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July 23, 2025



State of West Virginia Office of the Governor

Technical proposal in response to CRFP 0100 GOV2600000001 for
performance evaluation audit services

Contact: Chris Kalafatis
T: +1 (703) 923 8007
chris.kalafatis@bakertilly.com

Baker Tilly
101 Washington St, E
Charleston, WV 25301
T: +1 (304) 346 0441

A handwritten signature in black ink, appearing to read "Chris Kalafatis", on a white rectangular background.

Contents

QUALIFICATIONS AND EXPERIENCE	1
MANDATORY QUALIFICATIONS/EXPERIENCE REQUIREMENTS	11
PROJECT GOALS AND OBJECTIVES	16
APPENDIX A: ADDITIONAL REQUIRED INFORMATION.....	30
APPENDIX B: RESUMES	38

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We really appreciate your support through our journey and ALL that we were able to learn with you coaching and guiding us.

Vice president | Baker Tilly client



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As of June 3, 2025, Baker Tilly and Moss Adams have merged. Combined statistics are based on data currently available. Actual counts may vary slightly and will be finalized during the integration process.



Toby L. Welch
State of West Virginia, Office of the Governor
2019 Washington Street E
PO Box 50130
Charleston, WV 25305-0130

Baker Tilly Advisory Group, LP
101 Washington St, E
Charleston, WV 25301
T: +1 (304) 346 0441
bakertilly.com

Dear Toby:

You told us you're looking for independent, objective and reliable performance evaluation audit services, determining whether systems, operations, programs, or activities within departments of the State of West Virginia (the State), Office of the Governor (the Agency) operate in accordance with existing laws and regulations, and promote impartiality, efficiency and effectiveness. The purpose of the evaluation is to:

- Identify areas in which the departments are not adding value to stakeholders and residents and identify opportunities to add value
- Promote transparency by affording all stakeholders input and insight into the evaluation and suggestions for improving the outcomes of the department
- Provide useful information to residents on the role, limitations and activities of the departments included in the scope of this audit

Baker Tilly is an industry leader in public sector internal audits and assessments — we do more than just the technical task at hand. We focus on how we can deliver the greatest value to our clients by collaborating with you to help strengthen your ability to serve your community by promoting efficient, effective and safe operations.

And, because we're hired by government clients to solve challenging oversight and operational problems, we're well versed at dealing with leaders, staff and stakeholders at all levels of government. Below are some of the reasons we think our firm is the right choice for the Agency:

- **A successful track record in internal audits:** All members of our dedicated internal audit team are experienced in conducting audits in accordance with relevant standards — we conduct dozens of internal audits each year for a variety of public sector clients.
- **Public sector industry and consulting expertise:** Our professionals provide a wide range of audit and advisory services to city, county and state government entities across the country, including several within West Virginia. . As an example, our team members assigned to the Agency have performed various internal audits and other projects that have evaluated performance and internal controls with 40+ Commonwealth of Virginia state agencies and have previously served in various industry roles for state government such as Director of Internal Audit and Controller.
- **A Reputation for operating collaboratively and objectively to deliver high-impact solutions:** We work closely with our clients to engage them in the process and gain their insights, objectively identify strengths and opportunities for improvement, and collaboratively develop practical solutions to enhance performance.

We're prepared to redefine what service means for the Agency. It's not about ticking boxes. It's about navigating complex landscapes and blazing new trails.

The ideas shared in our proposal show how important the Agency will be to us as a client.

We can't wait to get started.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Kalafatis", with a long, sweeping horizontal line extending to the right.

Chris Kalafatis, CPA, CIA, CFE
+1 (703) 923 8007 | chris.kalafatis@bakertilly.com

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) Chris Kalafatis, Principal
(Address) 8270 Greensboro Drive, Suite 400, McLean, VA 22102
(Phone Number) / (Fax Number) +1 (703) 923 8007
(email address) chris.kalafatis@bakertilly.com

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.

Baker Tilly Advisory Group, LP
(Company) Chris Kalafatis
(Signature of Authorized Representative)
Chris Kalafatis, Principal
(Printed Name and Title of Authorized Representative) (Date)
T: +1 (703) 923 8007; F: +1 (414) 777 5555
(Phone Number) (Fax Number)
chris.kalafatis@bakertilly.com
(Email Address)

REQUEST FOR PROPOSAL
OFFICE OF THE GOVERNOR—PERFORMANCE EVALUATION AUDIT
CRFP GOV2500000

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

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

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

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

Baker Tilly Advisory Group, LP

(Company) 

Chris Kalafatis, Principal

(Representative Name, Title)

: +1 (703) 923 8007; F: +1 (414) 777 5555

(Contact Phone/Fax Number)

July 23, 2025

(Date)

Qualifications and experience

4.5.1.1 The vendor should demonstrate that they have the expertise, resources, capacity, capability, and experience to provide the services concurrently, as requested.

Guiding you with our resources, reputation and reach

Baker Tilly consulting at a glance

Making decisions today to shape tomorrow is never easy. That's why the Agency needs a consulting firm with the right blend of industry insight, functional expertise and technical know-how. Baker Tilly is that firm.

We focus on the intersection of strategy and execution to help you move forward with clarity and confidence. Our consulting services are designed to:

- **Deliver innovative, practical solutions** that help you adapt quickly, implement best practices and stay competitive in any environment
- **Enhance and protect enterprise value**, safeguarding the success you have worked hard to gain
- **Identify and mitigate risk**, so you can make informed decisions with greater certainty
- **Solve your toughest challenges**, with a team that brings creativity, agility and deep public sector knowledge

Our reputation for quality is well-documented. As a leading advisory, tax and assurance firm, we were named a "Leader in Consulting" by Accounting Today. Below are key facts about our consulting practice, including the depth of resources that stand ready to support the Agency's project team:



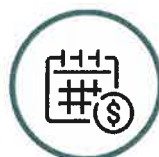
2,800+
consulting
team members



200+
consulting
principals



40%
of Baker Tilly's \$3B
in FY25 firm revenue



20+
years of consulting
experience



100+
worldwide office
locations



300+
workplace and culture
awards

GIVING YOU THE TOOLS YOU NEED TO NAVIGATE THE FUTURE

Baker Tilly will successfully guide the Agency through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, tax and assurance firms in the United States.

**Expected national ranking after the 2025 Inside Public Accounting (IPA) Top 100 firms is published*

Sharing our consulting philosophy

We meet you where you are on the enterprise journey

Throughout each project, our philosophy is to help the Agency understand high-level strategy and key implementation details, enabling you to assume full, confident ownership when the engagement ends.

Regardless of the solution, we meet you where you are and will tailor our consulting approach to meet your specific needs. This means hand-selecting and assembling your service team to offer the right functional experience, public sector insight and technical expertise.

Many of our senior-level team members have large firm consulting and sector-based experience that empowers them to dive in with an understanding of your day-to-day operations from day one. We believe in a small team delivery model to work side by side (in person or virtually) with your internal team.

Working alongside your internal team toward success

Collaboration is key

In today's environment, the Agency cannot afford to stand still. Baker Tilly has the consulting expertise to help you drive transformation, adjust strategies and develop new capabilities.

Through leading analytics and technology platforms, collaboration and pragmatic solutions, our specialists work closely with clients to capture the digital advantage, compete effectively at the speed of business and capitalize on tomorrow's opportunities.

If you have a problem to address or an opportunity to uncover, chances are Baker Tilly has a public sector-specialized advisory service to help. We support clients in these critical areas:

- Operations
- Data and technology
- People
- Risk
- Regulatory

Corporate finance and forensics

- Client accounting services
- Forensics, litigation and valuation services
- Transactions and financial advisory
- Energy transition services

Risk advisory

- Business risk services
- Cyber risk services

Digital solutions

- Strategy and transformation
- Healthcare solutions
- Cloud, data and app development
- IFS solutions
- Oracle solutions
- Finance as a service
- Government contractor technologies

Development and community advisory

- Capital formation
- Development services
- Housing
- Municipal advisory
- Public sector advisory
- Public sector accounting services
- Real estate consulting

Learn more about the specific services we provide at bakertilly.com/services.

Experience serving state and local governments

Unlike many other firms, Baker Tilly is organized by sector, not service line. What does this mean for the Agency? It means you will be served by a carefully selected team that blends our government-focused professionals with experienced specialists in the activities of the Agency. The Agency will work with a knowledgeable team that understands your specific challenges and provides innovative solutions to help you overcome them.

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other sectors. Recognizing this complexity and eager to serve as a true valued advisor to the public sector, Baker Tilly formalized its dedicated public sector specialization more than 50 years ago. **Today, more than 600 Baker Tilly professionals — including more than 40 principals — focus directly on serving governments and provide hundreds of thousands of client service hours annually to organizations like the Agency.**



Nationwide, our public sector practice serves more than 3,500 state and local governmental entities, including municipalities, counties, school districts, utilities, transit organizations, airports and special authorities. Several of these client groups are now served by dedicated specialists in distinct sub-practices.

Public sector: Experience that matters



3,500+ public sector clients



90+ years of industry experience



Serving clients nationwide

COMMITMENT TO THE PUBLIC SECTOR

Baker Tilly has been in business for more than a century, and public sector entities were some of our first clients.

The Agency will benefit from our public sector specialization in several specific ways:

- **Dedication to the public sector:** Your engagement team members live and breathe government and work exclusively with the public sector year-round. This translates into insights only experience can bring, as well as an understanding of the best ways to communicate and collaborate with public-sector entities.
- **Specialized training and continuing education:** the Agency can be assured of an engagement team with the necessary skills and timely knowledge to effectively perform your engagement.
- **Sector involvement:** Members of our public sector practice are leaders in key sector organizations, including the AICPA and its Governmental Audit Quality Center (GAQC) as well as the International City/County Management Association (ICMA). Because of our work with these groups, we know about dynamic trends and consequential developments in state and local government — and are equipped with leading practices to help the Agency best respond to them.

