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.

Solicitation Response(SR) Dept: 0313 ID: ESR08252600000001302 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:	VS0000003583
Legal Name:	BAKER TILLY US LLP
Alias/DBA:	
Total Bid:	$21,000.00
Response Date:	08/25/2026
Response Time:	7:52
Responded By User ID:	AdamHartzel
First Name:	Adam
Last Name:	Hartzel
Email:	Adam.Hartzel@bakertilly.co
Phone:	5705607127

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 ESR08252600000001302	1

VENDOR

VS0000003583
BAKER TILLY US LLP

Solicitation Number: CRFQ 0313 DEP2700000001

Total Bid: 21000 **Response Date:** 2026-08-25 **Response Time:** 07:52:07

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				21000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

ILF Audit Services

Baker Tilly US, LLP
101 Washington St E
Charleston, WV 25301

T: +1 (304) 346 0441
F: +1 (888) 264 9617

bakertilly.com

August 25, 2026

West Virginia Department of Environmental Protection
Office of Administration
601 57th Steet, S.E.
Charleston, WV 25304

RE: Solicitation No. CRFP 0313 DEP2700000001 – In Lieu Fee (ILF) Program Audit

Dear Mr. Joseph (Josh) E. Hager III

Baker Tilly US, LLP is pleased to submit our response to the State of West Virginia for audit services for the West Virginia Department of Environmental Protection (WVDEP) In Lieu Fee (ILF) Mitigation Program. We understand the engagement covers the cash-basis financial reports for calendar years 2021 through 2025 and is intended to provide assurance to the U.S. Army Corps of Engineers that the amounts reported by the program can be relied upon.

Below are the highlights of everything we'll bring to the ILF. If you have questions or need additional information, please let us know how we can help support your decision-making process.

WE'RE IN WEST VIRGINIA AND WE'RE ALL IN.

We've handpicked the ideal audit team from our public sector practice. They are a group of experienced government auditors who will bring ILF valuable insights learned from auditing and consulting with similar organizations. They will provide hands-on support and efficient project management to ensure your expectations are exceeded.

WE KNOW LOCAL GOVERNMENTS

Auditing and providing consulting services to local governments has been a focus at Baker Tilly for more than 90 years. Serving organizations like ILF is central to what we do, and we strive to take the industry forward. You will see your engagement team actively engaged with state and national government associations to stay on the forefront. This makes us even more effective at helping you implement regulations and adopt new standards, processes or technologies, all while bringing solutions that address the complexities of governmental finance and your unique opportunities within it.

OUR PROJECT MANAGEMENT APPROACH IS A PROVEN PROCESS FOR PROGRESS

We've geared our project management framework to deliver efficient solutions, including a clear process that outlines ILF's involvement, approval and sign-off on key project activities and deliverables. With an emphasis on data gathering and proactive communication, we'll work as a team, welcoming ongoing ILF staff participation from the start and throughout our mission to meet ILF's required reporting deadlines.

We understand the importance of timely, accurate and transparent financial reporting and are committed to providing ILF with exceptional service, clear communication, and actionable insights.

3.1.1 The firm must be independent and licensed to practice in West Virginia.

Baker Tilly is licensed to practice public accounting in various states across the U.S, including West Virginia. State licensing certifications are documented and a copy of our West Virginia license is provided below. All key CPAs assigned to ILF's engagement are licensed to practice public accounting.

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

The entity listed below was issued a
FIRM PERMIT
for the period beginning
JULY 1, 2025 THROUGH JUNE 30, 2026

F0463A
BAKER TILLY US, LLP
205 N MICHIGAN AVE
28TH FLOOR
CHICAGO IL 60601-5927

Barry L Burgin CPA — Board President
Kristi A Justice — Executive Director

State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557
The entity listed below was issued a
FIRM PERMIT
for the period beginning
JULY 1, 2025 THROUGH JUNE 30, 2026
F0463A
BAKER TILLY US, LLP
205 N MICHIGAN AVE
28TH FLOOR
CHICAGO IL 60601-5927
Barry L Burgin CPA — Board President
Kristi A Justice — Executive Director

Further, Baker Tilly and our principals and staff are independent with respect to ILF as defined by Generally Accepted Auditing Standards (GAAS). We will maintain an independent attitude and appearance throughout the full engagement term. Formal independence guidelines are contained in our Employee Handbook based on rules and regulations established by the Comptroller General of the United States and the AICPA.

3.1.2. All vendors must provide a copy of the last two AICPA peer reviews performed in the last 3 years.

During each of the past two (2) peer review cycles, Baker Tilly received a "pass" report — the highest level of confidence we can obtain regarding our quality control. This is not a new phenomenon; we've achieved this top level with every review. As with past years, no letter of comments was issued.

August 25, 2026

Report on the Firm's System of Quality Control

November 14, 2024

EideBailly.
CPAs & BUSINESS ADVISORS

To the Partners of Baker Tilly US, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the Firm) applicable to engagements not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection in effect for the year ended March 31, 2024. 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 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; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations (SOC 1 and SOC 2 engagements).

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 Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2024, 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*. Baker Tilly US, LLP has received a peer review rating of *pass*.

Eide Bailly LLP

Eide Bailly LLP
Minneapolis, Minnesota

3.1.3. All directors, principals or partner equivalents on the engagement must be licensed CPA's with at least 5 years of audit experience with governmental entities. All manager level employees on this engagement must be CPA's with 3 years of experience if governmental engagements.

