

**PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY**

---

**Resolution No. 2024-12**  
**June 18, 2024**

---

WHEREAS, pursuant to the Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class (the Act of June 5, 1991, P.L. 9, No. 6), as amended (the “Act”), the Pennsylvania Intergovernmental Cooperation Authority (the “Authority”) is authorized to retain auditors to render such professional services as the Authority deems appropriate; and

WHEREAS, under the Act and the Bylaws of the Authority, the Authority is authorized to contract for professional services upon the vote of a qualified majority of the governing board of the Authority; and

WHEREAS, the Authority previously engaged the firm Maher Duessel, LLP (“Maher Duessel”) to provide financial auditing services (the “Auditing Services”) to the Authority, but the term of such engagement has expired; and

WHEREAS, following the issuance by the Authority of a Request for Proposals (the “RFP”), the Authority received one proposal, which was submitted by Maher Duessel, and after careful review of the proposal in accordance with the evaluation factors set forth in the RFP, has determined that Maher Duessel is qualified to provide the Auditing Services and that its proposal, dated May 22, 2024 (the “Proposal”), a copy of which is attached hereto as Exhibit “A”, to provide the Auditing Services for the Authority for the fiscal year ending June 30, 2025, with services commencing for a one-year term from January 1, 2025 to December 31, 2025 followed by four, one-year renewal options at the sole discretion of the Authority, is in the best interest of the Authority; and

WHEREAS, the board of the Authority desires to authorize the engagement of Maher Duessel to provide the Auditing Services in accordance with the Proposal.

**NOW THEREFORE, BE IT RESOLVED:**

1. The board of the Authority hereby approves the appointment and engagement of Maher Duessel to provide the Auditing Services for the Authority for the fiscal year ending June 30, 2025, with four, one-year renewal options, in accordance with, and upon the terms and conditions set forth in, the Proposal, and hereby authorizes the acceptance of the Proposal by the Authority.

2. The proper officers of the Authority are hereby authorized to prepare, execute, deliver and file any and all documents, instruments, agreements, certificates and other papers of

any kind whatsoever, and to do any and all other acts or things, that are necessary or appropriate in order to carry out the intent and purposes of this Resolution.

3. The Authority hereby ratifies and confirms any and all prior actions taken by or on behalf of the Authority consistent with the intent of this Resolution.

4. All prior resolutions or parts of prior resolutions not in accordance with this Resolution are hereby repealed insofar as they conflict herewith.

5. This Resolution shall take effect immediately.

\*\*\*\*\*

MOVED: Ms. Sutch

SECONDED: Mr. Burns

APPROVED: Yes

Qualified Majority Required: Y X N \_\_\_\_\_

Vote:	<u>YES</u>	<u>NO</u>	<u>ABSTAIN</u>
Burns	<u>X</u>	_____	_____
Karp	<u>X</u>	_____	_____
Kessler	<u>X</u>	_____	_____
Sutch	<u>X</u>	_____	_____
Vaughan	<u>X</u>	_____	_____

**EXHIBIT "A"**

**Proposal of Maher Duessel**



A value added

# Professional Audit Services Proposal

Prepared For Pennsylvania Intergovernmental  
Cooperation Authority

Jennifer L. CruverKibi, CPA  
Partner  
[jcruverkibi@md-cpas.com](mailto:jcruverkibi@md-cpas.com)  
717.622.2338

1800 Linglestown Road  
Suite 306  
Harrisburg, PA 17110

[www.md-cpas.com](http://www.md-cpas.com)

May 22, 2024

**MaherDuessel**

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

## TRANSMITTAL LETTER

May 22, 2024

Board of Directors  
Ms. Marisa Waxman, Executive Director  
Pennsylvania Intergovernmental Cooperation Authority  
1500 Walnut Street, 16<sup>th</sup> Floor  
Philadelphia, PA 19102

Dear Board of Directors and Ms. Waxman,

Thank you for the opportunity to present Maher Duessel's proposal to continue to provide audit services to the Pennsylvania Intergovernmental Cooperation Authority (PICA). We have enjoyed serving PICA, and we look forward to continuing our successful relationship with your organization. Our experience working with you, along with our service to over 100 authorities and 25 state agencies in the Commonwealth, makes our firm exceptionally qualified to continue working with you. We will continue to provide PICA an efficient and timely audit process. Retaining Maher Duessel as your independent auditors will provide PICA with several added value benefits as detailed below.

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

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

**Relevant Experience.** In addition to our experience auditing over 100 authorities in the Commonwealth, we serve more than 25 agencies in the Commonwealth of Pennsylvania, State of Maryland, State of West Virginia, and State of Montana. Since our client base is governments and non-profits, the majority of the 900+ audits

we perform annually are performed under *Government Auditing Standards*. Relevant clients we serve include the Pennsylvania Health Care Cost Containment Council, State Public School Building Authority, Pennsylvania Higher Education Facilities Authority, Dauphin County General Authority, and the Lancaster County Convention Center Authority, among several others. With all of our professionals well versed in governmental operations and financial reporting requirements, we have the resources and knowledge to continue to serve an entity of your size and complexity.

