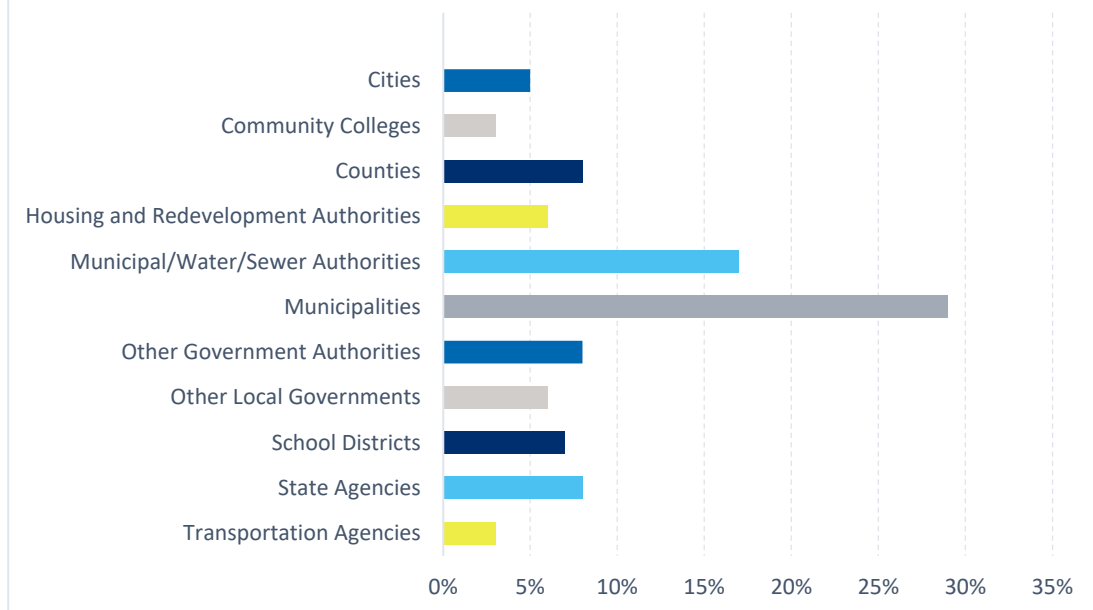
Maher Duessel affirms that we have experience auditing/consulting with three different state government entities over the past five years. **Refer to Sections C and D for a listing of relevant clients.**

We provide assurance, advisory, and consulting services with a focus on governments. We provide services to a broad range of governments including state agencies, counties, cities, municipalities, municipal/water/sewer authorities, colleges/universities, housing and redevelopment authorities, school districts, and transportation agencies, among others. We currently serve more than 350 governments, and we provide a wide range of professional services as noted on the next page.

Our Government Services

- Audit Preparation
- Financial Statement Audits
- DCED Audits
- Assistance with Grant Tracking and Reporting
- ACFR and Audit Assistance and Financial Statement Preparation
- Audits in Accordance with *Government Auditing Standards*
- Audits in Accordance with the Uniform Guidance (Single Audits)
- Governmental Accounting Standards Board (GASB) Implementation
- Governmental Accounting Assistance
- Grant Compliance Audits
- Pension Audits
- Agreed Upon Procedures Attestation Reports
- Arbitrage Rebate Calculations
- Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation
- Forensic Auditing
- Internal Control Examinations
- Accounting Consulting Including Consulting on Federal and State Funding Programs
- Interim CFO Services

Service Profile for Governments



C. COMMITMENT TO STATE AGENCIES

Maher Duessel serves more than 25 state agencies in the State of West Virginia, Commonwealth of Pennsylvania, and State of Maryland. With 113 professionals dedicated to serving governments throughout the year and existing knowledge of your financial reporting requirements, we have the resources and depth of expertise to continue to capably serve an organization of your size and complexity. Our audit process will continue to be timely and efficient.

State Agency and West Virginia Experience

- | | |
|---|--|
| <ul style="list-style-type: none"> • West Virginia Department of Administration (Consulting) • West Virginia Office of Technology (Consulting) • West Virginia Public Broadcasting (Consulting) • West Virginia Public Defender Services • West Virginia School Building Authority • West Virginia State Treasurer's Office • Workforce West Virginia • Bluefield State University (Consulting) • West Virginia School of Osteopathic Medicine (Consulting) • Appalachian States Low-Level Radioactive Waste Commission • Commonwealth Financing Authority • Maryland Racing Commission | <ul style="list-style-type: none"> • Pennsylvania Department of Human Services • Pennsylvania Intergovernmental Cooperation Authority • Pennsylvania Public Utility Commission • Pennsylvania Supreme Court Boards • Port of Pittsburgh Commission • State Public School Building Authority • Unified Judicial System • Pennsylvania Emergency Management Agency • Pennsylvania Health Care Cost Containment Council • Pennsylvania Higher Education Facilities Authority • Pennsylvania Horsemen's Associations • Pennsylvania Industrial Development Authority |
|---|--|