- **Knowledge sharing with the Agency:** At Baker Tilly, serving governments goes beyond delivering services – we also supply our clients with crucial thought leadership in the form of webinars, workshops, articles and our regular newsletter, CommuniTIES.
- **Year-round consultation:** Throughout our relationship, we will be available for routine calls and technical questions, connecting you with recommendations and ideas to address the inevitable operational issues that arise. We can also alert you to new opportunities for us to collaborate and create value for the Agency.

Your team is ready to help you find solutions to overcome the obstacles that stand between you and your goals. We provide a full range of service offerings for state and local governments, including those listed below.

OUR FULL RANGE OF KEY SERVICE OFFERINGS FOR STATE AND LOCAL GOVERNMENTS INCLUDES:

Accounting services and assurance	Housing and economic development
Arbitrage/rebate regulatory compliance	Human capital services
Attestation services	Investment services**
Capital planning	Organizational management advisory
Cybersecurity consulting	Post-issuance compliance
Economic development	Public finance/bond issuance*
Efficiency studies	Process improvement
Federal funding advisory	Rate and user fee studies
Financial management services	Risk advisory and internal audit
Financial reporting and GAAP services	Strategic planning

** Services provided by Baker Tilly Municipal Advisors, LLC, a registered municipal advisor and controlled subsidiary of Baker Tilly Advisory Group, LP, a tax and advisory firm.*

*** Services provided by Baker Tilly Investment Services, a division of Baker Tilly Wealth Management, LLC, which is a registered investment advisor and controlled by Baker Tilly Advisory Group, LP.*

Serving large governmental entities

Baker Tilly will bring the Agency deep experience serving large governments across the nation. The following is a representative list of our recent audit and advisory clients, which includes a diverse array of high-profile public-sector entities — state agencies, local governments, public utilities, transits and K-12 school districts. We have served state government agencies from 48 states, and many of these are annual clients. The list below includes numerous agencies from other states across the U.S. that are similar to the ones in the scope of the Agency's RFP. We will leverage this experience in our planning and testing phases of our evaluation for items such as benchmarking.

REPRESENTATIVE LIST OF OUR PUBLIC SECTOR CLIENTS

- Arkansas Department of Health
- Baltimore County, MD
- California Department of Justice
- Champaign County, IL
- City of Baltimore, MD
- **City of Beckley, WV**
- City of Chicago, IL
- City of Dallas, TX
- City of Dunbar, WV
- City of Fort Worth, TX
- City of Highland Park, IL
- City of Houston, TX
- City of Kansas City, MO
- City of Madison, WI
- City of Milwaukee, WI
- City of Minneapolis, MN
- City of Rochester, NY
- City of San Antonio, TX
- City of Seattle, WA
- City Public Service of San Antonio, TX
- Colorado Department of Transportation
- Florida Department of Transportation
- Georgia Department of Public Health
- Great Lakes Water Authority, MI
- Idaho Legislative Services Office
- Illinois Department of Commerce & Economic Opportunity
- Illinois Department of Technology and Innovation
- Illinois Department of Human Services
- Illinois Housing Development Association
- Illinois Racing Board
- Illinois Tollway
- Kansas Department of Administration
- Los Angeles Unified School District, CA
- Maryland State Treasurer's Office
- Massachusetts Department of Transportation
- Michigan Department of Treasury
- **Monongalia County, WV**
- New Hampshire Department of Education
- North Carolina Department of Transportation
- North Dakota Department of Transportation
- Oklahoma Municipal Power Authority
- Oregon Health Authority
- Orlando Utility Commission, FL
- Pennsylvania Department of Military and Veterans Affairs
- South Dakota Department of Social Services
- State of California
- State of Illinois
- State of Indiana
- State of Kentucky
- State of Minnesota
- State of New Mexico
- State of Ohio
- State of Oregon
- State of Tennessee
- **State of West Virginia**
- Tennessee Department of Commerce and Insurance
- Virginia Department of Corrections
- Virginia Department of Human Resource Management
- Virginia Department of Social Services
- Virginia Department of State Police
- Virginia Department of Transportation
- **West Virginia Department of Health and Human Resources**
- **West Virginia University**
- Wisconsin Department of Health Services

Offering West Virginia clients our local and firmwide resources

For over 75 years, Baker Tilly has served clients in West Virginia, maintaining a reputation for professional excellence and community stewardship throughout the region. Our West Virginia presence includes more than 100 professionals in four locations committed to helping clients in a wide range of sectors enhance and protect their value. You will receive exceptional service from a qualified team with access to a local office that can draw on our firm's broad national resources as your goals or needs evolve.

West Virginia local presence

1,800+

West Virginia clients

Four offices

in the state of West Virginia

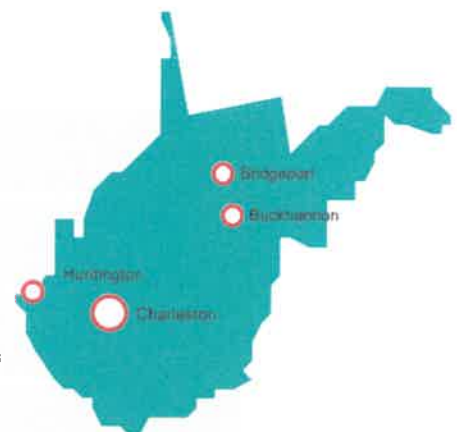
75+ years

of experience serving area clients

100+

professionals in West Virginia

 Baker Tilly



Leading the Agency's performance evaluation audit services and uncovering opportunities along the way

Meet the performance evaluation audit team we've assembled to achieve everything you envision. Selected intentionally for your goals and backed by our specialized resources, these individuals are collaborative and multidisciplinary. Their passion for the public sector will make them an unstoppable force on your behalf. You'll find their bios below and complete resumes in **Appendix B**.

THE TEAM TO ACHIEVE THE AGENCY'S GOALS

Your engagement leadership team orchestrates our services to bring the right people with the right experience together to move you forward



Chris Kalafatis, CPA, CIA, CFE — Engagement Principal

Chris has 25+ years of audit and consulting experience and serves as the firm's public sector risk advisory leader, overseeing engagements with state and local government clients across the nation. In his role, he has directed financial, operational, forensic, IT and compliance audits, and other process improvement or technology consulting projects. Chris lives in Virginia and has served over 40 Commonwealth of Virginia state agencies or public universities.



Caitlin Humrickhouse, MPA, SWP — Principal

Caitlin is a principal with Baker Tilly and oversees the public sector advisory team's management consulting services with a focus on assisting governmental entities in their efforts to ensure the resources available (people, processes and technology) are used in the most efficient manner and support strategy. She ensures that clients receive high quality deliverables from a team of dynamic professional consultants.



Stacey Gill, CIA, CISA — Senior Manager

Stacey has 15 years of experience providing risk advisory, business process improvement and compliance-based consulting services to public sector clients. Leveraging her expertise in internal audit and risk management, she supports clients by collaboratively executing audit activities including enterprise risk assessment, annual audit plan development, audit execution, remediation follow-up and reporting to audit committees.



Randy Sherrod, CPA — Senior Manager

Randy has more than 25 years of public sector audit and consulting experience. He has managed numerous internal audits, IT audits, fraud investigations and other process improvement and internal control related engagements. Randy has several years of high-level internal audit management experience as he was previously the Chief Audit Executive for a large Virginia state agency. Randy lives in Virginia and has served over 30 Commonwealth of Virginia state agencies or public universities.

THE TEAM TO ACHIEVE THE AGENCY'S GOALS

Kate Murdock, CIA, CGAP — Manager



Kate has more than a decade of experience providing performance audit and enterprise risk management services to public sector clients. She enjoys collaborating with clients to better understand the risks they are facing and how to mitigate their impacts effectively and efficiently. She has extensive knowledge of internal auditing and performance auditing including enterprise risk assessment, audit plan development, audit execution and follow-up as well as reporting and presenting audit findings and recommendations. Kate is currently the City Auditor for an outsourced internal audit relationship with a well-known City in the U.S. where she manages numerous performance audits annually.

4.5.1.2 The vendor's proposal should offer examples of the proposer's experience in similar projects.

Demonstrating that we've been down this path before

Below are a selection of case studies demonstrating our experience performing services similar to the scope of work in the Agency's RFP.

PERFORMANCE AUDIT FOR A HUMAN RESOURCES DEPARTMENT

Services

A public sector client engaged Baker Tilly to conduct a performance audit of its Human Resources department following the results of an enterprise risk assessment. HR had recently experienced a leadership transition and reorganization to better serve the needs of the organization's workforce. Our audit reviewed the HR management activities and identified opportunities for improvement throughout the employee lifecycle. To complete this work, we conducted interviews with HR staff and customers, reviewed documents, and conducted peer benchmarking. We noted several recent changes to better align HR with best practices and Board direction, and ultimately issued five findings and recommendations to further enhance HR practices. These findings and recommendations related to internal HR practices, such as change management, communication, and operating plans. Additionally, we identified risk areas related to the management of Equal Employment Opportunity claims and supervisory training. This work did not encounter any significant challenges and was characterized by strong collaboration with leadership.

ORGANIZATIONAL ASSESSMENT FOR PUBLIC WORKS

Services

Baker Tilly was engaged by the Public Works Department to thoroughly examine the Maintenance Division's organizational structure, work practices and staffing. Through a comprehensive approach involving staff interviews, document reviews and the study of best practices, we identified several areas for improvement. Our primary recommendation involved optimizing the Maintenance Division's organizational structure and staffing distribution. We recommended dividing the division into two sections to enhance management support and streamline operations along with the creation of new roles to foster better management of responsibilities and ensure effective succession planning. Additionally, we emphasized the importance of embracing technology and performance measurement systems to improve communication, streamline processes and facilitate data-driven decision-making, thereby enhancing overall operational efficiency and responsiveness.