We believe in strong personal relationships, and this means a personal interest in ILF from some of our most experienced team members. You will work with our best and brightest audit professionals who will be dedicated to you and the industry/sector you serve. This handpicked team offers a collaborative focus supported by the breadth and depth of our firm's resources.

Engagement team members are introduced below, and complete resumes are available in **Appendix B**.

INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR ILF	
	**Andrea L. Caladie, CPA, Principal — Engagement principal** Andrea has over 35 years of experience auditing municipal and local governments. She will oversee the entire engagement process to ensure that every step and project is well planned and implemented and that the final deliverables are technically accurate. Andrea will lead the development of our client service plan through which we will develop expectations and a timeline with you, execute the services as agreed upon, and ensure a high level of satisfaction.
	**Adam Hartzel, CPA – Director** Adam has 24 years of experience auditing governments and non-profit organizations. Adam will coordinate project management and communication between ILF and Baker Tilly to deliver a seamless, collaborative process. He will use his decades of experience auditing local governments to oversee and direct the preparation of ILF's financial schedules and statements.
	**Kaitlin Mowery, CPA – Audit manager** Kate has 6 years of experience and is a manager in Baker Tilly's public sector group. She has extensive experience auditing local governments in Pennsylvania. Kate will oversee, coordinate and direct all aspects of the audit, including audit planning, fieldwork, and reporting. She will also oversee the senior and staff accountants during the audit process.
	**John W. Compton, Jr., CPA, CGFM, Principal — Technical review principal** John has over 35 years of experience auditing municipal and local governments. His areas of specialty include Yellow Book and single audits of county and city governments, boroughs, townships, public utility, housing, transportation and finance authorities, school districts, intermediate units, private colleges and state universities, and more. In addition to being a certified public accountant, John is a certified government financial manager.

All key team members are appropriately licensed as CPAs and are licensed to practice in West Virginia under the CPA mobility rules outlined by the West Virginia Board of Accountancy.

3.1.4. The firm must have experience auditing/consulting with state (does not have to be West Virginia) government entities (agencies) over the past 5 years.

The experiences of our clients speak more to Baker Tilly's capabilities than any proposal ever could. That's why we encourage you to talk with our clients. Here are a few individuals who welcome the opportunity to share their Baker Tilly experience. Each will give you an authentic perspective as you consider your own needs.

Entity Name	Years
Mountwest Community & Technical College	2012 - 2020
Marshall University R&D Corporation	2012 – 2020
West Virginia State University R&D Corporation	2007 - 2021
Pennsylvania Employees Benefit Trust Fund	2014 - Present
State of Rhode Island, Department of Transportation	2026
State of Ohio, Cyber Insurance	2023

3.1.5. The firm must have at least 5 CPAs on staff within the audit firm that are strictly audit and not tax professionals. At least 3 of these audit professionals must all be in the same location and cannot be spread amongst other firm locations.

Baker Tilly at a glance

At Baker Tilly, we bring a legacy and commitment to helping our clients embrace what's next.

With more than 11,000 professionals from coast to coast, our resources fuel our ability to offer clients deep industry insights, bold thinking and holistic solutions. Our ranking as the sixth-largest advisory CPA firm means we're actively shaping the industry landscape across markets.

6th- largest U.S. accounting firm

11,000+ team members, 1,000+ principals

90+ years in business

~3,400 Certified Public Accountants

$3B+ firm revenue in FY2025

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 ILF through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, tax and assurance firms in the United States.

What does our size mean for you? It's about having a powerhouse team of passionate professionals unafraid to roll up their sleeves and provide hands-on support for the ILF. It's about team members brimming with thoughtful ideas, backed by the scale of a firm genuinely dedicated to your success. When you choose Baker Tilly, you're not just choosing a leading advisory, tax and assurance firm. You're choosing a skilled navigator for the road ahead.

Delivering specialized expertise to our public sector clients

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other industries. Recognizing this complexity and eager to serve as a true valued advisor to the public sector, more than **550 Baker Tilly professionals — including more than 50 principals** — focus directly on serving governments and provide hundreds of thousands of client service hours annually to organizations like the ILF.

Nationwide, our public sector practice serves more than 4,200 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.

COMMITMENT TO THE PUBLIC SECTOR

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

3.1.6. The firm must not have had a final audit issued by the proposing firm that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency two times or more.

Our work papers and procedures are subject to frequent review by federal regulatory agencies and state departments due to the significant amount of governmental work we perform and the numerous single audits we conduct each year. There were no significant findings for any such reviews.

From time to time, the staff of the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB) and other regulatory authorities conduct inquiries, which could include a review of professional services provided by Baker Tilly and interviews of some of the firm's staff and/or principals. While Baker Tilly cannot predict which of these inquiries may result in further proceedings, we can control one thing: our ever-present readiness and integrity.

3.1.7. The Firm must provide a statement that they are a member in good standing of the AICPA's Governmental Audit Quality Center.

Members of our public sector practice are leaders in key industry organizations, including the AICPA and its Governmental Audit Quality Center (GAQC) and the Pennsylvania Institute of Certified Public Accountants (PICPA) and serve on its Government Accounting and Auditing Thought Leadership Committee. 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 ILF best respond to them.

To stay on top of the changing requirements, our firm serves on various American Institute of Certified Public Accountants (AICPA) committees engaged in financial and single audit issues. We are frequently selected as speakers for nationally sponsored training courses, and we actively participate in industry events.

