West Virginia
Purchasing Division
2019 Washington Street, East
Charleston, WV 25305
Telephone: 304-558-2306
General Fax: 304-558-6026
Bid Fax: 304-558-3970

The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at *wvOASIS.gov*. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at *WVPurchasing.gov* with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

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Welcome, Christopher W Seckman

Procurement | Budgeting | Accounts Receivable | Accounts Payable

Solicitation Response(SR) | Dept: 0313 | ID: ESR08242600000001266 | Ver.: 1 | Function: New | Phase: Final

Modified by batch , 08/25/2026

Header 1

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder:	2031783
Procurement Type:	Central Purchase Order
Vendor ID:	VS0000007569
Legal Name:	Maher Duessel
Alias/DBA:	
Total Bid:	$27,000.00
Response Date:	08/24/2026
Response Time:	12:05
Responded By User ID:	rogunmdcpas
First Name:	Rachelle
Last Name:	Ogun
Email:	rogun@md-cpas.com
Phone:	412.535.5550

SO Doc Code:	CRFQ
SO Dept:	0313
SO Doc ID:	DEP2700000001
Published Date:	8/14/26
Close Date:	8/25/26
Close Time:	13:30
Status:	Closed
Solicitation Description:	In Lieu Fee (ILF) Program Audit
Total of Header Attachments:	1
Total of All Attachments:	1

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

State of West Virginia
Solicitation Response

Proc Folder:	2031783
Solicitation Description:	In Lieu Fee (ILF) Program Audit
Proc Type:	Central Purchase Order

Solicitation Closes	Solicitation Response	Version
2026-08-25 13:30	SR 0313 ESR08242600000001266	1

VENDOR

VS0000007569
Maher Duessel

Solicitation Number: CRFQ 0313 DEP2700000001

Total Bid: 27000 **Response Date:** 2026-08-24 **Response Time:** 12:05:30

Comments:

FOR INFORMATION CONTACT THE BUYER
Joseph (Josh) E Hager III
(304) 558-2306
joseph.e.hageriii@wv.gov

Vendor Signature X **FEIN#** **DATE**

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	ILF Audit Services				27000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

ILF Audit Services

A value added

Professional Audit Services Proposal

Prepared For The West Virginia Department of Environmental Protection

Robert A. Belicose, CPA
Partner
rbelicose@md-cpas.com
412.535.5552

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

www.md-cpas.com

August 24, 2026

MaherDuessel

In business for 35+ years, Maher Duessel is dedicated to serving governments.

TRANSMITTAL LETTER

August 24, 2026

Mr. Joseph E. Hager, III, Buyer
West Virginia Department of Environmental Protection
Office of Administration
601 57th Street SE
Charleston, WV 25304

Dear Mr. Hager,

Thank you for the opportunity to present Maher Duessel's proposal to provide audit services to the Department of Environmental Protection ('the Department') for the West Virginia In Lieu Fee Mitigation Program. We look forward to building a relationship with the Department. Our experience working with various West Virginia agencies will ensure a smooth transition in independent auditors and significantly decrease the amount of audit preparation time. Working with Maher Duessel, you will benefit from knowing that your audit is performed by a firm who understands the details of governments and the relevant auditing and financial reporting requirements, which will provide you with several added value benefits as detailed below.

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

Experience With West Virginia and Other State Agencies. Our work with state agencies is a significant part of our government practice. We serve approximately 30 state agencies in the State of West Virginia, Commonwealth of Pennsylvania, State of Ohio, State of Maryland, and State of Montana. Services we perform for these agencies include financial statement audits, assistance with Annual Comprehensive Financial Reports (ACFRs), and Client Accounting and Advisory Services (CAAS), among others. With all of our audit professionals well versed in governmental operations and financial reporting requirements, we have the resources and knowledge to continue to capably serve you.

West Virginia state agencies we serve include the Department of Administration, Division of Highways, Division of Multimodal Transportation Facilities, Office of Technology, Public Broadcasting, Public Defender Services, School Building Authority, State Treasurer's Office, Educational Broadcasting Commission, Enterprise Resource Planning Board, and Bluefield State University.

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

Similar Audit Engagements. We serve a broad base of governmental entities audited on the cash and modified cash basis of accounting — a special purpose framework — including the Municipal Authority of the Township of Harmar, the Borough of Economy, the Allegheny League of Municipalities, and the Hampton Township Volunteer Fire Department. We also perform comparable special purpose framework engagements, including the 9-1-1 program audits we conduct for Pennsylvania's 67 counties each year through our contract with the Pennsylvania Emergency Management Agency (PEMA). This combination of regional reach and hands-on experience with cash, modified cash, and other special purpose frameworks — the same category of framework contemplated for the In Lieu Fee Program — positions us to deliver an efficient, well-supported audit for the Department.

