

# **Jefferson County Emergency Services Agency**



**Board Meeting  
September 25, 2018  
7:00pm**



## JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

419 Sixteenth Avenue  
Ranson, WV 25438  
E-mail – [jcesa@jcesa.org](mailto:jcesa@jcesa.org)  
Telephone – 304-728-3287  
Fax – 304-728-6221

### AGENDA September 25, 2018

The September meeting of the Jefferson County Emergency Services Agency (JCESA) Board will be held at 7pm on Tuesday September 25, 2018 at the JCESA Operations Center, located at 419 Sixteenth Avenue, Ranson, West Virginia 25438.

Roll Call      Sign in Sheet

Call to Order

Approval of the July 17, 2018 Regular Meeting Minutes

Treasurer's Report:

Director Keyser to assist Treasurer – July-August 2018

Chairman's Report None

President JCFRA None

Director's Report

Ride-Along Program (Discussion/Action)

Breast Cancer T-Shirts – BCACV Breast Cancer Awareness – Cumberland Valley

Fire Prevention Trailer Disposal/Disposition (Discussion/Action)

Gear Storage Lockers – Blue Ridge Mt. VF Co 5 & James Rumsey (Discussion/Action)

IRS Form 990 – Update for VFD's (Discussion/Action)

AFG for second set of PPE's for full-time personnel (Discussion/Action)

Board Member Requests None

Unfinished Business

All items related to Mr. Hannon's separation from the agency have been handled (Released signed, payment provided, equipment, keys, and any effects belonging to the Agency have been collected) His employment has been closed and there are no open issues – Tricia Worden (Discussion/Action)

New Business

Board to appoint new Board Treasurer Member (Discussion/Action)

#### ***It's About Saving Lives***

*JCESA is an equal opportunity emergency service provider,  
Employer, and community partner of Jefferson County WV.*



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### Cont. New Business

Board to appoint two new Board Members for banking and financial business and remove Edward Hannon, Andrew Arnold and Aaron Watson (Discussion/Action)  
Board to appoint "Audit Committee" in order to vote for one of the two accounting firms that have submitted bids (Discussion/Action)  
Selection of Audit CPA Firm for 2018/2019 (Discussion/Action)

Public Comment (Limit 5 minutes per person)

Board Member Comments

### Adjournment

Members of the public are invited to attend the meeting. The JCESA Operations Center is handicapped accessible. Members of the public having any questions about the meeting may contact JCESA at 304-728-3287 during normal business hours.

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JCESA Board  
Meeting Minutes  
July 17, 2018

## Roll Call

Sign in sheet

## Call to Order

Chairman Arnold called the meeting to order at 7:00 p.m.

## Approval of June 19 regular meeting Minutes.

Motion by Arnold, second by Compton to approve the minutes as submitted. Motion carries unanimously on voice vote.

## Approval of June 26 special meeting Minutes.

Motion by Simon, second by Compton to approve the minutes as submitted. Motion carries unanimously on voice vote.

## Treasurer's report

Presented by Director Keyser. Treasurer Watson not present. Motion to approve by Compton, second by Simon. Motion carries unanimously on voice vote.

## Chairman's report

None

## JCFRA President's report

None

## Director's report

None

## Board Member Requests

None

## Old Business

1. Discuss compensation request by Deputy Director Hannon related to the Deputy Director's claims concerning accrued leave, other compensation, and related matters.

Motion to go into Executive Session by Worden, second by Simon. Motion carries unanimously on voice vote.

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# JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

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Motion to come out of executive session by Simon, second by Compton. Motion carries unanimously on voice vote.

Motion by Simon, second by Compton to pay Ed 1,450 hours at his current rate, without going back to legacy rates, upon execution of a signed release. Motion carries unanimously on voice vote.

## **New Business**

None

## **Adjournment**

Motion to adjourn by Arnold, second by Compton. Motion carries on voice vote. Meeting adjourned at approximately 2040hrs.

Respectfully submitted by Allen Keyser.

\_\_\_\_\_  
Approved (JCESA Chair)

\_\_\_\_\_  
Date

***It's About Saving Lives***

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Employer, and community partner of Jefferson County WV.*

# JCESA 2018 Budget Meeting

8/14/18

# JCESA 2018/2019 Budget Overview - July

- 2019 Budget Approved = \$ 2,827K or a 6% increase over last years budget.
- This is allocated as follows: Amb. Fee department is \$790K and the JCESA department is \$2,037K.
- Bank Account Balances at 7/30/18:
  - General = \$559,033
  - Payroll = \$50,077
  - Ambulance Fee Funds = \$713,056
  - Mortgage = \$103,672

# FY 18/19 July Expenses (JCESA & Amb Fee)

JCESA July FY18/19 YTD - Financial Summary  
(4 Weeks out of 52 weeks)

	A		B		Pro rated		YTD Variance Budget vs Actuals	FY18 Budget as of July
	Amb Fee		JCESA		Forecast			
	Jul YTD		Jul YTD		Jul YTD			
Full Time Salaries	\$ 20,004	\$ 23,070	\$ 43,074	\$ 118,493	\$ 75,419		\$ 1,540,413	
Fringe Benefits	\$ 9,204	\$ 29,927	\$ 39,131	\$ 41,920	\$ 2,789		\$ 544,966	
Part Time Salaries	\$ 17,686	\$ 3,909	\$ 21,595	\$ 9,997	\$ (11,598)		\$ 129,960	
Overtime	\$ 12,833	\$ -	\$ 12,833	\$ 6,503	\$ (6,330)		\$ 84,542	
Workers Comp.	\$ 2,651	\$ 5,146	\$ 7,797	\$ 13,787	\$ 5,990		\$ 179,232	
Liability Insurance	\$ 1,450	\$ 2,178	\$ 3,628	\$ 4,029	\$ 401		\$ 52,380	
All Other Expenses	\$ -	\$ 20,964	\$ 20,964	\$ 22,715	\$ 1,751		\$ 295,290	
<b>Total</b>	<b>\$ 63,828</b>	<b>\$ 85,194</b>	<b>\$ 149,022</b>	<b>\$ 217,445</b>	<b>\$ 68,423</b>		<b>\$ 2,826,783</b>	

**NOTES:**

1. Above is expense budget only and does not assume any additional budget that results from any billing income (EMS supplies, other).
2. Annual mortgage cost of \$81K not included in above as it is covered through impact fee budget.