Our firm is also asked to review and comment on various single audit documents created by the AICPA and Office of Management and Budget (OMB) prior to their issuance. Below is a list of documents where we have provided contributions:

DOCUMENT	YEARS	ORGANIZATIONS
AICPA Audit Guide — GAS and Single Audits	2021 — present 2005 — 2016	AICPA
OMB Compliance Supplement	2008 — present	OMB
OMB Guidance for Federal Financial Assistance (Uniform Guidance) 2025 Revisions	2024	OMB

4. Mandatory Requirements

Understanding and approach

Our understanding of the ILF Program

The ILF Mitigation Program operates under the Instrument signed January 7, 2021 and is administered by WVDEP's Division of Water and Waste Management, with oversight by the Office of Administration, Fiscal Services. The program has operated since 2008. Its purpose includes accepting compensatory mitigation fees directed by the U.S. Army Corps of Engineers, developing and monitoring mitigation sites and projects, and establishing mechanisms intended to support long-term success of mitigation projects.

The ILF operates as a special revenue unit within the Water Quality Management Fund. The solicitation states that the unit is accounted for and reported as part of an enterprise fund in the State's comprehensive financial reporting and in separate calendar-year annual reports submitted to the U.S. Army Corps of Engineers. ILF revenues and expenditures are recorded in wvOASIS, while calendar-year annual reports are maintained in Microsoft Excel.

The financial reports to be audited are prepared on the cash basis, a special purpose framework other than U.S. GAAP. The engagement objective is to express an opinion on whether the ILF financial reports for calendar years 2021 through 2025 are fairly presented and/or free from material misstatement in accordance with that cash-basis framework.

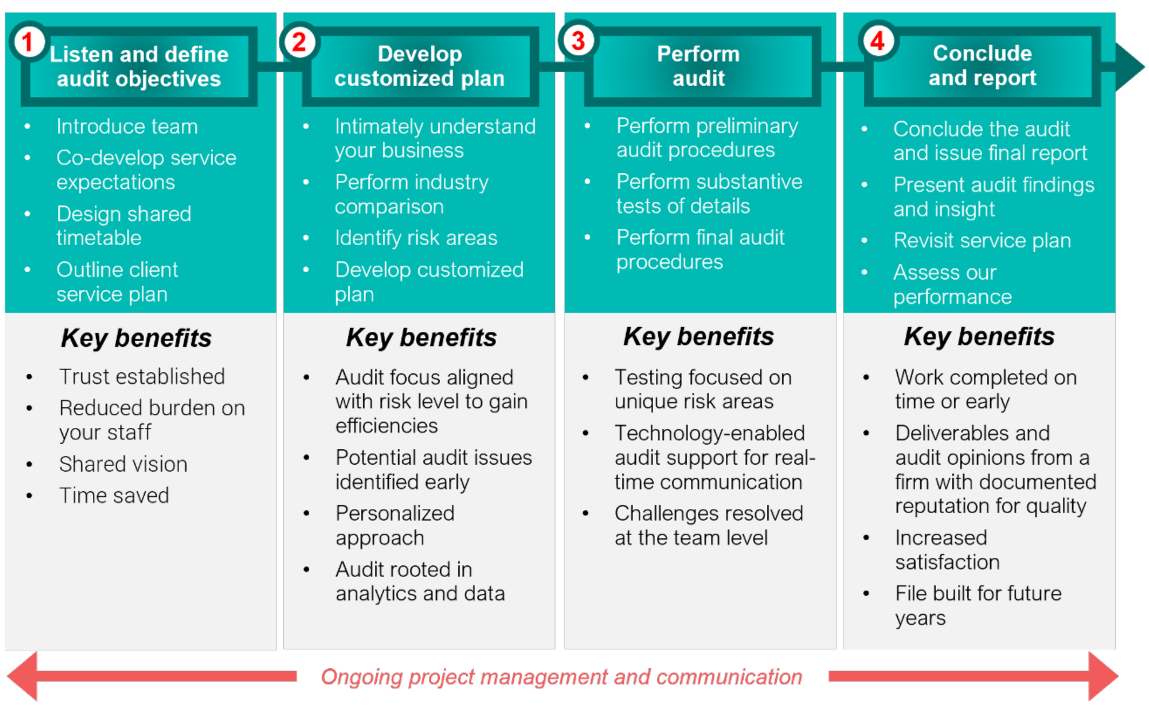
Approach to scope of work

Creating a customized service plan unique to the ILF

No one achieves breakthrough results by following well-worn pathways. The ILF is a one-of-a-kind organization with unique risks and opportunities. We build our service plans accordingly. Tailoring our audit service methodologies to your specific needs. Forging new routes to overcome your challenges.

Your goals, culture and the distinctive factors that impact your industry will play a role in shaping our approach. Along the way, our deep understanding of the state public sector and knowledge of the ILF's unique needs will fuel our dedication to helping you achieve your goal to strengthen the transparency, accuracy and reliability of the ILF's financial reporting, safeguard the integrity of federal program compliance, and support the Judiciary's commitment to accountability through timely, high-quality audit and examination services.

The ILF can expect to receive the time and attention it deserves as our more experienced team members will provide hands-on oversight and direction. You'll hear and see us on a regular basis as we forge the relationship and complete the work.



Designing a collaborative audit approach tailored to the public sector industry

Our audit approach is designed to deliver a high-quality audit. How we do it is what distinguishes our firm. To help the ILF adapt to and benefit from change, Baker Tilly works hard to be a consultative assurance ally that proactively manages risk.

An overview of our collaborative, industry-focused and advisory-based audit approach is detailed below.