D. COMMITMENT TO THE LEGAL SECTOR

In addition to our experience with state agencies, Maher Duessel is also committed to serving organizations in the legal sector as listed below:

Maher Duessel Legal Sector Clients

- | | |
|---|--|
| <ul style="list-style-type: none"> • Commonwealth Advocacy (Community Justice) • Community Legal Services • First Judicial District of Pennsylvania • Justice at Work • Legal Aid of Southeastern Pennsylvania • MidPenn Legal Services • Neighborhood Legal Services • Northwestern Legal Services • North Penn Legal Services • Pennsylvania Association of Justice • Pennsylvania Bar Foundation • Pennsylvania Continuing Legal Education Board | <ul style="list-style-type: none"> • Pennsylvania Disciplinary Board of the Supreme Court • Pennsylvania Health Law • Pennsylvania Institutional Law • Pennsylvania Interest on Lawyers' Trust Accounts Board • Pennsylvania Lawyers Fund for Client Security • Pennsylvania Legal Aid Network (PLAN) • Regional Housing Legal Services • Southwestern Pennsylvania Legal Services* • Unified Judicial System |
|---|--|

E. CLIENT REFERENCES

While we feel reflecting on your experience with our service serves as your best reference, we encourage you to contact the references below all of whom will attest to the quality of our services.

Client References	
<p>West Virginia Department of Administration Mr. David Mullins, Finance Director, 304.558.0076, dave.w.mullins@wv.gov</p> <p>2019 Washington Street E., P.O. Box 50130, Charleston, WV 25305-0130</p> <p><i>Scope of Work:</i> Accounting consulting services for the Department of Administration including assistance with the preparation of financial statements, the ACFR submittal, and GASB implementation.</p>	
<p>West Virginia Bureau of Treasury Investments Ms. Kara Hughes, Executive Director 304.341.0723 kara.hughes@wvbt.org</p> <p>315 70th Street SE, Charleston, WV 25304</p> <p><i>Scope of Work:</i> Financial Statement Audit Services for the State of West Virginia Bureau of Treasury Investments, Assistance with the preparation of Financial Statements and ACFR submittal</p>	
<p>West Virginia School Building Authority Mr. Jordan Kirk, Director of Finance 304.558.2541 jordan.l.kirk@wv.gov</p> <p>2300 Kanawha Boulevard, East, Charleston, WV 25311-2306</p> <p><i>Scope of Work:</i> Financial Statement Audit Services for the West Virginia School Building Authority, Assistance with the preparation of Financial Statements</p>	

F. ACFR EXPERTISE

WE PROVIDE ANNUAL COMPREHENSIVE FINANCIAL REPORT ASSISTANCE TO FIFTEEN 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. Our comprehensive experience with the ACFR program's requirements will continue to provide exceptional added value for Public Defender Services. Our clients who have received the GFOA Certificate of Achievement (COA) for Excellence in Financial Reporting are as follows:

Maher Duessel ACFR Clients

- | | |
|--|---|
| <ul style="list-style-type: none"> • Butler County • Centre County • City of Helena, Montana • City of Pittsburgh • Missoula County, Montana • Municipality of Bethel Park • Municipality of Mt. Lebanon • Northampton County • O'Hara Township | <ul style="list-style-type: none"> • Pittsburgh Public Schools • The Township of Upper St. Clair • Upper Allen Township • West Virginia Board of Treasury Investments • West Virginia Department of Administration • West Virginia Division of Highways |
|--|---|

G. GASB EXPERIENCE

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.

OUR INTERNAL ACCOUNTING AND AUDITING COMMITTEE ENSURES THAT UPCOMING STANDARDS ARE REVIEWED AND ANALYZED TO DETERMINE THE APPLICABILITY TO OUR CLIENTS AND TO PROVIDE IMPLEMENTATION GUIDANCE AND TRAINING.

Members of the Committee, as well as several other Maher Duessel professionals, regularly attend conferences and webinars to learn about new standards and their implications for our clients. We offer Continuing Professional Education (CPE) [seminars](#) annually to our clients, free of charge, to ensure that this vital information is passed along in a timely manner. We also communicate pending standards in blogs, emails, and other communications that we provide to our clients throughout the year. We will assist each Corporation with the implementation of the following standards:

- GASB 99: Omnibus 2022 – June 30, 2024 – for requirements related to derivative instruments
- GASB 100: Accounting Changes and Error Corrections – June 30, 2024
- GASB 101: Compensated Absences – June 30, 2025
- GASB 102: Certain Risk Disclosures – June 30, 2025
- GASB 103: Financial Reporting Model Improvements – June 30, 2026