**Debt Expertise.** Our industry experience provides us with a unique knowledge base on governmental debt transactions, both through audit clients who have entered into a variety of different debt arrangements and through specialized debt services. Several of Maher Duessel's clients are involved in a wide range of tax exempt financing transactions, varying from plain vanilla revenue or general obligations bonds and notes to swaps, caps, and other derivative financial instruments. We understand that PICA was formed to assist the City of Philadelphia with financial recovery through debt issuance and capital program earnings. We also understand that PICA is responsible for evaluating the City's annual five-year financial and strategic plans and monitors compliance with these plans. Having served PICA for several years, we have historical knowledge of PICA's debt transactions, and with our management transition plan discussed below, we will offer you the added value of a 'fresh set of eyes' on your operations.

**Management Transition.** With evolving partner responsibilities at Maher Duessel and the departure of Michelle L. Buskey, CPA (the Senior Manager that has previously served PICA), we propose to serve you with a new Management Team: Jennifer L. CruverKibi, CPA, Engagement Partner, Senior Manager, Sara H. Brenneman, CPA, and Manager, Justin Arnt. Ms. CruverKibi began her public accounting career in 2003 and joined Maher Duessel in 2006. Ms. CruverKibi was named Principal of the firm in 2019 and named Partner in 2021. A graduate of Shippensburg University with a B.S.B.A in Accounting & Human Resource Management, Ms. CruverKibi directs engagements for a broad base of governmental entities including municipal authorities, state entities, cities, municipalities, counties, and school districts. Mr. Arnt began his public accounting career in 2014 with Maher Duessel. Mr. Arnt serves a broad base of clients in the governmental sector including county entities, municipalities, cities, local authorities, and colleges. He is a graduate of Alvernia University with a B.S. and MBA in Accounting. Ms. Brenneman manages a wide range of engagements for several governmental clients including authorities, cities, counties, municipalities, and school districts. She is a graduate of Eastern Mennonite University and has a Certificate in Accounting from Lebanon Valley College. These new team members will begin serving you with the 2024 audit.

For over 30 years, we have proudly served Pennsylvania governments with integrity and excellence, and we would be pleased to continue to serve PICA. Please contact me at 717.622.2338 or at [jcruverkibi@md-cpas.com](mailto:jcruverkibi@md-cpas.com) at your convenience if you have any questions regarding this proposal.

Sincerely,



Jennifer L. CruverKibi, CPA

PARTNER

## TABLE OF CONTENTS

1. Firm Narrative .....	6
A. Unique Capabilities .....	7
I. Experience with Laws and Regulations Governing Non-Profit, Tax Exempt Organizations.....	7
II. GASB Expertise .....	7
III. AICPA Centers and Sections Involvement.....	7
IV. Continuing Professional Education.....	8
V. National and State Appointments .....	9
VI. Industry Insights.....	10
B. Record of Providing Satisfactory Services .....	10
C. Knowledge of Operations Similar to PICA.....	11
I. Commitment to State Agencies.....	12
II. Client Profiles .....	12
2. Approach to Diversity, Equity, and Inclusion .....	14
3. Proposed Engagement Team.....	15
4. Client References.....	16
5. Peer Review .....	17
6. Firm Description .....	17
A. National, Regional or Local Firm .....	17
B. Women, Minority or Disabled-Owners Business .....	17
C. Location of the Engagement Office.....	17
D. Number of Employees in the Engagement Office.....	18
E. Sample List of Engagement Office Clients .....	18
F. Work Schedule for Similar Entities.....	18
G. Commercial Activity License .....	18
7. General Audit Plan .....	18
A. Statement of the Overall Scope of Work .....	18
B. Audit Approach .....	19
C. IT Audit Approach .....	20
D. Use of Technology.....	21
E. Client Communication.....	22
F. Proposed Timeline .....	22

8. Staff To Be Assigned To The Audit .....	23
9. Budget and Compensation Data .....	23
A. Proposed Fees .....	23
B. Proposal Terms .....	24
Appendix A: Resumes .....	26
Appendix B: Peer Review .....	27
Appendix C: Sample Government Client List .....	28
Appendix D: Philadelphia Commercial Activity License .....	29

# 1. Firm Narrative

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

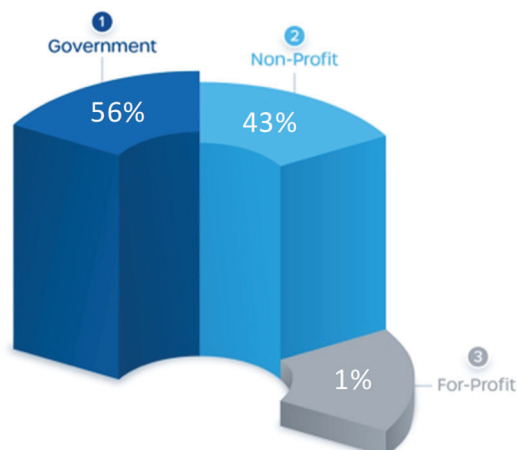
## TECHNICAL EXPERTISE WITH PERSONALIZED SERVICE

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

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

## EXECUTIVE LEADERSHIP ENGAGEMENT & GUIDANCE

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



## A. Unique Capabilities

As a firm that is committed to serving local governments, Maher Duessel will be able to continue to offer PICA several added value attributes as detailed below:

### I. EXPERIENCE WITH LAWS AND REGULATIONS GOVERNING NON-PROFIT, TAX EXEMPT ORGANIZATIONS

In addition to our focus on governments, Maher Duessel is also committed to serving the non-profit sector. We currently serve more than 500 non-profit organizations. The organizations that we serve range in size from entities with operating budgets under \$1 million to organizations with operating budgets in excess of \$100 million. We provide services to a broad range of non-profit organizations including community development organizations, foundations, libraries, human service agencies, associations, arts, cultural, and recreation organizations, environmental and conservation organizations, and religious entities. Our non-profit experience provides us with an intricate knowledge of the laws and regulations governing non-profit, tax-exempt organizations.

### II. GASB EXPERTISE

Maher Duessel's expertise in governmental accounting helps us ensure that our clients are always aware of the impact of new GASB (Governmental Accounting Standards Board) statements.

---

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

---

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

We will assist PICA with the implementation of the following standards:

- GASB 100: Accounting Changes and Error Corrections – June 30, 2024 (if applicable)
- GASB 101: Compensated Absences – June 30, 2025
- GASB 102: Certain Risk Disclosures – June 30, 2025

### III. AICPA CENTERS AND SECTIONS INVOLVEMENT

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

---

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

---

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



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

#### **IV. CONTINUING PROFESSIONAL EDUCATION**

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

---

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

---

We also design up to 24 CPE credits annually for our clients to address their unique needs, including a [government seminar](#) that we host in December of each year. We ensure our offerings keep current with issues that are "top of mind" for our government clients. We offer our CPE sessions in a hybrid format with options for in-person and virtual attendance. Our most recent session had approximately 500 participants. **PICA staff**

have previously participated in our CPE sessions, and they will continue to be invited to attend all of our CPE sessions at no additional charge. We have intricate knowledge of the regulations and accounting standards relevant to governmental entities. This expertise allows our professionals to frequently teach governmental accounting and auditing topics to CPAs on the local, state, and national levels. **Please refer to the resumes in Appendix A for specific courses taught recently by the professionals slated to serve you.**

## V. NATIONAL AND STATE APPOINTMENTS

Maher Duessel has had several prestigious national and state appointments of our partners and senior managers over the years to committees of organizations such as the AICPA, Government Finance Officers Association (GFOA), and Pennsylvania Institute of Certified Public Accountants (PICPA). With appointments at the highest levels of committees devoted to the integrity and advancement of the accounting profession in the government sector, we keep informed on trends and issues facing the industry, and we are able to provide timely resources and updates to our clients.

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

#### National & State Committee Involvement

#### GFOA

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

#### AICPA

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

#### PICPA

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

## VI. INDUSTRY INSIGHTS

In addition to our seminars, our firm has an internal Accounting & Auditing Committee, which helps keep our professionals up to date with new standards and developments as they arise through regular newsletters and e-blasts, which we then relay to our clients when appropriate. Through our [news and insights](#) blog we are able to keep our clients informed of the latest regulatory updates. We rely heavily on the educational resources that we are able to tap into as members of the AICPA's Quality Centers along with serving on committees of the AICPA, GFOA, and PICPA.

Several of our partners and managers speak frequently on governmental accounting and auditing topics at conferences hosted by organizations including the AICPA, PICPA, GFOA-PA, Pennsylvania Municipal League, and Pennsylvania State Association of County Controllers. We also regularly lead webinar presentations on behalf of the AICPA and PICPA on governmental accounting and auditing topics.

## B. Record of Providing Satisfactory Services

Maher Duessel was founded in 1989, and we have been serving local governments for over 30 years. We serve several clients that have been with our firm for many years including:

- Butler County (1989-Current)
- Bethel Park Municipality (1992-Current)
- Washington County (1993-Current)
- State College Borough (1994-Current)
- City of Pittsburgh (1995-Current)
- Urban Redevelopment Authority of Pittsburgh (1998-Current)
- Pittsburgh Regional Transit (2001-Current)