PUBLIC WORKS DEPARTMENT REVIEW

Services

Baker Tilly proposed a three-year restructuring plan in three phases. This plan proposed an additional 20-FTE to help address outdated infrastructure and adequately manage preventative maintenance of equipment vital to City functions and daily responsibilities. With this, our team recommended the department work with the City's Human Resources Department on a comprehensive review of job classifications and compensation structures, certifications and skill requirements to develop a pay plan that aligns with the organization's goals and values while improving morale and engagement across the department. We also recommended the development of an asset management program to address the City's critical maintenance backlog and aging equipment, mitigate immediate risks and streamline operations. This program would also improve the department's capabilities by identifying needed skill sets, training employees to address skill gaps and enhancing the department's collective understanding of responsibilities to optimize operational efficiency.

ORGANIZATION AND DEVELOPMENT PROCESS REVIEW

Services

Baker Tilly conducted an organization and development process review to identify ways of streamlining the permitting process and improving customer service. The extensive scope included a peer agency comparison to study workload and identify best practices, a customer experience survey to identify customer concerns and areas for improvement, mapping the development process and extensive interviews with staff and stakeholders. On the basis of these foundational steps, the Baker Tilly team facilitated a three-day process improvement workshop, using the GE Work-Out technique, with staff members that are involved in the development process. The workshop resulted in staff identifying and coalescing around 21 solutions and improvements to the process, staffing and required resources.

4.5.1.3 The vendor's proposal should clearly define the organization of the firm, listing management and staff and explain the history and structure of the company.

Our journey since we opened in 1931 has been one of strategic growth. Today, Baker Tilly Advisory Group, LP is an accounting and advisory firm that provides tax and consulting services to its clients. The firm originated in 1931 as Edward A. Virchow, CPA and operated under that name until forming a partnership in 1953, which created Virchow, Krause & Company. More than 50 different combinations occurred over the years.



In 2009, our firm registered as Baker Tilly Virchow Krause, LLP with headquarters in Chicago when we became the exclusive branded U.S. member firm of Baker Tilly International. In 2020, we changed our legal name to Baker Tilly US, LLP.

In 2024, Baker Tilly US, LLP accepted a strategic investment from private equity firms Hellman & Friedman and Valeas Capital Partners. As part of that strategic investment, in June 2024, the firm was restructured into two entities which operate under an alternative practice structure: Baker Tilly Advisory Group, LP provides the firm's business advisory, tax and other services and is not a licensed CPA firm; and Baker Tilly US, LLP, a licensed CPA firm, that provides the firm's attest services. The alternative practice structure was formed to ensure compliance with regulatory and independence requirements governing accounting firms.

Bringing greater value, relationships and resources to our clients: Baker Tilly and Moss Adams are joining forces

On April 21, 2025, Baker Tilly and Moss Adams announced a planned combination that redefines advisory and accounting services for our clients. The merger, which makes Baker Tilly the sixth-largest* advisory CPA firm in the United States, brings deeper industry specialization, broader geographic reach and expanded capabilities to the Agency.



**Expected national ranking after the 2025 Inside Public Accounting (IPA) Top 100 firms is published*

4.5.1.4 The vendor should show demonstrated capabilities.

Our risk advisory practice

The best way to address risk is to see it coming — and act before it affects your business. That's the mission of our national risk advisory practice, where more than 600 members will proactively address the Agency's strategic, operational, financial and organizational risks. By level, this practice breaks down approximately as follows:

RISK ADVISORY RESOURCES TO SERVE THE AGENCY

50+ principals	30+ directors	60+ senior managers
110+ managers	190+ senior consultants	180+ consultants

Bringing a passion for protecting the Agency's organizational impact, our teams will deliver practical, customized solutions tailored to your needs and operating environment.

Professional credentials to protect the Agency

These team members have done the work, earning a breadth of professional certifications that demonstrate their commitment to deep knowledge of the issues and trends that affect each client's business, including:

PROFESSIONAL CERTIFICATIONS

- Certification in Risk Management Assurance (CRMA)
- Certified Regulatory Compliance Manager (CRCM)
- Certified Government Auditing Professional (CGAP)
- Certified Internal Auditor (CIA)
- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Certified Information Systems Auditor (CISA)
- Project Management Professional (PMP)
- Strategic Workforce Planning (SWP)

STAYING ON THE LEADING EDGE OF INDUSTRY ISSUES AND TRENDS

Team members bring the insights and skills to protect the Agency against a wide range of risks.

Our full range of risk advisory services include:



BRINGING THE AGENCY THE POWER OF A FULL RANGE OF RISK ADVISORY SERVICES

We'll collaborate with you to proactively identify the Agency's areas of strategic importance, then tailor our services, fortifying your protection on every front. Attest services are provided by Baker Tilly US, LLP, a licensed independent CPA firm, and tax and advisory services are provided by Baker Tilly Advisory Group, LP.

4.5.1.5 The vendor's proposal should demonstrate the proposer's comprehension of the required work outlined in the Purpose and Scope of Services of this request for proposal. Further, the submitted proposal should describe any other facets of your firm's experience that is relevant to this proposal that have not been previously described and that you feel warrant consideration.

We typically perform numerous performance audits each year. When conducting performance audits, our team draws from a breadth and depth of experience working with hundreds of governments to identify improvement opportunities. We leverage industry best practices to assess the current environment and identify ways to enhance each organization's ability to achieve its mission, goals, and strategic initiatives. We consider and evaluate best practices for practical application by our clients to help define management and organizational models, strategies, and tactics to facilitate optimal performance.

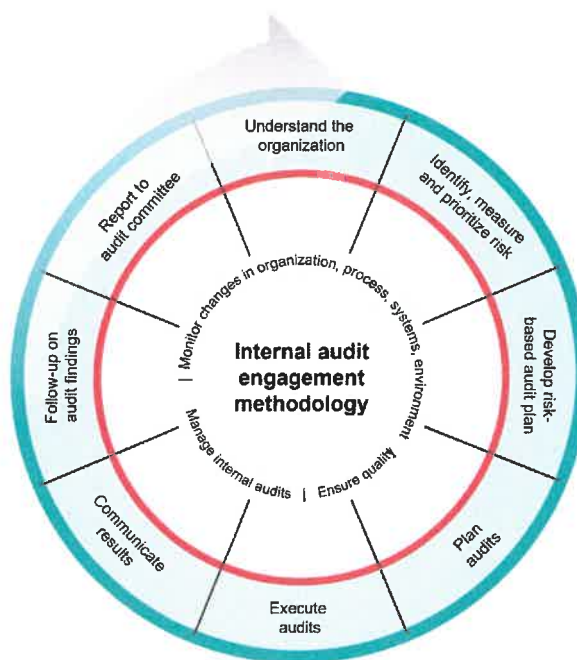
We also develop performance metrics to enhance accountability, transparency, and performance-based budgeting. Performance metrics typically incorporate the identification of efficiency and effectiveness measures, alignment with strategic goals, and development of performance dashboards for use by elected and appointed officials, and agency leadership. Results can be utilized to inform strategic plans, policy development, performance audits, and annual internal audit programs.

Mandatory qualifications/experience requirements

4.5.2.1 The vendor must describe and have used structured methodologies or frameworks for performance optimization (e.g., root cause analysis, risk-based auditing, Lean Six Sigma).

Internal audit methodology

Managing an internal audit function is about much more than performing audits. This ongoing process requires active engagement with the Agency's management and proactive guidance – both of which the Agency will receive with Baker Tilly. As experienced internal auditors, we offer a structured yet adaptable internal audit methodology (illustrated in the graphic below) reflecting our experience with a variety of risk management models. This methodology is grounded in proven approaches, designed to prevent surprises and flexible to evolve with your needs and with our relationship. As noted below, we identify, measure and prioritize risk with our clients, and this will drive the risk-based audit procedures for any audit engagement we perform.



A TRUSTED AUDIT METHODOLOGY

Our approach provides the structure needed to effectively guide our work and the flexibility to fit the Agency's unique operating constraints and objectives.

BENEFITS OF BAKER TILLY'S METHODOLOGY TO THE AGENCY

- Facilitates active engagement and collaboration with the Agency
- Promotes proactive thought leadership and creative, innovative solutions
- Focuses on creating measurable value for the Agency
- Incorporates proven approaches
- Provides flexibility to adapt to your changing needs

Improving audit efficiency with Agile methods

Because change is a constant in any internal audit relationship, the Agency's internal audit function must be able to adapt – and quickly. At Baker Tilly, we have incorporated agility into our internal audit philosophy to provide organizations like the Agency with quick and efficient responses to change. If you desire this approach to risk assessments, we can employ agile audit segments, which will provide rapid feedback to continually improve our audit approach.

4.5.2.2 The vendor must disclose any existing or potential conflicts of interest that could impair objectivity or independence in conducting the consulting engagement.

Achieving your goals with independence and integrity

Upholding the highest quality and compliance standards

No matter where our work and innovation take the Agency, you can count on getting there with integrity. The value of what we do for you hinges on upholding the independence standards that govern our profession. It hinges on our integrity and objectivity, as well as our adherence to professional standards, laws and regulations. All of this is why we have robust quality control policies and procedures in place to monitor compliance.

We do not see any existing or potential conflicts of interest concerning the Agency. As part of the engagement planning process, we will take all the necessary steps to confirm the independence of your service team members, management-level personnel and other applicable individuals in the firm. And, of course, our auditing procedures are compliant with all applicable guidelines.

Integrity is one of our core values. For over a century, we have demonstrated commitment to maintain and improve the quality of our professional services. We have withstood all pressures — competitive and otherwise — that would compromise our principles, standards and quality. And we've built measures and procedures into everything we do to keep it that way:

Confirming independence

We do not see any existing or potential conflicts of interest with respect to your engagement.



INTEGRITY AND QUALITY ARE BUILT INTO EVERYTHING WE DO

The Agency will see and feel it from day one. Baker Tilly's quality assurance measures, oversight and quality audits meet or exceed your quality expectations.

4.5.2.3 The vendor must comply with data protection standards and confidentiality agreements to safeguard sensitive information uncovered during the engagement. Proposals must outline data handling procedures aligned with HIPAA, FERPA, FISMA, or other relevant privacy regulations (as applicable).