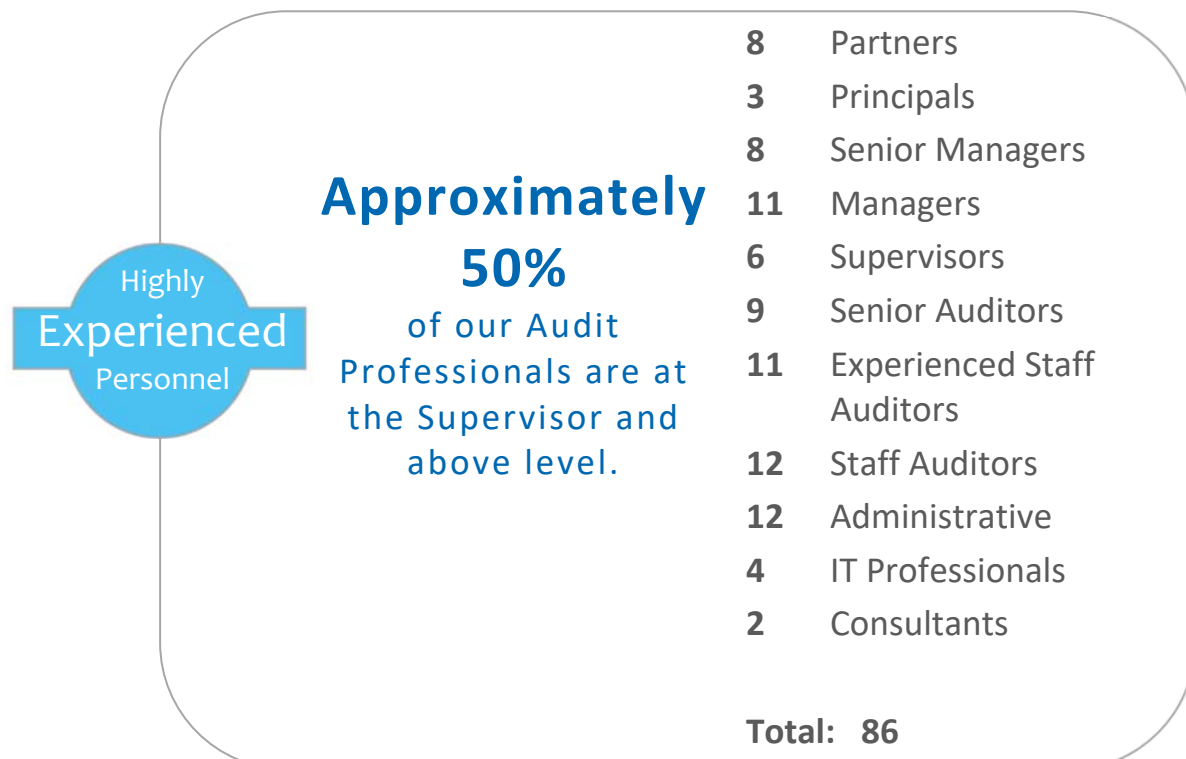
4.4 Peer Review

Maher Duessel is proud that the firm has once again received the top rating for peer reviews for the years ending May 31, 2022 and May 31, 2019. Both peer reviews were conducted by Goff Backa Alfera & Company. The peer review reports 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 Peer Review Report is attached in Exhibit G.**

4.5 Firm Staffing

Maher Duessel affirms that we have at least seven licensed CPAs on staff within our firm that are strictly audit and not tax professionals. This ensures that Maher Duessel has a breadth of experience that Public Defender Services is looking for and that we can substitute engagement members should turnover occur. At least five of these audit professionals are in the same location (our firm’s Pittsburgh’s office) and are not spread amongst other firm locations.

Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster. We leverage our experienced personnel (114 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 provides the assurance that every engagement is staffed with highly experienced professionals who are actively involved in the field. We currently conduct work in eight states, including the State of West Virginia. Listed below is a breakdown of the professionals working out of the firm’s Pittsburgh office.



All of our professionals have significant experience serving governments. We harness that experience to ensure that your needs are met and that we can answer any questions you have and provide insight or resources for new situations that arise for you. For each client, we assemble an engagement team with an appropriate mix of experience to ensure that procedures are conducted efficiently and effectively. We will serve you directly from our Pittsburgh office.

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

4.6 Re-Issuance of Audits

Maher Duessel affirms that we have not had a final audit issued that had to be reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or other West Virginia state agency.

4.7 AICPA Governmental Audit Quality Center

Maher Duessel affirms that our firm is a member in good standing of the AICPA's Governmental Audit Quality Center.

In addition to our Audit Quality Center participation, all Maher Duessel professionals meet or exceed the continuing education requirements stipulated by the AICPA and the Commonwealth of Pennsylvania. In addition, we adhere to *Government Auditing Standards*, which stipulate additional education requirements, by requiring all of our professionals to meet or exceed those additional education requirements. This means that all of our audit professionals, regardless of staffing level or CPA license status, receive at least 80 hours of Continuing Professional Education (CPE) every two years on accounting and auditing topics related to the government and non-profit sectors. Because our work is focused solely on governments and non-profits, we are able to tailor our training sessions to topics devoted to these sectors. We organize regular in-house training and seminars specific to our government and non-profit practices. We encourage our professionals to gain additional CPE through outside conferences and seminars that also focus on governments and non-profits.