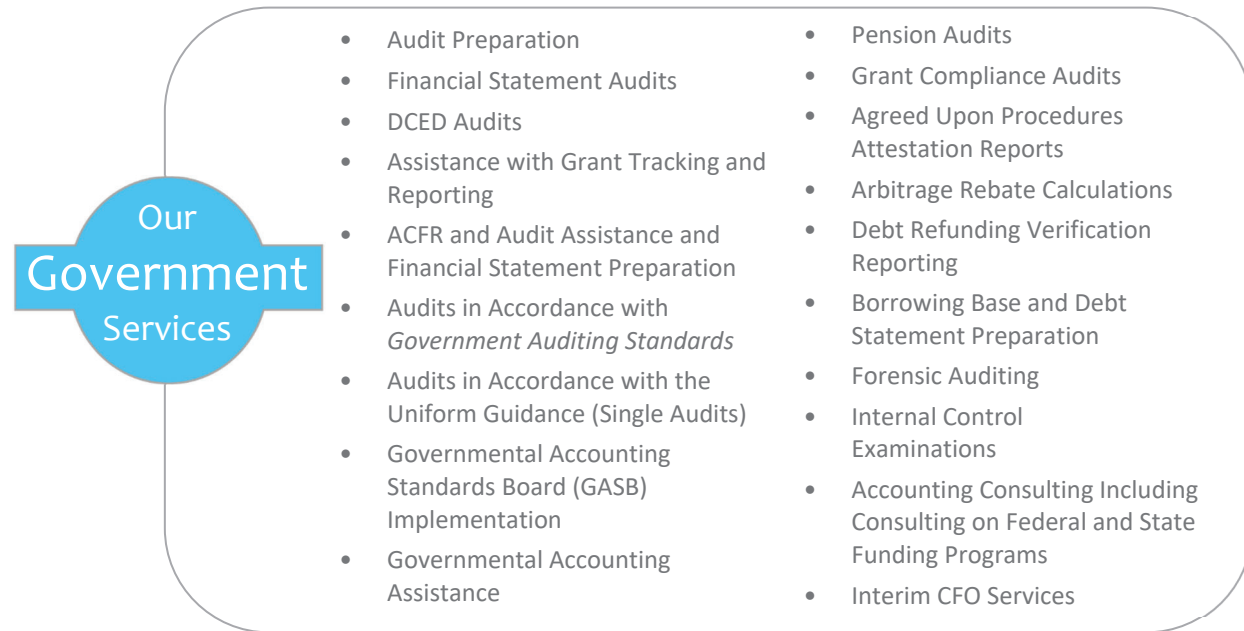
Maher Duessel established its Harrisburg office in 2006, and since that time has maintained several long-standing relationships with its governmental clients including:

### Central Pennsylvania Client Longevity

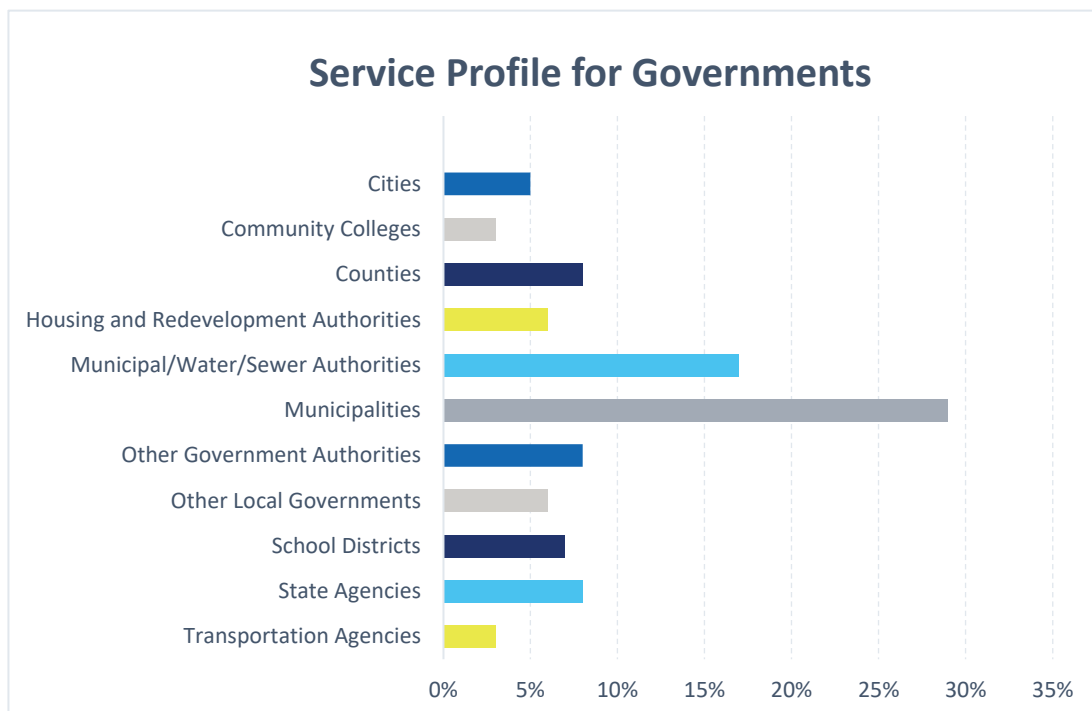
- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Capital Region Water (2006-Current)</li> <li>• City of Harrisburg (2006-Current)</li> <li>• City of Lancaster (2006-Current)</li> <li>• Dauphin County General Authority (2006-Current)</li> <li>• Ephrata Borough (2006-Current)</li> <li>• Hampden Township (2006-Current)</li> <li>• Harrisburg Parking Authority (2006-Current)</li> <li>• Snyder County (2006-Current)</li> <li>• City of Bethlehem (2007-Current)</li> <li>• Lancaster County Convention Center Authority (2008-Current)</li> </ul> | <ul style="list-style-type: none"> <li>• Pennsylvania Health Care Cost Containment Council (2008-Current)</li> <li>• Upper Allen Township (2009-Current)</li> <li>• York County Planning Commission (2009-Current)</li> <li>• Harrisburg Redevelopment Authority (2011-Current)</li> <li>• Pennsylvania Department of Human Services (2012-Current)</li> <li>• Manheim Township (2013-Current)</li> <li>• Parking Authority of the City of Lancaster (2013-Current)</li> </ul> |
|--|--|

## C. Knowledge of Operations Similar to PICA

Maher Duessel provides assurance, advisory, and consulting services with a focus on governments. We currently serve more than 350 governments, and we provide a wide range of professional services as noted below.