JCESA Monthly Budget  
July 2018 - June 2019

	Jul		Aug		Sept		Oct		Nov		Dec		Jan		Feb		Mar		Apr		May		June		Total		
	Budget	26	Budget	3	Budget	2	Budget	2	Budget	2	Budget	2	Budget	3	Budget	2	Budget	2	Budget	2	Budget	2	Budget	2	Budget	26	Budget
Expenses																											
Full Time	23,070	132,836	88,557	132,836	88,557	88,557	88,557	88,557	88,557	88,557	88,557	88,557	88,557	132,836	88,557	88,557	88,557	88,557	88,557	88,557	88,557	88,557	88,557	88,557	88,557	1,085,756	1,085,756
Part Time - Ops	3,909	4,154	2,769	4,154	2,769	2,769	2,769	2,769	2,769	2,769	2,769	2,769	4,154	2,769	2,769	2,769	2,769	2,769	2,769	2,769	2,769	2,769	2,769	2,769	2,769	37,140	37,140
Overtime - OPS	500	692	462	692	462	462	462	462	462	462	462	462	692	462	462	462	462	462	462	462	462	462	462	462	462	6,038	6,038
Medical Director	5,146	14,798	9,865	14,798	9,865	9,865	9,865	9,865	9,865	9,865	9,865	9,865	14,798	9,865	9,865	9,865	9,865	9,865	9,865	9,865	9,865	9,865	9,865	9,865	9,865	123,527	123,527
Worker Comp	5,586	9,803	6,535	9,803	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	9,803	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	6,535	84,010	84,010
FICA/Med	38,211	162,282	108,188	162,282	108,188	108,188	108,188	108,188	108,188	108,188	108,188	108,188	162,282	108,188	108,188	108,188	108,188	108,188	108,188	108,188	108,188	108,188	108,188	108,188	108,188	1,336,471	1,336,471
Subtotal	14,054	20,194	13,463	20,194	13,463	13,463	13,463	13,463	13,463	13,463	13,463	13,463	20,194	13,463	13,463	13,463	13,463	13,463	13,463	13,463	13,463	13,463	13,463	13,463	13,463	175,607	175,607
Hosp	750	1,069	712	1,069	712	712	712	712	712	712	712	712	1,069	712	712	712	712	712	712	712	712	712	712	712	712	9,299	9,299
Life	988	1,298	865	1,298	865	865	865	865	865	865	865	865	1,298	865	865	865	865	865	865	865	865	865	865	865	865	11,373	11,373
Dental	8,549	13,786	9,191	13,786	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	13,786	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	9,191	118,838	118,838
Retirement	24,341	36,347	24,231	36,347	24,231	24,231	24,231	24,231	24,231	24,231	24,231	24,231	36,347	24,231	24,231	24,231	24,231	24,231	24,231	24,231	24,231	24,231	24,231	24,231	24,231	315,117	315,117
Subtotal	1,250	1,920	1,280	1,920	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,920	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	16,607	16,607
Fuel		848	565	848	565	565	565	565	565	565	565	565	848	565	565	565	565	565	565	565	565	565	565	565	565	6,782	6,782
Maintenance	47	29	19	29	19	19	19	19	19	19	19	19	29	19	19	19	19	19	19	19	19	19	19	19	19	278	278
License Ops		283	189	283	189	189	189	189	189	189	189	189	283	189	189	189	189	189	189	189	189	189	189	189	189	2,264	2,264
Supplies	705	923	615	923	615	615	615	615	615	615	615	615	923	615	615	615	615	615	615	615	615	615	615	615	615	8,090	8,090
Auto Insurance	2,178	3,736	2,491	3,736	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	3,736	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	32,067	32,067
Liability	3,046	5,192	3,462	5,192	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	5,192	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	44,584	44,584
Ems Supplies	10,549	4,615	3,077	4,615	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	4,615	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	47,472	47,472
Misc and Cloth/SCBA		1,615	1,077	1,615	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,615	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	12,923	12,923
Tech Svc		1,962	1,308	1,962	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,962	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	15,692	15,692
Trav/Train	17,775	21,123	14,082	21,123	14,082	14,082	14,082	14,082	14,082	14,082	14,082	14,082	21,123	14,082	14,082	14,082	14,082	14,082	14,082	14,082	14,082	14,082	14,082	14,082	14,082	186,760	186,760
Subtotal	1,450	3,462	2,308	3,462	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	3,462	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	29,142	29,142
Prof Svc		2,308	1,538	2,308	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	2,308	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	18,462	18,462
Medical Exp		58	38	58	38	38	38	38	38	38	38	38	58	38	38	38	38	38	38	38	38	38	38	38	38	462	462
Postage	1,082	588	392	588	392	392	392	392	392	392	392	392	588	392	392	392	392	392	392	392	392	392	392	392	392	5,790	5,790
Office Exp	298	434	289	434	289	289	289	289	289	289	289	289	434	289	289	289	289	289	289	289	289	289	289	289	289	3,769	3,769
Equip Rent		277	185	277	185	185	185	185	185	185	185	185	277	185	185	185	185	185	185	185	185	185	185	185	185	2,215	2,215
Telephone	519	2,769	1,846	2,769	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	2,769	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	22,673	22,673
Utilities	65	109	73	109	73	73	73	73	73	73	73	73	109	73	73	73	73	73	73	73	73	73	73	73	73	938	938
Rep & Maint	163	288	192	288	192	192	192	192	192	192	192	192	288	192	192	192	192	192	192	192	192	192	192	192	192	2,471	2,471
Advertising		173	115	173	115	115	115	115	115	115	115	115	173	115	115	115	115	115	115	115	115	115	115	115	115	1,385	1,385
Dues & Sub		865	577	865	577	577	577	577	577	577	577	577	865	577	577	577	577	577	577	577	577	577	577	577	577	6,923	6,923
Audit Costs	362	29	19	29	19	19	19	19	19	19	19	19	29	19	19	19	19	19	19	19	19	19	19	19	19	72,574	72,574
Background Ck		1,849	1,232	1,849	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,849	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	14,799	14,799
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Third Party Billing	3,948	13,209	8,806	13,209	8,806	8,806	8,806	8,806	8,806	8,806	8,806	8,806	13,209	8,806	8,806	8,806	8,806	8,806	8,806	8,806	8,806	8,806	8,806	8,806	8,806	181,601	181,601
Subtotal	919	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	17,419	17,419
Equipment Dep.	85,194	234,462	156,808	234,462	156,808	156,808	156,808	156,808	156,808	156,808	156,808	156,808	234,462	156,808	156,808	156,808	156,808	156,808	156,808	156,808	156,808	156,808	156,808	156,808	156,808	2,037,367	2,037,367
Cumulative Expenses	319,656	1,181,348	1,338,156	1,181,348	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,181,348	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	1,338,156	2,037,367	2,037,367