ACFR Expertise. We understand the ILF fund is reported in the State's ACFR. Six members of the firm serve on the GFOA's ACFR Review Committee as Technical Reviewers. In addition, we work with nineteen clients who participate in the program, including the State of West Virginia (we provide ACFR assistance to the Department of Administration).

Continuing Professional Education. We provide government and non-profit focused Continuing Professional Education (CPE) seminars annually to keep our clients informed of new and important developments affecting them. Our sessions are offered in a hybrid format with options for in-person and virtual attendance. Our most recent session had over 600 participants. **Department staff will be invited to attend all of our training sessions free of charge.**

Remote Capacity. We will be able to serve the Department in a fully remote fashion, for added efficiencies and value. Our utilization of *Suralink,* a secure electronic file sharing will help facilitate the virtual audit process. *Suralink* allows us to easily exchange and track uploaded documents securely with our clients. This platform will allow us to provide you with a dynamic request list, where assigned tasks can be easily seen and tracked by the user, and open items are clearly defined.

For over 35 years, we have proudly served our clients with integrity and excellence, and we would be pleased to serve the Department. Please contact me at 412.535.5552 or at rbelicose@md-cpas.com at your convenience if you have any questions regarding this proposal.

Sincerely,

Robert A. Belicose

Robert A. Belicose, CPA
PARTNER

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3. Firm Qualifications

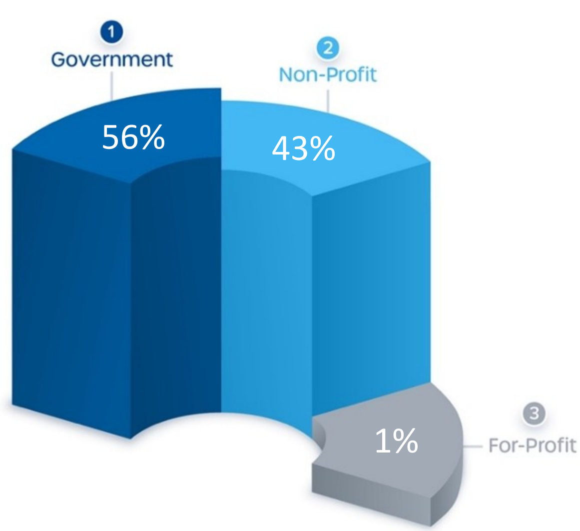
A. Firm Overview

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

TECHNICAL EXPERTISE WITH PERSONALIZED SERVICE

We offer the personalized service of a regional accounting firm with the added value of national technical expertise on the latest regulatory changes and compliance issues in public sector accounting. Many firms will serve a wide range of clients in both the private and public sectors. However, in serving a wide client base, those firms' professionals are limited in gaining specialized knowledge and insight into the unique environments that governments operate in. In other firms, key decisions and judgments with significant client impact often fall to junior level staff or must be channeled through different hierarchies that may leave the client without direct access to the firm's technical decision makers. Our clients benefit from experienced and timely guidance of the engagement team's senior technical and executive leadership who understand their specific operations and challenges. Maher Duessel is unique among Pennsylvania auditing firms in that virtually every hour of our practice is devoted to serving the governmental and non-profit sectors.

SPECIALIZED PUBLIC SECTOR EXPERIENCE AND A DEDICATION TO GOVERNMENTS



Our government clients have a wide range of operational risks and challenges that must be considered in the audit process.

Our breadth, as well as depth, of expertise in the vast array of operations that the government sector encompasses allows us to conduct our engagements efficiently and effectively.

The chart on the left demonstrates our commitment to the government sector.

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

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

B. Commitment to Governments

Maher Duessel provides audit and Client Accounting and Advisory Services (CAAS) with a focus on governments. We provide services to a broad range of governments including state agencies, cities, municipalities, municipal authorities, counties, school districts, intermediate units, community colleges, transportation agencies, sewer and water authorities, redevelopment authorities, and housing authorities, among others. We provide a wide range of professional services as noted below:

Our Government Services

- Financial Statement Audits
- Audits in accordance with *Government Auditing Standards*
- Audits in accordance with the Uniform Guidance (Single Audits)
- GFOA Annual Comprehensive Financial Report (ACFR) Reporting and Audit Assistance and Financial Statement Preparation as Part of the Annual Audit Process
- Pension Plan Audits
- Pennsylvania Department of Community and Economic Development (DCED) Audits
- Grant Compliance Audits
- Agreed Upon Procedures Attestation Reports
- Arbitrage Rebate Calculations & Debt Refunding Verification Reporting
- Borrowing Base and Debt Statement Preparation

In addition to the standard annual audit and assurance services we offer, we take pride in providing our government clients a full range of Client Accounting and Advisory Services (CAAS) as detailed on the next page Our CAAS capacity has grown into a core part of our practice, a natural progression of our firm's intention to consistently meet the needs of our clients beyond "audit time."