**ALL MEMBERS OF YOUR PROPOSED ENGAGEMENT TEAM HAVE RECEIVED SPECIALIZED
TRAINING ON THE GOVERNMENT ENVIRONMENT, INCLUDING ACCOUNTING, AUDITING,
AND REGULATORY REQUIREMENTS.**

We also design up to 24 CPE credits annually for our clients to address their unique needs, including a [government seminar](#) that we host in December of each year. We ensure our offerings keep current with issues that are "top of mind" for our government clients. We offer our CPE sessions in a hybrid format with options for in-person and virtual attendance. Our most recent session had approximately 500 participants. **Clients are invited to attend all of our CPE sessions at no additional charge.** We have intricate knowledge of the regulations and accounting standards relevant to governmental entities. This expertise allows our professionals to frequently teach governmental accounting and auditing topics to CPAs on the local, state, and national levels.

4.8 Mandatory Contract Service Requirements & Deliverables

4.8.1 Services

Maher Duessel will perform a financial statement audit and issue a report for each Public Defender Corporation for FY 2024 listed below (including the amount of the grant of general revenue funds).

Brooke, Hancock & Ohio	\$1,330,000
Marshall, Tyler & Wetzel	\$530,000
Wood & Wirt	\$1,655,000
Calhoun, Jackson, Mason & Roane	\$1,171,000
Cabell & Wayne	\$2,042,000
Logan	\$708,000
McDowell	\$531,000
Mercer	\$1,081,000
Raleigh	\$1,471,000
Greenbriar & Pocahontas	\$700,000
Fayette	\$677,000
Kanawha	\$3,714,000
Harrison	\$1,177,000
Monongalia	\$1,635,000
Preston	\$478,000
Berkeley, Jefferson & Morgan	\$3,048,000
Boone & Lincoln	\$880,000
Nicholas	\$421,000
Mingo	\$650,000

The audits will be separately conducted, reported and priced for each of the nineteen (19) Public Defender Corporations as they may be configured under the statute and will be conducted, and reported, in accordance with Generally Accepted Auditing Standards and in accordance with GASB standards and government auditing principles, as applicable. Specifically, in accordance with general auditing principles, we will report on the fair presentation of the financial statements for each Public Defender Corporation and, in accordance with GASB principles, we will report on the Public Defender Corporations' internal controls and compliance with the requirement that are set forth in the funding contracts executed by and between Public Defender Services and the Public Defender Corporations. Finally, the audits of the nineteen (19) public defender corporations will be conducted and reported, so that the audits can be incorporated into the State's ACFR.

4.8.2 Record Retention

Maher Duessel will comply with all applicable Federal and State of West Virginia rules and regulations and requirements governing the maintenance of documentation to verify the cost of services under this contract. We will maintain such records for a minimum of five (5) years and will make available all records to personnel of Public Defender Services at our office during normal business hours upon written request by Public Defender Services.

We understand that will have access to private and confidential data maintained by the Public Defender Corporations to the extent required for Maher Duessel to carry out the duties and responsibilities defined in the awarded contract. We agree to maintain confidentiality and security of the data made available and will indemnify and hold harmless the State of West Virginia and Public Defender Services against any and all claims brought by any party attributed to actions of breach of confidentiality by Maher Duessel or individuals permitted access.

4.8.3 Procedures

In the course of performing the audit, representatives from Maher Duessel will meet and confer with representatives of each Public Defender Corporation before, during, and after the conclusion of the audit. The internal controls to be tested for each Public Defender Corporation is expected and anticipated to include, but is not limited to, testing of the controls related to cash or investment management, financial transactions, reconciliation, budget management, and procurement processes.

Listed below is an overview of our audit procedures.