Fiscal Year (All)  
 Pay Period (All)  
 Department (All)  
 Pay Month 7/18/2018

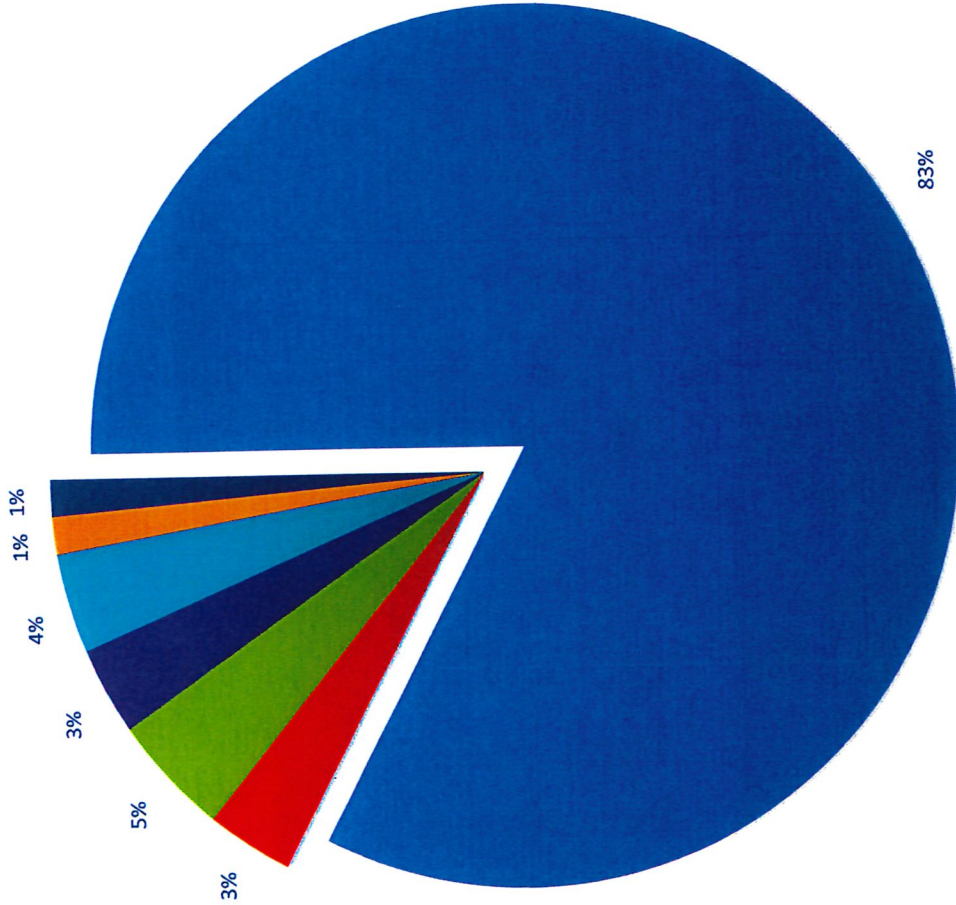
Fiscal Year Pay Period Department Pay Month

Worked Reg Worked OT Holiday Holiday OT Personal Leave Medical Leave Comp. Time

### Hours by Type

Values	
5309	Worked Reg
208	Worked OT
288	Holiday
208	Holiday OT
235	Personal Leave
88	Medical Leave
86	Comp. Time

Worked OT/Total 3.2%  
 Worked OT/Worked Total 3.8%



- Values
- Worked Reg
  - Worked OT
  - Holiday
  - Holiday OT
  - Personal Leave
  - Medical Leave
  - Comp. Time

# JCESA 2018 Budget Meeting

9/19/18

# JCESA 2018/2019 Budget Overview - August

- 2019 Budget Approved = \$ 2,827K or a 6% increase over last years budget.
- This is allocated as follows: Amb. Fee department is \$790K and the JCESA department is \$2,037K.
- Bank Account Balances at 8/30/18:
  - General = \$354,028
  - Payroll = \$61,896
  - Ambulance Fee Funds = \$628,891
  - Mortgage = \$96,960

# FY 18/19 August Expenses (JCESA & Amb Fee)

JCESA August FY18/19 YTD - Financial Summary  
(10 Weeks out of 52 weeks)

	A Amb Fee		B JCESA		Pro rated Forecast		YTD Variance Budget vs Actuals	FY18 Budget as of August
	Aug YTD	Aug YTD	Aug YTD	Aug YTD	Aug YTD	Aug YTD		
Full Time Salaries	\$ 49,681	\$ 154,660	\$ 204,341	\$ 296,233	\$ 91,892		\$ 1,540,413	
Fringe Benefits	\$ 21,361	\$ 73,090	\$ 94,451	\$ 104,801	\$ 10,350		\$ 544,966	
Part Time Salaries	\$ 47,161	\$ 6,628	\$ 53,789	\$ 24,992	\$ (28,797)		\$ 129,960	
Overtime	\$ 20,403	\$ -	\$ 20,403	\$ 16,258	\$ (4,145)		\$ 84,542	
Workers Comp.	\$ 5,302	\$ 10,292	\$ 15,594	\$ 34,468	\$ 18,874		\$ 179,232	
Liability Insurance	\$ 2,900	\$ 4,356	\$ 7,256	\$ 10,073	\$ 2,817		\$ 52,380	
All Other Expenses	\$ -	\$ 34,676	\$ 34,676	\$ 56,787	\$ 22,111		\$ 295,290	
<b>Total</b>	<b>\$ 146,808</b>	<b>\$ 283,702</b>	<b>\$ 430,510</b>	<b>\$ 543,612</b>	<b>\$ 113,102</b>		<b>\$ 2,826,783</b>	

**NOTES:**

1. Above is expense budget only and does not assume any additional budget that results from any billing income (EMS supplies, other).
2. Annual mortgage cost of \$81K not included in above as it is covered through impact fee budget.

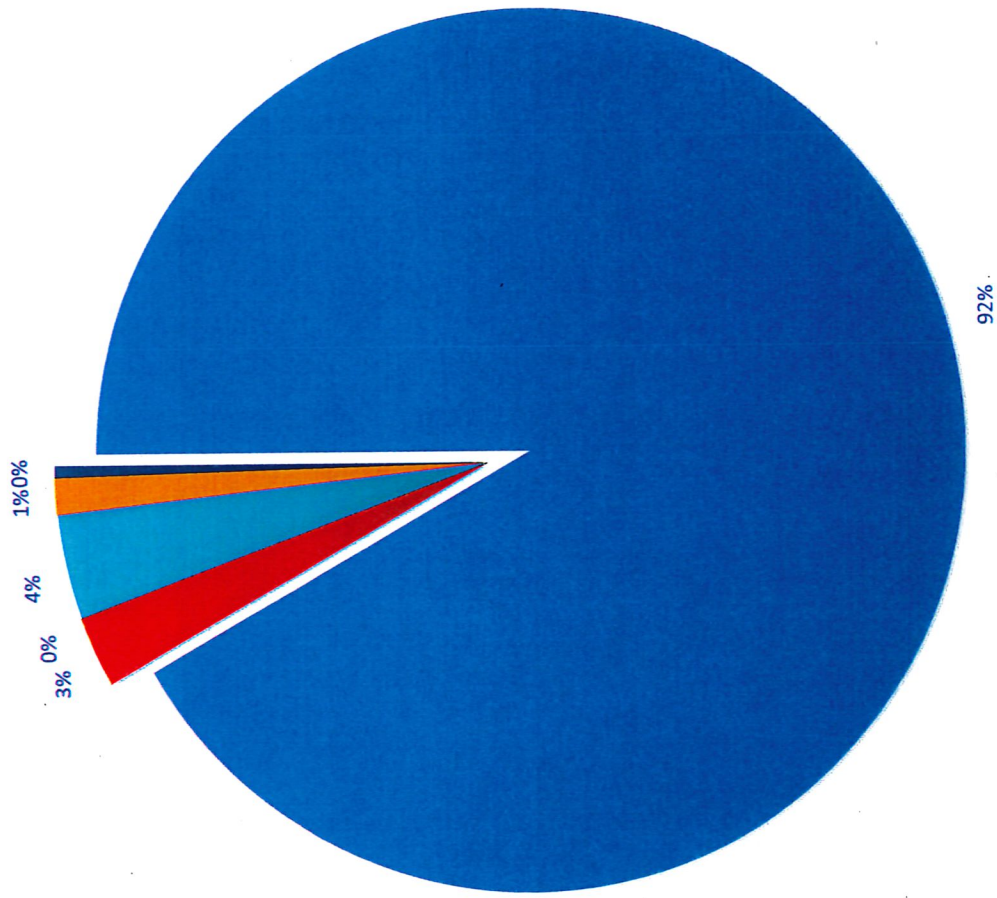


Fiscal Year (All)  
 Pay Period (All)  
 Department (All)  
 Pay Month 8/18/2018

Fiscal Year Pay Period Department Pay Month  
 Worked Reg Worked OT Holiday Holiday OT Personal Leave Medical Leave Comp. Time

