



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

State of West Virginia
West Virginia Ethics Commission
Attn: Ms. Kimberly B. Weber, Executive Director
210 Brooks Street, Suite 300
Charleston, West Virginia 25301-1804

We have performed the procedures enumerated on the attached Schedule A, Schedule of Procedures. The West Virginia Ethics Commission is responsible for the oversight of the agreed-upon procedures.

The West Virginia Ethics Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of Title 158 Legislative Rule, West Virginia Ethics Commission, Series 15, Compliance Audit. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures are on the attached Schedule A -Schedule of Procedures, and the associated findings are in the 20 letters that we sent on December 14, 2023, to the West Virginia Ethics Commission.

We were engaged by the West Virginia Ethics Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Title 158 Legislative Rule, West Virginia Ethics Commission, Series 15, Compliance Audit. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the West Virginia Ethics Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

A handwritten signature in cursive script that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins
Charleston, West Virginia

January 25, 2024

**SCHEDULE A
STATE OF WEST VIRGINIA
WEST VIRGINIA ETHICS COMMISSION
FOR THE YEAR OF 2022**

Schedule of Procedures:

1. We will select 20 lobbyists (plus 5 alternates) from the list you supplied on August 22, 2023. The selection will be done by using a computerized, random-number program. The list you provide will not disclose the names of the lobbyists or include any lobbyist selected for audit in the past two years.

We selected 20 lobbyists and 5 alternates from the list you supplied on August 22, 2023. The selection was done by using a computerized, random number program.

2. You will notify the selected lobbyists of the audit by letter.

We notified you of the selected lobbyists and it's our understanding that you contacted them by letter.

3. Thirty days after your notification letter is mailed, we will request from the selected lobbyists the documents supporting the amounts reported. If a lobbyist activity report reports "none" as the expenditure, we will ask them to confirm that assertion in writing. We will follow up on non-responses with additional requests for information. All documents received from the lobbyists will be returned to them following the issuance of our reports to the Commission.

Thirty days after your notification was mailed, we requested from the selected lobbyists documents supporting the amounts reported on their filings. All lobbyists were asked to confirm their report balances in writing. On the nonresponsive requests, Rachel Carpenter followed-up with the auditees.

4. We will follow the audit procedures outlined in the Legislative Rule 158CSR15-5 and prepare an audit report as required by Legislative Rule 158CSR15-6.

We followed audit procedures outlined in Legislative Rule 158CSR15-5 and prepared an audit report as required by Legislative Rule 158CSR15-6.

5. The attest documentation for this engagement is the property of the lobbyists and constitutes confidential information. However, we may be requested to make certain attest documentation available to the West Virginia Ethics Commission pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of the West Virginia Ethics Commission staff. Furthermore, upon request, we may provide copies of selected attest documentation to the West Virginia Ethics Commission. They may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We will comply with all the requests outlined above.



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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Bryan Brown

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Bryan Brown'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, we have found the following:

Reporting Period	Amount(s) Reported	Recalculated Amounts Expended	Suggested Action Needed or Taken/Date
January 1, 2022 – April 30, 2022	\$750 campaign contributions	\$750 campaign contributions	NO ACTION NEEDED
May 1, 2022 – August 31, 2022	\$811.20 meals and beverages and campaign contributions	\$61.20 meals and beverages \$750 was campaign contributions from last period.	Amended filing for 2 nd period.
September 1, 2022 – December 31, 2022	\$500 campaign contributions	\$250 campaign contributions Lobbyist noted \$250 on October 5, 2023, letter.	Amended filing for 3 rd period.

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 cursive script that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

December 1, 2023

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: Patricia Burdette

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Patricia Burdette'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 Patricia Burdette 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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December 1, 2023

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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 Canfield

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of John Canfield'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 John Canfield 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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December 1, 2023

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
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Re: Nicole Christian

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Nicole Christian'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, we have found the following:

Reporting Period	Amount(s) Reported	Recalculated Amounts Expended	Suggested Action Needed or Taken/Date
January 1, 2022 – April 30, 2022	Reported in meals and beverages \$631.53 with 270 attendees and \$23.39 per attendee	Meals and beverages \$584.01 with 292 attendees and \$21.63 per attendee	Needs to amend 1 st period filing for over reporting of funds in food and beverage.
May 1, 2022 – August 31, 2022	\$0.00	\$0.00	NO ACTION NEEDED
September 1, 2022 – December 31, 2022	\$0.00	\$0.00	NO ACTION NEEDED

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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December 1, 2023

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: Caleb David

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Caleb David'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 Caleb David 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: Gary Dougherty

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Gary Dougherty'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 Gary Dougherty 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: Katelyn Garden

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Katelyn Garden'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 Katelyn Garden 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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December 1, 2023

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: David Gladkosky

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of David Gladkosky'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 David Gladkosky 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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December 1, 2023

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: Richard Todd Grinstead

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Richard Todd Grinstead'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 Richard Todd Grinstead 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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December 1, 2023

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: Tyler Henry

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Tyler Henry'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 Tyler Henry 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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Rollins, Cleavenger and Rollins

December 1, 2023

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: Thomas Heywood

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Thomas Heywood'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 Heywood 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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Rollins, Cleavenger and Rollins

January 2, 2024

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: John Hohenwarter

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of John Hohenwarter'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 John Hohenwarter 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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December 1, 2023

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
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Charleston, West Virginia 25301-1804

Re: Andrew Jennison

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Andrew Jennison'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 Andrew Jennison 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 cursive script that reads "Rollins, Cleavenger and Rollins".

Rollins, Cleavenger and Rollins

December 1, 2023

Charleston, West Virginia



1012 Kanawha Boulevard, E, Post Office Box 169, Charleston, West Virginia 25321
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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Jamie Mallory

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Jamie Mallory'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 Jamie Mallory 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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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Betsy DeBord Miles

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Betsy DeBord Miles' *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, we have found the following:

Reporting Period	Amount(s) Reported	Recalculated Amounts Expended	Suggested Action Needed or Taken/Date
January 1, 2022 – April 30, 2022	\$0.00	\$0.00	NO ACTION NEEDED
May 1, 2022 – August 31, 2022	\$0.00	\$0.00	NO ACTION NEEDED
September 1, 2022 – December 31, 2022	Failed to file a 3 rd period Lobbyist Activity Report.	\$0.00	Filed 3 rd period Lobbyist Activity Report with the West Virginia Ethics.

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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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Samuel Minardi

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Samuel Minardi'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 Samuel Minardi to the West Virginia Ethics Commission for the period specified were found to be materially correct. We did find a technical issue in the amount shown as a \$250 campaign contribution that was expensed in the second period and should have been an expense in the third period. Documentation to support all expenditures was provided.

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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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Amber Perry

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Amber Perry'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 Amber Perry 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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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Steven Stewart

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Steven Stewart'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 Steven Stewart 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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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Juliet Terry

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Juliet 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 Juliet Terry to the West Virginia Ethics Commission for the period specified were found to be materially correct. We did find a technical issue in that certain amounts for meals and beverage on 5A in the second period report were not included in the total for the report. Documentation to support all expenditures was provided.

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: Guido Zucconi

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, 2022, and ending December 31, 2022. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Guido Zucconi'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 Guido Zucconi 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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