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740.373.0056

1035 Murdoch Ave.  
Parkersburg, WV 26101  
304.422.2203

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St. Clairsville, OH 43950  
740.695.1569

November 24, 2015

Finance and Administration  
Attn: Angela Moorman  
Division of Highways  
Building 5, Room A-220  
1900 Kanawha Boulevard East  
Charleston, WV 25302

Dear Ms. Moorman;

In Re: Solicitation DOT1600000009  
Procurement Folder: 160904  
Description: Forensic Accounting Services

In response to the above solicitation, Perry & Associates Certified Public Accountants A.C. Forensic Auditing Unit hereafter referred to as Perry & Associates (<http://perrycpas.com/wp/forensic-auditing/>) agrees to perform the services requested per Item 4 and contained in 4.1.1; 4.1.2; 4.1.3; 4.1.3.1; 4.1.3.2; 4.2; and 4.3 for a fee of \$25,000.00. Perry & Associates respectfully understands item 4.3.1., and agrees to provide expert witness testimony for an additional negotiated rates and fees. Perry & Associates understands that the bid amount includes both the investigative expertise provided and travel expenses. Perry & Associates offers a bid in the amount of \$19,800.00.

Be advised that Perry & Associates is a majority West Virginia woman owned business. Jodey L. Altier is the President of Perry & Associates with 66.67 percent ownership. On 10/28/15, Jodey L. Altier reached an agreement to purchase the remaining 33.33 percent of the stock. By 12/31/15, Jodey L. Altier will be the 100 percent owner of Perry & Associates.

Jodey L. Altier will be the supervisor and manager of this project if awarded to Perry & Associates. Altier is a Certified Public Accountant and is Certified in Financial Forensics which was awarded by the American Institute of Certified Public Accountants (AICPA).

We believe that our extensive investigative experience is the best not only in West Virginia but in the United States of America. The lead investigator on this project will be Jeff S. Sandy. Sandy is a Certified Fraud Examiner and is a Certified Money Laundering Specialist.

Sandy is a retired Special Agent with the US Treasury Department, Internal Revenue Service, Criminal Investigation Division; Wood County West Virginia Sheriff; and has been recognized for his forensic investigation work by the:

- Defense Intelligence Agency
- Department of Justice
- Drug Enforcement Administration
- Federal Bureau of Investigation
- United States Attorney's Offices
- United States Attorney Generals (2)
- US Army
- US Secret Service
- US Secretary of the Treasury
- West Virginia State Police

Respectfully submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Jodey L. Altier, CPA, CFF, President

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## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

#### **Perry & Associates, Certified Public Accountants, A.C.**

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

Perry & Associates, Certified Public Accountants, A.C. is licensed by the West Virginia Accountancy Board to do business in the State of West Virginia and will remain in compliance with West Virginia CPA licensure laws and rules.

Perry and Associates, Certified Public Accountants, A.C. are members of the American Institute of Certified Public Accountants (AICPA), the Ohio and West Virginia Societies of Certified Public Accountants (OSCPA) and (WSCPAs), and belong to the Governmental Financial Officer Association (GFOA) and Association of Government Accountants (AGA), Association of Certified Fraud Examiners (ACFE), and the Association of Certified Anti Money Laundering Specialist (ACAMS). Our staff are active in these organizations and either attend their sponsored annual conferences and seminars or attend their training through webinars sponsored by these organizations.

Perry & Associates, Certified Public Accountants, A.C. has three offices, located in Marietta, Ohio; St. Clairsville, Ohio; and Parkersburg, West Virginia.

At Perry & Associates, Certified Public Accountants, A.C., we believe in the value of relationships. We view every client relationship like a partnership and truly believe that our success is a result of your success. We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

#### **Nondiscrimination**

Perry and Associates, Certified Public Accountants, A.C. does not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, handicap, or national origin. The Firm takes affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, age, handicap, or national origin. Such action includes, but is not be limited to employment upgrading, promotion, demotion, termination, rates of pay, or other forms of compensation, and selection for training. The Firm posts, in conspicuous places, available to employees and applicants for employment, notices summarizing the provisions of this equal opportunity clause.

The Firm, in all solicitations or advertisements for employees placed by, or on behalf of the Firm, state that it is an equal opportunity employer. The Firm also complies with Presidential Executive Order 11246, "Equal Employment Opportunity," as amended by Presidential Executive Order 11375, and as supplemented by 41 CFR Part 60.





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#### **Communication**

Perry & Associates, Certified Public Accountants, A.C. is committed to open and frequent communication. In addition to entrance and exit conferences, we plan progress meetings, as requested or needed, throughout the audit. We value our relationship with the Joint Committee and the DOH and make communication with them a priority.

#### **Professional Development**

It is Perry & Associates, Certified Public Accountants, A.C.'s policy that all professional personnel (including non-CPA partners) comply with the continuing professional education requirements of the AICPA, the State of Ohio and West Virginia Boards of Accountancy, the AICPA Governmental Audit Quality Center, the AICPA Employee Benefit Plan Audit Quality Center, the U.S. Government Accountability Office, and other regulatory agencies, if applicable; that all professional staff maintain an adequate awareness and understanding of current developments in professional standards; that all non-licensed professional staff work toward passing the CPA exam; and that all professional staff assist in the training and development of staff members under their supervision.

Jeff S. Sandy is our firm's Certified Fraud Examiner (CFE) (<http://www.acfe.com/>). He has been a CFE since 1996. Sandy also passed his Certified Anti Money Laundering Specialist (CAMS) (<http://www.acams.org/>) test in 2013. Sandy has maintained the required CPE hours to maintain these certifications.

#### **Relevant Ethical Requirements**

It is Perry & Associates, Certified Public Accountants, A.C.'s policy that all professional personnel be familiar with and follow relevant ethical requirements of the AICPA, contained in the *Code of Professional Conduct*, the State of Ohio and West Virginia Boards of Accountancy, and the State of Ohio and West Virginia CPA Society in discharging their professional responsibilities. Furthermore, it is the policy of our Firm that, for engagements subject to *Government Auditing Standards* and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards, including any that may be more restrictive.

Any transaction, event, circumstance, or action that would impair independence or violate the Firm's relevant ethical requirements policy on an audit, attestation, review, compilation engagement, or other service subject to the standards of the AICPA Auditing Standards Board or the AICPA Accounting and Review Services Committee (as required under Rules 201 and 202) is prohibited. Additionally, when the Firm and its professional personnel encounter situations that raise potential independence threats, but such situations are not specifically addressed by the independence rules of the AICPA *Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for AICPA Independence Standards* and applying professional judgment to determine whether an independence breach exists. The Firm takes appropriate action to eliminate threats to independence or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the Firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach.





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#### **Confidentiality**

Matters relating to the engagement shall remain confidential as required by AICPA ET Section 301, *Confidential Client information*. No opinions, reports, summaries, letters, or other documents prepared with respect to the engagement shall be released prior to release of the report by the Firm without the approval of the Joint Committee on Government and Finance of the West Virginia Legislature (the Joint Committee) and the West Virginia Department of Transportation, Division of Highways (the DOH), except as required by state or federal law.

#### **Rules and Laws Regarding Conflicts of Interest**

Perry & Associates, Certified Public Accountants, A.C. and all assigned key professional staff are and will remain in compliance with laws and rules regarding conflicts of interest. No officer, member, or employee of the Joint Committee on Government and Finance of the West Virginia Legislature (the Joint Committee) and the West Virginia Department of Transportation, Division of Highways (the DOH); no member of its governing body; and no other public official of the governing body of the Joint Committee and the DOH shall participate in any decision relating to the agreement which affects his/her personal interest or have any personal or pecuniary interest, direct or indirect, in this contract, any subcontract or assignment thereof, or in the proceeds thereof.