### Hours by Type

Values	
Worked Reg	8035
Worked OT	231
Holiday	0
Holiday OT	0
Personal Leave	337
Medical Leave	117
Comp. Time	39
Worked OT/Total	2.6%
Worked OT/Worked Total	2.8%



- Values
- Worked Reg
  - Worked OT
  - Holiday
  - Holiday OT
  - Personal Leave
  - Medical Leave
  - Comp. Time

# Jefferson County Emergency Services Agency



419 Sixteenth Ave, Ranson, WV 25438  
304-728-3287 (voice) / 304-728-6221 (fax)  
[icesa@icesa.org](mailto:icesa@icesa.org)

## *Ride-Along Program*

### Release and Indemnification Agreement

The Ride-Along (Observer) Program of the Jefferson County Emergency Services Agency (JCESA) is understood by me \_\_\_\_\_, as one inherently dangerous, and one in which I may well be exposed to substantial danger at any or all times of my participation or preparation for participation in said program, and that I am assuming all risks thereby.

I, \_\_\_\_\_ expressly acknowledge having read this Contract and understand all its terms. I further acknowledge that I have executed it voluntarily for consideration and with full complete knowledge of its signature. I further agree to indemnify the Jefferson County Government, the JCESA, its agents, and employees, and others listed above for all costs, counsel fees, judgments, settlements, other expenses in the event that any claim or result of damage or injury to any person (including myself) or property arising out of my participation in any manner in the Ride-Along Program. I agree forthwith to obey all instructions and to abide by all rules and regulations of the JCESA in general.

IN WITNESS WHEREOF, I execute this Contract, the day and year first written, in Jefferson County, West Virginia with full knowledge of its terms, and content. I further acknowledge that this Release and Indemnification Agreement is the complete and total understanding of the parties and that it has not been, nor may it be modified, amended, changed, or withdrawn by an oral understanding by any person, under any circumstance.

Date: \_\_\_\_\_ Ride-Along Participant: \_\_\_\_\_

Date: \_\_\_\_\_ Witness: \_\_\_\_\_



## *Blue Ridge Mountain Vol. Fire Company*

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*181 Keyes Gap Road  
Harpers Ferry, WV 25425  
(304) 725-8118*

**TO:** Chief Keyser  
Jefferson County Emergency Services Agency

**FROM:** Warren E. Royce Jr., Assistant Fire Chief  
Blue Ridge Mountain Vol. Fire Company  
Harpers Ferry, WV 25425

**SUBJECT:** Gear Storage Lockers

Chief Keyser,

The Officers and Members of the Blue Ridge Mountain Vol. Fire Company would like to take this opportunity and ask that we be considered for what may be surplus property at the JCESA building.

We would like to receive the wall mounted gear lockers that are at the JCESA building if in fact they would become surplus property at any point. These lockers would be a great asset to our volunteers. The current gear lockers at Station 5-1 on Mission Road are made of wood and are starting to show signs of wear. The Main Station on Keyes Gap Road "DOES NOT" currently have any type of gear storage for our personnel who respond to that station to get apparatus out on alarms.

We thank you for your time and attention to this matter and we hope to hear from you in the future regarding our request for these lockers.

Yours in Service,

*Warren E. Royce Jr.*

Warren E. Royce Jr.  
Assistant Fire Chief  
Blue Ridge Mountain Vol. Fire Company



**James Rumsey**  
Technical Institute

3274 Hedgesville Road, Martinsburg WV 25403

[www.JamesRumsey.com](http://www.JamesRumsey.com)

P: 304.754.7925 / F: 304.754.7933

**Success is in the AIR!**

To: Jefferson County Board of Directors,

Good evening, my name is Steven Harris and I am the instructor of the Emergency Services Program at James Rumsey Technical Institute. At James Rumsey I teach juniors and seniors in the tri county area fire and EMT. Each student at the end of my program will be able to test for Firefighter 1&2, Hazardous Materials Operations and Awareness, MCI 1&2, Emergency Vehicle Operators Course, and West Virginia EMT. In my class we utilize Simulated Workplace, this is the students being in charge of the classroom. I have from Deputy Chief to Supply officer. I have been making improvements in our classroom trying to make it emulate a real fire station. My first year I purchased some gear lockers but, with a full class this year I don't have enough of them. It is my understanding that JCESA station 11 has lockers that are no longer being utilized and was wondering about the donation of them to my program. They will allow me to not only set up more like a station but assist in training for gear drills during the classroom time.

Thank You in advance for your consideration in the donation of these lockers.

Steven Harris

---

James Rumsey Technical Institute



**Steven Harris**

Instructor  
Emergency Services  
[steven.harris@k12.wv.us](mailto:steven.harris@k12.wv.us)

P : 304.754.7925  
F : 304.754.7933

[www.JamesRumsey.com](http://www.JamesRumsey.com)

3274 Hedgesville Road,  
Martinsburg WV 25403



## CHECKLIST FOR FIRE DEPARTMENTS TO RECEIVE COUNTY FUNDING

### 1. Vehicles List

- a. Did I list emergency vehicles?
- b. Did I include the year, make and model?
- c. Did I include a brief description of the equipment on the vehicle? (i.e. 1,000 water tank with 1500 GPM pump)

### 2. Membership List

- a. Did I list all members first and last name?
- b. Did I list their certifications? (i.e. Paramedic, EMT, Firefighter)
- c. If applicable to the certification, did I list the certification expiration date?

### 3. Audit Letter

- a. Did I enclose a copy of the audit letter as of December 31, 2018 from an external auditing firm, or internal appointed audit committee?
- b. Does the latter disclose any findings or state that the account records were in order?
- c. If the letter is from an internal audit committee did all the committee members sign the letter?

### 4. IRS 990

- a. Is the 990 dated 2017?

### 5. Compliance Licenses & Certifications

- a. WV OEMS Agency License
- b. Board of Pharmacy License
- c. DEA License

### 6. Current Budget Year

- a. Did I enclose the budget of the current year?
- b. Does the budget show all the sources of revenue and expenditures for the entire organization?