Providing an overview of our audit risk and internal control assessment process

During the planning phase of the ILF's engagement, we will also review your systems and internal control processes and perform a risk assessment. Our emphasis on internal controls and proven techniques for documenting the flow of accounting transactions enable us to better understand our clients' systems. This assists us in completing our risk assessment and designing an efficient approach to performing substantive audit tests. We will use your policy documents and interviews to obtain an understanding of controls and test controls over key processes.

Risk assessment is key to an effective and efficient audit

To perform our risk assessment, we consider both industry- and client-specific factors.

Our audit risk assessment includes adequacy of controls, new transactions, emerging issues and material areas subject to estimates. Our determination of significant risks and other areas of focus for your audit are customized to your facts and circumstances.

In addition, our evaluation of the design and implementation of internal controls will provide the ILF with a valuable by-product of the audit – sharply defined and well-documented identification of internal control weaknesses and other opportunities to potentially improve operational efficiencies. These best practices will be included in our management letter for the ILF's management to consider.

Following our tailored audit approach, Baker Tilly makes a determination of which audit areas and financial statement line items are considered significant. This determination considers both quantitative factors, such as account balance in comparison to performance materiality, and qualitative factors, such as the number of accounts, volume of activity, prior audit experience, susceptibility to misappropriation. We also consider any other factors that allow us to determine the level of audit attention the area or line item requires.

Understanding the flow of transactions and information is necessary to identify the likely sources of potential misstatements at each step in the process. To the extent any identified or significant risks are identified, Baker Tilly will design separate procedures to address such risks. We will document all relevant assertions as they relate to completeness, existence, accuracy, valuation, presentation and disclosure. In addition, we will assess inherent risk based on our understanding of the ILF and each audit area. Factors to be assessed include volume, complexity, susceptibility to misappropriation, estimates, industry circumstances and other external factors.

Approach to audit testing

Our audit philosophy centers on tailoring the engagement to the unique challenges local governments face. While our objective is to provide an independent opinion on the ILF's financial statements, we also emphasize efficiency by leveraging your internal resources where possible. This approach helps manage costs, streamlines communication, and ensures that our team can provide timely insight and advice throughout the engagement.

Planning

The engagement will begin with a planning meeting between Baker Tilly and the ILF's management team. This meeting will establish a coordinated audit approach and cover timing requirements for deliverables, fieldwork scheduling, and any areas of improvement or changes in operations. Early alignment ensures that our work is efficient, transparent, and responsive to the ILF's needs.

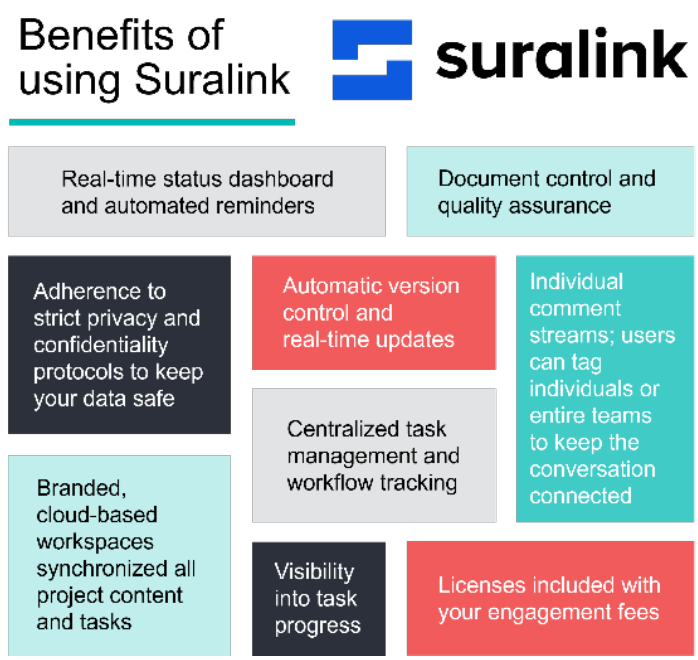
Year-end audit work

Once the ILF's accounting personnel have prepared the agreed-upon information and audit support, including the draft financial statements, we will complete substantive testing of account balances at year's end. Our procedures will focus on areas that typically carry the most significant risk for ILFs, including:

- Testing the recognition of revenues
- Reviewing and testing revenue recognition policies and practices
- Testing of expenditures through detail testing
- Reviewing the completeness and accuracy of financial statement disclosures for conformity with U.S. generally accepted accounting principles

Technology-enabled collaboration

We use Suralink, a secure, cloud-based platform that centralizes the audit process. Suralink allows your team to track real-time requests, monitor status dashboards, and benefit from automated reminders. This gives the ILF complete visibility, fewer delays, and confidence that sensitive information is always protected.