#### **GAO Rules Relating to Auditor Independence**

##### **Non-audit Services**

Perry & Associates, Certified Public Accountants, A.C. has not provided non-audit services to the Finance and Administration or the West Virginia Department of Transportation, Division of Highways (the DOH) over the previous five (5) years from the date of this proposal. The Firm and all assigned key professional staff are independent of the Joint Committee and the DOH as defined by U.S. Government Accountability Office's *Government Auditing Standards* and **have not provided** non-audit services affecting the audit periods that involved performing management functions or making management decisions for the West Virginia Department of Transportation, Division of Highways.

**If selected and non-audit services are provided** to the DOH, during the term of the contract, the Firm and all assigned key professional staff **are and will remain** in compliance with GAO rules relating to auditor independence and that in providing such non-audit services, the Firm neither will be performing management functions, making management decisions for the Joint Committee and the DOH or would lead reasonable third parties with knowledge of the relevant facts and circumstances to conclude that the Firm would be auditing its own work.

##### **Personal and External Impairments**

Perry & Associates, Certified Public Accountants, A.C. and all assigned key professional staff have no Personal or External Impairments to Independence due to relationships with the Joint Committee on Government and Finance of the West Virginia Legislature (the Joint Committee) and the West Virginia Department of Transportation, Division of Highways (the DOH) and the Firm has no professional relationships that could affect its impartiality or the appearance of impartiality involving





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the Joint Committee or the DOH or any of its agencies, component units or oversight units for the past five (5) years from the date of this proposal.

The Firm will give the Joint Committee or the DOH written notice of any professional relationships entered into during the period of this agreement, relative to parties connected to this proposed engagement that could affect its impartiality or the appearance of impartiality.

#### **AICPA Governmental Audit Quality and Employee Benefit Plan Audit Quality Centers**

Perry & Associates, Certified Public Accountants, A.C. is a member of the AICPA Governmental Audit Quality Center and the AICPA Employee Benefit Plan Audit Quality Center (Centers) and has agreed to establish policies and procedures specific to the Firm's governmental audit practice (as defined in the membership requirements) and its ERISA employee benefit plan practice to comply with the applicable professional standards and the membership requirements of the Centers.

As required by the membership requirements of the respective Centers, it is the policy of the Firm that all eligible audit partners (or person designated by partner) be members of the AICPA. It is the responsibility of the managing partner (or person designated by partner) to annually advise each audit partner that AICPA membership is mandatory. Also, as required by the membership requirements of the respective Centers, the managing partner annually designates an audit partner to assume Firm-wide responsibility for the quality of the Firm's governmental audit practice and an audit partner to assume Firm-wide responsibility for the quality of the Firm's ERISA employee benefit plan practice. A copy of Perry & Associates, Certified Public Accountants, A.C.'s Quality Control Document is included as Exhibit D of this proposal.

#### **Working Papers, Work Product, and Records Retention**

Perry & Associates, Certified Public Accountants, A.C. will maintain all engagement documentation in segregated files. The Firm agrees to provide necessary access to examine and review engagement documentation created or obtained by the Firm involving its performance under the contract. The Firm agrees to provide copies of any engagement documentation determined necessary. All engagement documentation will be retained by the Firm for a period of five (5) years from the date of completion of the contract.

#### **Engagement Personnel**

The Supervisory Staff and Auditors assigned to this engagement are as follows (please see Exhibit A for detailed information of Perry & Associates personnel):

**Managing Director (Partner)**

**Jodey L. Altier, CPA, CFF, President**

Altier has 19 years of experience as a CPA and CFF. She is a graduate of Ohio University with a BBA in Accounting.

Ms. Altier served as the Managing Director / Partner on the West Virginia County Boards of Education of Berkeley, Cabell, Mercer, Morgan, and Summers; on Mountain State College, Inc. (WV); on the West Virginia Department of Transportation - Division of Highways; on the County Commission of Berkeley; on the Cities of Charles Town and Elkins; on the Water / Sewer audits of the Clarksburg





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Water Board and Morgantown Utility Boards; on the Town of North Hills. She has also served as the Managing Director / Partner on the Ohio School Districts of Bucyrus City, Fairlawn Local, Hardin Northern Local, Madison-Plains Local, Pike County Joint Vocational, Solon City, Southern Local, Williamsburg Local, Wolf Creek Local, and the Scioto County Career Technical Center; on Zane State College; on the Cities of Athens, Bucyrus, Galion, Marietta, North Canton, and Twinsburg; on the Metropolitan Housing Authorities of Ashtabula, Coshocton, Harrison, and Portsmouth; on the Health Districts of Lorain County General, Madison County-London City, Portage County Combined General, and the Meigs County District Board of Health; and on numerous Village, Township, and Library audits and/or AUP engagements in various counties. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' Government Auditing Standards; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (applicable to some of these audits). Financial statements for these audits were prepared in accordance with GASB 34; several were prepared in accordance with GASB 54, and the West Virginia Department of Transportation - Division of Highways and the Pike County Joint Vocational School District audits are also CAFRs.

Ms. Altier has also served as the Managing Director / Partner on numerous other West Virginia and Ohio governmental audits conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' Government Auditing Standards; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Ms. Altier is the Managing Director / Partner in charge of our Firm's auditing department. She is responsible for the overall performance of the engagement, assurance of delivery of quality services, and will perform final report and working paper reviews of the engagement.

Ms. Altier performs engagement and system reviews of other firms participating in the American Institute of Public Accountants Peer Review Program and conducts continuing education on the subject matter.

#### **Forensic Investigative Unit Team Lead**

**Jeff S. Sandy, CFE, CAMS**

Sandy has 35 years of experience as a forensic accountant. He has been a Certified Fraud Examiner since 1996, and a Certified Anti Money Laundering Specialist since 2013. He is a graduate of Marshall University with a BBA in Accounting.

Sandy was sworn in as a federal law enforcement officer in Cleveland, Ohio on March 18th, 1980. During the thirteen years as an investigator, he investigated and completed complex financial investigations on a wide range of individuals, corporations, partnerships and trusts. In 1985 he was asked to form the first Narcotic's Task Force in Parkersburg, West Virginia. The task force was very successful, and in 1987 he was part of a team that received the United States Attorney General Award for their work on a Cocaine Organization that was involved with shipping cocaine from Peru, South America to Parkersburg, West Virginia. In 1986, President Ronald Reagan signed into law the Money Laundering Statutes and Agent Sandy was the first Expert Witness in the field of Money Laundering in West Virginia. He later testified as an expert in this field in five Judicial Districts. He has personally worked some of the largest narcotic and fraud cases in West Virginia. He was an Equal Employment Opportunity Investigator from 1983 to 1993. In 1993 Agent Sandy was selected as a





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Supervisory Special Agent for the Internal Revenue Service Criminal Investigation Division. He was placed in charge of the Southern Judicial District of West Virginia. At this time the office's productivity and morale was at a low level. Within the first year the office had exceeded all National goals and measures. In 1994 the office was rated as the number one group in the nation by a Syracuse University Study. In 1999, Agent Sandy took over management of all Criminal Investigation Division offices in both the Northern and Southern Judicial Districts of West Virginia. In 2001, as a result of Agent Sandy and his employee's high level of quality and productivity, the United States Attorney General Janet Reno, awarded them the United States Attorney General Award. He has supervised some of the nation's largest investigations into corporate fraud, bank fraud, worker compensation fraud, and narcotics trafficking. Agent Sandy has been detailed to Detroit, Michigan; Charlotte, North Carolina; and to Louisville, Kentucky to manage the offices for extended periods of time. In 2003, he volunteered to work in Baghdad, Iraq on Counter-Terrorism efforts and tracing the assets of the Saddam Hussein Regime. He has trained Iraqi and European Police, Federal, State, County, and local law enforcement officers in the field of conducting financial investigations, and trained dignitaries from Russia and the Baltic countries in the field of Money Laundering.

