



1012 Kanawha Boulevard, E, Post Office Box 169, Charleston, West Virginia 25321
Voice 304.343.5503 • Fax 304.346.3513
www.rcrcpa.com

INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Taylor Bennett

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Taylor Bennett's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Taylor Bennett to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

Rollins, Cleavenger and Rollins

February 14, 2022

Charleston, West Virginia



**Rollins
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Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Rob Burton
Registration Number: 2161

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Rob Burton's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Rob Burton to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: John Cavacini
Registration Number: 255

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of John Cavacini's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Cavacini reported he needs to amend his reports as follows:

<u>Reporting Period</u>	<u>Originally Filed</u>	<u>Amended Filing</u>
January 1, 2020 to April 30, 2020	\$ 2,200	\$ 1,200
May 1, 2020 to August 31, 2020	0	2,000
September 1, 2020 to December 31, 2020	15,000	2,500

Once the reports are amended, they will have been found accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Rachel Coffman
Registration Number: 782

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Rachel Coffman's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Rachel Coffman to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Juliana Frederick Curry
Registration Number: 199

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Juliana Frederick Curry's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Juliana Frederick Curry to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Brian Dayton
Registration Number: 856

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Brian Dayton's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

In conjunction with the agreed upon procedures we performed; we have comments as follows:

1. The first reporting period for January 1, 2020 to April 30, 2020, reflects expenses relating to the Leadership of West Virginia State reception at the Charleston Town Center Marriot on January 8, 2020. I computed a small math error. When I divide \$14,866.14 by 500, I come up with \$29.73 per participant, whereas Mr. Dayton shows \$31.73. The difference of \$2.00 attributable to each of the 85 officials results in a difference of \$170.

Mr. Dayton agrees with this finding and will be making an amended report.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: John Ellem
Registration Number: 1155

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of John Ellem's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by John Ellem to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Frank Hartman
Registration Number: 564

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Frank Hartman's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Hartman reported he needs to amend his report as follows:

<u>Reporting Period</u>	<u>Originally Filed</u>	<u>Amended Filing</u>
September 1, 2020 to December 31, 2020	\$ 1,000.00	\$ 1,174.20

Once the report is amended, it will have been found accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: M. Gregory Hefner
Registration Number: 933

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of M. Gregory Hefner's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by M. Gregory Hefner to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Sam Hickman
Registration Number: 576

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Sam Hickman's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

In conjunction with the agreed upon procedures we performed; we have comments as follows:

1. We did not receive any evidence to support expenses for meals of \$22.73 for the first reporting period.
2. We did not receive any evidence to support a \$100 contribution on the third reporting period.
3. Our letter to Mr. Hickman stating the amount he reported as expenses was to be signed by him and returned. It was not.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Robert Johns
Registration Number: 215

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Robert Johns' *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Robert Johns to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Dale Lee
Registration Number: 642

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Dale Lee's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

We did not receive any responses from Mr. Lee.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Larry Puccio
Registration Number: 695

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Larry Puccio's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Larry Puccio to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Abby Reale
Registration Number: 772

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Abby Reale's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Ms. Reale reported she needs to amend her reports as follows:

<u>Reporting Period</u>	<u>Originally Filed</u>	<u>Amended Filing</u>
January 1, 2020 to April 30, 2020	\$ 0.00	\$ 200.00
May 1, 2020 to August 31, 2020	1,000.00	400.00
September 1, 2020 to December 31, 2020	0.00	754.48

Once the reports are amended, they will have been found accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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Charleston, West Virginia



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Voice 304.343.5503 • Fax 304.346.3513
www.rcrcpa.com

INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Sean Redmond
Registration Number: 2097

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Sean Redmond's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Sean Redmond to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

Rollins, Cleavenger and Rollins

February 14, 2022

Charleston, West Virginia



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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Nathan T. Spade
c/o Ann Tinker, United Health Group
Registration Number: 2024

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Nathan T. Spade's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Nathan T. Spade to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: William Swann
Registration Number: 1021

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of William Swann's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Swann reported he needs to amend his report as follows:

<u>Reporting Period</u>	<u>Originally Filed</u>	<u>Amended Filing</u>
September 1, 2020 to December 31, 2020	\$ 400	\$ 300

Once the report is amended, it will have been found accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Donna Tanner
Registration Number: 395

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Donna Tanner's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Donna Tanner to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: David Yaussy
Registration Number: 151

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of David Yaussy's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Yaussy reported he needs to amend his report as follows:

<u>Reporting Period</u>	<u>Originally Filed</u>	<u>Amended Filing</u>
September 1, 2020 to December 31, 2020	\$ 0	\$ 100

Once the report is amended, it will have been found accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Gary Zuckett
Registration Number: 236

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2020, and ending December 31, 2020. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Gary Zuckett's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Gary Zuckett to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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