We provide services to a broad range of governments including state agencies, housing and redevelopment authorities, municipal/water/sewer authorities, counties, cities, municipalities, colleges/universities, school districts, and transportation agencies, among others.



## I. COMMITMENT TO AUTHORITIES AND STATE AGENCIES

Maher Duessel serves more than 100 Pennsylvania authorities and 25 state agencies in the Commonwealth of Pennsylvania, State of Maryland, State of West Virginia, and State of Montana. With 113 professionals dedicated to serving governments throughout the year and knowledge of your financial reporting requirements, we have the resources and depth of expertise to continue to effectively serve an organization of your size and complexity. Our audit process will continue to be timely and efficient.

Relevant Experience	
<p><b><u>State Agencies</u></b></p> <ul style="list-style-type: none"> <li>• Commonwealth Financing Authority</li> <li>• Pennsylvania Health Care Cost Containment Council</li> <li>• Pennsylvania Higher Education Facilities Authority</li> <li>• Pennsylvania Industrial Development Authority</li> <li>• Pennsylvania Intergovernmental Cooperation Authority</li> <li>• Pennsylvania Public Utility Commission</li> <li>• Port of Pittsburgh Commission</li> <li>• State Public School Building Authority</li> </ul>	<p><b><u>Local Authorities</u></b></p> <ul style="list-style-type: none"> <li>• Bethlehem Redevelopment Authority</li> <li>• Capital Region Water</li> <li>• City of Lebanon Authority</li> <li>• Dauphin County General Authority</li> <li>• Dillsburg Area Authority</li> <li>• Elizabethtown Area Water Authority</li> <li>• Ephrata Borough Authority</li> <li>• Hampden Industrial Development Authority</li> <li>• Harrisburg Redevelopment Authority</li> <li>• Lancaster County Convention Center Authority</li> </ul>

## II. CLIENT PROFILES

Listed below is a sampling of clients that we serve with similar operations and financial reporting requirements to PICA:

### State Public School Building Authority

The State Public School Building Authority is a component unit of the Commonwealth of Pennsylvania and was formed to finance the construction and improvement of public school facilities. The Authority finances projects through the issuance of bonds, the principal and interest of which are paid by the annual lease/loan payments collected from public schools. The Authority provides for the financing needs of school districts, area vocational/technical schools, and community colleges (schools). Maher Duessel has provided annual financial statement audits for the Authority since 2015.

### Pennsylvania Higher Education Facilities Authority

The Pennsylvania Higher Education Facilities Authority was formed to provide a source of tax-exempt financing for colleges and universities. The Authority finances projects through the issuance of bonds, the principal and interest of which are paid by the annual lease/loan payments collected from the higher educational institutions. Maher Duessel has provided annual financial statement audits for the Authority since 2015.

## Pennsylvania Health Care Cost Containment Council

The Council was established on July 8, 1986 under Act 1986-89 of the General Assembly of the Commonwealth of Pennsylvania (Commonwealth) to facilitate the continuing provision of quality, cost-effective health services throughout the Commonwealth by providing data and information to the purchasers and consumers of health care on both cost and quality of health care services. Maher Duessel has been the auditor for the Pennsylvania Health Care Cost Containment Council (Council) since 2008.

## Port of Pittsburgh Commission

The Port of Pittsburgh Commission is a component unit of the Commonwealth of Pennsylvania and promotes the commercial and recreational use of the Port of Pittsburgh. The Commission has financed an economic development project through the issuance of taxable bonds. Maher Duessel has been providing annual financial statement audit services for the Commission since 2013.

## Pennsylvania Industrial Development Authority

The Pennsylvania Industrial Developmental Authority (PIDA) provides low interest loans and lines of credit for eligible businesses that commit to creating and retaining full-time jobs and for the development of industrial parks and multi-tenant facilities. Maher Duessel has been providing annual financial statement audit services for PIDA since 2019.

## Commonwealth Financing Authority

The Commonwealth Financing Authority (CFA) was established in 2004 as an independent agency of the Department of Community and Economic Development (DCED) to administer Pennsylvania's economic stimulus packages. The CFA holds fiduciary responsibility over the funding of programs and investments in Pennsylvania's economic growth. Maher Duessel has been providing financial statement audit services for the CFA since 2020.