We have the flexibility and experience to assist the Department with a broad range of accounting and financial management services as needs arise. We would be happy to discuss specific services with you upon request.

Our Client Accounting & Advisory Services

- Audit Assistance and Financial Statement Preparation
- Year-End Accrual Conversion
- Governmental Accounting Standards Board (GASB) Implementation
- Governmental Accounting Assistance
- Interim CFO Services
- Reconciliation Tasks
- Preparation of Monthly and Annual Financials
- Assistance with Accounting Software Transition Processes
- Assistance with Grant Tracking and Reporting
- Audit Program Development Assistance
- Budgeting & Forecasting Services
- Assessments of Financial Operations
- Assistance with Federal and State Funding Programs
- Internal Control Examinations
- Form 1099 Assistance

3.1 Vendor Requirements

3.1.1 Independence and License Requirements

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

3.1.2 Peer Review

Maher Duessel is proud that the firm has once again received the top rating for peer reviews (including our last two peer reviews). The most recent peer review report was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2025. The peer review report reflects a "pass". A CPA firm that is a member of the AICPA and conducts audits must be reviewed by another CPA firm every three years to ensure that the quality controls of the firm meet the standards of the AICPA. Firms can receive a peer review opinion of "pass," "pass with deficiency(ies)," or "fail." Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **Copies of our most recent Peer Review Reports are attached in Appendix A.**

3.1.3 CPA License Status

Maher Duessel affirms that all the directors, principals or partner equivalents on the engagement are licensed CPA's with at least 5 years or audit experience with governmental entities. All proposed management level employees on the engagement are CPAs with three (3) years of experience in governmental engagements. We understand that the Department retains the right to approve or reject replacements based upon their qualifications, experience, or performance.

3.1.4 Experience Auditing/Consulting With State Governments

Maher Duessel affirms that we have experience auditing/consulting with state government entities (agencies) over the past five (5) years. Listed below is a sampling of our state audit and CAAS engagements. We perform audit services for West Virginia Public Defender Services, West Virginia School Building Authority, and the West Virginia State Treasurer's Office. Our other engagements with West Virginia state agencies involve a wide range of CAAS offerings.

State Agency Experience	
• Appalachian States Low-Level Radioactive Waste Commission • Commonwealth Financing Authority • Maryland Racing Commission • Montana Facility Finance Authority • Ohio Department of Behavioral Health • Ohio Department of Development • Pennsylvania Department of Human Services • Pennsylvania Emergency Management Agency • Pennsylvania Health Care Cost Containment Council • Pennsylvania Higher Education Facilities Authority • Pennsylvania Horsemen's Associations • Pennsylvania Intergovernmental Cooperation Authority • Pennsylvania Opioid Trust • Pennsylvania Public Utility Commission	• Pennsylvania Supreme Court Boards • Port of Pittsburgh Commission • State Bar of Montana • State Public School Building Authority • Unified Judicial System • West Virginia Department of Administration • West Virginia Division of Highways • West Virginia Division of Multimodal Transportation Facilities • West Virginia Educational Broadcasting Commission • West Virginia Enterprise Resource Planning Board • West Virginia Office of Technology • West Virginia Public Broadcasting • West Virginia Public Defender Services • West Virginia School Building Authority • West Virginia State Treasurer's Office • WorkForce West Virginia

3.1.5 Staffing Capacity and CPA Licensing

Maher Duessel affirms that we have at least five (5) licensed CPAs on staff within the audit firm that are strictly audit and not tax professionals. This ensures that Maher Duessel has a breadth of experience that you are looking for, and we can substitute engagement members should turnover occur. At least five (5) of these audit professionals are all in the same location (our Pittsburgh office) and are not spread amongst other firm locations. Maher Duessel is a regional Pennsylvania accounting firm with offices in Pittsburgh, Butler, Harrisburg, State College, Erie, and Lancaster. We leverage our experienced personnel (over 100 audit professionals, of which more than 50 are licensed CPAs) on every engagement. For a firm of our size, our high percentage of partners, principals, managers and supervisors compared to seniors and staff provides the assurance that every engagement is staffed with highly experienced professionals who are actively involved in the field. All of our audit/advisory professionals have significant experience serving governments. We harness that experience to ensure that your needs are met and that we can answer any questions you have and provide insight or resources for new situations that arise for you. For each client, we assemble an engagement team with an appropriate mix of experience to ensure that procedures are conducted efficiently and effectively. Listed below is a breakdown of our professionals across our six Pennsylvania offices:

Highly
Experienced
Personnel

Our Management Team (Consisting of Managers and Above) Averages **16 Years** of Experience Directing Governmental Engagements with Maher Duessel.