Guarding your data against every threat

The data landscape can feel like a wilderness where dangers lurk around every corner. It's a landscape we've worked to tame, building the highest level of data security for our clients with Baker Tilly's technology and IT security programs.

Fortified data centers and architecture

Baker Tilly has contracted with third-party organizations to perform colocation hosting services. In these entities, we've restricted physical access to facilities and protected information assets to specific authorized personnel. We've also implemented controls to ensure capacity and redundancy.

Keeping our business moving forward

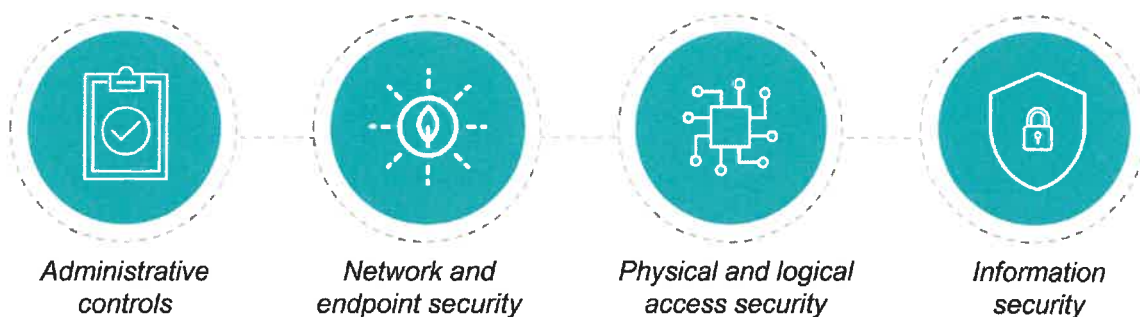
We've seen it happen. Natural disasters. Infrastructure problems. Criminal activity. Pandemics. Baker Tilly is ready for it all.

TECHNOLOGY CONTINUITY CONTROLS

- Laptops issued to all team members to enable remote work from anywhere in the world with just a power source and internet connection
- VPN technology designed to handle simultaneous connections for our entire firm
- Virtualization technology to increase the speed of recovery
- Software deployment technology that reduces laptop deployment time requirements and facilitates security patch management

Securing your service and your data

These security technologies help us protect your data and keep your teams up and running in the face of the unexpected, whatever the unexpected may be.



DELIVERING LEADING-EDGE SECURITY AND SERVICE

When you entrust us with your work, protecting your data is imperative. We've invested in the highest levels of technology to secure your data and keep our systems — and our teams — working seamlessly.

Achieving team commitment to data security

Even with the best technology, people who access it must be committed to the data it protects. We have carefully vetted every Baker Tilly team member and contractor and have the following administrative controls in place:

ADMINISTRATIVE CONTROLS

- Background checks before hire
- Comprehensive, documented IT security policy, reviewed annually
- Security awareness program including new hire training and monthly security awareness videos, plus periodic security awareness communications
- Independent contractors and subcontractors must sign contracts that include IT security standards and requirements prior to their start date
- Signed security agreements by all employees
- Centralized change and patch management
- Business continuity plans and drills evaluated and updated as needed, including tabletop recovery exercises and/or live recovery drills on mission-critical systems at least once per year
- Documented incident response plan and training provided annually to IT
- Security personnel who oversee the roles and responsibilities for this function

Building security into the tools we use every day

NETWORK AND ENDPOINT SECURITY MEASURES

- Industry standard firewalls
- Host-based intrusion protection and multilayered intrusion prevention tools
- Antivirus software
- Network and host-based web-filtering tools
- Mobile device management (MDM) tool to force complex passwords and allow remote scrubbing of corporate data should the device be lost or stolen
- Security Event and Incident Management (SEIM) system monitoring all security-related systems
- Internal and external vulnerability management programs
- Annual external penetration testing of the Baker Tilly network
- Endpoint Detection and Response software installed on servers with 24x7x365 monitoring by a third party

Keeping our facilities, data centers and systems secure

We make sure our carefully recruited and vetted team members are the only ones who access our systems and facilities.

PHYSICAL AND LOGICAL SECURITY MEASURES

- Proximity badge, cipher locks or keyed entry building access management
- Dedicated access control for firm data centers and network infrastructure
- Two-step authentication for all employees
- Secure authentication for all remote access using one-time password technology
- Privileged account management systems for end-user computers

Encrypting our devices, emails and more

INFORMATION SECURITY MEASURES

- Encryption for all laptops and other portable storage devices
- 128-bit SSL required for all remote access
- Policy-based and manual email encryption available to all employees
- Data scrubbing processes for all storage devices, including the ability to scrub data from laptops remotely, should any be lost or stolen

If you need more information, we'll take you straight to the source and coordinate a call with our governance, risk and compliance team.

4.5.2.4 The vendor must sign a nondisclosure agreement related to all data, discoveries, information and recommendations uncovered during the course of the review of each department. All documents, work products, and other related materials must remain confidential, and shall be considered the property of the West Virginia Governor's Office. Failure to sign the nondisclosure agreement may be grounds for disqualification.

If selected to perform the services set forth in the RFP, Baker Tilly will provide the Agency with a signed copy of the nondisclosure agreement.

4.5.2.5 The vendor must disclose any history of litigation, investigations, fines, or enforcement actions related to fraud, unethical conduct, or failed performance within the past seven (7) years. Failure to disclose may result in disqualification or contract termination.

Standing strong, with a positive reputation for more than a century

Along the course traveled by any large business, litigation is a fact of life. Allegations of various common law and statutory violations are regularly made against large accounting and advisory firms like Baker Tilly. Baker Tilly does not disclose or discuss its litigation, which is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy.

We expect to resolve any pending matters without material detrimental impact on the firm. We enjoy the benefits of the positive reputation we've built and upheld for more than a century.

Project goals and objectives

4.3.1. Vendor should provide a methodology and explain how they would conduct a performance evaluation to provide objective analyses, findings, conclusions, and recommendations to assist with improving program performance and operations, ensuring and promoting a culture of high performance, and contributing to accountability, transparency and public information.

Understand the organization

The Agency deserves auditors who understand your operations and your objectives, culture and strategy. If you choose Baker Tilly, understanding your organization will serve as the foundation of our engagement and give context to our audit activities.

Reviewing your policies and other relevant documentation is only one step in this learning process. To gain an understanding beyond documentation alone, we will also engage with your management and staff in a formal kickoff meeting. This meeting will serve as a forum to discuss expectations, present audit objectives, determine the timing of audit activities, confirm the audit scope and identify key contacts. It is also a time to:

- Inquire about specific sensitive concerns
- Learn about your history
- Understand the Agency's strategy, goals, opportunities and challenges in financial, operational, compliance, and other risks

Plan audits

At the onset of each audit, we will assess your objectives, significant processes, relevant systems and organization of audit areas. Management will meet with us to evaluate the most relevant risks, define a scope for our audit activities, present requests for documentation and arrange logistics, such as audit timing. This formal entrance meeting will allow participants to confirm expectations and ensure that the audits are off to a good start. During the planning process, we will also refine our detailed audit plans. Below are other detailed steps we may perform in planning.

Confirm scope, objectives and timing

This task includes a kick-off meeting with key stakeholders. Each department will have a separate kick-off meeting. The following subtasks will be completed to finalize the project design:

- **Define project success.** Discuss how the project aligns or impacts other Agency initiatives and how the results of the project will be used to further support goals.
- **Arrange logistics/administrative support.** Agree upon a detailed project schedule, meeting frequency, project status updates, contact persons, stakeholder interview participants, schedules for interviews and data collection, workspace and support requirements, any remaining contractual matters, etc.

We are sensitive to your busy schedule and competing deadlines. We begin every engagement with a mutually agreed-upon timeline. Using that timeline, we develop and commit to a project approach to ensure there are no surprises along the way. The agreed-upon project approach serves as a communication and monitoring tool for both of our teams.

Develop stakeholder outreach and engagement plan

Based on information developed through the initial kickoff meeting, the Baker Tilly team will update the project approach plan. The updated project approach will list the various internal stakeholder interests and groups, suggest engagement methods for each, identify those accountable for completion of the proposed engagement activities, propose a revised project schedule and conclude with execution activities. Key activities include:

- Conducting virtual project kickoff meeting
- Developing project schedule and key milestones
- Confirming list of stakeholders and engagement plan approach
- Identifying and scheduling meetings with key stakeholders and process owners

Review background information

During this step the Baker Tilly team will review the information requested and subsequently provided by Agency employees. The information reviewed may include:

- Department budget, strategic plan and operating plan
- Organizational structure
- Staffing levels by position for the department
- Position descriptions
- Department service technology
- Relevant policies and procedures or employee handbooks
- Key performance indicators and operating metrics
- Employee surveys
- Previous studies or audits conducted in recent years
- Other relevant information

Issue department-wide survey

Our first point of engagement with the Department employees will be through issuing a survey to allow them to share what they view as the Department's strengths, weaknesses, opportunities and threats, and recommendations for future improvements. The survey is customizable and created in coordination with Department leadership, and may request the respondent to provide:

Conduct interviews

Each of our team members and the overall project leadership have a wide range of experience and expertise allowing us to look at the departments from different perspectives. Our team members strengthen our ability to create solutions uniquely designed for the individual project.