#### Senior Auditor

**Jessica (Albrecht) Heldman, CPA**

Heldman has 9 years of experience as a CPA. She is a graduate of Marietta College with a BBA in Management and Political Science, and a Master of Business Administration from the University of Cincinnati.

Ms. (Albrecht) Heldman served as In-Charge / Senior Auditor on the **West Virginia Department of Transportation - Division of Highways**; on the **Cities of** Charles Town, Elkins, Ranson, and Wellsburg; on the **County Boards of Education of** Berkeley, Cabell, Gilmer, Logan, Mercer, Morgan, and Summers, RESA VIII, and the West Virginia Secondary School; on **Mountain State College, Inc. (WV)**; on the **Jefferson and Monongalia County Development Authorities**; on the **Water / Sewer audits of** the Morgantown and Charles Town Utility Boards, the Frankfort Public Service Districts; the Jackson, Putnam, and Doddridge and Richie County Solid Waste Authorities; on the Kanawha-Charleston Board of Health; on the on the **Cities Housing Authorities of** Fairmont and Morgantown; and on the **Towns of Nutter Fork**. Ms. (Albrecht) Heldman has served as the In-Charge / Senior Auditor on the **Ohio Cities of** Athens, Galion, Twinsburg, and Marietta; on the **School Districts of** Bucyrus City, Fairlawn Local, Hardin Northern Local, Madison-Plains Local, Pike County Joint Vocational, the Northeast Ohio Management Information Network; Scioto County Career Technical Center, Solon City, and Southern Local; on **Zane State College**; on the **Ohio Family and Children First Council audits of** Clermont, Coshocton, Holmes, and Lorain Counties; on the **Health Districts of** Mansfield-Ontario-Richland County, Clermont County General, Lorain County General, Marion County Public Health, and Portage County Combined General; on the **Richland County Regional Planning Commission**, Community Improvement Corporations of Greene and Monroe Counties, and the Conneaut County Port Authority; on the **Water / Sewer audits of** the Earnhart Hill Regional Water and Sewer District, Geauga-Trumbull Solid Waste Management District; Jefferson Water & Sewer District, Le Ax Regional Water District, Scioto County Regional Water District #1, Southwest Regional Water District, Sunday Creek Valley Water District, Syracuse-Racine Regional Sewer District, and Warren Water Association; on the **Metropolitan Housing Authorities of** Ashtabula, Butler, Coshocton, Fairfield, Harrison, Hocking, Ironton, Meigs, and Portsmouth; and on **numerous Village, Township, and Library audits and/or AUP engagements in various counties**. These audits were conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of





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the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (applicable to some of these audits). Financial statements for these audits were prepared in accordance with GASB 34; several were prepared in accordance with GASB 54, and the West Virginia Department of Transportation - Division of Highways and the Pike County Joint Vocational School District audits are also **CAFRs**.

Ms. (Albrecht) Heldman has also served as the In-Charge / Senior Auditor on numerous other West Virginia and Ohio governmental audits conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Ms. (Albrecht) Heldman will be responsible for providing assistance to the Audit Manager in developing the engagement plan, taking a lead role in organizing the staff, and providing the link between the client and staff. She will perform the more difficult aspects of the engagement; perform control and substantive testing on cash and GAAP sections; perform West Virginia Code testing; perform Single Audit testing, if applicable; prepare draft audit reports and management letters; and supervise the work of staff on the engagement, including the detailed review of work on the engagement. She also reports engagement status and difficulties encountered to the Audit Manager. She has uncovered fraud in approximately 10% of these audits. Heldman has testified in court concerning her determination of fraud.

#### **Bid Requirements**

**QUALIFICATIONS:** Vendor, or Vendor's staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:

- 3.1 Vendor must demonstrate that it has sufficient qualifications, resources, and experience to provide the Contract Services under this Solicitation.

#### **Response:**

Perry & Associates credentials (CPA, CFE, CFF, and CAMS) and decades of expertise in financial fraud investigations, fraud prevention, fraud detection and deterrence allow us to identify the red flags that indicate any evidence of fraud. We look beneath the surface and beyond the obvious, applying intuition, critical analysis and a perceptive understanding of human behavior to obtain a true picture of key events, transactions and business dealings. Our team has extensive courtroom experience, interviewing skills, and the ability to conduct complete financial analyses on a magnitude of issues. What separate us from other firms are our experience, training, contacts, and our attention to detail. Our finished products have been recognized by federal prosecutors for their thoroughness.

Perry & Associates has offices in Parkersburg, WV, Marietta, OH, and St. Clairsville, OH, and has a work force of 48 employees. In 2014 we prepared over 2,700 tax returns and conducted over 300 governmental audits. In addition, to the 48 employees we have access to 20 contractors who are retired federal, state, and local law enforcement officers.





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3.2 Vendor shall be licensed to do business in the State of West Virginia.

**Response:**

Our West Virginia State Tax Department "Business Registration Certificate" account number is 1046-3365. Our Federal tax identification number is 55-0771624.

3.3 Vendor shall have a minimum of 5 years of experience performing forensic audit/accounting services.

**Response:**

Perry & Associates Certified Public Accountants A.C. was founded by Randall Perry, CPA; Jeff Brooks, CPA; and Jeff DePuy, EA in 1976. In 1985, the firm became an LLC, and in 1999 a Sub Chapter S Corporation. In 2014, Jodey Altier, CPA, CFF became a stockholder and then elected President. In 2015, Jodey Altier became the majority stockholder and Perry & Associates qualifies as a women owned small business with annual sales of 3.9 million. Perry & Associates gross receipt over the past 10 years has grown from \$800,000.00 to 3.9 million.

In May 2015, Perry & Associates hired Jeff S. Sandy a retired Special Agent with the Internal Revenue Service Criminal Investigation Division to manage their Forensic Accounting Unit.

To date Sandy has worked at ten of our nation's top 20 financial institutions (based on assets). He has trained and managed bank investigators; investigated Bank Secrecy Act (BSA) alerts; performed quality control for both internal and external investigators; and been directly involved in the submission of Suspicious Activity Reports (SAR) to the Financial Crimes Enforcement Network (FinCEN). He personally worked on a financial matter that lead to the arrest of a terrorist subject that resulted in the banks president receiving a personal letter from the Director of the FBI.

In addition, since this bid pertains to forensic accounting, be advised that Sandy has taught Terrorism Financing; Understanding Banking for Law Enforcement Officers; Alternative Monetary Remittance Systems including Hawaha and the Black Market Peso Exchange; and Sovereign Citizens Financial Issues for the Department of Justice Bureau of Justice Assistance (BJA). Sandy has trained over 125,000 law enforcement officers, military, and bank investigators in 49 states, District of Columbia, and 5 foreign countries. He has guest lectured for the Drug Enforcement Administration, FBI Joint Terrorism Task Forces, West Virginia State Police, and dozens of Universities.

All three employees have a combined 57 years of experience and have strong abilities to interact with personnel at all levels of government, and they possess strong communications skills to effectively disseminate information as appropriate.