A. ENGAGEMENT COMMUNICATION

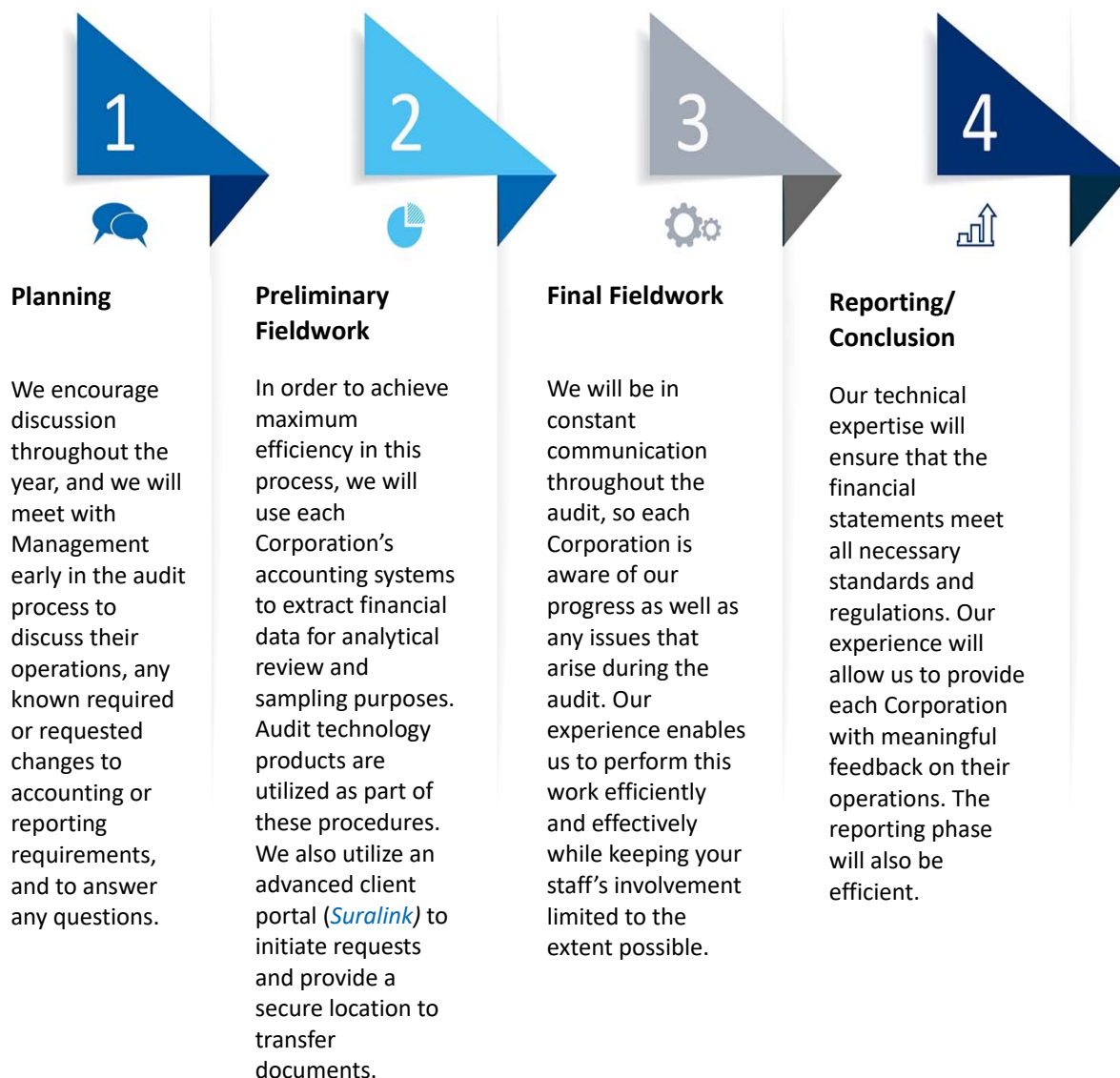
Each Public Defender Corporation will be provided with a detailed listing of information required for timely and efficient completion of each audit. We will meet with each Corporation's Management early in the audit process to discuss the audit process, required planning matters, any known changes to accounting or reporting requirements, as well as to answer any questions. We will also meet with each Corporation's Management regularly throughout the audit process to update them on our progress and discuss any potential issues that arise.

THERE WILL BE NO SURPRISES IN THE DRAFT DOCUMENTS, AS ALL ISSUES WILL BE DISCUSSED WITH MANAGEMENT PRIOR TO THE RECEIPT OF THE DRAFTS.

Our commitment to service goes beyond the audit itself. We encourage contact throughout the year so that knowledgeable and experienced professionals can lend seasoned judgment to matters of interest whenever such matters arise. We pride ourselves on our responsive service and answer our e-mails and phone calls promptly. Our high client retention rates are our best barometer of the quality of our service. Partner and Manager involvement in the audit is a core value of Maher Duessel's service. These team members are actively involved in the field during every phase of the audit. With our clients' trust in our hands, we owe them nothing less than the most experienced professionals guiding them every step of the way.

B. AUDIT PROCEDURES

Maher Duessel's experience with auditing governments allows us to approach our audits in a way that is knowledgeable and efficient. Our audit process is built upon four stages:



C. GENERAL AUDIT PROCEDURES**STAGE 1****Planning:**

Planning ensures implementation of an efficient and effective audit process. Identification of items during planning ensures that issues are addressed in a proactive and timely manner. Proper planning involves a review of each Corporation's accounting and management information systems, identifying significant risks and audit areas, confirming current reporting requirements, analyzing any newly effective accounting standards and their impact on the financial statements, and developing a list of documents and schedules needed prior to the start of preliminary field work. Typical document requests for planning include: budgets, minutes, agreements, grant documentation, internal financial statements, organization charts, and policy/procedure manuals.

STAGE 2**Preliminary Fieldwork:**

Preliminary Fieldwork (or interim work) enhances the audit process and ensures reporting deadlines and auditing standards are met. During preliminary fieldwork, we take a more extensive look at each Corporation's internal controls and compliance requirements, perform walkthroughs and tests of controls, complete preliminary analytical procedures, calculate materiality, prepare our audit approach for each significant audit area, prepare cash and investment and other confirmations, and compile a list of items needed for final fieldwork. Typical document requests for preliminary fieldwork include: preliminary trial balance, check registers, payroll registers, internal control narratives, and access to cash receipts, cash disbursements, and payroll documentation. We will also interview various staff members to further understand the internal control policies and procedures of each Corporation.