Baker Tilly will coordinate with Department leadership to develop the department project interview schedule. The general structure and approach we propose include:

- Begin with one-on-one meetings with the department leadership
- One-on-one, one-hour meetings with division managers and above to discuss department and division priorities, challenges, gaps in services or skillsets and daily responsibilities
- Focus group meetings based on operational functions with staff to understand how work is distributed, workflows and technology usage

Focusing on strategic goals and priorities, questions will inquire about structure, program and operations processes, and work culture. Discussion may include:

- Primary functions, responsibilities and skills
- Policy and process implementation
- Communication methods
- Hand-offs within the department and to other departments
- Service needs met and unmet (with a focus on key performance indicators)
- Process for monitoring progress toward goals
- System usage and access
- Planned growth and associated resource needs

Document gap analysis of initial observations

Using the information gained from prior tasks, the consultant team will analyze information collected and develop a set of initial observations. Observations will focus on opportunities to:

- Re-imagine or redesign existing programs and services to better align with strategic goals
- Identify gaps in programs, policies and services and associated staffing or structure needed to meet strategic goals
- Needed resources to meet results-based metrics and other performance measures
- Incorporate management and employee feedback from surveys

Best practice research and operating analysis

Baker Tilly will seek to determine if changes are needed either to the process, staffing resources or reporting lines available to meet the desired metrics and service delivery standards. Additional best practice research will be conducted to consider industry standards and metrics commonly used as staffing benchmarks, as well as the department work plans. Steps and resources used may include:

- Analyze service delivery metrics
- Identify technology capabilities and functionality gaps
- Identify employee technical skills needed for responsibility realignments
- Aggregate service delivery challenges and needs
- Identify communication strategy needs
- Research industry best practices

Comparative benchmarking

Baker Tilly will work with the Agency to establish up to 3 mutually agreed-upon States to benchmark against for comparative efficiency and effectiveness. Baker Tilly will develop specific metrics to benchmark against and will send a survey for information to these States for data that is not publicly available.

Execute audit steps

In addition to our planning and information gathering processes, we will execute some audits steps to determine the operating effectiveness of high-risk processes. Our disciplined approach to executing audits ensures we achieve your audit objectives on time and within budget. Based on the audit plans developed in the planning phase, our audit activities may include:

- Identification of strengths and weaknesses
- Review organizational structure and reporting relationships
- Evaluate the adequacy of internal controls across the three departments
- Identify gaps in internal controls.
- Assess technology systems and infrastructure
- For any grant related work, review the use of federal and state grants to ensure monies are being spent as intended by the grantor
- Evaluate relations with other State departments including the extent and nature of interaction
- Assess performance metrics and strategic alignment
- Track how well the three departments address and resolve issues identified in any previous audits
- Assess the quality of services provided, cost- saving initiatives and on-time delivery

Potential audit activities for in-scope departments

As part of our audit planning process, we'll evaluate each of the three departments in scope and determine the processes and functional areas with the highest risk. There are many potential audit areas for each of the three departments. By employing a risk-based audit approach, we'll evaluate the areas that represent the highest risk to the Agency. We'll also solicit feedback from management of each department in making these determinations. Below are examples of potential audit areas for the three departments. These are not meant to be all-inclusive.

Department of Human Services audit activities may include:

- **Bureau for Behavioral Health**
 - Assess the availability and geographic distribution of behavioral health services
 - Evaluate the effectiveness of crisis response systems and follow-up care
 - Review grant management and oversight practices for community-based providers
 - Analyze outcomes of substance use disorder programs, including relapse and recovery rates
 - Benchmark service delivery models against SAMHSA or other national best practices
- **Bureau for Child Support Enforcement**
 - Evaluate the effectiveness of enforcement tools (e.g., wage garnishment, license suspension)
 - Review case backlog and processing times for new and modified orders
 - Assess customer service responsiveness and accessibility of online portals

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- Analyze collection rates and cost per dollar collected
 - Benchmark performance against federal OCSE standards
 - **Bureau for Family Assistance**
 - Evaluate the efficiency and timeliness of benefit delivery (e.g. SNAP, LIEAP, school clothing allowances)
 - Assess compliance with federal and state eligibility rules for economic assistance programs
 - Review fraud prevention and detection controls in benefit disbursement
 - Analyze administrative costs vs. benefit delivery outcomes to determine cost-effectiveness
 - Benchmark service delivery timelines and error rates against peer states
 - **Bureau for Medical Services**
 - Evaluate Medicaid enrollment and renewal processes for efficiency and accessibility
 - Review provider reimbursement practices and timeliness of claims processing
 - Assess fraud, waste, and abuse detection mechanisms in Medicaid billing
 - Benchmark administrative overhead and per-member costs against national standards
 - Analyze access to care metrics (e.g., provider availability, wait times)
 - **Bureau for Social Services**
 - Assess the effectiveness of child welfare case management systems, including caseload ratios and timeliness of investigations
 - Evaluate the consistency and fairness of foster care placement decisions and permanency outcomes
 - Review compliance with Senate Bill 128 regarding drug screening and testing in child welfare proceedings
 - Analyze interagency coordination with courts, law enforcement, and healthcare providers
 - Assess training and qualifications of frontline social workers and supervisors
 - **Office of Drug Control Policy**
 - Assess the accuracy, timeliness, and utility of overdose data collected in the central repository and used for surveillance and response
 - Review coordination efforts with partner agencies (e.g., BBH, BMS, Department of Education, Homeland Security) to ensure alignment, reduce redundancies, and optimize funding
 - Evaluate the implementation and monitoring of evidence-based practices across prevention, treatment, and recovery programs
 - Assess the impact and reach of training and technical assistance provided to local service providers and community organizations
 - Review resource allocation and capacity-building efforts, including treatment and recovery bed availability and access to services statewide

Department of Transportation audit activities may include:

- Evaluate how effectively WVDOT manages its fleet, heavy equipment, facilities, and infrastructure
- Evaluate efficiency and effectiveness of motor vehicle customer service
- Review overhead, proposal, and final project costs for engineering and construction consultants, and others
- Timeliness and cost control of capital projects

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- Efficiency and effectiveness of roadway, bridge and equipment maintenance
 - Effectiveness of traffic and work zone safety initiatives
 - Environmental compliance to include stormwater, emissions, and sustainability efforts

Homeland Security Department audit activities may include:

- **Division of Emergency Management**
 - Evaluate the effectiveness and timeliness of emergency preparedness, response, and recovery plans
 - Review coordination protocols with local, state, and federal agencies during disaster events
 - Assess resource allocation for emergency operations centers, training programs, and public outreach
 - Analyze compliance with FEMA and other federal emergency management standards
 - Examine the use of technology and data systems for incident tracking and communication
- **West Virginia Intelligence Fusion Center**
 - Assess the effectiveness of intelligence gathering, analysis, and dissemination processes
 - Review protocols for interagency data sharing and threat reporting
 - Evaluate cybersecurity measures and data protection practices
 - Benchmark intelligence operations against national best practices for fusion centers
 - Analyze staffing qualifications and training in intelligence and counterterrorism
- **Division of Corrections and Rehabilitation**
 - Review operational efficiency and cost-effectiveness of correctional facilities
 - Assess inmate rehabilitation programs for effectiveness and alignment with reentry goals
 - Evaluate compliance with state and federal correctional standards and human rights regulations
 - Analyze staffing levels, turnover rates, and training adequacy
 - Examine facility maintenance, safety protocols, and incident reporting systems
- **Division of Protective Services**
 - Evaluate the adequacy and effectiveness of security measures for state facilities and personnel
 - Review incident response protocols and coordination with law enforcement agencies
 - Assess resource deployment and scheduling efficiency for protective services
 - Analyze training programs and certification compliance for security personnel
- **State Fire Marshal**
 - Review inspection and enforcement activities for compliance with fire safety codes
 - Assess the timeliness and thoroughness of fire investigations and reporting
 - Evaluate public education and outreach programs for fire prevention
 - Analyze staffing levels, training, and equipment adequacy
 - Benchmark fire safety enforcement practices against national standards
- **Justice and Community Services**
 - Evaluate grant management processes for transparency, timeliness, and compliance

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- Review training programs and support services provided to law enforcement and community organizations
 - Assess effectiveness of criminal justice planning and strategic initiatives
 - Analyze stakeholder engagement and feedback mechanisms
 - **State Police**
 - Review operational efficiency and resource allocation across patrol, investigative, and administrative units
 - Assess crime reporting accuracy and data management systems
 - Evaluate training programs, recruitment efforts, and retention strategies
 - Analyze compliance with use-of-force policies and community policing standards
 - Benchmark performance metrics against other state police agencies

Cross-Divisional audit procedures may include:

- **Technology assessment**
 - Evaluate the integration and interoperability of IT systems across divisions
 - Identify gaps in infrastructure, cybersecurity, and digital service delivery
 - Recommend modernization strategies aligned with best practices
- **Organizational structure and governance**
 - Review reporting relationships and decision-making hierarchies for clarity and efficiency
 - Identify duplication of responsibilities and opportunities for consolidation
 - Assess alignment of organizational structure with strategic goals
- **Performance metrics and benchmarking**
 - Review existing KPIs and performance metrics for relevance and effectiveness
 - Benchmark departmental performance against similar agencies in other states
 - Recommend improvements to data collection and performance reporting
- **Stakeholder engagement and transparency**
 - Conduct surveys or interviews with internal staff and external stakeholders
 - Assess communication strategies and public access to departmental information
 - Identify opportunities to enhance transparency and public trust
- **Compliance and risk management**
 - Review internal controls and risk management frameworks
 - Assess compliance with applicable laws, regulations, and administrative rules
 - Identify areas of vulnerability and recommend mitigation strategies

We will document our progress in working papers, ensuring that our work and resulting conclusions are adequately supported.

Communicate results

Timeliness and accuracy are key to effective reporting. At the completion of each project, we will work with the Agency to review our observations and create a report including significant audit findings, recommendations and implementation time frames. We will discuss the report format and seek your approval before the report is drafted.

DURING THIS PHASE, WE MAY ALSO:

- Track control exceptions
- Evaluate exceptions from a big-picture perspective, determine patterns or correlations and analyze root causes
- Present exceptions to process owners to confirm facts, discuss root causes of risks and adjust or elaborate as needed
- Work with the department to develop reasonable solutions in terms of cost and operational impact
- Document prioritized findings and present facts, root causes, risks and recommended corrective actions

The Agency will receive timely, accurate reporting. We will meet with you to review observations and prepare a report that includes significant audit findings, recommendations and implementation time frames. When an issue requires prompt attention, we escalate it in the Agency's organization, as appropriate.