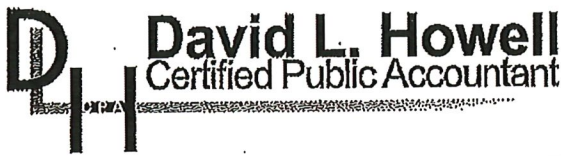
Questions regarding payment can be addressed to Director Allen Keyser at: 304-728-3287 X5200

**JCESA**

**Audit Proposals**

**(2) Bid Packets**

- David L. Howell, CPA -
- Fizer & Associates, PLLC-



Member AICPA  
WVSCPA

Post Office Box 598  
Cabin Creek, WV 25035  
(304) 595-5212  
davidhowellopa@suddenlink.net

August 27, 2018

Mr. Allen Keyser, Director  
Jefferson County Emergency Services Agency  
419 Sixteenth Avenue  
Ranson, WV 25438

Dear Mr. Keyser:

I am pleased to submit for your review and consideration, my proposal to serve the Jefferson County Emergency Services Agency (the "Agency") as independent auditor for the years ending June 30, 2018 and June 30, 2019. I am excited about this opportunity to again serve the Agency and believe you will find me best qualified to serve as independent auditor for the following reasons:

- I have demonstrated a strong and continuing commitment to meeting the accounting and financial reporting needs of governmental entities. Over ninety percent of my practice is dedicated to West Virginia's local governmental entities.
- My Firm has quality control procedures in place, and participates in the American Institute of Certified Public Accountant's Peer Review Program, to ensure I comply with all applicable auditing and financial reporting standards.
- My firm received a pass with no comments on our latest peer review.
- My twenty-eight years of auditing experience will ensure there will be no unnecessary interruption in service to you and no unnecessary disruption of the Agency's regular operating routines and schedules.

As you consider my proposal, I hope my enthusiasm and sincere interest in serving the Agency as independent auditor is apparent. **The Agency is an important and valued audit client of my firm.** Thank you for the opportunity to present this proposal. I look forward to working with you and your staff.

Sincerely,

A handwritten signature in black ink that reads 'David L. Howell, CPA'. The signature is written in a cursive, flowing style.

David L. Howell, CPA

**AUDIT PROPOSAL**

**SUBMITTED BY THE FIRM OF**

**DAVID L. HOWELL, CPA  
200 UPPER KANAWHA VALLEY WAY, SUITE 105  
POST OFFICE BOX 598  
CABIN CREEK, WEST VIRGINIA 25035**

**FOR CONDUCTING THE AUDIT OF THE  
JEFFERSON COUNTY EMERGENCY  
SERVICES AGENCY**

**FOR YEARS ENDING**

**JUNE 30, 2018  
AND  
JUNE 30, 2019**

**AUDIT PROPOSAL**  
**SUBMITTED BY THE FIRM OF**  
**DAVID L. HOWELL, CPA**  
**200 UPPER KANAWHA VALLEY WAY, SUITE 105**  
**POST OFFICE BOX 598**  
**CABIN CREEK, WEST VIRGINIA 25035**  
**FOR CONDUCTING THE AUDIT OF**

A. Entity: Jefferson County Emergency Services Agency (the "Agency")  
Address: Jefferson County Emergency Services Agency  
419 Sixteenth Avenue  
Ranson, WV 25438

for the fiscal years ending June 30, 2018 and June 30, 2019.

B. The amount of our bid for this proposal is \$13,950.  
The amount for each applicable fiscal year is:

Audit Services:  
June 30, 2018 \$6,135,  
June 30, 2019 \$6,135.

Non-Audit Services:  
June 30, 2018 \$840,  
June 30, 2019 \$840.

C. We will issue your audit report on or before:

June 30, 2018 December 31, 2018,  
June 30, 2019 December 31, 2019

D. Mode of Contact for obtaining and/or verifying the information upon which you based your bid price:

<input type="checkbox"/>	In Person
<input checked="" type="checkbox"/>	Telephone
<input checked="" type="checkbox"/>	Entity's RFP

Person and date contacted:

Allen Keyser, Director on August 22, 2018.

E. Briefly describe your understanding of our entity and its accounting system.

1) General information

It is our understanding that the Agency's function is to provide ambulance and emergency services to the citizens of Jefferson County.

2) Basis of accounting

It is my understanding that the Agency accounts for its activities using accounting principles generally accepted in the United States of America for each of its fund types.

3) Apparent condition of and the accounting records being maintained.

It is my understanding the accounting records are in order, all closing entries have been made, and all supporting documents and schedules will be ready for auditing on September 1, 2018 for fiscal year ended June 30, 2018 and each respective year.

4) Extent of Computerization

It is my understanding that the Agency maintains computerized accounting records in the form of Quickbooks for maintaining accounting records.

5) Existence of Federal Assistance Awards (Receipts, Expenditures or pass-through to a subrecipient.)

As listed in the request for proposal.

6) List all fund types and the funds and other internal accounts of this entity to be included in your audit.

It is my understanding (the "Agency") has a general fund .

F. From your contact with our entity did you become aware of any deficiencies or problems with its system of accounting:

No

G. Type of audit to be performed and report to be issued:

Single Audit  
 GAS Compliance Audit  
 Financial and Compliance Review

H. What applicable audit standards and audit guidelines will be used in this audit?

I will conduct the audit of the Agency under generally accepted auditing standards (the clarified auditing standards) developed by the American Institute of Certified Public Accountants (AICPA), the AICPA Code of Professional Conduct, Statement on Quality Control Standard No. 8 "A Firm's System of Quality Control", and Government Auditing Standards.

- I. What compliance features will be tested and what guides or sources will be used to determine compliance requirements for this audit?

We will test compliance with laws, regulations, and the provisions of contracts and agreements, as well as any noncompliance with which could have a material effect on the financial statements.

- J. Provide a description of the work plan including time periods to be followed in performing this audit.

In general, I plan to perform and conduct my audit in the following areas:

<u>Audit Area/Procedure</u>	<u>Planned Days to Complete</u>
Audit Planning: Engagement letter and entrance conference Review prior year audited financial statements Preliminary analytical review Calculate planning materiality Prepare audit work programs Identify areas of compliance to be tested Identify internal controls to be tested	Three Days
Audit Fieldwork: Cash and cash equivalents Prepaid assets and deposits Revenues and receivables Expenditures for goods and services and accounts payable Payroll and related liabilities Property, equipment and capital expenditures Debt and debt service expenditures Fund equities Test internal controls Test of compliance with laws	Five Days
Audit Conclusion: Summarize commitments and contingencies Summarize subsequent events Summarize related party transactions Summarize internal control weaknesses Summarize noncompliance findings Conduct exit conference with management Draft financial statements Final delivery of financial statements	Three Days

- K. Assuming that you will be awarded the audit contract within 4 weeks of the due date of the proposal, when will you be available to start the audit and by what date can we expect to receive the completed audit report.

I will begin the audit after a mutually agreed upon date after December 1, 2018 for fiscal year ended June 30, 2018 and each respective year. I will deliver the completed audit on or before December 31, 2018 for fiscal year ended June 30, 2018 and each respective year.

- L. Have you audited this entity in any of the three fiscal years previous to the period for which this proposal applies?

  X   Yes  
       No

If yes, what was the last of the three previous fiscal years prior to the period for which this proposal applies for which you performed the audit?

Fiscal Year Ended June 30, 2017,  
Fiscal Year Ended June 30, 2016,  
Fiscal Year Ended June 30, 2015.

- M. Has your firm provided bookkeeping, consulting or management services of any nature to other like entities during the period to be audited or during the ensuing fiscal year in progress?

  X   Yes  
       No

If yes, state the nature of the services.

N/A

- N. Have any of your previous clients obtained a GFOA Certificate of Excellence in Financial Reporting as a result of your guidance?