## Lancaster County Convention Center Authority (LCCA)

The LCCA is staffed by two individuals and a seven-member volunteer board. The Convention Center opened for business in April, 2009, and Maher Duessel played a significant role in guiding the LCCA through the financial challenges of managing this \$177,600,000 construction project. Since the opening, Maher Duessel has continued to serve the LCCA by conducting its annual financial statement audit along with a grant audit of funding it has received through the Economic Growth and Development Assistance Program. We have served LCCA since 2008.

## Dauphin County General Authority

The Dauphin County General Authority is responsible for property acquisition and financing and participates in various bond issues. Maher Duessel performs annual financial statement audits for the Authority including issuance of a separate report for the Dauphin Highlands Golf Course Fund. We also have audited the Statements of Authority Rate Covenants and Required Transfers for the 100 Chestnut Street Project and Riverfront Office Center Project. We have served the Authority since 2006.

## Sports & Exhibition Authority of Pittsburgh and Allegheny County (SEA)

The SEA provides venues for sporting, entertainment, educational, cultural, civic and social events for the public and provides financing structures for facilities. The SEA also issues limited obligation bonds. Maher Duessel provides annual audit services to the SEA. Our audit includes reviews of various complex leasing transactions, grant funding, leased property and equipment, and development project transactions. We have served SEA since 2008.

## 2. Approach to Diversity, Equity, and Inclusion

Our firm serves as a model for other CPA firms with respect to women in leadership roles. Our Chairman, 4 of our 7 equity partners, 7 of our 13 partners/principals, and more than 70% of our management group are women. We are proud to have created an environment in which all of our professionals have the opportunity to advance to management level (and above) positions.

### Women Making Their Mark



Maher Duessel was one of two CPA firms to participate in the Pennsylvania Institute of Certified Public Accountants (PICPA) Diversity and Inclusion Pilot Program. This program provided us with additional tools to maintain a commitment to diversity and inclusion and to expand our techniques for recruiting diverse CPA candidates. We have continued to build on those experiences. Some activities to highlight include:

- Teaming up with several MBE/WBE/VBE subcontractors on various annual audit engagements;
- Involving our MBE/WBE/VBE subcontractors in our regular semi-annual CPE sessions and providing them new client opportunities through referrals and other firm assistance;
- Hiring qualified non-US citizens and following required immigration law;
- Board representation on the PICPA Diversity and Inclusion Advisory Board;
- Annual participation in the "Southwest PA Says No More" pledge;
- Annual sponsorship of a student and participation as a speaker for the Accounting Careers Awareness Program. The goal of this program is to increase the understanding of accounting career opportunities among high school students in underrepresented minority groups.

### 3. Proposed Engagement Team

With professionals committed to serving the public sector, PICA will be served by an engagement team committed to governments with all team members having extensive experience serving similar entities. **Resumes of these professionals are attached in Appendix A.**



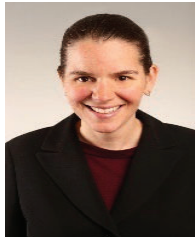
**Jennifer L. CruverKibi**, CPA, Engagement Partner  
717.622.2338 | [jcruverkibi@md-cpas.com](mailto:jcruverkibi@md-cpas.com)

Ms. CruverKibi will have overall responsibility for conducting your audits and will be involved in the field, relying on her 20 years of governmental accounting experience to guide you through every phase of the engagement.



**Jeffrey W. Kent**, CPA  
Engagement Quality Control Review Partner  
412.535.5539 | [jkent@md-cpas.com](mailto:jkent@md-cpas.com)

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



**Sara H. Brenneman**, CPA, Senior Manager  
717.622.2364 | [sbrenneman@md-cpas.com](mailto:sbrenneman@md-cpas.com)

Ms. Brenneman will assist the Engagement Partner, Ms. CruverKibi, with the direct oversight of the engagement during the audit process, including review of fieldwork and support to the Senior Auditor.



**Justin Arnt**, Manager  
717.622.2363 | [jarnt@md-cpas.com](mailto:jarnt@md-cpas.com)

Mr. Arnt will assist the Engagement Partner, Ms. CruverKibi and Senior Manager, Ms. Brenneman, with the direct oversight of the engagement during the audit process, including review of fieldwork and support to the Senior Auditor.



**Kristen Orlandi**, Senior Auditor  
717.622.2341 | [korlandi@md-cpas.com](mailto:korlandi@md-cpas.com)

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

## 4. Client References

While we feel reflecting on your experience with our services will serve as PICA's best reference, we recognize the value of additional perspectives. We encourage you to contact the references below all of whom will attest to the quality of our services. **All of these entities are served by your new proposed Engagement Partner, Ms. CruverKibi.**