August 25, 2026

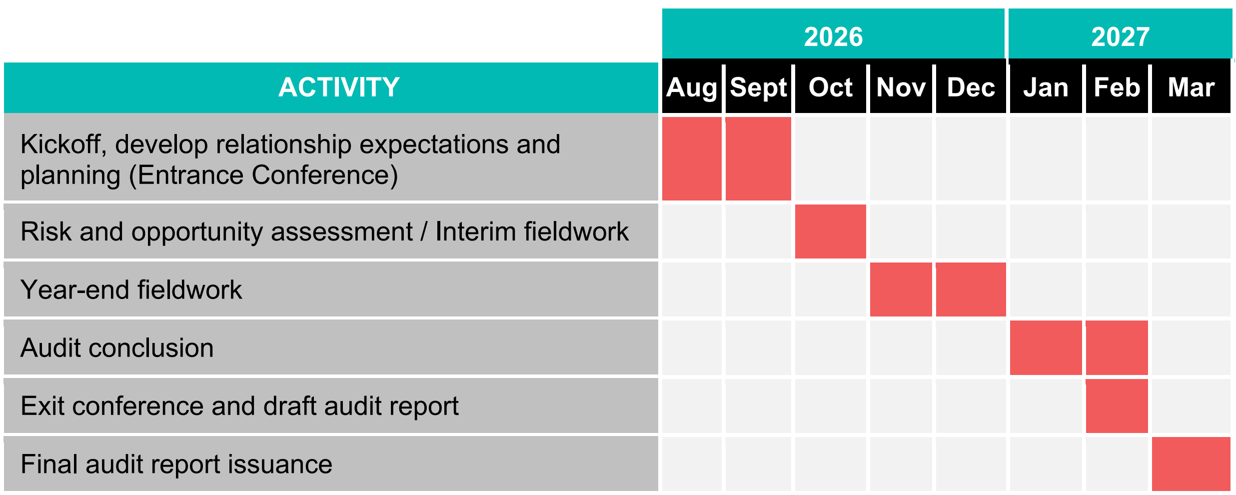
Timeline for work

Staying on schedule while exploring every opportunity

To stay on track, every expedition needs a well-planned course map with milestones to track timing and progress. That's what we build to meet your deadlines, provide the highest quality audit services and give you a seamless experience.

Your time — and your timeline — matter to us. As we begin our work, we'll collaborate with you on a timeline and a client service plan. This gives us a communication and monitoring tool that both of our teams can use, with touch points showing our progress and keeping us focused and on track.

Below is an overview of our customized approach to successfully provide audit services to the ILF. Our team will collaborate with you to co-develop an agreed-upon service timeline that meets your timing requirements. We are flexible with our fieldwork schedules and can adjust to fit the ILF's needs.



West Virginia Department of Environmental Protection
Solicitation No. CRFP 0313 DEP2700000001 – In Lieu Fee (ILF) Program Audit

August 25, 2026

We understand that ILF desires to have an identified point of contact with the selected vendor who will be available during regular business hours. Our designated points of contact are as follows:

Contract Manager	Andrea Caladie, Principal	Adam Hartzel, Director
Address	101 Washington St E Charleston, WV 25301	101 Washington St E Charleston, WV 25301
Office Phone Number	570.820.0174	570.651.1715
Cell Phone Number	570.650.6259	570.560.7127
E-mail Address	andrea.caladie@bakertilly.com	adam.hartzel@bakertilly.com

Our signature below certifies that we understand this Contract is subject to the provisions of West Virginia Code Section 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5a3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

The approach and road map shared in our proposal demonstrates how important ILF will be to us as clients. We can't wait to get started.

