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Certified Public Accountants

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: John Ailes
Registration Number: 535

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of John Ailes' *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 John Ailes 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

November 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: Valerie Antonette
Registration Number: 1195

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Valerie Antonette's *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 Valerie Antonette 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.

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November 14, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Thomas Bailey
Registration Number: 912

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Thomas Bailey's *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 Thomas Bailey 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.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

November 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: Matthew Bowles
Registration Number: 907

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Matthew Bowles' *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 Matthew Bowles 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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November 14, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Ameila Courts
Registration Number: 1017

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Amelia Courts' *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 Amelia Courts 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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November 14, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Joshua Fisher
Registration Number: 101131

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Joshua Fisher's *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 Joshua Fisher 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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November 14, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Jeff Fritz
Registration Number: 575

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Jeff Fritz's *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 Jeff Fritz 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.

A handwritten signature in blue ink, appearing to read "Rollins Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

November 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: Daniel Hall
Registration Number: 1180

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, 2021, and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Daniel Hall's *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. Hall reported he needs to amend his reports as follows:

Reporting Period	Inaccurate amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st			
2 nd			
3 rd	\$3,073.52 Did not report two \$1,000 campaign contributions.	\$5,073.52	Amended report on November 16, 2022.

The reports have been amended and 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.

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

November 17, 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: Brandon Hatfield
Registration Number: 1082

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Brandon Hatfield's *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 Brandon Hatfield 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.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

November 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: Cam Huffman
Registration Number: 341

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Cam Huffman's *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 Cam Huffman 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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A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

November 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: Peter Markham
Registration Number: 2067

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Peter Markham's *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 Peter Markham 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.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

November 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: Angel Moore
Registration Number: 1011

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, 2021, and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Daniel Hall's *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. Moore reported she needs to amend her reports as follows:

Reporting Period	Inaccurate amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st	\$417.85 Miscalculated per person dinner cost.	\$371.34	Amended report on November 16, 2022.
2 nd			
3 rd			

The reports have been amended and 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.

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.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins". The signature is written in a cursive, flowing style.

Rollins, Cleavenger and Rollins

November 17, 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 Morris
Registration Number: 2129

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Nathan Morris' *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 Nathan Morris 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: Nikolas Nartowicz
Registration Number: 2074

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Nikolas Nartowicz's *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 Nikolas Nartowicz 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.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins".

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November 14, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Jennifer Richmond
Registration Number: 101098

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Jennifer Richmond's *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 Jennifer Richmond 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.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

November 14, 2022

Charleston, West Virginia



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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: Regina Skeen
Registration Number: 1084

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Regina Skeen's *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 Regina Skeen 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: Ernest Terry
Registration Number: 103

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Ernest Terry's *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 Ernest Terry 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: Jeff Wafford
Registration Number: 2120

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Jeff Wafford's *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 Jeff Wafford 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: Beth White
Registration Number: 802

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Beth White's *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 Beth White 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: Benjamin Williams
Registration Number: 1152

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, 2021 and ending December 31, 2021. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Benjamin Williams' *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 Benjamin Williams 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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