



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: Robert Burton

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Robert Burton'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 Robert Burton to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

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

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 4, 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: Pat Cadle

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Pat Cadle'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, 2023 – April 30, 2023	\$2,031.82	\$2,031.82	No action needed.
May 1, 2023 – August 31, 2023	\$1,046.42	\$1,036.42	A clerical error was made. No action needed.
September 1, 2023 – December 31, 2023	\$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.

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To the West Virginia Ethics Commission

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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 4, 2024

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: J. Randolph Cheetham

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of J. Randolph Cheetham'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, 2023 – April 30, 2023	\$765.51	\$645.48	Amended 1 st reporting period with WV Ethics commission.
May 1, 2023 – August 31, 2023	\$492.65	\$492.65	No action needed.
September 1, 2023 – December 31, 2023	\$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.

To the West Virginia Ethics Commission

2

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 4, 2024

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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Elaine Darling

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Elaine Darling'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 Elaine Darling 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: G. Kurt Dettinger

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of G. Kurt Dettinger'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, 2023 – April 30, 2023	\$1,000.00	\$1,000.00	No action needed.
May 1, 2023 – August 31, 2023	\$4,653.37	\$4,653.37	No action needed.
September 1, 2023 – December 31, 2023	\$3,629.20	\$3,629.20	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.

To the West Virginia Ethics Commission

2

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: James Fealy

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of James Fealy'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, 2023 – April 30, 2023	\$3,976.13	\$3,976.13	No action needed.
May 1, 2023 – August 31, 2023	\$0.00	\$0.00	No action needed.
September 1, 2023 – December 31, 2023	\$62.92	\$62.92	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.

To the West Virginia Ethics Commission

2

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: Richard Goszka, Jr.

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Richard Goszka, Jr.'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 Goszka, Jr. 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: Andrea Greene

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Andrea Greene'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 Andrea Greene 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: Patti Hamilton

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Patti Hamilton'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 Patti Hamilton 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: Alexander Macia

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Alexander Macia'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, 2023 – April 30, 2023	\$0.00	\$0.00	No action needed.
May 1, 2023 – August 31, 2023	\$0.00	\$0.00	No action needed.
September 1, 2023 – December 31, 2023	\$1,000.00	\$3,000.00	Under reported his campaign contributions. Amended 3 rd period report with WV Ethics Commission.

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.

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To the West Virginia Ethics Commission

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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: Matthew McComas

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Matthew McComas' *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 McComas 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: Melanie Pagliaro

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Melanie Pagliaro'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, 2023 – April 30, 2023	\$4,612.44	\$4,612.37	No action needed.
May 1, 2023 – August 31, 2023	\$9,800.00	\$7,958.00	Amended 2 nd period with WV Ethics Commission.
September 1, 2023 – December 31, 2023	\$13,550.00	\$13,550.00	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.

To the West Virginia Ethics Commission

2

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
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Re: Karen Price

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Karen Price'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, 2023 – April 30, 2023	\$144.52	\$144.52	No action needed.
May 1, 2023 – August 31, 2023	\$100.00	\$100.00	No action needed.
September 1, 2023 – December 31, 2023	\$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.

To the West Virginia Ethics Commission

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

Re: Larry Puccio

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Larry Puccio's *West Virginia 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, 2023 – April 30, 2023	\$2,102.64	\$2,102.64	No action needed.
May 1, 2023 – August 31, 2023	\$0.00	\$0.00	No action needed.
September 1, 2023 – December 31, 2023	\$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.

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To the West Virginia Ethics Commission

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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 4, 2024

Charleston, West Virginia



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: Phil Reale

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Phil Reale'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, 2023 – April 30, 2023	\$11,085.08	\$11,335.08	Under reported campaign contributions. Amended 1 st period with WV Ethics Commission.
May 1, 2023 – August 31, 2023	\$992.65	\$992.65	No action needed.
September 1, 2023 – December 31, 2023	\$5,315.48	\$5,145.89	Computation error. Amended 3 rd period with WV Ethics Commission.

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.

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To the West Virginia Ethics Commission

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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: Lida Shepherd

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Lida Shepherd'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 Lida Shepherd 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: Glenn Spencer

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Glenn Spencer'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 Glenn Spencer 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: Sherri Talkington

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Sherri Talkington'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 Sherri Talkington 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: Stephanie C. Wissman

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, 2023, and ending December 31, 2023. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Stephanie C. Wissman'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, 2023 – April 30, 2023	\$315.68	\$315.68	No action needed.
May 1, 2023 – August 31, 2023	\$165.70	\$165.70	No action needed.
September 1, 2023 – December 31, 2023	\$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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INDEPENDENT ACCOUNTANTS' REPORT

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

Re: Emily Womeldorff

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