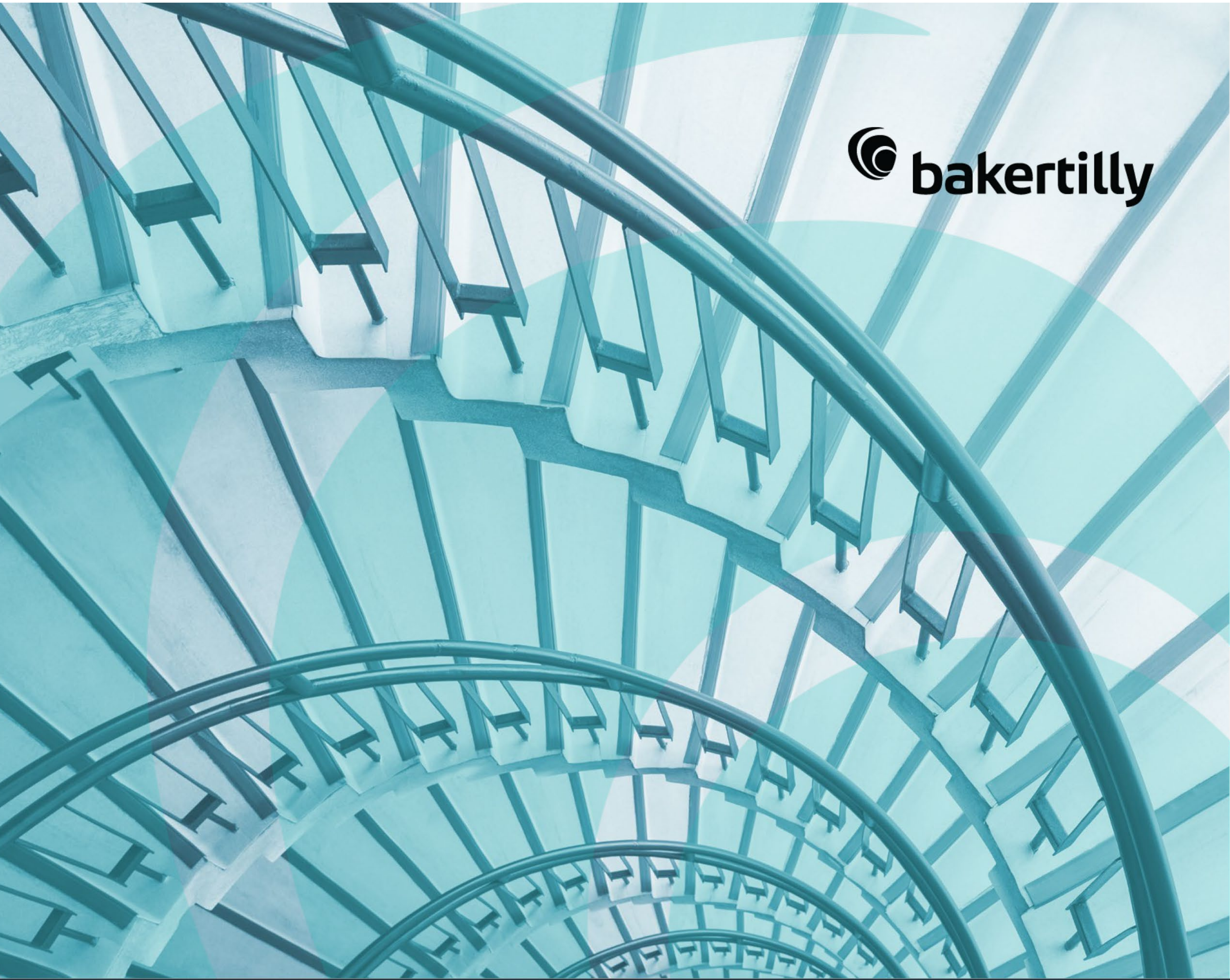
Sincerely,

Andrea Caladie, CPA, Principal

+1 (570) 820 0174 | andrea.caladie@bakertilly.com

Adam Hartzel, CPA, Director

+1 (570) 651 1715 | adam.hartzel@bakertilly.com

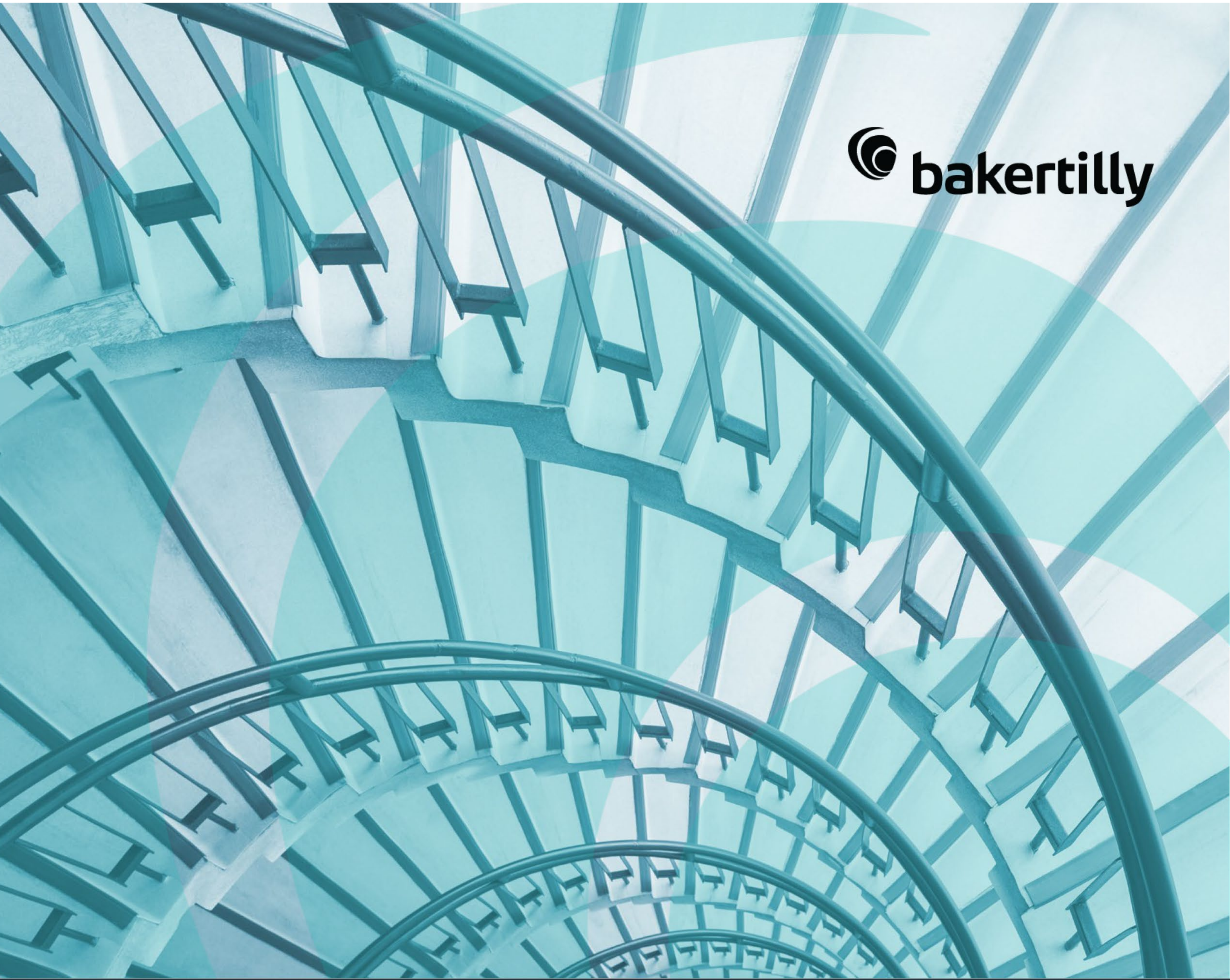


Appendix A: Pricing Page

EXHIBIT A
PRICING PAGE
CRFQ 0313 DEP2700000001

DESCRIPTION	COST
Independent audit of ILF Program Report for the period from January 1, 2021 through December 31, 2025	$20,000.00
Technology fee - 5%	$1,000.00
TOTAL BID AMOUNT	$21,000.00

VENDOR CONTACT INFORMATION
Vendor Contact Manager Name: Andrea Caladie, CPA, Principal
Vendor Name: Baker Tilly US, LLP
Vendor Address: 101 Washington St E, Charleston, WV 25301
Vendor Phone Number: 570.820.0174
Vendor Fax Number: 1.888.264.9617
Vendor Contact Email: andrea.caladie@bakertilly.com



Appendix B: Resumes

PRINCIPAL

Andrea L. Caladie, CPA

Andrea Caladie is a principal with Baker Tilly's Public Sector industry practice.