No

- O. Indicate which types of governmental audits and agreed upon procedures you have experience in performing in the last three years. (6/30/16, 6/30/15 and 6/30/14)

<u>  0  </u>	State Government Single Audits
<u>  0  </u>	State Agency Single Audits
<u>  0  </u>	Higher Education Single Audits
<u>  3  </u>	Board of Education Single Audits
<u>  2  </u>	County Commission Audits
<u>  0  </u>	Class I & II Municipal Audits
<u> 67 </u>	Class III & IV Municipal Audits
<u> 24 </u>	County Health Department Audits
<u> 23 </u>	Public Libraries
<u>180 </u>	Other Local Boards and Authorities

- P. Provide a list of the West Virginia governmental entities which you have audited or

provided agreed upon procedures for the fiscal years ended 6/30/17, 6/30/16 and 6/30/15.

**Year Ended June 30, 2017**

Berkeley County Board of Health  
Brooke County Public Library  
Burnsville Public Utility Board  
City of Benwood  
City of Benwood Sanitary Board  
City of Benwood Water Board  
City of Bridgeport  
City of Buckhannon  
City of Buckhannon - Charles Gibson Public Library  
City of Buckhannon Water Board  
City of Buckhannon Sanitary Board  
City of Cameron  
City of Cameron Sanitary Board  
City of Cameron Water Board  
City of Mannington  
City of Mannington Sanitary Board  
City of Mannington Water Board  
City of Milton  
City of Milton Sanitary Board  
City of Milton Water Board  
City of Philippi  
City of Philippi Building Commission  
City of Philippi Electric Board  
City of Philippi Garbage  
City of Philippi Garage  
City of Philippi Industrial Park Board  
City of Philippi Natural Gas Board  
City of Philippi Sanitary Board  
City of Philippi T.V. Cable System  
City of Philippi Transfer Station  
City of Philippi Water Board  
City of Smithers  
City of Smithers Sanitary Board  
City of Summersville  
City of Summersville Combined Water and Sewer Board  
City of White Sulphur Springs  
City of White Sulphur Springs Sanitary Board  
City of White Sulphur Springs Water Board  
Clay County Board of Health  
Corporation of Bolivar  
Craft Memorial Library  
Craigsville Public Library  
Development Authority of Mercer County  
Eastern Wyoming Public Service District  
ENACT, Inc.  
Fayette County Public Library  
Hardy County Board of Health  
Harrison-Clarksburg Board of Health  
**Jefferson County Emergency Services Authority**  
Kanawha-Charleston Health Department

Logan Public Service District  
Marion County Board of Health  
Marshall County Board of Health  
McDowell County Economic Development Authority  
McDowell Public Library  
Mercer County Board of Health  
Monroe County Board of Education  
Monroe County Board of Health  
Monroe County Health Center  
Morgan County Board of Health  
Municipality of Burnsville  
North Central WV Community Action Association, Inc.  
Oakland Public Service District  
PATCH 21  
Philippi-Barbour County Airport Authority  
Philippi Municipal Building Commission  
Pocahontas County Solid Waste Authority  
Putnam County Board of Health  
Raleigh County Memorial Airport Authority  
Raleigh County Emergency Services Authority  
Randolph-Elkins Health Department  
Region VIII Solid Waste Authority  
Richwood Public Library  
Roane County Commission  
Roane County Public Library  
Salt Rock Public Service District  
Town of Cairo  
Town of Cairo Sanitary Board  
Town of Cairo Water Board  
Town of Chapmanville  
Town of Chapmanville Combined Water and Sewer  
Town of Eleanor  
Town of Eleanor Sanitary Board  
Town of Elizabeth  
Town of Elizabeth Sanitary Board  
Town of Elizabeth Water Board  
Town of Farmington  
Town of Farmington Sanitary Board  
Town of Farmington Water Board  
Town of Granville  
Town of Granville Sanitary Board  
Town of Hartford  
Town of Hartford Sanitary Board  
Town of Hartford Water Board  
Town of Mabscott  
Town of Middlebourne  
Town of Middlebourne Park and Recreation Commission  
Town of Middlebourne Sanitary Board  
Town of Middlebourne Water Board  
Summers County Board of Health  
Town of Reedsville  
Town of Reedsville Sanitary Board  
Upshur County Development Authority  
Village of Barboursville

Village of Barboursville Sanitary Board  
War Public Library

**Year Ended June 30, 2016**

Berkeley County Board of Health  
Boone County Community Action Association, Inc.  
Brooke County Public Library  
City of Benwood  
City of Benwood Sanitary Board  
City of Benwood Water Board  
City of Cameron  
City of Cameron Sanitary Board  
City of Cameron Water Board  
City of Mannington  
City of Mannington Sanitary Board  
City of Mannington Water Board  
City of Milton  
City of Milton Sanitary Board  
City of Milton Water Board  
City of Philippi  
City of Philippi Building Commission  
City of Philippi Electric Board  
City of Philippi Garbage  
City of Philippi Garage  
City of Philippi Industrial Park Board  
City of Philippi Natural Gas Board  
City of Philippi Sanitary Board  
City of Philippi T.V. Cable System  
City of Philippi Transfer Station  
City of Philippi Water Board  
City of Smithers  
City of Smithers Sanitary Board  
City of Summersville  
City of Summersville Combined Water and Sewer Board  
City of White Sulphur Springs  
City of White Sulphur Springs Sanitary Board  
City of White Sulphur Springs Water Board  
Corporation of Bolivar  
Craft Memorial Library  
Craigsville Public Library  
Development Authority of Mercer County  
Eastern Wyoming Public Service District  
ENACT, Inc.  
Fayette County Public Library  
Gilbert Convention and Visitor's Bureau  
Jefferson County Emergency Services Authority  
Kanawha-Charleston Health Department  
Logan Public Service District  
Marshall County Board of Health  
McDowell County Economic Development Authority  
McDowell Public Library  
Mineral County Development Authority  
Monroe County Board of Education  
Monroe County Board of Health

Monroe County Health Center  
North Central WV Community Action Association, Inc.  
Oakland Public Service District  
PATCH 21  
Philippi-Barbour County Airport Authority  
Philippi Municipal Building Commission  
Pocahontas County Solid Waste Authority  
Putnam County Board of Health  
Raleigh County Memorial Airport Authority  
Raleigh County Emergency Services Authority  
Randolph-Elkins Health Department  
Region VIII Solid Waste Authority  
Richwood Public Library  
Roane County Commission  
Roane County Public Library  
Salt Rock Public Service District  
Summers County Board of Health  
Town of Cairo  
Town of Cairo Sanitary Board  
Town of Cairo Water Board  
Town of Chapmanville  
Town of Chapmanville Combined Water and Sewer  
Town of Eleanor  
Town of Eleanor Sanitary Board  
Town of Elizabeth  
Town of Elizabeth Sanitary Board  
Town of Elizabeth Water Board  
Town of Farmington  
Town of Farmington Sanitary Board  
Town of Farmington Water Board  
Town of Gilbert  
Town of Gilbert Sanitary Board  
Town of Gilbert Water Board  
Town of Granville  
Town of Granville Sanitary Board  
Town of Handley  
Town of Handley Sanitary Board  
Town of Hartford  
Town of Hartford Sanitary Board  
Town of Hartford Water Board  
Town of Mabscott  
Town of Middlebourne  
Town of Middlebourne Park and Recreation Commission  
Town of Middlebourne Sanitary Board  
Town of Middlebourne Water Board  
Town of Mitchell Heights  
Town of Reedsville  
Town of Reedsville Sanitary Board  
Upshur County Development Authority  
Village of Barboursville  
Village of Barboursville Sanitary Board  
War Public Library  
Wood County Senior Citizens Association, Inc.  
Wyoming County Economic Development Authority