17	Partners and Principals
7	Senior Managers
19	Managers
10	Supervisors
29	Senior Auditors
21	Experienced Staff
13	Staff
14	Administrative
4	IT Professionals

Total: 134

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

3.1.6 Audit Reissuance

Maher Duessel affirms that we have not had a final audit issued that had to be reissued due to material errors or omissions discovered by the West Virginia Financial Accounting and Reporting Section or other West Virginia State Agency two (2) times or more.

3.1.7 AICPA Governmental Audit Quality Center Participation

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

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

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

AICPA Member

AICPA Quality Centers

In addition to the GAQC and the EBPAQC, the firm is a member of the AICPA Private Companies Practice Section (PCPS), and the AICPA's Center for Plain English Accounting (CPEA). Memberships in these centers provides our firm additional tools and resources to enhance our communications with clients and internal quality controls.

4. Mandatory Requirements: ILF Audit

4.1.1.1 Understanding of Scope of Work

Maher Duessel understands that the Department requires the auditor to express an opinion on the fair presentation of the ILF financial reports for the calendar years of 2021 through 2025. This will be the second audit for the Department. We understand the financial reports have been prepared on the cash basis, a special purpose framework, not in accordance with GAAP. The primary purpose of this audit is to provide assurance to the Army Corp of Engineers, the oversight entity of the program, that the amounts shown on the financial reports can be relied upon. The purpose of the ILF is to accept compensatory mitigation fees as directed by the U.S. Army Corps of Engineers for impacts to aquatic resources authorized by the Clean Water Act, identify, purchase (if necessary), construct, and monitor ILF mitigation sites and projects as approved by the U.S. Army

Corps of Engineers for ultimate release to third-party long-term stewards, and establish financial, technical, and legal mechanisms to ensure long-term success of the mitigation projects.

Regarding the program, we understand the financial operations of the Department are maintained as follows: ILF revenues and expenditures are accounted for in WVOASIS, and the ILF Calendar Year annual reports are maintained using Microsoft Excel. We understand that DEP conducts periodic internal financial reviews; otherwise there is no formal monitoring specific to the program and there are no internal or external reports issued related to best practices, consultations, or corrective actions for the period of the audit. DEP has documented standard operating procedures (SOPs) for accounts payable and accounts receivable, as well as the ILF Program SOP for crediting and payments. DEP also maintains an ILF program flow chart of activities. Lastly, we understand the ILF's investment portfolio is managed by and in the custody of the Investment Management Board (IMB) of the State of West Virginia, is audited annually, and we will be required to fully rely on this audit work.

4.1.1.2 Auditing Standards to be Followed

We will perform the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States that require the auditor to obtain reasonable assurance about whether the ILF financial reports (2021 through 2025) are free from material misstatements.

4.1.1.3 Reports to be Issued

Following the completion of the audit, we will issue a report on whether the financial reports are free from material misstatements.

4.1.1.3.1 Irregularities and Illegal Acts

We will make an immediate, written report of all irregularities and illegal acts of which we become aware to the State Comptroller under the authority of Section 5A-2-33 of the State Code, as well as to the Secretary of the Department, the Division Director of the Division of Water and Waste Management (DWWM) and the Department's Chief Financial Officer.

4.1.1.3.2 Reporting to the Department's Secretary

We will assure ourselves that the Department is informed of each of the following:

- Our responsibility as it relates to auditing financial statements prepared in accordance with special purpose frameworks.
- Significant accounting policies.
- Other information in documents containing audited financial statements.
- Disagreements with Management.
- Difficulties encountered in performing the audit.

4.1.1.3.3 Working Paper Retention and Access to Working Papers

All working papers and reports will be retained, at our expense, for a period of five (5) years, unless Maher Duessel is notified in writing by the Department of the need to extend the retention period. We will make working papers available, upon request, to the following parties or their designees: Chief Financial Officer Department of Environmental Protection, State of West Virginia; Financial Accounting and Reporting Section Department of Administration, State of West Virginia; United States Army Corps of Engineers, Huntington District, Huntington, WV 25701. In addition, we will respond to the reasonable inquiries of successor audit firms and allow the review of working papers relating to matters of continuing accounting significance.

4.2 Audit Procedures

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

1

Planning

We encourage discussion throughout the year, and we will meet with Management early in the audit process to discuss your operations, any known required or requested changes to accounting or reporting requirements, and to answer any questions you have.

2

Preliminary Fieldwork

In order to achieve maximum efficiency in this process, we will use the Department's systems to extract financial data for analytical review and sampling purposes. Audit technology products are utilized as part of these procedures. We also utilize an advanced client portal (*Suralink)* to initiate requests and provide a secure location to transfer documents.

3

Final Fieldwork

We will be in constant communication throughout the audit, so you are aware of our progress as well as any issues that arise during the audit. Our experience enables us to perform this work efficiently and effectively while keeping your staff's involvement limited to the extent possible.

4

Reporting/ Conclusion

Our technical expertise will ensure that the financial statements meet all necessary standards and regulations. Our experience will allow us to provide you with meaningful feedback on your operations. The reporting phase will also be efficient.

