



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Michael Basile
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Michael Basile's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Michael Basile to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Charlie Burd
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Charlie Burd's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Charlie Burd to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." with a stylized flourish at the end.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Mark Clark
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Mark Clark's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Mark Clark to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: William Douglass
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of William Douglass's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by William Douglass to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Kelley Goes
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Kelley Goes's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Kelley Goes to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Tony Gregory
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Tony Gregory's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Tony Gregory to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Erik Hingst
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Erik Hingst's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Erik Hingst to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." with a stylized flourish at the end.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Greg Hoyer
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Greg Hoyer's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Greg Hoyer to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." with a stylized flourish at the end.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Joseph Johns
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Joseph Johns's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

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

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." in a cursive script.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Laura Martin
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Laura Martin's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Laura Martin to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Pat McCune
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Pat McCune's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Pat McCune to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Mark Meckler
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Mark Meckler's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Mark Meckler to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Melanie Pagliaro
Reg. 239

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, 2018 and ending December 31, 2019. 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 Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Melanie Pagliaro to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." with a stylized flourish at the end.

October 20, 2020
Dunbar, WV

Received
OCT 26 2020
WV Ethics Commission



INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Natalie Roper
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Natalie Roper's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Natalie Roper to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Louis Southworth
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Louis Southworth's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Louis Southworth to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Jeff Stevens
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Jeff Stevens's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Jeff Stevens to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." in a cursive style.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Ben Sullivan
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Ben Sullivan's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Ben Sullivan to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." with a stylized flourish at the end.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Juliet Terry
Reg. 239

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, 2018 and ending December 31, 2019. 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 Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Juliet Terry to the WV Ethics Commission for the period specified were found to be accurate and properly documented.

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

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

A handwritten signature in blue ink that reads "Rowan & Assoc." with a stylized flourish at the end.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Wendel Turner
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Wendel Turner's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Wendel Turner to the WV 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.

October 20, 2020
Dunbar, WV



Received
OCT 26 2020
WV Ethics Commission

INDEPENDENT ACCOUNTANTS' REPORT

To The WV Ethics Commission:

Re: Joseph Ward
Reg. 239

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, 2018 and ending December 31, 2019. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Joseph Ward's *West Virginia Lobbyist Registration Statement*, the *West Virginia Lobbyist Statement of Representation*, and all *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all of the reports submitted by Joseph Ward to the WV 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.

October 20, 2020
Dunbar, WV