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3.4 Vendor shall have experience providing professional audit/accounting services to state and local governments.

**Response:**

**Demonstrated Prior Experience**

For the fiscal years ended December 31, 2014, 2013 and 2012, and June 30, 2014, 2013, and 2012, the Firm performed numerous GASB 54, GASB 34, GASB 34 look-alike, and Regulatory - Cash Basis audits (Counties, Cities, Schools, Villages, Towns, Townships, Libraries, and other audits) of various sizes and has performed these types of audits in the preceding fiscal years, as well. The following list is a small example of such audits:

**West Virginia Clients:**

<b>Client</b>	<b>Years</b>	<b>Type</b>	<b>Hours</b>	<b>Contact Name</b>	<b>Contact Number</b>
West Virginia Department of Transportation – Division of Highways	2010-2012	GASB 54	600	Jim B. Hash	304-558-9411
Berkeley County	2011-2014	GASB 54	450	Marsha Kelley	304-264-1924
City of Charles Town	2011-2013	GASB 54	100	Tara Hostler	304-725-2311
City of Elkins	2011-2013	GASB 54	430	Lisa Daniels-Smith	304-636-1414
City of Ranson	2009-2014	GASB 54	145	Chris Bontoft	304-724-3881
City of Wellsburg	2011-2013	GASB 54	180	Dena Verner	304-737-2104
City of Weirton	2013-2014	GASB 54	499	Thomas J. Maher	304-797-8544
Logan County Board of Education	2007-2014	GASB 54	400	John Brennan	304-792-2090
Cabell County Board of Education	2010-2013	GASB 54	320	Jody Lucas	304-528-5047
Mercer County Board of Education	2007-2014	GASB 54	475	Joy Hubbard	304-487-1551
Berkeley County Board of Education	2010-2014	GASB 54	380	Jim Butts	304-267-3500
Summers County Board of Education	2009-2012	GASB 54	360	Jennifer Farley	304-466-6003
James Rumsey Technical Institute	2010-2014	GASB 54	100	James Butts	304-754-7925
RESA VIII	2010-2014	GASB 54	140	Jim Butts	304-267-3500x3219
Mountain State College	2009-2013	GASB 34	400	Judith Sutton	304-485-5487
Wheeling Park Commission	2012-2014	GASB 54	583	Mary Ann Rafa	304-243-4107
Marshall County Family Resource Network, Inc.	2010-2012	NFP-Mod Cash	121	Stacie Dei	304-845-3300
Oglebay Institute	2010-2014	NFP-Accrual	220	Seth McIntyre	304-242-2071
Youth Services System, Inc.	2012-2014	NFP-Accrual	457	Molly Williams	304-218-2888
Wheeling-Ohio County Board of Health	2009-2014	GAAP	173	Howard Gamble	304-234-3682
Oakland Public Service District	2006-2013	GAAP	100	Anita Mahan	304-797-8353
Wetzel County Public Service District No. 1	2009-2012	GAAP	84	N. Keith Nelsen	304-386-4870
Jefferson County Development Authority	2009-2014	GAAP	93	Lane Donley	304-728-3255
Randolph County Development Authority	2013-2014	GAAP	65	Kris Wilmoth	304-637-0803
Wayne County Economic Development Authority	2005-2014	GAAP / Taxes	38	Carol Damron	304-272-9050
Upshur County Development Authority	2011-2013	GAAP	55	Melodie Stemple	304-472-1757





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#### Ohio Clients:

Client	Years	Type	Hours	Contact Name	Contact Number
City of Twinsburg	2008-2011 & 2014	GASB 54	715	Karen Howse	330-425-7092
City of Bucyrus	2010-2011 2013-2014	CAFR GASB 54	620	Joyce Schifer	419-562-6767x228
City of Athens	2006-2012	GASB 54	325	Kathy Hecht	740-592-3336
City of Marietta	2010-2013	GASB 54	780	David Locke	740-373-0473
City of Galion	2012-2013	GASB 54	625	Karen Walters	419-468-1823
Fairlawn Local Sch. Dist.	2005-2014	GASB 54 LL	260	Keith Doseck	937-492-1974
Hardin Northern Local Sch. Dist.	2007-2014	GASB 54	650	Wesley J. Potter	419-759-2331
Bucyrus City Sch. Dist.	2009-2014	GASB 54	400	Ryan Cook	419-562-4045
Solon City Sch. Dist.	2011-2014	GASB 54	400	Tim Pickana	440-349-6207
Madison Plains Local Sch. Dist.	2012-2014	GASB 54	278	Tim Dettwiller	740-852-0290
Southern Local Sch. Dist.	2012-2014	GASB 54	350	Roy Johnson	740-949-2611x2210
Williamsburg Local Sch. Dist.	2013-2014	GASB 54	238	Julie Kamphaus	513-724-3077
Pike County Jt. Voc. Sch. Dist.	2006-2012	CAFR GASB 54	300	Tonya Cooper	740-289-3541
Wolf Creek Local Sch. Dist.	2010-2012	GASB 54	227	Rachel Miller	740-984-2373
Zane State College	2012-2014	GASB 34	282	Tammy Huffman	740-454-2501x1212
Northeast Ohio Mgt Info. Net. (NEOMIN)	2012-2013	Cash	178	Lori Simone	330-505-2800x 113
Village of Dresden	2005-2014	Cash	375	Natalie Grable	740-754-3151
Village of Frazeyburg	2006-2014	Cash	600	Jessica Everson	740-828-2901
Village of New Straitsville	2007-2014	Cash	400	Marion Neal	740-394-2425
Village of Grafton	2011-2012	GASB 34LL	200	Linda Bales	440-926-2401
Village of Sheffield	2011-2014	GASB 34LL	220	Tim Pelcic	440-934-1453
Village of Wellington	2011-2014	GASB 34LL	275	Karen Shaw	440-934-1633
Village of Alger	2011-2014	Cash	225	Romona Mahoney	419-757-4321
Village of Carrollton	2013-2013	Cash	339	Judi Noble	330-627-2411
Village of Edgerton	2013-2014	Cash	200	Bill Blakely	419-298-1079
Village of Leipsic	2012-2013	Cash	300	Renee Spangler	419-943-2009
Village of Mount Sterling	2011-2014	Cash	200	Joseph Johnson	740-869-2040
Village of Orwell	2011-2012	Cash	300	Jack Nettis, Jr.	440-437-6450
Akron Canton Reg. Airport Auth.	2008-2013	GASB 34	175	James Krum	330-499-4059
Ashtabula Metro. Housing Auth.	2012-2013	GASB 34	200	Jim Noyes	440-992-3156
Butler Metro. Housing Auth.	2012-2014	GASB 34	226	Rita Adams	513-868-5264
Coshocton Metro. Housing Auth.	2012-2014	GASB 34	140	Greg Darr	740-622-6300x15
Fairfield Metro. Housing Auth.	2011-2013	GASB 34	145	Bruce Burns	740-653-6618x223
Harrison Metro. Housing Auth.	2011-2014	GASB 34	164	Daniel Gichevski	740-942-8372
Hocking Metro. Housing Auth.	2011-2013	GASB 34	193	Nathan Blatchley	740-385-3883
Ironton Metro. Housing Auth.	2008-2014	GASB 34	120	Jim Johnson	740-532-8658 x10
Jackson Metro. Housing Auth.	2011-2014	GASB 34	130	Gary Keller	740-384-5628
Lake Metro. Housing Auth.	2014-2014	GASB 34	166	Melissa Winfield	440-354-3347 x29
Logan Metro. Housing Auth.	2013-2014	GASB 34	98	Jean Wilkins	937-599-1845
Lorain Metro. Housing Auth.	2013-2014	GASB 34	166	Homer Virden	440-288-1600
Medina Metro. Housing Auth.	2014-2014	GASB 34	166	James Sipos	330-725-7531x227
Meigs Metro. Housing Auth.	2010-2014	GASB 34	100	Brenda Leslie	740- 992-2733
Parma Public Housing Auth.	2013-2013	GASB 34	142	Lev Kulchytsky	440-391-1801
Portsmouth Metro. Housing Auth.	2012-2014	GASB 34	235	Teresa Everette	740-354-4547





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

#### Audits of Other Governmental Entities

We also perform audits of various other government entities such as:

#### West Virginia

Additional Cities, County Commissions, Boards of Education, Colleges, Towns, Public Service Districts, Solid Waste Authorities, Transit Authorities, Health Departments, Park and Recreation Departments, Airports, Economic Development Authorities, Ambulance Authorities and Utility Boards.

