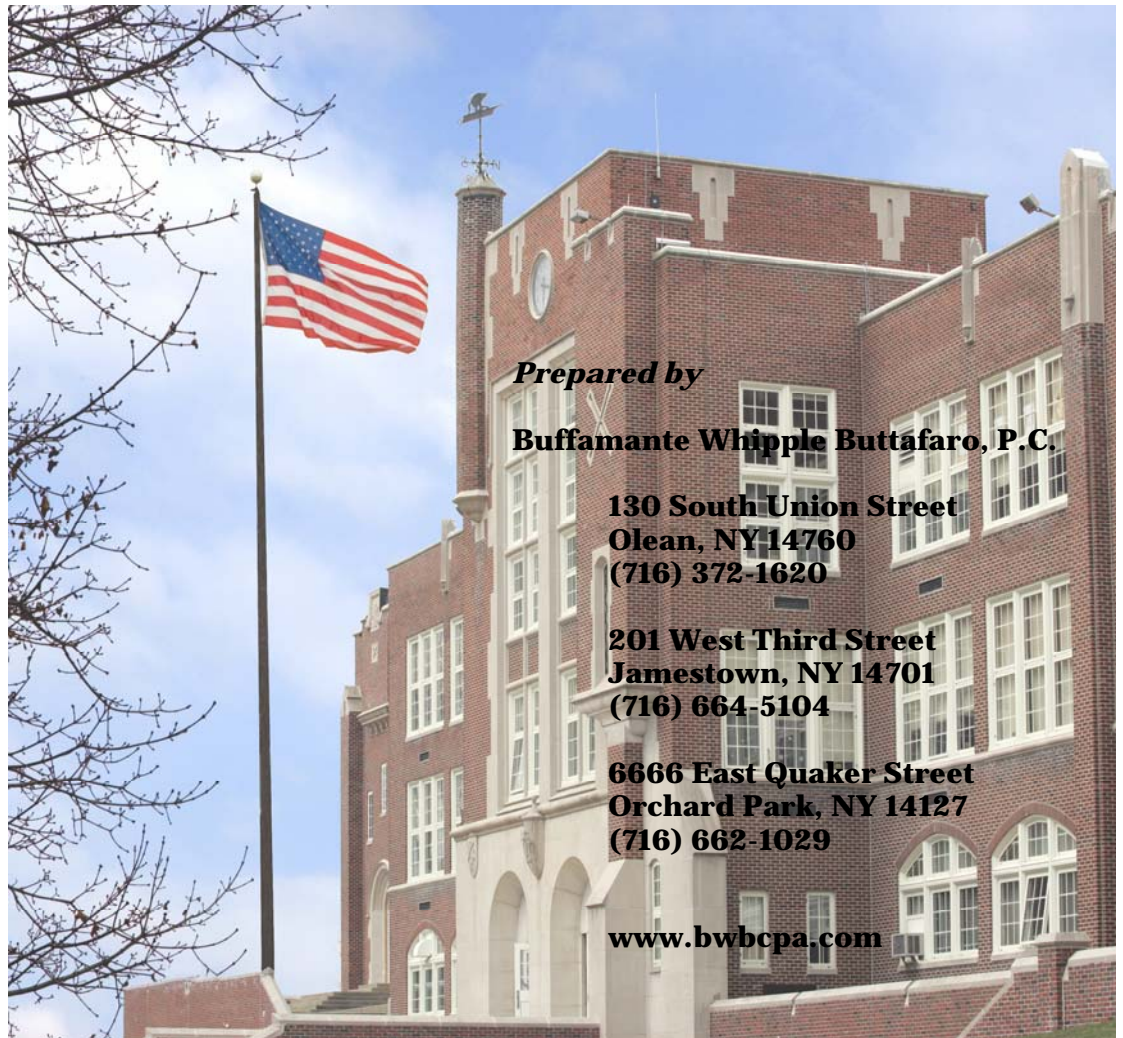


Warren County School District

Summary of Qualifications and Credentials for Providing Auditing Services



Prepared by

Buffamante Whipple Buttafaro, P.C.

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**Contact: David V. DiTanna, CPA, CGFM, CIA
Shareholder
dvd@bwbcpa.com**

March 25, 2009

B-W-B
BUFFAMANTE WHIPPLE BUTTAFARO, P.C.
Certified Public Accountants • Business Solutions

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Thomas P. Benson, CPA, CFFA
Thomas E. Buffamante, CPA
David V. DiTanna, CPA, CGFM, CIA
Chad B. Madden, CPA

Scott D. Reed, CPA, CFFA
John F. Whipple, Jr., CPA, CVA
Kristy B. Zabrodsky, CPA

March 25, 2009

Board of School Directors,
Mr. Robert E. Terrill, Superintendent,
Mr. J. Petter Turnquist, CPA, Business Administrator
Warren County School District
Central Administrative Offices
185 Hospital Drive
Warren, Pennsylvania 16365-4885

Dear Board of School Directors, Mr. Terrill and Mr. Turnquist:

Thank you very much for giving us the opportunity to submit this proposal. Our Firm would be very excited to serve as independent auditors for the **Warren County School District**. We currently provide services to over **30 school districts** and are dedicated to being a leader in providing audits to school districts. The services we would provide are detailed more specifically within our proposal for audit services.