Typically, we deliver our reports three to four weeks after the completion of fieldwork. However, using project management dashboards and recurring status meetings, reportable content will be communicated regularly. This ensures your process owners are never surprised by our observations.

Our team will compile management's responses and action plans while fieldwork is still underway, thus expediting the reporting process. We will also add value to the reporting process and improve your internal controls and regulatory compliance position by helping you identify solutions and implement preventive actions.

During the planning phase, we will collaborate with management to determine the desired report format. Our reports typically include the scope of the audit, an overall rating (satisfactory, needs improvement or unsatisfactory) and an individual risk rating (high, moderate or low) for each exception noted within the audit report. Additionally, for each exception noted, we will provide detail on the root cause and recommendations to correct the deficiency. Our reports will also include exhibits outlining the procedures performed and sample sizes used as well as definitions of the overall rating and individual risk ratings.

Report to the Office of the Governor

Organizations need timely and accurate information on the risks an organization faces and steps taken to manage those risks. They look to auditors to help them sort through, interpret and prioritize information about risk.

The Governor's Office can expect to receive a report delivering the required content in the agreed upon format, and will receive functional reports containing executive-level summaries of audits performed. Additionally, the Governor's Office will receive administrative reports that include more detail.

4.3.2 Vendors should explain how they review and evaluate the department's performance metrics against industry standards and best practices.

To evaluate the department's performance metrics against industry standards and best practices, we will start by reviewing the department's performance plan and report. Specifically, we will look at the strategic goals and objectives across several areas such as safety, organizational structure and operations. We will also benchmark the department against industry KPIs. We will then conduct a gap analysis to see where the department falls short of industry benchmarks and make recommendations as needed. This work will require data-driven tools, and we will leverage performance dashboards, and feedback from customer surveys.

4.3.3 Vendor should demonstrate how they would provide a comprehensive performance evaluation which includes assessments of program(s) effectiveness, fairness, and efficiency.

To provide a comprehensive performance evaluation of the assessment of the program's effectiveness, fairness and efficiency we would use a structured, evidence-based approach. To assess program effectiveness, we would begin by defining objectives for the audit, identifying performance indicators, collecting data and conducting interviews with stakeholders. To assess fairness, we would analyze the demographics of the stakeholders, look at access and inclusion to departmental services, gauge the public involvement in the services, and do an analysis of the impact that the department has on its stakeholders. To assess program efficiency we would compare costs to outcomes (for example, the per-mile cost of road maintenance) and do benchmarking against other similar departments in neighboring states. Next, we would look at operations to identify any efficiency issues. Lastly, we would look at the resource allocation and utilization to possibly identify any issues there.

4.3.4 Vendor should explain their methodology and approach on how to recommend measures designed to add value, improve the organization's operations, and ensure consistency in the application of laws, codes, and other regulations.

Regarding our approach to recommending measures designed to add value, improve the organization's operations, and ensure consistency in the application of laws, codes, and other regulations, we would do the following:

In the planning phase we would work to understand the area under audit, do a risk assessment of the area to identify inefficiency, ineffectiveness, or non-compliance. We would define our audit objectives with a focus on performance (effectiveness, efficiency, economy) and compliance. We would develop the audit criteria using laws, regulations, industry standards, and best practices as benchmarks.

In the fieldwork portion of the audit we would analyze policies, procedures, reports, and performance data. We would conduct interviews to gather insights from staff, stakeholders, and beneficiaries. We would then verify compliance and performance through data sampling and testing. Our work would include analysis and evaluation where we would complete a gap analysis to compare actual performance to expected standards or benchmarks, a root cause analysis to identify underlying causes of deficiencies or inefficiencies, a cost benefit analysis to evaluate the economic impact of current practices and potential improvements and lastly a compliance review to assess adherence to applicable laws, codes, and internal policies.

Our work would be aimed at providing constructive, actionable, and evidence-based recommendations. These typically focus on the following:

A. Adding value

- Introduce automation or digital tools to streamline operations
- Recommend performance metrics aligned with strategic goals
- Suggest partnerships or shared services to reduce costs

B. Improving operations

- Redesign workflows to eliminate redundancies
- Enhance staff training and capacity-building
- Implement performance monitoring systems or dashboards

C. Ensuring consistency and compliance

- Standardize procedures across departments
- Recommend internal controls to prevent non-compliance
- Propose regular compliance audits or self-assessments

The report from this work would have clear and actionable recommendations on our thoughts regarding improving and enhancing the operations of the department.

4.3.6 Vendors should explain how their approach on identifying strengths and weaknesses of the departmental organizational structure, operating procedures and systems, utilization of technology, and allocated resources, to determine the most cost-effective and strategic way to meet current and future needs, taking into account stakeholder partnerships that exist or could be created within other departments, in the State, or in the private sector.

In order to identify strengths and weaknesses of the departmental organizational structure, operating procedures and systems, utilization of technology, and allocated resources, to determine the most cost-effective and strategic way to meet current and future needs, we will frame this as a strategic diagnostic process. This process will identify both strengths and weaknesses and align them with cost-effective, future-ready solutions—while also considering opportunities for collaboration across government and private sectors. The following are the objectives and approach we would propose for this work:

1. Organizational structure evaluation

Objective: Assess whether the structure supports strategic goals and efficient decision-making

Approach:

- Review org charts and reporting lines
- Interview leadership and staff to understand roles, responsibilities, and communication flows
- Benchmark against similar agencies or best practices in state government
- Identify strengths (e.g., clear accountability) and weaknesses (e.g., siloed departments or redundant layers)

2. Operating procedures and systems

Objective: Determine if processes are streamlined, standardized, and aligned with outcomes

Approach:

- Map key workflows (e.g., procurement, project delivery, maintenance)
- Analyze process efficiency using time, cost, and error rates
- Evaluate internal controls for compliance and risk mitigation
- Identify gaps in standardization or documentation

3. Utilization of technology

Objective: Assess how well technology supports operations, data-driven decision-making, and service delivery

Approach:

- Inventory current IT applications
- Evaluate integration and interoperability across platforms

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- Assess user adoption and training adequacy
 - Identify opportunities for automation, AI, or cloud-based solutions

4. Resource allocation

Objective: Ensure resources (financial, human, physical) are used efficiently and strategically

Approach:

- Analyze budget trends and spending patterns
- Evaluate staffing levels and skill alignment with strategic needs
- Assess asset utilization (e.g., fleet, facilities)
- Compare cost-effectiveness with peer agencies or industry benchmarks

5. Stakeholder partnerships

Objective: Explore how collaboration can enhance capacity, innovation, and service delivery

Approach:

- Map existing partnerships (inter-agency, state-wide, private sector)
- Identify gaps where collaboration could reduce duplication or enhance impact
- Evaluate governance models for shared services or joint ventures
- Recommend strategic alliances (e.g., with universities, other state agencies, tech firms, or regional planning bodies)

6. Strategic alignment and future readiness

Objective: Recommend improvements that are sustainable, scalable, and aligned with long-term goals

Approach:

- Conduct SWOT analysis (Strengths, Weaknesses, Opportunities, Threats)
- Use scenario planning to anticipate future needs (e.g., population growth, climate change)
- Prioritize recommendations based on impact, feasibility, and alignment with mission

In general, we leverage the following optimization model for recommendations to set up governments for success and sustainability, aimed at cost reduction and operational efficiency with the ultimate goal of alignment with strategic goals.



4.3.7 Vendors should explain and demonstrate how they incorporate benchmarking with similar departments in other governments comparable to the State of West Virginia, with emphasis placed on identifying those regarded as employing best practices.

See section 4.3.1 for a discussion on benchmarking to other governments.

4.3.8 Vendors should explain their methodology on how they would recommend practical, achievable and realistic revisions/adjustments to reporting relationships, position titles and job functions that would:

- Clarify roles, responsibilities and authority of staff.
- Eliminate duplication and overlap of responsibilities within the departments and between other departments.
- Improve the delivery time and quality of services provided by the departments.
- Improve communication between departments.

The following is our methodology for recommending practical, achievable and realistic revisions/adjustments to reporting relationships, position titles and job functions that would:

- Clarify roles, responsibilities and authority of staff
- Eliminate duplication and overlap of responsibilities within the departments and between other departments
- Improve the delivery time and quality of services provided by the departments
- Improve communication between departments

This includes the purpose and approach we would take to complete this work:

1. Organizational role and structure mapping

Purpose: Understand the current state of reporting relationships, job functions, and departmental interactions

Approach:

- Collect and review organizational charts, job descriptions, and reporting lines
- Conduct interviews and surveys with staff and managers to understand actual vs. documented responsibilities
- Use RACI matrices (Responsible, Accountable, Consulted, Informed) to clarify role overlaps and gaps

2. Functional and process analysis

Purpose: Identify duplication, inefficiencies, and unclear responsibilities

Approach:

- Map core business processes and workflows across departments
- Identify redundant tasks, unclear handoffs, or overlapping responsibilities
- Compare similar functions across units to assess role fragmentation or duplication

3. Position and title rationalization

Purpose: Ensure job titles and functions reflect actual duties and support strategic clarity

Approach:

- Review job classification systems and compare with peer agencies or industry standards.

- Identify inconsistent or outdated titles that may confuse internal or external stakeholders.
- Recommend title standardization and realignment of duties to reflect current needs.

4. Communication and Coordination Assessment

Purpose: Improve interdepartmental collaboration and reduce silos.

Approach:

- Evaluate communication channels (meetings, reporting systems, shared platforms).
- Identify bottlenecks or breakdowns in information flow.
- Recommend cross-functional teams, shared dashboards, or liaison roles to improve coordination.

5. Strategic alignment and future readiness

Purpose: Ensure the structure supports long-term goals and adaptability

- Approach:
- Align roles and reporting lines with strategic priorities (e.g., digital transformation, equity, sustainability).
- Identify critical skill gaps or underutilized roles.
- Recommend flexible structures (e.g., matrix teams, project-based roles) to adapt to future needs.