#### Ohio

Additional Cities, School Districts, Villages, Townships, Health Districts, Water and Sewer Districts, Housing Authorities, Development Corporations, Solid Waste Districts, Port Authorities, Visitor and Convention Bureaus, Cemeteries, Community Improvement Corporations, Corrections Facilities and Law Libraries.

- 3.5 Vendor shall have familiarity with the both the West Virginia and Federal Rules of Evidence and state purchasing laws.

#### **Response:**

The Team Lead on this project would be Jeff Sandy who has taught at the West Virginia State Police Academy (contact: Captain D. M. Lee (304)-766-5800, [david.m.lee@wvsp.gov](mailto:david.m.lee@wvsp.gov)); and at the Federal Law Enforcement Training Center (contact: Sheriff Larry Mincks at 740-516-3990, [sheriff.mincks@wvso84.us](mailto:sheriff.mincks@wvso84.us)). Sandy has worked to enact both federal and state laws.

#### **MANDATORY REQUIREMENTS:**

- 4.1 **Mandatory Contract Services Requirements and Deliverables:** Contract Services must meet or exceed the mandatory requirements listed below.

4.1.1 All Contract Services must be supervised and managed by a Certified Public Accountant (CPA), registered and in good standing with the West Virginia Board of Accountancy. Such CPA must likewise possess at least 5 years' experience performing forensic audit/accounting services.

#### **Response:**

Jodey L. Altier will be the supervisor and manager of this project. She has 19 years of experience in performing forensic audit/accounting services as a Certified Public Accountant and is Certified in Financial Forensics.





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

**4.1.2** Vendor shall perform an on-site inspection of Engineering Firm's premises to identify and catalog any Agency inventory in Engineering Firm's possession that was purchased by Agency under the audited contract.

**Response:**

Perry & Associates will prepare an inventory team of 10 employees to go the Engineering Firm's premise, not only to identify and catalog, but we will also associate with a picture.

**4.1.3** Within 90 days of receipt of Agency's Notice to Proceed, Vendor will provide a final audit report.

**Response:**

Perry & Associates has a long history of meeting its clients due dates, and this matter will be no exception.

**4.1.3.1** The audit report will contain Vendor's findings from its Financial Investigation.

**Response:**

Perry & Associates uses the Department of Justice, Tax Department, US Attorney report format which contains the following with the addition of a requested section "Economic Damage Analysis":

- Introduction
- Subjects of the Investigation
- Criminal History if noted
- Narrative of the investigative steps with exhibits
- (Economic Damage Analysis)
- Conclusion
- List of Exhibits

**4.1.3.2** The audit report will contain Vendor's findings from its Economic Damage Analysis. Vendor shall specifically indicate any amounts that are recoverable by Agency due to overpayments or improper payments.

**Response:**

See **4.1.3.1** above





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

**4.2** In the event that Vendor determines, according to its professional judgment, that there exists a reasonable ground to suspect that criminal activity (including fraud) has occurred, Vendor shall (1) immediately cease its work under this Agreement, (2) shall immediately take steps, where practicable, to preserve uncovered incriminating evidence, and (3) shall immediately inform Vendor's designated Agency contact of its suspicions. Vendor's work will be suspended until such time as Agency provides it with a Notice to Resume Work.

**Response:**

Perry & Associates will fully comply with this requirement.

**4.3** In the event that criminal conduct is uncovered or otherwise identified or suspected the Vendor shall, upon demand, provide its findings and all work papers to the United States Department of Transportation, Office of the Inspector General (OIG) and/or any other law enforcement or government agency asserting proper jurisdiction.

**Response:**

Perry & Associates will fully comply with this requirement.

**4.3.1** Nothing in this Agreement shall be construed to cover any expert witness fees or expenses incurred by Vendor in its obedience to any lawful subpoena or court order not requested or initiated by Agency.

**Response:**

Perry & Associates will fully comply with this requirement. Perry & Associates has extensive experience in this aspect of financial investigations.

#### **CONTRACT AWARD:**

**5.1 Contract Award:** The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages.

**Response:**

Perry & Associates will fully comply with this requirement.





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

**5.2 Pricing Page:** Vendor should complete the Pricing Page by listing what its TOTAL FLAT FEE would be to completely perform the Contract Services described herein. Vendor should complete the Pricing Page in full, as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Pricing Pages through WV OASIS, if available, or as an electronic document. In most cases, the Vendor can request an electronic copy of the Pricing Pages for bid purposes by sending an email request to the following address: Angie.J.Moorman@wv.gov.

**PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.

**Response:**

Perry & Associates will fully comply with this requirement.

**PAYMENT:** Agency shall pay a flat fee, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia. All payments are made in arrears. The total maximum payable under this contract, including any change orders, is Twenty-Five Thousand Dollars (\$25,000).

**Response:**

Perry & Associates will fully comply with this requirement.

**TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately. Vendor may be expected to travel within a 50 mile radius of Agency's Central Office.

**Response:**

Perry & Associates will fully comply with this requirement.

**FACILITIES ACCESS:** Anyone performing under this Contract will be subject to Agency's security protocol and procedures.





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

**Response:**

Perry & Associates will fully comply with this requirement.

9.1 Agency shall provide one work area for Vendor at Agency's Central Office. Agency will not provide any computers or telephones. Reasonable photocopying/scanning will be provided by Agency.

**Response:**

Perry & Associates will fully comply with this requirement.

#### VENDOR DEFAULT:

10.1 The following shall be considered a vendor default under this Contract.

- Failure to perform Contract Services in accordance with the requirements contained herein.
- Failure to comply with other specifications and requirements contained herein.
- Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
- Failure to remedy deficient performance upon request.

**Response:**

Perry & Associates will fully comply with this requirement.

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

- Immediate cancellation of the Contract.
- Immediate cancellation of one or more release orders issued under this Contract.
- Any other remedies available in law or equity.

**Response:**

Perry & Associates will fully comply with this requirement.





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

#### 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:** Jodey L. Altier  
**Telephone Number:** 740-373-0056  
**Fax Number:** 740-373-2402  
**Email Address:** [jaltier@perrycpas.net](mailto:jaltier@perrycpas.net)





## WEST VIRGINIA DIVISION OF HIGHWAYS

### PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

#### Pricing Page

Perry & Associates Certified Public Accountants A.C. Forensic Auditing Unit hereafter referred to as Perry & Associates (<http://perrycpas.com/wp/forensic-auditing/>) agrees to perform the services requested per Item 4 and contained in 4.1.1; 4.1.2; 4.1.3; 4.1.3.1; 4.1.3.2; 4.2; and 4.3 for a fee of **\$19,800.00**. Perry & Associates respectfully understands item 4.3.1., and agrees to provide expert witness testimony for an additional negotiated rates and fees. Perry & Associates understands that the bid amount includes both the investigative expertise provided and travel expenses.