We believe we are best qualified to serve the **Warren County School District** because of our School District experience, our firm understanding of State and Federal laws and regulations, our thorough understanding and knowledge of the inner-workings of School Districts, and our unwavering commitment to meeting the needs and expectations of our clients. Our staff is experienced, courteous and professional and we believe our knowledge in school accounting allows us to be trusted consultants throughout the year. As presented in our summary of qualifications and credentials, we have significant experience in providing audits and consulting services to School Districts and are very cognizant of the auditing standards as they relate to Federal and State guidelines.

As evidenced by our services performed for the **Warren County School District** in 2008 related to evaluating the payroll department, our Firm has a significant amount of experience in evaluating efficiencies and effectiveness of school district controls, departments and operating cycles. We would be very interested in providing the District with recommendations for enhancing efficiencies and effectiveness, along with performing Plan Con audits and earned income tax office audits for the **Warren County School District**. We are also very aware of the District's filing requirements and deadlines for all reports and intend to plan each engagement in a manner to put us in a position to meet these requirements.

We welcome the opportunity to speak with you to discuss our qualifications and credentials in more detail and look forward to hearing from you. If you have any questions after reading this summary, please contact me at (716) 372-1620.

Sincerely,

David V. DiTanna, CPA, CGFM, CIA
BUFFAMANTE WHIPPLE BUTTAFARO, P.C.

Our Firm's Qualifications and Credentials

Size and composition of our staff

Buffamante Whipple Buttafaro, P.C., is a regional certified public accounting and business advisory firm, with offices in Olean, Jamestown and Orchard Park, New York. We serve as accountants and business advisors to businesses, organizations, and individuals throughout New York, Pennsylvania and several other states.

Thanks to the confidence our client base has shown in us, our firm continues to expand its resources and is currently the largest CPA firm in Southwestern New York with approximately sixty professionals and para-professionals on staff and the 12th largest in WNY per *Buffalo Business First*.

Approximately twenty-five professionals from our office perform audits, accounting and consulting services to school districts and governmental entities, which includes staff from all levels. Our staff includes twenty-six certified public accountants, a certified fraud deterrence analyst, a certified forensic financial analyst, two certified fraud examiners, a certified internal auditor and a certified governmental financial manager.

Our firm's growth is the result of a philosophy that serves our clients' total financial, accounting, and consulting needs. This philosophy is one of total involvement in the client's operation with contact throughout the year. Our main goal is to provide our clients with top quality, prompt, professional service for a fair fee. All of our clients are extremely important to us and each one of them is treated accordingly.

One of the most important aspects of our firm is the dedication we exhibit in striving to provide the best possible service to our clients. We are a young, aggressive firm and recognize the key to our long-term success lies in meeting and exceeding the service requirements and expectations of each client. As each of our shareholders, and most of our staff, are natives of this area, we are committed to being involved in community activities; having a positive impact on the quality of life in our communities and the surrounding area.

Our firm is a member of the American Institute of Certified Public Accountants Private Companies Practice Section and is a certified public accounting firm registered in New York State. We have successfully undergone tri-annual external quality control reviews by outside firms in 1987 through 2008. We have enclosed a copy of our most recent report performed by Carson Highland & Co., LLP, dated November 12, 2008. These peer reviews include reviews of specific School District engagements. We are also very pleased to report that our firm has not received a letter of comments in any of its peer reviews.

Quality Control

We are very proud of our membership in the Private Companies Practice Section and our internal system of quality control for our accounting and auditing practice. All members of our firm extensively participate and conform to the highest professional standards. Our membership in the Private Companies Practice Section and the American Institute of Certified Public Accountants (in addition to the NYS Board of Public Accountancy) requires an average of 40 hours per year of continuing professional education. Specifically, all personnel assigned to work on governmental engagements are required to devote at least a portion of their continuing education requirements to government auditing and accounting areas.

Our Relevant Experience

"We know your industry, understand your operations, and anticipate your needs."

Our School District and Governmental Service professionals provide auditing, accounting and consulting services to many governmental entities throughout New York and Pennsylvania, including over 30 School Districts.

This experience has provided our firm with a wealth of specific expertise regarding the unique challenges facing today's school district and governmental entity. One distinct and competitive advantage we bring to the prospective governmental client is an absolute commitment to provide ongoing, specialized training to our school district and governmental services staff members and to continually update our comprehensive library of technical and proprietary resources to effectively handle the complex, constantly changing rules, regulations and laws that impact the governmental sector. We are committed to this professional development within our staff.