Client References	
<p><b>Lancaster County Convention Center Authority</b>            Mr. Kevin Molloy, Executive Director            717.207.4100   <a href="mailto:krmolloy@lccca.com">krmolloy@lccca.com</a></p> <p>25 South Queen Street, Lancaster, PA 17603</p>	
<p><b>Pennsylvania Health Care Cost Containment Council</b>            Ms. Sue Neidlinger, Director of Administration &amp; Budget            717.232.6787   <a href="mailto:sneidlinger@phc4.org">sneidlinger@phc4.org</a></p> <p>225 Market Street, Suite 400, Harrisburg, PA 17101</p>	
<p><b>State Public School Building Authority/            Pennsylvania Higher Education Facilities Authority</b>            Mr. David Player, Comptroller            717.975.2200   <a href="mailto:dplayer@spsba.org">dplayer@spsba.org</a></p> <p>1035 Mumma Road, Wormleysburg, PA 17043</p>	
<p><b>Dauphin County General Authority</b>            Mr. Jay Wenger, Administrator            717.985.1627   <a href="mailto:jay.wenger@rbccm.com">jay.wenger@rbccm.com</a></p> <p>530 S. Harrisburg Street, Harrisburg, PA 17113</p>	

## 5. Peer Review

Maher Duessel is proud that the firm has once again received the top rating for peer reviews. The most recent available peer review report available was conducted by Goff Backa Alfera & Company, LLC for the year ended May 31, 2022. The peer review report reflects a “pass”. A CPA firm that is a member of the American Institute of Certified Public Accountants (AICPA) and conducts audits must be reviewed by another CPA firm every three years to ensure that the quality controls of the firm meet the standards of the AICPA. Firms can receive a peer review opinion of “pass,” “pass with deficiency(ies),” or “fail.” Maher Duessel has passed all quality control reviews for every peer review undergone since inception, which is testimony to our commitment to the highest standards. **A copy of our most recent available Peer Review Report is attached in Appendix B.**

## 6. Firm Description

### A. National, Regional or Local Firm

Maher Duessel is a regional Pennsylvania accounting firm with offices in Harrisburg, Lancaster, Pittsburgh, Butler, State College, and Erie. We leverage our experienced personnel (113 professionals, of which approximately 50 are licensed CPAs) on every engagement. For a firm of our size, our high percentage of partners, managers and supervisors compared to seniors and staff provides the assurance that every engagement is staffed with highly experienced professionals who are actively involved in the field. We currently serve clients in every county in Pennsylvania, and we conduct work in seven other states.

---

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

---

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

### B. Women, Minority or Disabled-Owners Business

Maher Duessel is not currently registered as a woman, minority or disabled-owned business with the City or Commonwealth.

### C. Location of the Engagement Office

Maher Duessel will continue to serve PICA directly from our Harrisburg office located at:

1800 Linglestown Road  
Suite 306  
Harrisburg, PA 17110

## D. Number of Employees in the Engagement Office

Listed below is a breakdown of our professionals in our Central Pennsylvania offices:

Staffing Breakdown	Partner	2	Senior	6
	Principal	1	Experienced Staff	7
	Senior Manager	2	Staff Auditor	4
	Manager	2	Administrative	3
	TOTAL			27

## E. Sample List of Engagement Office Clients

Attached in Appendix C is a listing of government clients served by the firm's Central Pennsylvania offices.

## F. Work Schedule for Similar Entities

Please refer to Section 1B "Record of Providing Satisfactory Service" of this proposal for a listing of entities we serve that are similar to PICA. Note that Maher Duessel continues to serve these clients. As we have successfully demonstrated in the past, we have the staffing, scheduling availability, and experience to successfully serve these clients along with PICA.

## G. Commercial Activity License

Please refer to Appendix D for a copy of our firm's commercial activity license issued by the City of Philadelphia. Our license number is 619074 and our business tax number is 1462621.

# 7. General Audit Plan

## A. Statement of the Overall Scope of Work

We understand PICA requires financial statement audit services for the years ending June 30, 2025, 2026, 2027, and 2028. We will perform the audit in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*. Our examination will include financial and compliance tests necessary to assure funds are administered in accordance with bond indenture requirements, relevant IRS regulations, and other applicable laws and regulations governing PICA. In connection with future issuances of PICA's bonds, we may render opinions on PICA's financial statements. At the completion of the audit, we will issue the following reports:

- Independent Auditor's Report on the Financial Statements of PICA
- Communication to Those Charged with Governance
- Management Letter (if applicable)

## B. Audit Approach

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



### STAGE 1

#### Planning:

Planning ensures implementation of an efficient and effective audit process. Identification of items during planning ensures that issues are addressed in a proactive and timely manner. Proper planning involves a review of your accounting and management information systems, identifying significant risks and audit areas, confirming current reporting requirements, analyzing any newly effective accounting standards and their impact on your financial statements, and developing a list of documents and schedules needed prior

to the start of preliminary field work. Typical document requests for planning include: budgets, minutes, agreements, grant documentation, internal financial statements, organization charts, and policy/procedure manuals.

## **STAGE 2**

### **Preliminary Fieldwork:**

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

## **STAGE 3**

### **Final Fieldwork:**

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

## **STAGE 4**

### **Reporting/Conclusion:**

In the reporting/conclusion phase, we ensure that all open items are resolved and begin assisting with preparation of the draft reports. Once the reports have undergone our internal review process, they will be provided to Management for review and discussion. There will be no surprises in the draft documents as any potential issues will be addressed with Management prior to receipt of the drafts. Once Management has completed their review, the draft reports will be made available to the Board of Directors and/or any designated committees to conduct their review. We will be available to make presentations to the Board of Directors and/or any designated committees and to further discuss the audit process and the draft reports. Once the draft reports have been approved by the Board of Directors, the audit team will perform final analytical procedures and obtain a Management Representation letter from Management. Final reports will be issued and filed, as applicable.