WEST VIRGINIA DIVISION OF HIGHWAYS

PROPOSAL TO PERFORM FORENSIC ACCOUNTING SERVICES

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

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.



Reports submitted to the CAFR program are reviewed by selected members of the GFOA professional staff and the GFOA Special Review Committee (SRC), which comprises individuals with expertise in public-sector financial reporting and includes financial statement preparers, independent auditors, academics, and other finance professionals.

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

As evidence of your proposal and agreement with the terms of this proposal on behalf of you or your firm, you will hereto affix your signature.

Dated: 11/11/15  
Firm or Individual: Perry & Associates, Certified Public Accounts A.C.

*Perry & Associates CPAs A.C.*

By: Jodey L. Altier, Managing Partner, CPA  
Address: 428 Second Street, Marietta, Ohio 45750  
Phone Number: 740-373-0056 / Fax. Number 740-373-2402  
Email Address: [jaltier@perrycpas.net](mailto:jaltier@perrycpas.net)



Exhibit A

**Pricing Sheet**

**ARFQ.0803.0058.DOT16\*9**

<b>Item Number</b>	<b>Estimated Quantity</b>	<b>Unit of Measure</b>	<b>Description</b>	<b>Unit Price</b>	<b>Total</b>
1	150 Invoices	Lump Sum	FORENSIC ACCOUNTING FIRM TO REVIEW A SINGLE VENDOR'S INVOICES, PURCHASE DOCUMENTS, INVENTORY RECORDS AND WORK ORDERS	\$19,800.00	\$19,800.00
				<b>Grand Total</b>	<b>\$19,800.00</b>



**ADDENDUM ACKNOWLEDGEMENT FORM**

SOLICITATION NO.: *AR FQ 0803.0058 DOT 16#9*

Instructions: Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification. Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

Addendum Numbers Received:  
(Check the box next to each addendum received)

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

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

**Perry & Associates CPA's A.C.**

Company

Authorized Signature

*[Handwritten Signature]*

Date

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

*Perry & Associates have received Addendums 1, 2, + 3.*

*[Handwritten Signature]*



State of West Virginia  
Request For Quotation

Procurement Folder : 160904

Document Description : FORENSIC ACCOUNTING SERVICES

Procurement Type : Agency Purchase Order

Date Issued	Solicitation Closes	Solicitation No	Version	Phase
2015-11-23	2015-11-30 13:30:00	ARFQ 0803 DOT1600000009	3	Final

SUGGESTED	
FINANCE & ADMINISTRATION DIVISION OF HIGHWAYS BLDG 5, RM A-220 1900 KANAWHA BLVD E CHARLESTON US	Vendor Name, Address and Telephone Perry e Associates CPA'S A.C 1035 Murchock Ave Parkersburg, WV 26105 304-615-6667

Perry e Associates accepts the modifications and  
resubmits the bid.

FOR INFORMATION CONTACT THE

Angela Moorman  
(304) 558-9427  
angie.j.moorman@wv.gov

Signature X

FEIN #

55-0771624

DATE

11/24/15

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

Date Printed: Nov 23, 2015 Solicitation Number: DOT1600000009

Page: 1

FORM ID: WV-PRC-ARFQ-001

for Perry e Associates CPA'S A.C



# State of West Virginia

## VENDOR PREFERENCE CERTIFICATE

Certification and application is hereby made for Preference in accordance with **West Virginia Code**, §5A-3-37. (Does not apply to construction contracts). **West Virginia Code**, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Vendor Preference, if applicable.

1.  **Application is made for 2.5% vendor preference for the reason checked:**  
Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2.  **Application is made for 2.5% vendor preference for the reason checked:**  
Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3.  **Application is made for 2.5% vendor preference for the reason checked:**  
Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4.  **Application is made for 5% vendor preference for the reason checked:**  
Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5.  **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**  
Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6.  **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**  
Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.
7.  **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with West Virginia Code §5A-3-59 and West Virginia Code of State Rules.**  
Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

**Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.**

Bidder: Perry & Associates CPA's A.C. Signed: 

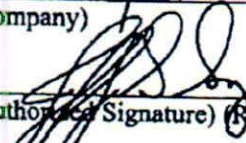
Date: 11/11/15 Title: Forensic Investigative Unit Manager



**CERTIFICATION AND SIGNATURE PAGE**

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.

Perry e Associates CPA's A.C.  
(Company)

 Jeff S. Sandy, Forensic Investigative Unit  
(Authorized Signature) (Representative Name, Title) Manager

304-422-2203 740-373-2402  
(Phone Number) (Fax Number) (Date)



STATE OF WEST VIRGINIA  
Purchasing Division

# PURCHASING AFFIDAVIT

**MANDATE:** 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 exceeds 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 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: Perry & Associates CPAs A.C.

Authorized Signature: [Signature] Date: 11/11/15

State of West Virginia

County of Wood, to-wit:

Taken, subscribed, and sworn to before me this 11 day of November, 2015.

My Commission expires July 25, 2022.

**AFFIX SEAL HERE**



NOTARY PUBLIC Marilyn K. Schead

*Purchasing Affidavit (Revised 08/01/2015)*





428 Second St.  
Marietta, OH 45750  
740.373.0056

1035 Murdoch Ave  
Parkersburg, WV 26101  
304.422.2203

121 E Main St  
St. Clairsville, OH 43950  
740.695.1569

***FORENSIC INVESTIGATIVE TEAM***



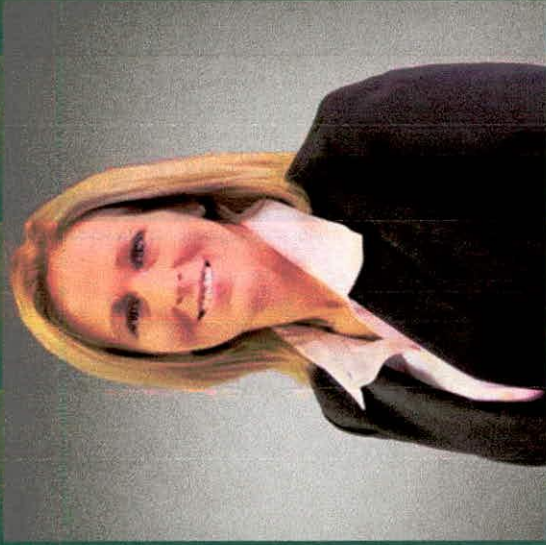
# *Proud of our Past - Focused on your Future!*

Our investigative team has received extensive training by the American Institute of CPA's, Association of Certified Fraud Examiners, and the Association of Certified Anti-Money Laundering Specialists. We have also received training at the Federal Law Enforcement Training Center and the FBI Academy. Our team has extensive courtroom experience, interviewing skills, and the ability to conduct complete financial analyses on a magnitude of issues. What separates Perry & Associates from other firms is our experience, training, contacts, and our attention to detail. Our finished products have been recognized by prosecutors for their thoroughness.