Because the ILF operates as a special revenue unit within the Water Quality Management Fund and is reported both as part of an enterprise fund in the West Virginia Annual Comprehensive Financial Report (ACFR) and in separately reported Calendar Year Annual Reports submitted to the U.S. Army Corps of Engineers, our procedures will be aligned to the compensatory mitigation reporting framework at 33 CFR Parts 325 and 332 and 40 CFR Part 230. We have reviewed the prior period audit report, which informs our risk assessment and confirms the program's historically clean audit history.

STAGE 1

Planning:

We will hold an entrance conference within two weeks of award with the Chief Financial Officer (or designated representative), the ILF Program Manager, and the Accounting and Financial Reporting Manager to confirm the scope of work, confirm the detailed timeline and deliverable dates, identify key contacts, and establish protocols for requesting and exchanging documentation. We will issue a tailored client assistance (PBC) list through Suralink requesting the calendar year annual reports, supporting workpapers, and account detail needed for each of the five years, along with target dates that support the January 31, 2027 draft financial statement milestone. We will review the ILF Instrument (executed January 7, 2021), the enabling authority, and the compensatory mitigation regulatory framework (33 CFR Parts 325 and 332; 40 CFR Part 230) to understand the program purpose, permissible fund uses, and reporting obligations to the Corps of Engineers. We will develop an understanding of the ILF's operations and financial reporting process, including how compensatory mitigation fee revenue and IMB interest earnings are recognized, how revenues and expenditures are recorded in wvOASIS, and how the Calendar Year Annual Reports are compiled in Microsoft Excel.

We will perform a walkthrough and document our understanding of internal control over financial reporting relevant to the cash basis presentation, including controls over cash receipts, disbursements, and the preparation and review of the annual reports, and identify any controls we intend to rely upon. We will assess the impact of the planned wvOASIS system update (scheduled to go live in November, subject to testing) on the flow of financial data and on our data extraction and reconciliation procedures and adjust our approach as needed. We will determine planning and performance materiality for each calendar year on the cash basis framework and perform preliminary analytical procedures across the five-year period to identify accounts, trends, and fluctuations warranting elevated attention. We will perform risk assessment procedures, including required fraud inquiries and consideration of the risk of Management override of controls, and design a tailored audit program responsive to the identified risks of material misstatement. We will confirm our reliance strategy on the annual independent audit of the IMB, under which the ILF's investment portfolio is held and managed, and plan procedures to obtain and evaluate the most recent IMB audited results supporting the investment balances and earnings allocable to the ILF.

STAGE 2

Preliminary Fieldwork:

We will perform the following procedures during preliminary fieldwork:

- Confirm, through walkthroughs and inspection of supporting documentation, that key processes over receipts, disbursements, investment activity, and annual report preparation operate as described, and update our control documentation accordingly.

- Where we intend to rely on controls, perform tests of the operating effectiveness of those controls across the engagement period and evaluate the results.
- Evaluate the design and implementation of controls addressing the completeness and accuracy of compensatory mitigation fee revenue and the recording of IMB interest earnings.
- Reconcile the ILF activity recorded in wvOASIS to the Calendar Year Annual Reports for each year and investigate reconciling items, establishing a reliable bridge between the general ledger and the reports subject to audit.
- Perform interim substantive and analytical procedures on available data to resolve issues early, refine materiality and risk assessments, and reduce the volume of year-end work.
- Coordinate with the Corps of Engineers reporting requirements to confirm that the structure and content of the Calendar Year Annual Reports are consistent with the compensatory mitigation regulatory framework.
- Communicate any control deficiencies, potential adjustments, or open items to the CFO and Accounting and Financial Reporting Manager on a timely basis so they can be addressed before final fieldwork.

STAGE 3
Final Fieldwork:

We will perform the following tasks during final fieldwork:

- Perform substantive tests of detailed and substantive analytical procedures over cash receipts, compensatory mitigation fee revenue, disbursements and program expenditures, and interfund and fund equity activity for each calendar year, sized to the materiality and risk assessments established in planning.
- Confirm cash and related balances directly with financial institutions and the State Treasury as applicable, with confirmation preparation (including copies for Fiscal Services) performed by our engagement team.
- Obtain the independent audit results of the IMB and perform procedures to fully rely on that work in auditing the ILF's investment balances and related earnings, reconciling the amounts allocable to the ILF.
- Test the mathematical accuracy, classification, and cash basis presentation of each Calendar Year Annual Report and agree reported amounts to underlying wvOASIS records and supporting documentation.
- Perform procedures to identify and evaluate subsequent events and any commitments or contingencies relevant to the cash basis presentation.
- Perform required fraud related procedures, including testing of journal entries and evaluation of indicators of Management override, and remain alert throughout for irregularities or illegal acts.
- We will conduct an engagement quality review and complete our internal file review to confirm the work supports the report to be issued.