Wyoming County Public Library

Year Ended June 30, 2015

Berkeley County Development Authority  
Boone County Community Action Association, Inc.  
City of Benwood  
City of Benwood Sanitary Board  
City of Benwood Water Board  
City of Cameron  
City of Cameron Sanitary Board  
City of Cameron Water Board  
City of Mannington  
City of Mannington Sanitary Board  
City of Mannington Water Board  
City of Milton  
City of Milton Sanitary Board  
City of Milton Water Board  
City of Philippi  
City of Philippi Building Commission  
City of Philippi Electric Board  
City of Philippi Garbage  
City of Philippi Garage  
City of Philippi Industrial Park Board  
City of Philippi Natural Gas Board  
City of Philippi Sanitary Board  
City of Philippi T.V. Cable System  
City of Philippi Transfer Station  
City of Philippi Water Board  
City of Smithers  
City of Smithers Sanitary Board  
City of White Sulphur Springs  
City of White Sulphur Springs Sanitary Board  
City of White Sulphur Springs Water Board  
Corporation of Bolivar  
Craft Memorial Library  
Development Authority of Mercer County  
Eastern Wyoming Public Service District  
ENACT, Inc.  
Fayette County Public Library  
Gilbert Convention and Visitor's Bureau  
Kanawha-Charleston Health Department  
Logan Public Service District  
Marshall County Board of Health  
McDowell County Economic Development Authority  
McDowell Public Library  
Mineral County Development Authority  
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North Central WV Community Action Association, Inc.  
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Philippi Municipal Building Commission  
Pocahontas County Solid Waste Authority  
Putnam County Board of Health  
Raleigh County Memorial Airport Authority  
Raleigh County Emergency Services Authority  
Randolph-Elkins Health Department

Region VIII Solid Waste Authority  
Salt Rock Public Service District  
Town of Eleanor  
Town of Eleanor Sanitary Board  
Town of Elizabeth  
Town of Elizabeth Sanitary Board  
Town of Elizabeth Water Board  
Town of Farmington  
Town of Farmington Sanitary Board  
Town of Farmington Water Board  
Town of Gilbert  
Town of Gilbert Sanitary Board  
Town of Gilbert Water Board  
Town of Granville  
Town of Granville Sanitary Board  
Town of Handley  
Town of Handley Sanitary Board  
Town of Hartford  
Town of Hartford Sanitary Board  
Town of Hartford Water Board  
Town of Hundred  
Town of Hundred Fire Board  
Town of Mabscott  
Town of Middlebourne  
Town of Middlebourne Park and Recreation Commission  
Town of Middlebourne Sanitary Board  
Town of Middlebourne Water Board  
Town of Mitchell Heights  
Town of Reedsville  
Town of Reedsville Sanitary Board  
Upshur County Development Authority  
Village of Barboursville  
Village of Barboursville Sanitary Board  
War Public Library  
Wood County Senior Citizens Association, Inc.  
Wyoming County Public Library

Q. How and why is your firm uniquely qualified to perform our audit?

I am excited about this opportunity to again serve the Jefferson County Emergency Services Agency (the "Agency") and believe you will find me best qualified to serve as independent auditor for the following reasons:

- I have demonstrated a strong and continuing commitment to meeting the accounting and financial reporting needs of governmental entities. Over ninety percent of my practice is dedicated to West Virginia's local governmental entities.
- My Firm has quality control procedures in place, and participates in the American Institute of Certified Public Accountant's Peer Review Program, to ensure I comply with all applicable auditing and financial reporting standards.
- My firm received a pass with no comments on our latest peer

review.

- **My twenty-eight years of auditing experience will ensure there will be no unnecessary interruption in service to you - and no unnecessary disruption of the Agency's regular operating routines and schedules.**

I encourage you to verify these points by talking to the following clients with whom I worked closely on their audit engagements.

Mr. Tom Armstead  
City of Ripley, West Virginia  
Telephone: (304) 372-3482

Mr. Jeremy Drennen  
City of Philippi, West Virginia  
Telephone: (304) 457-3700

Mr. Tim Berry  
Monroe County Board of Education  
(304) 772-3094

As you consider my proposal, I hope my enthusiasm and sincere interest in serving the Agency as independent auditor is apparent. **The Agency is an important and valued audit client of my firm.** Thank you for the opportunity to present this proposal. I look forward to working with you and your staff.

- R. Complete the Bid Summary and Certification Form and attach the original and one copy to this proposal. The copy will be forwarded to the Chief Inspector Division.

Bid Summary and Certification Form and one copy is attached to my Audit Proposal For Conducting the Audit of the Jefferson County Emergency Services Agency. My latest peer review is also attached hereto.

Signature: David L. Howell, CPA

Title: Proprietor

Date: August 27, 2018

## Bid Summary and Certification

The firm of David L. Howell, CPA proposes to conduct the audit of the Jefferson County Emergency Services Agency for the period of July 1, 2017 through June 30, 2018 and to issue the report on or before the specified date of December 31, 2018 for the amount of \$6,975.

The firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

	CPA Yes/No	Years of audit Experience	Has prior experience THIS ENTITY Yes/No	Has prior experience this entity TYPE Yes/No	Hours	X	Rate/Hour	=	Total
Audit Manager(s) David L. Howell	YES	28	YES	YES	17		\$125	\$	2,125
Audit Supervisor (s) Roy Smith	YES	47	No	YES	-		\$125		-
Audit Staff									
Terry Henderson	No	6	YES	YES	-		\$80		-
Donna Alexander	YES	1	YES	No	65		\$70		4,550
Miranda Reedy	No	2	YES	YES	-		\$50		-
Savannah Sanford	No	2	YES	YES	-		\$50		-
Other Personnel									
Tresa Howell	No	4	YES	YES	5		\$60		300
					<u>87</u>				<u>\$ 6,975</u>

### BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

Planning and Supervision	24
Field Work	42
Federal Grants	-
Review	8
Report Preparation	1
Nonaudit Services	<u>12</u>
<b>Total Hours</b>	<b><u>87</u></b>

I have not provided to this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.

Signature: David L. Howell, CPA

Title: Proprietor

Date: August 27, 2018

## Bid Summary and Certification

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	CPA Yes/No	Years of audit Experience	Has prior experience THIS ENTITY Yes/No	Has prior experience this entity TYPE Yes/No	Hours	X	Rate/Hour	=	Total
Audit Manager(s) David L. Howell	YES	28	YES	YES	17		\$125	\$	2,125
Audit Supervisor (s) Roy Smith	YES	47	No	YES	-		\$125		-
Audit Staff									
Terry Henderson	No	6	YES	YES	-		\$80		-
Donna Alexander	YES	1	YES	No	65		\$70		4,550
Miranda Reedy	No	2	YES	YES	-		\$50		-
Savannah Sanford	No	2	YES	YES	-		\$50		-
Other Personnel Tresa Howell	No	4	YES	YES	5		\$60		300
					<u>87</u>				<u>\$ 6,975</u>

### BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

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I have not provided to this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.