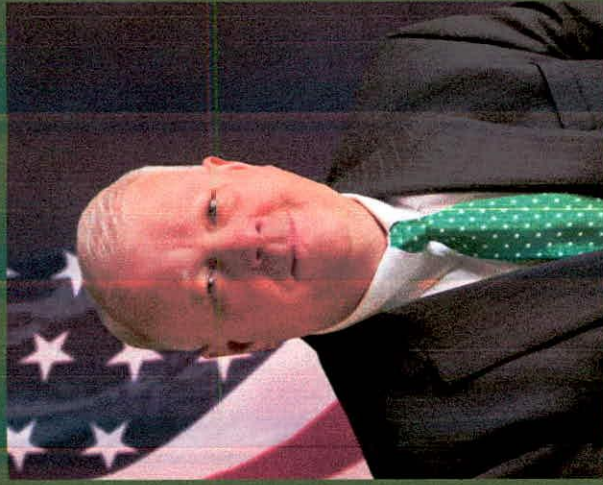
# Investigative Team Leaders



Jodey L. Altier is the President of Perry & Associates. She is a practicing Certified Public Accountant and is Certified in Financial Forensics. Altier graduated summa cum laude from Ohio University with Bachelors in Accounting and Psychology. Altier has a long career in public accounting beginning at Price Waterhouse Coopers LLC. Perry and Associates has a team of over forty individuals who are crossed trained and developed to be able to perform services from simple tax returns to complex business valuations and investigative forensic services. She provides strong leadership and effectively directs complex and unique financial projects for success such as; restructuring, intricate inventory valuation, derivative and joint venture issues. Altier has provided litigation support to many local governments and attorneys in the areas of fraud and forensic financial reporting which has earned her the CFF credential from the American Institute of Certified Public Accountants. Altier serves on the Peer Review Committee of Ohio and performs peer reviews and quality control training and consultation to public accounting firms in Ohio, West Virginia and Maryland.

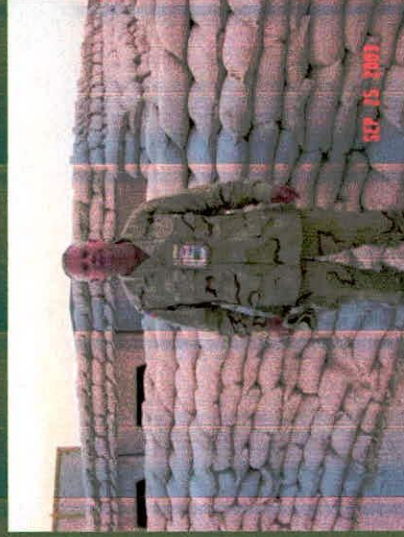






**Jeff S. Sandy** joined Perry & Associates after working 25 years as a Special Agent with the United States Treasury Department, 4 years as a Sheriff, and 6 years in the private sector conducting financial investigations. Sandy graduated from Marshall University with a Bachelors in Accounting and was their Distinguished Alumnus for 2012. He is also a graduate of the Federal Law Enforcement Training Center. Sandy is a Certified Fraud Examiner (CFE), Certified Anti-Money Laundering Specialist (CAMS), and a Private Investigator (PI).

During the past 35 years he has investigated and supervised some of the nation's largest financial fraud cases. Sandy has been admitted as an Expert Witness in the field of Money Laundering in 5 U.S. District Courts. He has taught financial investigative techniques to federal, state, and local law enforcement officers, Iraqi Police, and, police officers and dignitaries from Russia and the Baltic countries. He received the Honor Award from the Secretary of the Treasury and a Medal from the Department of Defense for his investigative accomplishments in Iraq.



**ACAMS**<sup>®</sup> Advancing Financial  
Crime Professionals  
Worldwide



**CERTIFIED FRAUD EXAMINER**



# Best in the Business

At Perry & Associates, CPA's, A.C., we believe in the value of close personal attention to our clients.

We offer a financial and investigative capability that can respond immediately, discreetly, and comprehensively to any suspected criminal or civil wrongdoing.

Perry & Associates credentials and decades of expertise in financial fraud investigations, prevention, detection and deterrence allow us to identify the red flags that indicate any evidence of fraud. We look beneath the surface and beyond the obvious, applying intuition, critical analysis and a perceptive understanding of human behavior to obtain a true picture of key events, transactions and business dealings.







On average fraud effects:

- 10.8 % of Non-Profit Organizations
- 11 % of United States Adults
- 15.1 % of Government Agencies
- 20.86 % of Large Organizations
- 37.7 % of Small Businesses

At Perry & Associates we have the skills and ability to quickly assist you when you become a statistic.



# *Experts in Financial and Computer Fraud*

- Corporate and Partnership Fraud
- Bank Fraud
- Bank Secrecy Act (BSA) Issues
- Computer Hard Drive imaging
- Computer -Restoring Lost Files
- Cellphone Reconstruction
- Divorce
- Electronic Court Discovery
- Embezzlement
- Estate and Trust Fraud
- Healthcare Fraud
- Litigation Support
- Misappropriated Proceeds
- Shareholder and Partnership Disputes
- Tracing Hidden Assets

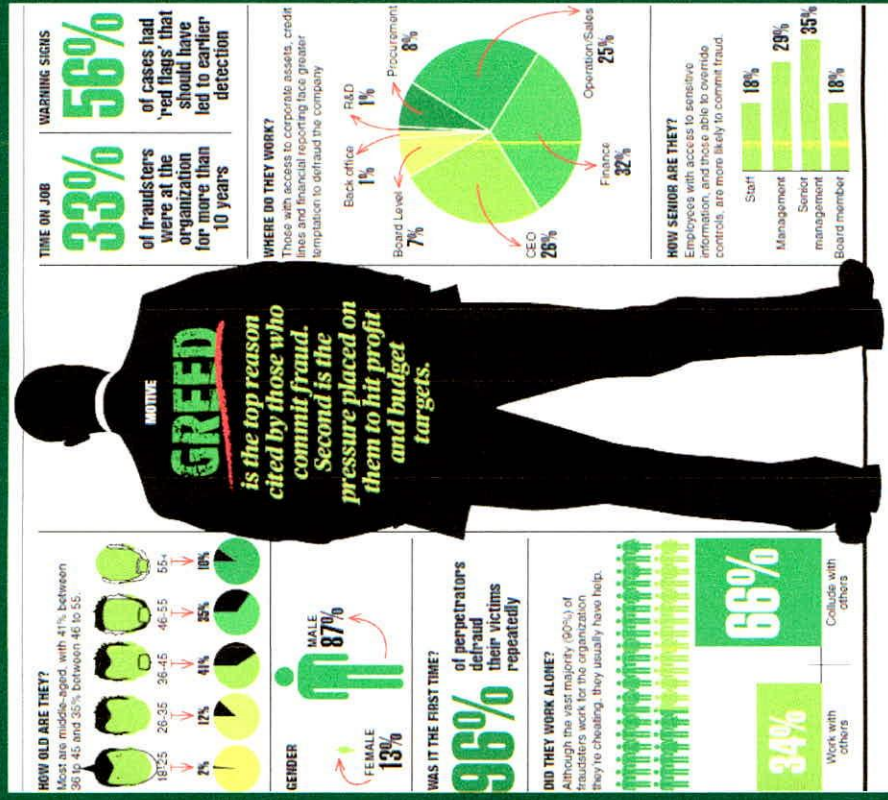




# The Perry Difference

The following are some examples of our teams successes:

- Engagement from a City Counsel concerning the Coal Severance Fund expenditures. The investigation showed expenditures being made from a street expense line item for a farmers market.
- Oil and gas investigation of a managing partner located in Connecticut that falsified expenses to reduce distributions to partners. Settlement in client's favor.
- Divorce litigation that involved the sale of a multimillion dollar corporation to a Georgia firm. Settlement in client's favor for an additional 1.2 million.