STAGE 4
Reporting/Conclusion:

In the reporting phase, we will issue all audit deliverables and the required communications to Management and those charged with governance. We will hold an exit conference with the Chief Financial Officer, the

Program Manager, and the Accounting and Financial Reporting Manager to summarize the results of the audit, review any proposed adjustments, and discuss the draft report, targeting the February 28, 2027 draft report milestone. We will issue the following reports:

- Independent Auditor's Report expressing an opinion on whether the Calendar Year Annual Reports for 2021 through 2025 are free from material misstatement and fairly presented on the cash basis special purpose framework.
- Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- Required communications to those charged with governance, including our responsibilities under GAAS and Government Auditing Standards, significant accounting policies, other information in documents containing the audited reports, any disagreements with Management, and any difficulties encountered in performing the audit.
- We will communicate, in writing, any significant deficiencies or material weaknesses in internal control identified during the audit, or confirm that none were identified, consistent with Yellow Book reporting requirements.
- We will deliver ten bound, signed copies and one electronic copy of the Independent Auditor's Report on our firm's letterhead to the Chief Financial Officer by the final report deadline of March 31, 2027.

4.3 Use of Technology

Our technology is designed to make your engagement easier to manage, faster to complete, and more insightful.

Streamlined Requests and Secure Document Sharing – *Suralink*

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

suralink

Efficient Audit Files and Clear Support – *CaseWare*

CaseWare.

CaseWare allow us to build highly organized and fully electronic audit files. For you, that means fewer follow up questions, standardized workpapers from a peer reviewed library, and faster turnaround on draft financial statements.

Faster, More Accurate Document Analysis – *Draftable*

Draftable uses advanced comparison technology to quickly and accurately identify every change between two versions of a document — including text, figures, and formatting across Word, PDF, and Excel files. This reduces the time we spend on manual version comparisons and lets us confirm that key figures and language in supporting documents and draft reports have not been altered between versions.

Deeper Insight From Your Data – TeamMate Analytics

Using *TeamMate Analytics*, we test entire data populations rather than small samples. We can spot unusual patterns and trends earlier, strengthening our risk assessment and allowing us to leverage our time and resources to the most appropriate audit areas.

4.4 Proposed Timeline

Our proposed timeline to complete the engagement is detailed below.

Proposed Timeline	Planning including Entrance Conference	Within 2 Weeks of Award
	Preliminary Fieldwork	December 2026
	Final Fieldwork	January 2027
	Reporting/Conclusion	February-March 2027 (We will participate in an exit conference and issue the draft report by February 28th and the final report by March 31st.)

How We Keep The Audit On Schedule	• **Suralink Request List –** Our secure virtual platform for the transfer of documents will help ensure the workflow of the audit remains organized and on a consistent schedule. • **Internal Communication and Escalation** – Your Senior Manager will communicate with the Staff Auditors on a daily basis to ensure that documents requested are being received and reviewed in a timely manner. The Engagement Partner will closely monitor all the phases of the audit and will regularly be in touch with the Senior Manager to help address any high level issues that may arise. • **Regular Progress Meetings** – We will be available to meet regularly with you throughout the audit to keep scheduling on track. The timing and duration of these meetings will be determined in conjunction with Management. • **Agreed Upon Dates** – During the planning stage, we will establish a timeline for the completion of key deliverables. If there are any potential issues in meeting the timeline, we will notify Management immediately of the issue and work closely with you to keep the engagement on schedule. • **Draft Reports –** We will plan to issue draft reports to enable a two-week minimum review window for the Department's comments and revisions to be incorporated into the final reports before they are submitted.

4.5 Coordination With Your Staff

We understand that Fiscal Services office staff and responsible management personnel will be available during the audit to assist us by providing information documentation and explanations. We will be responsible for preparing confirmations, including copies for Fiscal Services. We understand the Chief Financial Officer and Accounting and Financial Reporting Manager will provide draft copies of the calendar year annual reports, relevant supporting work papers, and will be available to coordinate requests for additional information. We will be responsible for all report preparation, editing, and printing.