Baker Tilly US, LLP

T: +1 (570) 820 0174
andrea.caladie@bakertilly.com

bakertilly.com

Education

Bachelor of Science in accounting
Pennsylvania State University
(State College, Pennsylvania)

Andrea specializes in serving the financial needs of local governments, colleges, universities and not-for-profit organizations. Andrea has experience with numerous types of financial and compliance audits, including single audits.

Specific experience

- Principal-in-charge of the financial audits of numerous municipalities, counties, local government agencies, colleges, universities and not-for-profits
- Principal-in-charge of single audits in accordance with the Office of Management and Budget (OMB) Uniform Guidance and international research and development grant audits
- Presents financial and audit reports to boards of trustees and audit committees
- Provides Financial Accounting Standards Board (FASB), Government Accounting Standards Board (GASB) and Uniform Guidance strategic planning and implementation services to clients
- Provides guidance on accounting policies and procedures to improve the operation of the accounting function and strengthen internal controls

Industry involvement

- American Institute of Certified Public Accountants (AICPA), council member, Private Companies Practice Section (PCPS) Technical Issues Committee
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- National Association of College and University Business Officers (NACUBO)
- Eastern Association of College and University Business Officers (EACUBO)

Community involvement

- Circle 200 (forum for Senior Executive Women in Pennsylvania), treasurer
- F.M. Kirby Center for the Performing Arts, board of directors
- Luzerne County Head Start, vice chair of board of directors

Thought leadership

- Investing in Women: Accelerate Progress, speaker, Misericordia University College of Business, March 2024

DIRECTOR

Adam P. Hartzel, CPA

Adam Hartzel is a director with Baker Tilly's public sector practice.

Baker Tilly Advisory Group, LP

T: +1 (570) 651 1715
adam.hartzel@bakertilly.com

bakertilly.com

Education

Bachelor of Arts in financial accounting
Lycoming College
(Williamsport, Pennsylvania)

Adam has more than 20 years of public accounting experience. His areas of expertise include audits of state and local governments and other not-for-profit organizations. His client base currently includes numerous municipal, city, county, local education agencies and other governmental and not-for-profit clients.

Specific experience

- Senior manager-in-charge of the financial audits of numerous governmental entities
- Senior manager-in-charge of numerous single audits in accordance with OMB's Uniform Guidance
- Develops and presents internal technical training for staff, clients and others related to OMB's Uniform Guidance, government audits, Governmental Accounting Standards Board activities and pronouncements, and *Government Auditing Standards* requirements
- Actively involved in various firm initiatives, including activities related to audits of the future, the development of the firm's public sector audit template and training on engagement efficiency and effectiveness
- Provides GASB and Uniform Guidance strategic planning and implementation services to clients
- Public Sector Industry Center of Excellent – Technical (ICE-T) committee member and methodology, tools and technology pillar leader
- Designated as a firm internal report reviewer for governmental financial statements
- Licensed CPA in Pennsylvania

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
  - Committee on local government audit and accounting committee and presenter at local government conference, 2014 – present
  - Ethics Committee member, 2015 – 2018
- Government Finance Officers Association (GFOA)
- GFOA certificate programs, volunteer review

Community involvement

- Leadership Lycoming, 2009 graduate
- Youth Leader, Greenview Alliance Church (2021 – 2024)
- Sound and Light Technician, Greenview Alliance Church (2021-2024)

MANAGER

Kaitlin M. Mowery, CPA

Kate Mowery is a manager with Baker Tilly's public sector industry practice.

Baker Tilly Advisory Group, LP

T: +1 (570) 651 1721
kaitlin.mowery@bakertilly.com

bakertilly.com

Education

Bachelor of Science in business administration
Bucknell University
(Lewisburg, Pennsylvania)

Kaitlin's areas of focus include audits of state and local governments and other not-for-profit organizations. Her client base currently includes a variety of municipal authorities, counties, municipalities, school districts and other governmental and not-for-profit organizations, predominantly within the Commonwealth of Pennsylvania.

Specific experience

- Manager and in-charge on a variety of governmental audits, single audits in accordance with OMB's Uniform Guidance and other compliance audits
- Attends various trainings related to government audits, OMB's Uniform Guidance, Governmental Accounting Standards Board and Government Auditing Standards requirements
- Public Sector Industry Center of Excellent – Technical (ICE-T) committee member and member of the Professional standards pillar
- Actively involved in the firm's Buddy Program as a "buddy" welcoming new employees to Baker Tilly
- Participates in firm-sponsored initiatives such as the Growth and Retention of Women (GROW) and the Silver Linings programs
- Licensed CPA in Pennsylvania

Industry involvement

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

TECHNICAL REVIEW PRINCIPAL

John W. Compton, Jr., CPA, CGFM

John is a principal with Baker Tilly's public sector industry practice.