# The Perry Difference

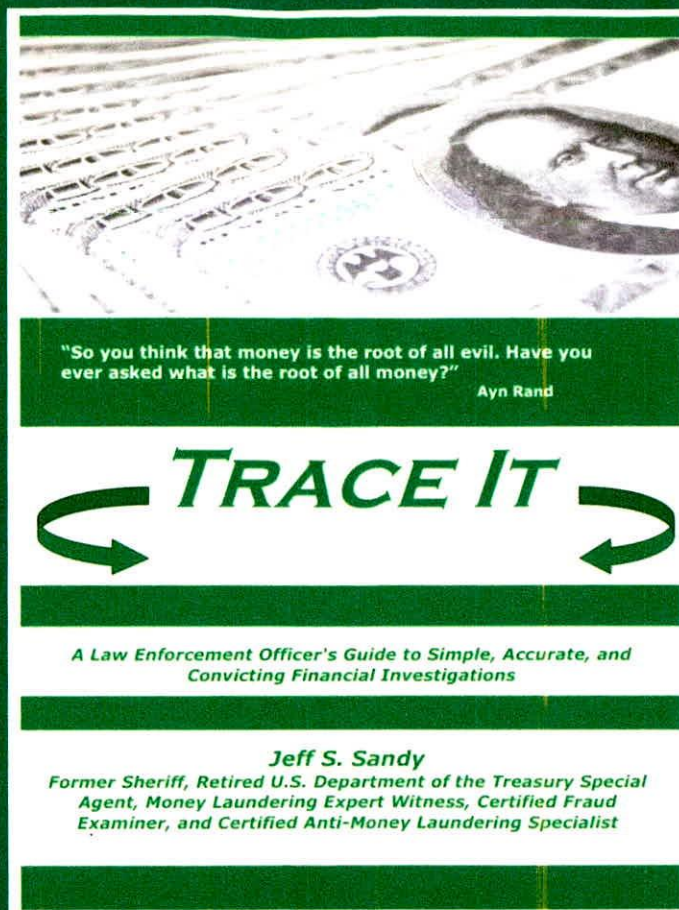
- Embezzlement at a well-known extended living facility by using falsified invoices and diverting assets to personal use. Settlement in client's favor.
- Bank investigation for a top 10 bank in the United States. Investigation showed a bank's customer was filing false forms with the US Treasury Financial Crimes Enforcement Network totaling over \$3.2 billion. Saved the bank millions in fines by the US Government.
- Investigation of a nonprofit organization in Ohio concerning the Treasurer. Briefed new Board on weak internal controls and educated them on how to improve accountability.
- Divorce litigation that went to the West Virginia Supreme Court. Our firm showed that the client's husband was using corporate loans to live on to avoid receiving wages and distributions. Supreme Court accepted our "Source and Application of Funds" to show the husband's true ability to pay alimony and child support. Court ordered settlement in clients favor.



# The Perry Difference

At Perry & Associates we are recognized as a leader in financial investigations and computer analysis. During the past year we have supplied over 71,000 law enforcement officers a free training manual named "Trace It". We believe in keeping our country safe from foreign and domestic enemies. In addition, during the past year we have conducted free training for the following organizations:

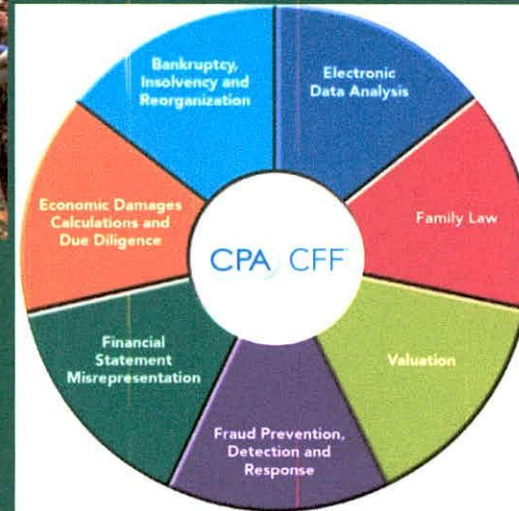
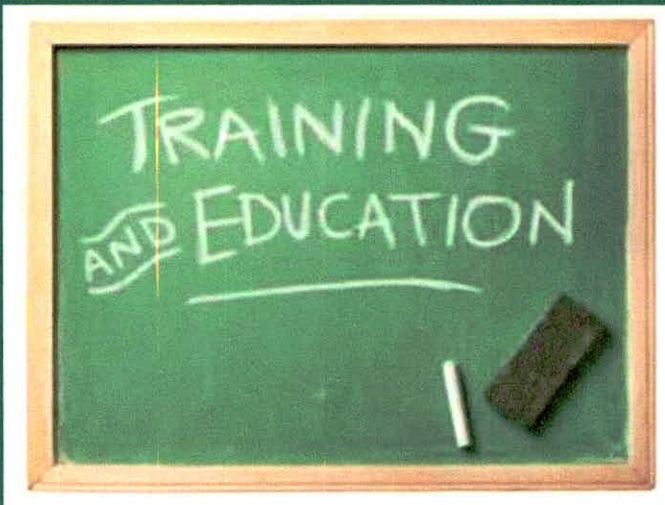
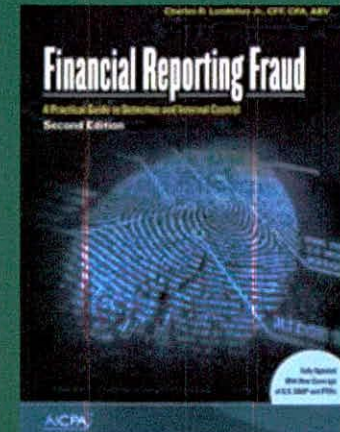
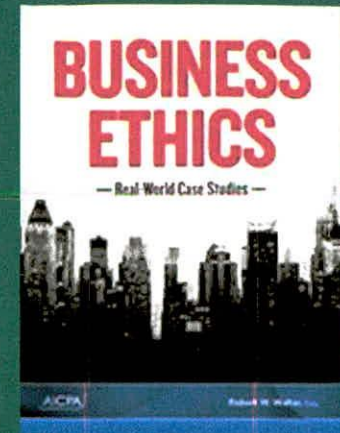
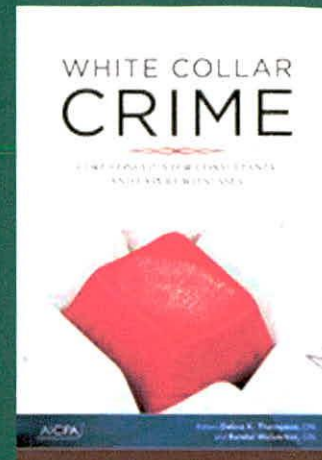
- West Virginia Intelligence Fusion Center
- Department of Justice
- Washington County Ohio Sheriff's Office
- West Virginia Public Accountants Association
- West Virginia Certified Public Accountants Association
- West Virginia Home Builders Association





# The Perry Difference

We are constantly educating ourselves on new frauds and methods that crooks use to financially violate individuals and businesses.





# Forensic Investigative Team

<http://perrycpas.com/wp/forensic-auditing>

For a consultation contact Jeff S. Sandy 24/7 at 304-615-6667

*“Corruption, embezzlement, fraud, these are all characteristics which exist everywhere. It is regrettably the way human nature functions, whether we like it or not. What successful economies do is keep it to a minimum. No one has ever eliminated any of that stuff.”*

*Alan Greenspan*

Chairman of the Federal Reserve of the United States from 1987 to 2006