4.6 Audit Transition

Maher Duessel will absorb all costs during the audit start-up; there will be no additional fees for audit start up time or hours worked to complete the set-up. We routinely transition new clients, and those processes have been seamless. We will take all necessary steps to make the transition in auditors as effortless for you as possible. We will communicate with your predecessor auditor to obtain all carry forward items, including access to working papers and information relative to the audit. **We will be proactive in our approach with your predecessor auditor to ensure we will obtain all the needed information in a timely manner.**

5. Proposed Pricing

Our proposed fee to perform the audits is $27,000. The total fee is all-inclusive of travel (not applicable), out-of-pocket expenses, and all direct/indirect costs,

Appendix A: Peer Reviews

Goff Backa Alfera & Company, LLC
Certified Public Accountants

Pittsburgh
3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736

Wheeling
21 Warden Run Rd., Suite 102
Wheeling, WV 26003

Phone 412-885-5045
Fax 412-885-4870
www.gbaco.com

Report on the Firm's System of Quality Control

December 2, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel (the firm) in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel in effect for the year ended May 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Maher Duessel has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC
Certified Public Accountants

Pittsburgh
3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736

Wheeling
21 Warden Run Rd., Suite 102
Wheeling, WV 26003

Phone 412-885-5045
Fax 412-885-4870
www.gbaco.com

Report on the Firm's System of Quality Control

February 15, 2023

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

We have reviewed the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maher Duessel, CPAs in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Maher Duessel, CPAs has received a peer review rating of pass.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA 15227

Appendix B: Resumes

MaherDuessel

Pursuing the profession while promoting the public good©

Robert A. Belicose, CPA

Engagement Partner

Licensed Pennsylvania CPA

Contact

412.535.5552

rbelicose@md-cpas.com

Education

B.A. in Accounting

York College of Pennsylvania

Mr. Belicose is a Partner at Maher Duessel with 23 years of experience serving governments.

Mr. Belicose began his public accounting career in 2001 and joined Maher Duessel in 2005. He was named a Principal of the firm in 2021 and a Partner in 2026. He specializes in serving a broad base of governmental entities including state agencies, municipalities, school districts, counties, municipal authorities, and housing and redevelopment authorities. He is also the firm's leader in providing specialized services to multifamily housing entities. Mr. Belicose has comprehensive experience with Single Audits.

Representative Clients:

- West Virginia School Building Authority
- West Virginia Public Defender Services
- Montgomery County
- Centre County
- Moon Area School District
- Fox Chapel Borough
- Marshall Township
- Washington County Housing Authority

Professional Activities and Affiliations:

- Government Finance Officers Association (GFOA) – Special Review Committee for Annual Comprehensive Financial Reports (ACFR)
- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- Pennsylvania Association of School Business Officials (PASBO) - Member
- Pennsylvania Institute of Certified Public Accountants Insurance Trust – Trustee (May 2014 – April 2017)
- Catholic Cemeteries Association – Treasurer and Finance Committee Chair
- Maher Duessel Fun Committee - Chair

Training Highlights:

- 2026 and 2025 AICPA *A&A Focus*
- 2026 AICPA *Town Hall Series*
- 2026 Maher Duessel *AICPA Audit Guide For GAS*
- 2025 Maher Duessel *Annual Government and Non-Profit Updates*
- 2025 AICPA & CIMA *Governmental Accounting and Auditing Update*
- 2025 AICPA *A Fresh Look at Component Units of State/Local Governments*
- 2025 Maher Duessel *Risk Assessment*

Jeffrey W. Kent, CPA

Engagement Quality Review Partner

Licensed West Virginia and Pennsylvania CPA

Contact

412.535.5539

jkent@md-cpas.com

Education

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

Mr. Kent is a Partner at Maher Duessel with 24 years of experience serving governments.

Mr. Kent began his public accounting career in 2002 with Maher Duessel. Mr. Kent became a Partner of the Firm in 2016. In 2025, he was named CEO of Maher Duessel. For several years, Mr. Kent directed a wide range of governmental audit engagements including state agencies, counties, municipalities, HUD funded entities, and authorities. While he continues to oversee audit engagements, Mr. Kent's practice is now predominantly focused on leading the firm's Client Accounting and Advisory Services (CAAS) engagements. As an example, Mr. Kent has provided guidance to the State of West Virginia to improve their financial processes and reporting systems.

Representative Clients:

- West Virginia Department of Administration
- West Virginia Division of Highways
- West Virginia Division of Multimodal Transportation Facilities
- Bluefield State University
- West Virginia State Treasurer's Office
- Philadelphia Parking Authority
- Allegheny County
- Pittsburgh Regional Transit (Audit)

Professional Activities and Affiliations:

- GFOA Special Review Committee for Annual Comprehensive Financial Reports – Member
- American Institute of Certified Public Accountants (AICPA) – Member
- Pennsylvania Institute of Certified Public Accountants (PICPA) – Member
- The Association of Airport Internal Auditors – Member
- PICPA Member Services Committee – Co-Chair
- Government Finance Officers Association (GFOA) – Member
- GFOA Pennsylvania Board of Directors - Member
- Auberle – Member of Board of Directors and Finance Committee
- Leadership Pittsburgh – Class XXXV Graduate
- Leadership Development Initiative – LDI XV Graduate

Training Highlights:

- 2026 Maher Duessel *AICPA Audit Guide For GAS*
- 2025 Maher Duessel *Annual Government Update*
- 2025 GFOA *Annual Governmental GAAP Update*
- 2025 AICPA *Town Hall Series*
- 2025 GFOA-PA *Annual Statewide Conference*
- 2025 AICPA G400 *Community Meeting*
- 2025 Maher Duessel *GASB 101 Training*

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James Contrella, CPA

Senior Manager

Licensed Pennsylvania CPA

Contact

412.535.5532
jcontrella@md-cpas.com

Education

B.A., Accounting and Finance
University of Pittsburgh

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

Mr. Contrella began his public accounting career in 2013 and joined Maher Duessel in 2016. Now a Senior Manager, Mr. Contrella directs several governmental audit engagements including state agencies, housing authorities, municipalities, municipal authorities, and school districts. He has extensive experience performing Single Audits.