6. Stakeholder engagement and partnership opportunities

Purpose: Leverage internal and external partnerships to enhance capacity and reduce redundancy

Approach:

- Identify existing collaborations and assess their effectiveness.
- Explore shared services or joint initiatives with other departments or private partners.
- Recommend formalized partnerships or MOUs to clarify roles and responsibilities.

4.3.9 Vendor should attach a project schedule with relevant milestone dates with their proposal, whether it be more or less than 6 months. Vendors should speak to the timeline they would require completing each milestone.

Timing is everything, so we'll meet or beat the Agency's deadlines

The chart below represents our customized approach to deliver services to the Agency on time for each of the three departments. And it's just our starting point. We'll collaborate closely with you to finalize a client service plan that meets all your needs — especially your timing. Your project team will work with the Agency to set interim delivery dates to meet any budget planning or critical dates. In alignment with your RFP, we propose conducting all three projects concurrently.

ACTIVITY	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
Phase 1 — Planning						
Phase 2 — Fieldwork						
Phase 3 — Analysis						
Phase 4 — Reporting						

4.3.10 The selected vendor should assess the current technology environment, including hardware, software, and infrastructure, to identify any limitations, inefficiencies, or gaps. As part of this effort, the vendor should detail how these findings will be incorporated into a comprehensive report. This report should clearly highlight specific opportunities for technology enhancements for improvement and provide strategic, actionable recommendations for enhancement. Recommendations should emphasize the adoption of modern technologies that align with industry's best practices and support the Agency's long-term goals.

Technology is embedded in most functional public sector processes. As part of our audit planning and testing, we'll identify what key systems and applications are utilized by Agency employees to perform their job duties. Baker Tilly will understand the workflows that exist and how transactions are processed. Accordingly, we will identify technology capabilities and any functionality gaps or internal control gaps. Any technology gaps will be included in the final report as part of our recommendations. We'll identify issues such as systems and applications exist but are not being leveraged properly. Conversely, if current technology is not sufficient, and additional solutions are necessary, we will document those issues in our final report as well.

4.3.11 The Vendor should include in its proposal an approach to determining which additional goals and objectives may be necessary as a result of the organizational assessment and strategic plan.

We will take results from our work in each of the three departments and determine if additional goals and objectives are necessary. If we determine additional work is needed, we will communicate that with the applicable department leaders and outline timelines for completing the work.

Appendix A: Additional required information

Acknowledgement of addendum

ADDENDUM ACKNOWLEDGEMENT FORM **SOLICITATION NO.: CRFP GOV26*001**

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

Baker Tilly Advisory Group, LP

Company



Authorized Signature

July 23, 2025

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012

Proof of insurance coverage

ACORD		CERTIFICATE OF LIABILITY INSURANCE		DATE:MMDDYYYY 01/03/2025																														
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>																																		
PRODUCER Aon Risk Services Northeast, Inc. New York NY Office One Liberty Plaza 165 Broadway, Suite 3201 New York NY 10006 USA			CONTACT NAME: PHONE (A/C No. Ext): (312) 381-1000 FAX (A/C No.): (312) 381-7007 E-MAIL ADDRESS:																															
INSURED Baker Tilly US, LLP & Baker Tilly Advisory Group, LP P.O. Box 7398 4807 Innovate Lane Madison WI 53707-7398 USA			INSURER(S) AFFORDING COVERAGE <table border="1"> <thead> <tr> <th>INSURER</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: National Fire Ins. Co. of Hartford</td> <td>20478</td> </tr> <tr> <td>INSURER B: The Continental Insurance Company</td> <td>35289</td> </tr> <tr> <td>INSURER C: American Casualty Co. of Reading PA</td> <td>20427</td> </tr> <tr> <td>INSURER D: Transportation Insurance Co.</td> <td>20494</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>			INSURER	NAIC #	INSURER A: National Fire Ins. Co. of Hartford	20478	INSURER B: The Continental Insurance Company	35289	INSURER C: American Casualty Co. of Reading PA	20427	INSURER D: Transportation Insurance Co.	20494	INSURER E:		INSURER F:																
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<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested.</p>																																		
<table border="1"> <thead> <tr> <th>TYPE OF INSURANCE</th> <th>ADDL. COV. ENDG.</th> <th>POLICY NUMBER</th> <th>POLICY EFF. (MM/DD/YYYY)</th> <th>POLICY EXP. (MM/DD/YYYY)</th> <th>LIMITS</th> </tr> </thead> <tbody> <tr> <td> A COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER: </td> <td></td> <td>CG016751618 General Liability</td> <td>01/01/2025</td> <td>01/01/2026</td> <td> EACH OCCURRENCE \$1,000,000 MED EXP (Per person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 </td> </tr> <tr> <td> A AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY </td> <td></td> <td>BUA 6016751641 Auto</td> <td>01/01/2025</td> <td>01/01/2026</td> <td> COMBINED SINGLE LIMIT (Per accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) </td> </tr> <tr> <td> B UMBRELLA LIME <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> EXCESS LIME <input type="checkbox"/> INTENTION </td> <td></td> <td>CUE6016723001 Umbrella</td> <td>01/01/2025</td> <td>01/01/2026</td> <td> EACH OCCURRENCE \$2,000,000 AGGREGATE \$2,000,000 </td> </tr> <tr> <td> C WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR, PARTNER, EXCLUSIVE OFF-BOARDER EXCLUDED (Mandatory in NY) I, ins. description upon DESCRIPTION OF OPERATIONS below </td> <td> Y/N <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A </td> <td> WC6016751674-A05 WC6023746823-CA WC6043413436-WI workers Compensation </td> <td> 01/01/2025 01/01/2026 01/01/2025 01/01/2026 01/01/2025 01/01/2026 </td> <td> <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E: EACH ACCIDENT \$1,000,000 E: DISEASE-EA EMPLOYEE \$1,000,000 E: DISEASE-POLICY LIMIT \$1,000,000 </td> </tr> </tbody> </table>						TYPE OF INSURANCE	ADDL. COV. ENDG.	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS	A COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:		CG016751618 General Liability	01/01/2025	01/01/2026	EACH OCCURRENCE \$1,000,000 MED EXP (Per person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000	A AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY		BUA 6016751641 Auto	01/01/2025	01/01/2026	COMBINED SINGLE LIMIT (Per accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	B UMBRELLA LIME <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> EXCESS LIME <input type="checkbox"/> INTENTION		CUE6016723001 Umbrella	01/01/2025	01/01/2026	EACH OCCURRENCE \$2,000,000 AGGREGATE \$2,000,000	C WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR, PARTNER, EXCLUSIVE OFF-BOARDER EXCLUDED (Mandatory in NY) I, ins. description upon DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A	WC6016751674-A05 WC6023746823-CA WC6043413436-WI workers Compensation	01/01/2025 01/01/2026 01/01/2025 01/01/2026 01/01/2025 01/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E: EACH ACCIDENT \$1,000,000 E: DISEASE-EA EMPLOYEE \$1,000,000 E: DISEASE-POLICY LIMIT \$1,000,000
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CERTIFICATE HOLDER Evidence of Insurance			CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Northeast, Inc.</i>																															

ACORD 25 (2016/03)

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Proof of certifications

Chris Kalafatis





Stacey Gill



Be It Known That

Stacey Gill

Has successfully met the prescribed requirements for qualification as established by
The Institute of Internal Auditors and is hereby awarded the professional designation of

Certified Internal Auditor

Conferred by the Professional Certifications Board and the Board of Directors of The Institute of Internal Auditors
This month of

September 2023

Shenita G. Jones

CHAIRMAN OF THE BOARD OF DIRECTORS

M. Craig

CHAIRMAN OF THE PROFESSIONAL
CERTIFICATIONS BOARD



CIA-208650-YWQHJ

CERTIFICATE NO.

31 December, 2025

EXPIRATION DATE



ISACA hereby certifies that

Stacey Gill

has successfully met all requirements and is qualified as a Certified Information Systems Auditor;
in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional
Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

CISA-17136916

Certificate Number

13 February 2017

Date of Certification

31 January 2027

Expiration Date



Erik Prusch

Erik Prusch
ISACA Chief Executive Officer

Randy Sherrod

Licensing Home Page

The list below displays all licenses being applied for or currently held by you. If you are returning to continue the application process, click **Continue** on the appropriate license listed below or select from the options on the left.

To request a new testing document, select Apply for Re-Exam on the left.

Name

Name: Roland Bell Sherrod, Jr

Address:

9042 Laurel Branch Circle
MECHANICSVILLE, VA 231165683

Licenses

Certified Public Accountant Documents

Profession: Accountancy	License Number:	26279	License Status:	Active
	Issue Date:	12/12/2001	Expiration Date:	6/30/2026

Kate Murdock



Be It Known That

Katherine Murdock

Has successfully met the prescribed requirements for qualification as established by
The Institute of Internal Auditors and is hereby awarded the professional designation of

Certified Government Auditing Professional

Conferred by the Professional Certifications Board and the Board of Directors of The Institute of Internal Auditors
This month of

December 2018



6169
CERTIFICATE NO



Be It Known That

Katherine Murdock

Has successfully met the prescribed requirements for qualification as established by
The Institute of Internal Auditors and is hereby awarded the professional designation of

Certified Internal Auditor

Conferred by the Professional Certifications Board and the Board of Directors of The Institute of Internal Auditors
This month of

December 2020



CIA-183237-BOJUL
CERTIFICATE NO



Appendix B: Resumes

PRINCIPAL

Chris Kalafatis, CPA, CIA, CFE

Chris is a principal and leads Baker Tilly's national risk advisory public sector practice.