Signature: David L. Howell, CPA

Title: Proprietor

Date: August 27, 2018



707 Virginia Street E. • Suite 400 • Charleston, WV 25301 • Phone: 304.345.9400 • Fax: 304.345.7258  
www.ggmcpa.net • Email: ggm@ggmcpa.net

## Report on the Firm's System of Quality Control

January 19, 2017

To the Owner  
David L. Howell, CPA  
and the  
Peer Review Committee of the  
West Virginia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of David L. Howell, CPA (the firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

**Required Selections and Considerations**

Engagements selected for review included (engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of David L. Howell, CPA, in effect for the year ended May 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. David L. Howell, CPA, has received a peer review rating of *pass*.

*Gray, Griffith & Mayo, a.c.*

Charleston, West Virginia



# FIZER & ASSOCIATES, PLLC

Andrew J. Fizer, Owner | CPA | MBA | CGMA | Certified Forensic Accountant

August 24, 2018

Allen Keyser,  
Director  
Jefferson County Emergency Services Agency  
419 Sixteenth Avenue  
Ranson, West Virginia 25438

Dear Mr. Keyser:

Thank you for the request from the Jefferson County Emergency Services Agency for a proposal to perform your Financial and Compliance Audits in accordance with the standards, requirements, terms, and conditions specified by the West Virginia State Auditor's Office, Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. I understand the audits are for the fiscal years ending June 30, 2018 and June 30, 2019.

I noted from the Request for Proposal that the organization has 25 full-time and 20 part-time employees and pays approximately 600 invoices annually. I considered this in estimating the audit time, as well as the funds, accounts, and Federal and State Grants maintained.

My approach to performing the Financial and Compliance Audits will be guided by the professional standards, including:

- Generally Accepted Accounting Principles
- Generally Accepted Auditing Principles
- *Government Auditing Standards*
- State of West Virginia *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*
- Practitioners Publishing Company Guide to Audits

10 Stony Point Road | Charleston, West Virginia 25314 | P: 304-552-5322 | F: 681-245-6212

Allen Keyser,  
Director  
August 24, 2018  
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I will review background information on the organization to acquaint myself with the officials and administration. In addition, I will review reporting requirements and consider general procedures to properly plan the audit.

I will ask the Organization to assemble the following items (if applicable):

- Certificate of Incorporation
- Organization charts
- List of governing board members and members of administration
- Minutes of governing boards
- Chart of accounts and accounting policies and procedures
- Main accounting journals, e.g., general ledger, cash receipts, disbursements, and payroll and general journals
- Personnel files and employee time records
- Prior and interim financial statements
- IRS determination letters
- Tax and information returns and any correspondence with the IRS
- Predecessor auditor's report
- Correspondence with grantors
- Budgets
- Grant agreements
- Contracts, leases, insurance policies, etc.
- Debt agreements
- Name, address and account numbers of all bank accounts
- Bank reconciliations and related bank statements and canceled checks
- List of major vendors with addresses
- Paid bills file
- Inventory records
- Records prepared by bank for pension plans
- List of donations
- Other

I will prepare preliminary analytical procedures by comparing account balances for the current period to similar accounts in the prior period annual financial statements. Such analytical relationships will be considered in development of the review and audit programs.

My next steps will be to:

- Prepare a planning materiality analysis
- Study the organizations internal controls
- Prepare a review work program
- Complete a time budget by review area
- Hold discussions with appropriate organization officials about key review dates

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Director  
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I will design the review and audit programs based upon the risk that matters may materially affect the financial statements. My audit steps could include (if applicable):

- Review Minutes, contracts and funding source agreements
- Cash
- Investments
- Support, receivables and receipts
- Program service fees, revenue and receivables
- Donations
- Expenses for program, supporting services and accounts payable
- Inventories
- Property and equipment
- Debt and other liabilities
- Other

Examples of audit procedures could be:

- Approval of budget documented
- Identify related party transactions
- Confirm bank balances with the Banks
- Review cash disbursement records for disbursements after year end to ascertain if the item was an unrecorded liability.

I will be prepared to begin the FYE 2018 audit and complete all fieldwork during December 2018.  
I will plan to issue my reports before December 30, 2018.

I will be prepared to begin the FYE 2019 audit and complete all fieldwork during December 2019.  
I will plan to issue my reports before December 30, 2019.

I have audited the following types of West Virginia entities for the period 2016 through 2018:

County Commissions  
Municipalities (Class III and IV)  
Boards of Health  
Public Service Districts  
Economic Development Authorities  
Emergency Ambulance Authorities  
Transit Authorities  
Solid Waste Authorities  
Libraries  
Airports  
Not-For-Profit Organizations

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Director  
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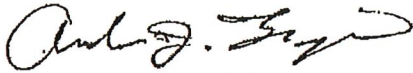
Fizer and Associates is enrolled in the Peer Review Program and my system of quality control for the accounting and auditing practice has been reviewed by Arnett, Carbis, Toothman, LLP, an independent Certified Public Accounting firm. The review was conducted in accordance with standards established by the Peer-Review Authority of the American Institute of Certified Public Accountants (AICPA). This review was scheduled and completed in accordance with section 2.2.2 of the Procedures Manual for Conducting Audits and Reviews of Local Governments, which is issued and maintained by the Office of the State Auditor, Chief Inspector Division.

I am a member of the AICPA Governmental Audit Quality Center. I have over 25 years of public and private auditing experience.

The fee will be \$6,500 for the fiscal year ended June 30, 2018 and \$6,500 for the fiscal year ended June 30, 2019. I have included the Bid Summary and Certification Forms.

I welcome the opportunity to become the Auditor for the Jefferson County Emergency Services Agency.

Sincerely,



Andrew J. Fizer, CPA  
Enclosures

## Bid Summary and Certification

The Firm of Flzer and Associates, PLLC proposes to conduct the Financial and Compliance Audit of the Jefferson County Emergency Services Agency for the period of July 1, 2017 through June 30, 2018 and to issue the report on or before the specified date of December 30, 2018 for the amount of \$6,500.

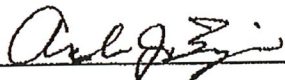
The Firm's employees assigned to and who will conduct this audit, their level of audit responsibility, credentials, experience, and hourly rates are as follows:

	<u>CPA Yes/No</u>	<u>Years of Audit Experience</u>	<u>Has Prior experience THIS ENTITY Yes/No</u>	<u>Has Prior experience this entity TYPE Yes/No</u>	<u>Hours X</u>	<u>Rate/Hour =</u>	<u>Total</u>
Audit Manager							
Andrew J. Flzer	Yes	25	No	Yes	65	100	\$6,500.00
							\$0.00
Audit Supervisor(s)							\$0.00
							\$0.00
Audit Staff							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
Other Personnel							\$0.00
							\$0.00
Total Hours					65		\$6,500.00

### BREAKDOWN OF TOTAL AUDIT/REVIEW HOURS

Planning and Supervisor	10	Review	18
Field Work: General	16	Report Preparation	21
Total Hours		65	

I have not provided this entity with any services that would violate professional standards issued by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

Signature:  Title: Partner/Owner

Date: 8/24/2018