Representative Clients

- West Virginia Public Defender Services
- Pennsylvania Emergency Management Agency
- Pennsylvania Department of Human Services
- Fox Chapel Authority
- Plum Borough
- North Hills Council of Governments
- Millvale Borough
- Erie County Housing Authority

Professional Activities and Affiliations:

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

Training Highlights:

- 2026 Maher Duessel *AICPA Audit Guide For GAS*
- 2026 Maher Duessel *Quality Management Update*
- 2026 Maher Duessel *Glean and Draftable*
- 2025 Maher Duessel *Annual Government and Non-Profit Updates*
- 2025 Maher Duessel *Risk Assessment*
- 2025 Maher Duessel *Key Controls*

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Gabrielle Miller

Experienced Staff Auditor

Contact
412.546.0255
gmiller@md-cpas.com

Education
B.S. in Accounting and Management, La Roche University

Ms. Miller is an Experienced Staff Auditor at Maher Duessel with experience serving governments.

Ms. Miller began her public accounting career interning with Maher Duessel in the summer of 2024 before being hired as a Staff Auditor in 2025. She now serves as an Experienced Staff Auditor on several governmental audit engagements. Her government clients include various municipalities, municipal authorities, and school districts.

Representative Clients:

- Municipality of Mt. Lebanon
- Ross Township
- Avalon Borough
- Franklin Park Borough
- Hampton Shaler Water Authority
- Monroeville Municipal Authority
- Kiski Area School Distict
- Plum Borough School District

Professional Activities and Affiliations:

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

Training Highlights:

- 2026 Maher Duessel *AICPA Audit Guide For GAS*
- 2026 Maher Duessel *Quality Management Update*
- 2026 Maher Duessel *Glean and Draftable*
- 2025 Maher Duessel *Annual Government Update*
- 2025 Maher Duessel *Senior Presentations*
- 2025 Maher Duessel *New Hire Training*
- 2025 Maher Duessel *TeamMate Analytics and Other Audit IT Tools*

Appendix C: Bid Forms

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

Robert A. Belicose, CPA, Partner
(Name, Title)

Robert A. Belicose, CPA, Partner
(Printed Name and Title)

Maher Duessel, D.L. Clark Building, 503 Martindale Street, Suite 600, Pittsburgh, PA 15212
(Address)

412.535.5552/412.471.5508
(Phone Number) / (Fax Number)

rbelicose@md-cpas.com
(email address)

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation 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 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 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.

Maher Duessel
(Company)

Robert G. Belicose   Robert A. Belicose, CPA, Partner
(Authorized Signature) (Representative Name, Title)

Robert A. Belicose, CPA, Partner
(Printed Name and Title of Authorized Representative)

August 21, 2026
(Date)

412.535.5552/412.471.5508
(Phone Number) (Fax Number)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:

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)

☒ Addendum No. 1	☐ Addendum No. 6
☐ Addendum No. 2	☐ Addendum No. 7
☐ Addendum No. 3	☐ Addendum No. 8
☐ Addendum No. 4	☐ Addendum No. 9
☐ Addendum No. 5	☐ 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.

Maher Duessel
Company

Robert G. [illegible]
Authorized Signature

August 14, 2026
Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.

10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

10.2.1. Immediate cancellation of the Contract.

10.2.2. Immediate cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Contract Manager: Robert A. Belicose, CPA
Telephone Number: 412.535.5552
Fax Number: 412.471.5508
Email Address: rbelicose@md-cpas.com

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

CONSTRUCTION CONTRACTS: Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

ALL CONTRACTS: Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceed five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (*W. Va. Code* §61-5-3) that: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Maher Duessel

Authorized Signature: Robert G. Kelman Date: August 21, 2026

State of Pennsylvania

County of Allegheny, to-wit:

Taken, subscribed, and sworn to before me this 21 day of August, 2026.

My Commission expires November 16, 2026.

AFFIX SEAL HERE **NOTARY PUBLIC**

Commonwealth of Pennsylvania - Notary Seal
Stacey Lee Slie, Notary Public
Allegheny County
My commission expires November 14, 2026
Commission number 1343361
Member, Pennsylvania Association of Notaries