STAGE 3**Final Fieldwork:**

Final Fieldwork provides the opportunity to execute the audit program for each significant audit area and perform all appropriate tests of the organization's account balances, document all material or complex consultations, resolve any accounting and compliance disputes, review for contingencies and obtain legal representation letters, and evaluate the effect of any audit differences. Typical document requests for final fieldwork include: final trial balance, schedules and reconciliations supporting all significant account balances, and any additional contracts and agreements identified in planning and preliminary fieldwork.

STAGE 4**Reporting/Conclusion:**

In the reporting/conclusion phase, we ensure that all open items are resolved and begin assisting with preparation of the draft reports. Once the reports have undergone our internal review process, they will be provided to Management for review and discussion. There will be no surprises in the draft documents as any potential issues will be addressed with Management prior to receipt of the drafts. Once Management has completed their review, the draft reports will be made available to the Board of Directors of each Corporation to conduct their review. We will be available to make presentations to the Board of Directors of each Corporation to further discuss the audit process and the draft reports. Once the draft reports have

been approved by the Board of Directors of each Corporation, the audit team will perform final analytical procedures and obtain a Management Representation letter from Management. Final reports will be issued and filed, as applicable.

D. IT AUDIT PROCEDURES

We understand that information technology is a critical component of maximizing an organization's operational efficiency and controls, as well as minimizing risk. Our audit approach includes identifying and understanding key IT systems that are integral in the operations of the organization including:

- **Observing** the physical access to key components of hardware, unless all functions are maintained in the cloud.
- **Assessing** the controls over the client's Network Security including: password policy, administrative access, firewall access and configuration, remote access, wireless access and anti-virus software.
- **Evaluating** our client's significant application systems such as the General Ledger package and other applications and considering security management controls, user account management controls, user access, application operating system security, and application database security.
- **Testing** IT controls for automated/paperless processes that support financial transactions for significant financial statement line items such as client management and billing applications and integrated timekeeping and payroll systems.
- **Considering** the security controls in place for the client's website (if it is used for significant financial transactions) and the client's email system, specifically focusing on malware protection and spam filtering.
- **Evaluating** policies and procedures in place for the above as well as the client's Disaster Recovery Plan, Business Continuity Plan, Incident Response Plan, Employee IT Usage Policy, and procedures for maintaining an IT inventory including software, hardware, and mobile devices.

These procedures are typically completed during the audit's planning and/or interim phase so that the audit team can assess the adequacy of the design and implementation of key controls and properly plan an audit approach for significant financial statement areas that considers the key controls tested as well as any identified deficiencies. The firm also has an IT audit practice unit that keeps our firm up to date on significant changes in information technology impacting our clients and audits.

E. 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 uses [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 audit 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 the use of this software positively impacts our on-site audit work, while also expediting the back-end reporting process.

During the audit we will also use our data analytics tool [TeamMate Analytics](#), which supercharges Excel and allows us to run entity wide tests on large amounts of data. This will assist us to quickly identify important and unusual transactions and trends for further review during the audit, instead of spending time requesting excessive documentation.

We use [DataSnipper](#), which helps our team quickly summarize and link information between Excel lead sheets and PDF documentation, as well as allowing us to automatically match and link information that will make year over year reporting efforts more streamlined. The software has produced great results in efficiency and in saving time in reviewing documents due to the software's linking capabilities.

F. PROPOSED TIMELINE

Our proposed timeline to complete the engagement is detailed below. This timeline may be modified at your discretion.

Proposed Audit Timeline

Planning	July 2024
Preliminary Fieldwork	August 2024
Final Fieldwork	September 2024
Reporting/Conclusion	September/October 2024 (We will meet the draft reporting deadline of September 15th.)

Exhibit A: Pricing Page

Exhibit A - Pricing Page

		Optional Renewal	Optional Renewal	Optional Renewal
	Cost per Year	Cost per Year	Cost per Year	Cost per Year
Breakdown by Circuit:	FY24	FY25	FY26	FY27
1st Judicial Circuit - Brook, Hancock & Ohio	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
2nd Judicial Circuit - Marshall, Tyler & Wetzel	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
4th Judicial Circuit - Wood & Wirt	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
5th Judicial Circuit - Calhoun - Jackson - Mason & Roane	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
6th & 24th Judicial Circuit - Cabell & Wayne	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
7th Judicial Circuit - Logan	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
8th Judicial Circuit - McDowell	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
9th Judicial Circuit - Mercer	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
10th Judicial Circuit - Raleigh	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
11th Judicial Circuit - Greenbrier & Pocahontas	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
12th Judicial Circuit - Fayette	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
13th Judicial Circuit - Kanawha	\$ 5,300.00	\$ 5,450.00	\$ 5,600.00	\$ 5,750.00
15th Judicial Circuit - Harrison	\$ 4,300.00	\$ 4,450.00	\$ 4,600.00	\$ 4,750.00
18th Judicial Circuit - Preston	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
23rd Judicial Circuit - Berkeley - Jefferson & Morgan	\$ 5,300.00	\$ 5,450.00	\$ 5,600.00	\$ 5,750.00
25th Judicial Circuit - Boone & Lincoln	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
28th Judicial Circuit - Nicholas	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
30th Judicial Circuit - Mingo	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
Yearly Totals	\$ 74,900.00	\$ 77,600.00	\$ 80,300.00	\$ 83,000.00
Overall Total Cost of all 4 years (for evaluation purposes)	\$ 315,800.00			
*Optional 17th Judicial Circuit - Monongalia County	\$ 3,800.00	\$ 3,950.00	\$ 4,100.00	\$ 4,250.00
Yearly Totals with Optional Circuit	\$ 78,700.00	\$ 81,550.00	\$ 84,400.00	\$ 87,250.00
Overall Total Cost of all 4 years (for evaluation purposes) (with optional 17th Circuit)	\$ 331,900.00			