Baker Tilly Advisory Group, LP

8270 Greensboro Drive
Suite 400
McLean, VA 22102
United States

T: +1 (703) 923 8007
chris.kalafatis@bakertilly.com

bakertilly.com

Education

Bachelor of Science in accounting
Virginia Commonwealth University

Chris is a self-motivated leader with more than 25 years of audit and consulting experience and is the national public sector industry leader for Baker Tilly's risk advisory practice. He consistently delivers on commitments and achieves individual and team goals and offers strong management abilities, setting high expectations for himself and the teams he leads.

Specific experience

- Led projects with more than 50 public sector entities and more than 10 Fortune 1000 companies
- Directed financial, operational, IT, SOX and compliance audits
- Supervised and/or performed more than 200 fraud investigations
- Presented audit reports and investigations to audit committees and executive management
- Served as chief audit executive for multiple internal audit outsource relationships
- Identified internal control issues and operational deficiencies that impacted service delivery to citizens, caused financial losses to state and local governments, and non-compliance with laws and regulations
- Uncovered collusion between city employees and a vendor that led to the arrest of nine individuals. This investigation revealed a culture of overtime abuse that was prevalent for approximately 20 years
- Partnered with a vendor to develop an app to allow citizens to report fraud on their smartphone. This city became the second local government in the U.S. to develop a fraud reporting app for citizens
- Previously served as director of internal audit at a Fortune 500 international company and reported to the CFO and audit committee

Industry involvement

- Institute of Internal Auditors (IIA)
- Association of Local Government Auditors (ALGA)
- Association of Government Accountants (AGA)
- Association of Certified Fraud Examiners (ACFE)

PRINCIPAL

Chris Kalafatis, CPA, CIA, CFE

Page 2

Thought leadership

- Delivered more than 30 CPE presentations or webinars to audit and accounting organizations such as the IIA, AGA, ALGA, ISACA and ACFE. Example topics included fraud, internal controls and supply chain management
- Authored multiple thought leadership articles on topics such as fraud and inventory management

Continuing professional education

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)

Awards and recognition

- Recipient of the AGA's 2024 Private Sector Financial Excellence Award given to an individual across the nation that exemplifies and promotes excellence in state or local government financial management, outstanding leadership, high ethical standards and innovative management techniques

PRINCIPAL

Caitlin M. Humrickhouse, M.P.A., SWP

Caitlin Humrickhouse is a principal with Baker Tilly's public sector advisory practice.



Baker Tilly Advisory Group, LP

400 North Ashley Drive
Suite 1600
Tampa, FL 33602
United States

T: +1 (312) 729 8098

caitlin.humrickhouse@bakertilly.com

bakertilly.com

Education

Master of Public Administration with
a concentration in financial
management
University of Illinois at Chicago

Bachelor of International Business
Bachelor of Spanish
University of Illinois at Urbana-
Champaign

Caitlin is a strategic workforce planner with a deep understanding of succession planning and strategic human capital management. Caitlin's other areas of expertise include benchmarking, organizational redesign and system needs assessment and selection. Prior to joining the firm, she worked at the University of Illinois at Chicago performing program and market analyses for an online education unit.

Specific experience

- Provides management consulting services with a focus on resource optimization, assisting governmental entities in their efforts to ensure the resources available (people, processes and technology) are utilized in the most efficient manner
- Reviews and redesigns core business processes to enhance internal controls, align with industry best practices, leverage available technology and create efficiencies
- Performs organizational structure analyses for local governments, examining the current state versus the future optimal state of job functions and departments
- Offers technology needs assessment and system selection services to help organizations achieve strategic goals by leveraging technology
- Prepares organizations to be sustainable and resilient in the face of workforce challenges and fiscal pressure through the application of operational and organizational reviews, succession planning and technology implementation

Industry involvement

- Institute of Internal Auditors (IIA)
- International City/County Management Association (ICMA)

Community involvement

- Step Up
- U.S. National Committee for United Nations Women

PRINCIPAL

Caitlin M. Humrickhouse, M.P.A., SWP

Page 2

Thought leadership

- [CommuniTIES: How to overcome today's workforce challenges](#), podcast appearance, July 2024
- Environmental, social and governance, presenter, October 2023
- [Environmental, social and governance - a public sector webinar series](#), presenter, February 2023
- ["Workforce and succession planning – part 3: training and competitiveness"](#), author, November 2022
- ["Workforce and succession planning – part 2: core competencies and top talent"](#), author, November 2022
- ["Workforce and succession planning – part 1: getting started"](#), author, October 2022
- ["The strategies and challenges of managing an evolving workforce"](#), author, July 2022
- ["Strategic talent management"](#), author, July 2022
- ["Recession proofing: six actions governments and not-for-profits should take to prepare for revenue shortages"](#), author, April 2020

Continuing professional education

- Strategic Workforce Planner, Human Capital Institute

SENIOR MANAGER

Stacey N. Gill, CIA, CISA

Stacey Gill is a senior manager with Baker Tilly's risk advisory public sector practice.



Baker Tilly Advisory Group, LP

901 MoPac Expressway S
Suite 100
Austin, TX 78746
United States

T: +1 (512) 975 7284
stacey.gill@bakertilly.com

bakertilly.com

Education

Bachelor of Science in business
management
Louisiana State University

Stacey has 15 years of experience providing risk advisory, business process improvement and compliance-based consulting services to public sector clients. She has wide-ranging project experience across functional areas generally, focused on ensuring clients are aware of and managing key risks and that operations are efficient and aligned with organizational strategy. She has significant experience in internal auditing, supporting clients collaboratively to execute audit activities and serving as an outsourced provider conducting all facets of the internal audit function including enterprise risk assessment, annual audit plan development, audit execution, remediation follow-up and reporting to audit committees.

She has a deep understanding of assessing operational and governance-related risks, reporting on compliance and providing organization-specific improvement recommendations.

Specific experience

- Outsourced and co sourced internal audit services including financial audits, compliance audits, operational audits, information technology audits, performance audits and advisory projects
- Business process and internal controls reviews
- Information technology (IT) department assessments of governance, organizational structure and operations
- IT general controls audits
- Cybersecurity assessments
- IT risk assessments in connection with financial audits
- System and Organization Controls (SOC) reporting

Industry involvement

- Institute of Internal Auditors (IIA)
- Information Systems Audit and Control Association (ISACA)
- Association of Local Government Auditors (ALGA)
- Association of Government Accountants (AGA)

Continuing professional education

- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)

SENIOR MANAGER

Stacey N. Gill, CIA, CISA

Page 2

Thought leadership

- "Risk assessment and audit planning," IIA Long Island Chapter Conference, 2023
- "Finding operational efficiencies with internal audit," Utility University webinar, 2022
- "Resource optimization and cost reduction," IIA Austin Chapter Luncheon, 2020
- "Risky business: Assessing risks in your organization," Baker Tilly webinar, 2019
- "Emerging risks in public utilities," Baker Tilly webinar, 2019
- "Elevating IT in the decision-making process," APPA Business and Financial Conference, 2017
- "Risks and considerations for ERP systems implementations," IIA Southern Regional Conference, 2017
- "Using information technology benchmarks to evaluate your IT resources," APPA webinar, 2017
- "Success in succession planning," APPA webinar, 2016
- "Developing and implementing utility succession planning," APPA National Conference, 2016

SENIOR MANAGER

Randy Sherrod, CPA

Randy is a senior manager with Baker Tilly in the risk advisory public sector practice.

**Baker Tilly Advisory Group, LP**

8270 Greensboro Drive
Suite 400
McLean, VA 22102
United States

T: +1 (804) 728 8399

randy.sherrod@bakertilly.com

bakertilly.com

Education

Master of Business Administration
– General Studies, Longwood
University

Bachelor of Business
Administration in Accounting and
Finance, Radford University

Randy has more than 25 years of audit and consulting experience. He previously spent 20 years working for the Commonwealth of Virginia, holding various audit and accounting management positions, including Director of Internal Audit for the Department of Behavioral Health and Developmental Services and as the Controller for Longwood University. He also worked as an auditor for the Virginia Auditor of Public Accounts.

Specific experience

- Managed various internal audit, internal control and process improvement projects with 30+ public sector clients in VA
- Supervised or performed numerous fraud investigations, and partnered with the FBI and State Police
- Trained in the Reid Technique of Interviewing and Interrogation, commonly used by law enforcement agencies
- Presented audit reports and investigations to Audit Committees and Executive Management
- Served as Chief Audit Executive for an internal audit outsource relationship with the Virginia Economic Development Partnership

Industry involvement

- Institute of Internal Auditors (IIA)
- Association of Local Government Auditors (ALGA)
- Association of Government Accountants (AGA)

Licenses and certifications

- Certified Public Accountant (CPA)

MANAGER

Kate Murdock, CIA, CGAP

Kate is a manager with Baker Tilly in the risk advisory public sector practice.



Baker Tilly Advisory Group, LP

901 MoPac Expressway S
Suite 100
Austin, TX 78746
United States

T: +1 (510) 334 3081
kate.murdock@bakertilly.com

bakertilly.com

Education

Master of Public Policy
University of California Berkeley

Bachelor of Arts in religion
Carleton College

Kate has more than a decade of experience providing internal audit and enterprise risk management services to local governments. She enjoys collaborating with clients to better understand the risks they are facing and how to mitigate their impacts effectively and efficiently. She has extensive knowledge of internal auditing and performance auditing including enterprise risk assessment, audit plan development, audit execution and follow-up as well as reporting and presenting audit findings and recommendations. Her enterprise risk assessment experience includes developing, tracking and monitoring key risk indicators and working with management to develop appropriate control activities to manage and mitigate risk.

Specific experience

- Experience providing performance, informational technology and compliance audits and advisory projects
- Process improvement and internal controls reviews
- Benchmarking and best practice assessments
- Enterprise risk assessments
- Cybersecurity risk assessments
- Key risk and key performance indicator development
- Emerging risk identification and mitigation

Industry involvement

- Institute of Internal Auditors (IIA)
- Association of Local Government Auditors (ALGA)
- Association of Government Accountants (AGA)

Continuing professional education

- Certified Internal Auditor (CIA)
- Certified Government Auditing Professional (CGAP)