## **C. IT Audit Approach**

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

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

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

## D. Use of Technology

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

Our professionals are also trained in specialized computer auditing programs such as **Caseware** and other computer applications. **Caseware** is a special purpose software application used to handle trial balance functions such as the grouping and adjusting of financial information for the preparation of financial statements, exhibits, and other relevant reports.

The use of **CaseWare** helps our professionals more effectively manage engagements, thus improving client service.

Additionally, we have implemented the use of **CompareDocs**. This document comparison software is a true difference maker used throughout our audit processes, as it uses artificial intelligence/technology to identify changes between documents with speed and accuracy and works across multiple document platforms. The efficiency and accuracy gained from the use of this software positively impacts our on-site audit work, while also expediting the back-end reporting process.

During the audit we will also use our data analytics tool **TeamMate Analytics**, which supercharges Excel and allows us to run entity wide tests on large amounts of data. This will assist us to quickly identify important and

unusual transactions and trends for further review during the audit, instead of spending time requesting excessive documentation.

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

---

**MAHER DUESSEL HAS THE TECHNOLOGY AND SUPPORT SYSTEMS IN PLACE TO UTILIZE A PAPERLESS ENVIRONMENT IN MEETING THE NEEDS OF OUR CLIENTS.**

---

## E. Client Communication

As has been the case in prior years, PICA will be provided with a detailed listing of information required for timely and efficient completion of the audit. We will meet with Management early in the audit process to discuss the audit process, required planning matters, any known changes to accounting or reporting requirements, as well as to answer any questions you may have. We will also meet with Management regularly throughout the audit process to update you on our progress and discuss any potential issues that arise.

---

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

---

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

## F. Proposed Timeline

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

### Proposed Audit Timeline

Planning	June 2025
Preliminary Fieldwork	July 2025
Final Fieldwork	August 2025
Reporting/Conclusion	September 2025
We will complete the audit by September 27, 2025 (within 90 days of the June 30th fiscal year end.)	

## 8. Staff To Be Assigned To The Audit

The following professionals will be assigned to the audit:

- Engagement Partner – Jennifer CruverKibi
- Engagement Quality Control Review Partner – Jeff Kent
- Senior Manager – Sara Brenneman
- Manager – Justin Arnt
- Senior Auditor – Kristen Orlandi
- Staff Auditors – To Be Assigned (2)

## 9. Budget and Compensation Data

### A. Proposed Fees

Our proposed fees to complete the 2025, 2026, 2027, and 2028 audits are as follows:

<b>Fee Structure – Annual Financial Statement Audits</b>	2025 Audit	\$35,000
	2026 Audit	\$36,100
	2027 Audit	\$37,200
	2028 Audit	\$38,300

Fees for comfort letters are dependent on the complexity of the transaction, but a typical fee for a plain vanilla revenue bond would be approximately \$2,500. Listed below is a breakdown of the estimated hours and fees for each year of the engagement:

### 2025

Staff Type	Hours	Rate	Fee
Partner	15	\$289	\$4,335
Senior Manager	10	\$222	\$2,220
Manager	40	\$189	\$7,560
Senior Auditor	70	\$175	\$12,250
Staff	65	\$133	\$8,645
<b>Grand Total</b>	<b><u>200</u></b>		<b><u>\$35,000</u></b> <b>(Rounded)</b>

## 2026

Staff Type	Hours	Rate	Fee
Partner	15	\$296	\$4,440
Senior Manager	10	\$228	\$2,280
Manager	40	\$195	\$7,800
Senior Auditor	70	\$180	\$12,600
Staff	65	\$138	\$8,970
<b>Grand Total</b>	<b><u>200</u></b>		<b><u>\$36,100</u></b> <b><u>(Rounded)</u></b>

## 2027

Staff Type	Hours	Rate	Fee
Partner	15	\$304	\$4,560
Senior Manager	10	\$235	\$2,350
Manager	40	\$201	\$8,040
Senior Auditor	70	\$185	\$12,950
Staff	65	\$143	\$9,295
<b>Grand Total</b>	<b><u>200</u></b>		<b><u>\$37,200</u></b> <b><u>(Rounded)</u></b>

## 2028

Staff Type	Hours	Rate	Fee
Partner	15	\$312	\$4,680
Senior Manager	10	\$242	\$2,420
Manager	40	\$207	\$8,280
Senior Auditor	70	\$190	\$13,300
Staff	65	\$148	\$9,620
<b>Grand Total</b>	<b><u>200</u></b>		<b><u>\$38,300</u></b>

## **B. Proposal Terms**

This proposal will be valid for a period of 60 days. Should PICA contact us to award the proposal after the 60 day period has passed, Maher Duessel reserves the right to negotiate new terms with PICA. Additionally, should your organization elect to not award our firm a contract for the audit year proposed but contact us in the successive year to complete the audit for that successive year, we reserve the right to negotiate new terms with PICA.