Exhibit B: CPA Designation

Exhibit B - Certified Public Accountant Designation

Identify all staff that will be involved in the delivery of the Contract Services and indicate whether the staff person is a certified public accountant and provide an explanation for the use of any interns or non-employee personnel:

[illegible]

Exhibit C: Prior Experience Form

Exhibit C - Prior Experience

[illegible]

Exhibit D: Affiliations and Memberships

Exhibit D - Affiliations and Memberships

Identify and affiliations and/or memberships with professional organizations that insure that the entity is subject to peer review or certification with respect to the quality of its work and the proficiency of its staff:

[illegible]

Exhibit E: West Virginia CPA License



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
JULY 1, 2024 THROUGH JUNE 30, 2025

F0591A
MAHER DUESSEL
503 MARTINDALE ST STE 600
PITTSBURGH PA 15212

State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
JULY 1, 2024 THROUGH JUNE 30, 2025

F0591A
MAHER DUESSEL
503 MARTINDALE ST STE 600
PITTSBURGH PA 15212

Barry L Bugen CPA
Board President

Krist A Justice
Executive Director

Barry L Bugen CPA *Krist A Justice*
Executive Director

To use license as a Wall License, cut off excess paper and affix the above to wall for display.

To use the license as a Pocket Card, cut right column to the size of a business card or driver's license and laminate if desired.



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
JULY 1, 2024 THROUGH JUNE 30, 2025

F0591A
MAHER DUESSEL
503 MARTINDALE ST STE 600
PITTSBURGH PA 15212

State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
JULY 1, 2024 THROUGH JUNE 30, 2025

F0591A
MAHER DUESSEL
503 MARTINDALE ST STE 600
PITTSBURGH PA 15212

Barry L Bugin CPA
Board President

Krist A Justice
Executive Director

Barry L Bugin CPA *Krist A Justice*
Board President Executive Director

To use license as a Wall License, cut off excess paper and affix the above to wall for display.

To use the license as a Pocket Card, cut right column to the size of a business card or driver's license and laminate if desired.

Exhibit F: Resumes

Jeffrey W. Kent, CPA, Partner



Engagement Partner
Licensed West Virginia and
Pennsylvania CPA

Contact
412.535.5539
jkent@md-cpas.com

Education
B.S. in Accounting
Grove City College
Magna Cum Laude



Mr. Kent is a Partner at Maher Duessel with over 20 years of experience serving governments.

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, municipalities, and authorities. **He serves as Engagement Partner for all of the firm's West Virginia state audit and consulting clients, with a thorough understanding of the State's financial reporting requirements.** He has comprehensive experience with Single Audits.

Representative Clients:

- West Virginia Public Defender Services
- School Building Authority of West Virginia
- West Virginia Bureau of Treasury Investments
- West Virginia Department of Administration
- West Virginia Division of Highways
- Workforce West Virginia
- Region VI Workforce Development Board
- Bluefield State University
- West Virginia Office of Technology
- West Virginia School of Osteopathic Medicine

Professional Activities and Affiliations:

- GFOA Special Review Committee for Annual Comprehensive Financial Reports – Member
- American Institute of Certified Public Accountants (AICPA) – Member
- West Virginia Society of CPA's - Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- PICPA Member Services Committee – Co-Chair
- PICPA Pittsburgh Chapter – President
- PICPA Local Pittsburgh Connection Committee – Chair
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- 2010-2011 40 Under 40: PICPA Members to Watch Class - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Pittsburgh – Class XXXV Graduate
- Leadership Development Initiative – LDI XV Graduate

Training Highlights:

- 2023 and 2022 Maher Duessel *Annual Government Update*
- 2023 and 2022 Association of Airport Internal Auditors *32nd Annual Conference*
- 2023 GFOA *Annual Governmental GAAP Update*
- 2022 Maher Duessel *Single Audit Major Program Determination*
- 2022 and 2021 AICPA Employee Benefit Plan Audit Quality Center *Designed Audit Quality Partner Audit Planning*

David P. Duessel, CPA, CGFM



**Engagement Quality Control
Review Partner**

Licensed Pennsylvania CPA,
CGFM

Contact

412.535.5515
dduessel@md-cpas.com

Education

B.A. in Accounting
Michigan State University



Mr. Duessel is Vice Chairman at Maher Duessel and has over 40 years of experience serving governmental and non-profit entities.