Baker Tilly US, LLP

T: +1 (570) 651 1742
john.compton@bakertilly.com

bakertilly.com

Education

Bachelor of Arts in accounting
Lycoming College
(Williamsport, Pennsylvania)

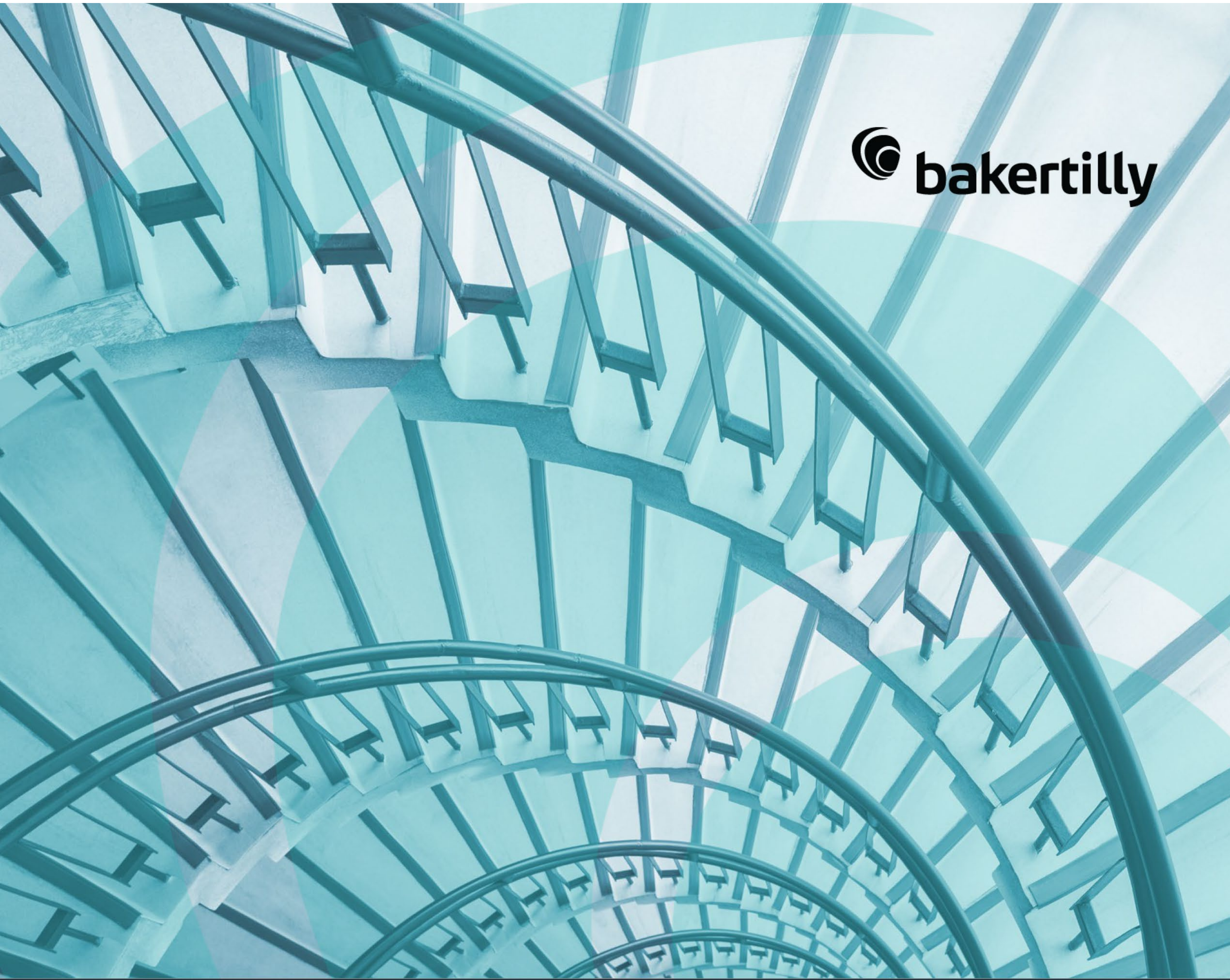
With more than 35 years of experience in public accounting, John's professional background includes Yellow Book and single audits of county and city governments, boroughs, townships, public utility, housing, transportation and finance authorities, school districts, intermediate units, vocational and technical schools, federally funded research institutes, as well as defined contribution and defined benefit pension plans. He has significant experience assisting clients in achieving the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.

Specific experience

- Principal-in-charge of the financial audits of numerous governmental, higher education entities
- Principal-in-charge of numerous single audits in accordance with the Uniform Guidance
- Reviews and provides technical assistance to local governments in preparing annual comprehensive financial reports that receive the GFOA certificate
- Designated as a firm state and local government professional practice liaison
- Provides FASB and GASB strategic planning and implementation services to clients
- Provides guidance on accounting policies and procedures to improve the operation of the accounting function and strengthen internal controls
- Provides a variety of accounting and budgeting assistance to public sector clients
- Licensed CPA in Pennsylvania
- Certified Government Financial Manager (CGFM)

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Government Finance Officers Association (GFOA)
- Association of Government Accountants (AGA)
- National Association of College and University Business Officers (NACUBO)
- GFOA certificate programs, volunteer reviewer



Appendix C: Addendum Acknowledgement Form

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ DEP27*01

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)

[X]	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.

Baker Tilly US, LLP
Company

Authorized Signature

August 25, 2026
Date

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