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. Mr. Duessel also has extensive experience performing bond verification and arbitrage work.

Representative Clients:

- West Virginia Public Defender Services
- West Virginia Office of Technology
- Pittsburgh Water and Sewer Authority
- Allegheny County Sanitary Authority
- Urban Redevelopment Authority of Pittsburgh
- Pittsburgh Regional Transit
- Port of Pittsburgh Commission
- Washington County

Professional Activities and Affiliations:

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

Training Highlights:

- 2024, 2023, and 2022 AICPA *Town Hall Series*
- 2023 and 2022 Maher Duessel *Annual Government Update*
- 2023 Maher Duessel *Practical Examples – Leases for Non-Profits and Governments*
- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2023 GFOA *Annual Governmental GAAP Update*
- 2022 Maher Duessel *Single Audit Findings*
- 2022 Maher Duessel *A&A Resources*

James Contrella, CPA



Manager

Licensed Pennsylvania CPA

Contact

412.535.5532

jcontrella@md-cpas.com

Education

B.A., Accounting and Finance
University of Pittsburgh

Mr. Contrella is a Manager at Maher Duessel and has eight years of experience serving governments and non-profits.

Mr. Contrella began his public accounting career in 2013 and joined Maher Duessel in 2016. Since that time, Mr. Contrella has worked on a wide range of governmental and non-profit audit/tax engagements including managing engagements with state agencies, municipalities, HUD funded agencies, and school districts. He has extensive experience performing Single Audits.

Representative Clients

- West Virginia Public Defender Services
- Pennsylvania Emergency Management Agency
- Harrison Township
- Millvale Borough
- North Huntingdon Township Municipal Authority
- North Hills Council of Governments
- Plum Borough
- Plum Borough School District

Professional Activities and Affiliations:

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

Training Highlights:

- 2024 Maher Duessel *Applying SAS 145 To Your 12/31 Audits*
- 2023 and 2022 Maher Duessel *Annual Government Update*
- 2023 Maher Duessel *GASB 96*
- 2023 Maher Duessel *Practical Examples – Leases for Non-Profits and Governments*
- 2023 Maher Duessel *Single Audit Planning Basics*
- 2023 Maher Duessel *Single Audit 2023 Compliance Supplement*
- 2022 State of West Virginia *FARS Closing Books Training*
- 2022 Maher Duessel *Single Audit – Major Program Determination*

Gabrielle Haduch



Senior Auditor

Contact

412.535.5523

ghaduch@md-cpas.com

Education

B.S. in Accounting
University of Pittsburgh

Ms. Haduch is a Senior Auditor with over 4 years of experience serving governments and non-profits.

Ms. Haduch began her public accounting career in 2020 when she joined Maher Duessel. Ms. Haduch serves as a Senior Auditor on a wide range of governmental and non-profit audit/tax engagements including state agencies, municipalities, municipal authorities, and school districts.

Representative Clients:

- West Virginia Public Defender Services
- School Building Authority of West Virginia
- Plum Borough
- Pittsburgh Public Schools
- Crafton Borough
- Aspinwall Borough
- Crawford Area Transportation Authority
- Economy Borough

Professional Activities and Affiliations:

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

Training Highlights:

- 2024 Maher Duessel *Excel and TeamMate Analytics*
- 2023 and 2022 Maher Duessel *Annual Government Update*
- 2023 Maher Duessel *Practical Examples: Leases for Non-Profits and Governments*
- 2023 Maher Duessel *2023 Single Audit Compliance Supplement*
- 2023 Maher Duessel *Single Audit – Planning Basics*
- 2023 Maher Duessel *Senior Presentations*
- 2022 AuditSense *In Charge Training*
- 2022 Maher Duessel *GASB 87: Practical Implementation*

Exhibit G: Peer Review



Certified Public Accountants

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

Report on the Firm's System of Quality Control

November 19, 2019

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

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2019. 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 compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a 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 Maher Duessel, CPAs in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Maher Duessel, CPAs has received a peer review rating of pass.

Goff Backa Alfera & Company, LLC

**GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA**

Exhibit H: Bid Forms

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

(Printed Name and Title) _____


(Address) _____

(Phone Number) / (Fax Number) _____

(email address) _____

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through WV OASIS, 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.

(Company) 

(Signature of Authorized Representative)

(Printed Name and Title of Authorized Representative) (Date)

(Phone Number) (Fax Number)

(Email Address)

REQUEST FOR QUOTATION
Professional Auditing Services
CRFQ PDS2400000001

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

Contract Manager:	<u>Jeffrey W. Kent, CPA</u>
Telephone Number:	<u>412.535.5539</u>
Fax Number:	<u>412.471.5508</u>
Email Address:	<u>jkent@md-cpas.com</u>