We believe that Buffamante Whipple Buttafaro, P.C. is the best choice for your engagement because of the following:

- Because of our firm's size and extensive experience with school districts, we offer you the benefits of a larger firm and a depth of knowledge that is unprecedented locally. We have insight into developments and regulations adopted by the Pennsylvania Department of Education which may directly affect your School District.***
- The shareholders and staff within our firm participate actively in our region. We have served on many boards in leadership roles. This gives us a true understanding of the issues of governance facing nonprofits, governments and school districts, as well as an understanding of the concerns boards face in relation to internal controls and operations.***
- Two shareholders will be directly assigned to your engagement, and others are available for consultation.***
- Our thorough understanding of School Districts will allow us to bring an objective fresh look into your District's strengths and weaknesses in accounting systems and policies.***
- We believe that an informed board and responsible management are the strongest internal controls, and will ensure that communication of audit results/findings is complete and timely.***
- Our extensive experience with auditing school districts in this area, gives us a thorough understanding of their processes and operations, which allow us to maximize the quality, value and diligence of the audit.***

Our professionals are dedicated to providing our clients with close personal attention and exceptional service. ***Buffamante Whipple Buttafaro, P.C.*** has maintained a close working relationship with many school districts which has allowed us to develop innovative solutions to handling our clients' questions and problems. We strongly believe that our accessibility and eagerness to serve each client is what sets us apart and distinguishes us as a leader in school district, governmental and non-profit arena.



Our Relevant Experience

***“We know your industry,
understand your
operations and anticipate
your needs”***

Other specialized services we offer to school districts and governmental entities include the following:

- OMB Circular A-133, Audits of States, Local Governments and Nonprofit Organizations (the “Single Audit”)
- Governmental Auditing Standards (the “Yellow Book”)
- GASB 34, Financial Reporting Model implementation and other new requirements of Federal and State Governments.
- GASB 45, Other Pension Employee Benefits implementation and reporting
- Capital project planning and reporting, including performance of PlanCon audits
- Bond issues and refundings and their reporting requirements
- Budgeting, preparation and analysis
- Internal control studies, reviews and systems review
- Forecasts and projections
- Cash flow management
- Board training and presentations on understanding fiscal affairs of governments
- Section 125 plans (cafeteria plans) setup and administration
- Fixed asset maintenance and reporting
- Fund balance management
- Preparation and review of annual financial report (AFR)
- Preparation of financial information for issuance of debt proceeds
- Agreed-upon procedures
- Student activity fund presentations to activity advisors
- Efficiency and effectiveness studies of various internal controls and activities/departments
- Internal audits and risk assessments
- Information Technology (IT) audits and reviews



Our Service Team

***We seek to have continuity
with our staff assigned to
the engagement***

Breadth of Experience

Throughout our over thirty-five years of existence, we have provided a wide range of services to clients involved in many different endeavors ranging from the preparation of relatively small personal tax returns to the provision of audit, tax and management consulting services to a public company with annual sales in excess of \$300 million. The service team to be assigned to your engagement has accumulated a substantial base of experience in serving clients in the school district and governmental arenas both through involvement with current clients and through previous experience.

Continuity of the key members of the engagement team is essential to the long-term, professional relationship, which we strive to establish and maintain with our clients. Our philosophy is to maintain the continuity of each member of the engagement management group as well as our staff to the greatest extent possible. We will be committed to maintaining this staff continuity.

The following management group from our firm will be assigned to your engagement.

David V. DiTanna, CPA, CGFM, CIA
Scott D. Reed, CPA, CFFA

Shareholder
Shareholder

Along with this group, various qualified senior and staff members from our firm will be assigned to your engagement.

Mr. DiTanna and Mr. Reed have a wealth of experience in performing audits, accounting and consulting to school districts and governmental entities and will have the primary responsibility for your auditing services. These two individuals will make key decisions during the engagement. They will also have a comprehensive working knowledge of the District so as to promptly advise management, when necessary, on fiscal matters and be available for routine telephone support.



Our Service Team



Mr. David V. DiTanna, CPA, CGFM, CIA

Mr. DiTanna, a St. Bonaventure University graduate, is a shareholder with thirteen years of experience and is responsible for handling school district, non-profit organizations and governmental entities. Mr. DiTanna has a wealth of experience in "Single Audit" engagements. In addition, he handles forecasts, projections, compilation and reviews engagements associated with these industries. Mr. DiTanna presents independent audit reports to the Boards of Education for school districts and is a presenter for various professional organizations in the school district arena, including GASB 45 implementation, SAS 112 and PILOT agreements.

- Member, New York State Society of CPAs
- Member, American Institute of CPAs
- Member, ASBO, NYSASBO and PASBO
- Member, Institute of Internal Auditing
- Buffalo Business First's "40 Under 40" honoree
- Graduate of Cattaraugus Leadership Inaugural Class of 2004
- Volunteer of the Year for Cattaraugus County Mental Health Association

Continuing Professional Education

Over the past several years, Mr. DiTanna, has concentrated his continuing education in the governmental sector. In 2005, David earned the certified financial governmental manager designation. In 2006, he earned the certified internal auditor designation. Some of Mr. DiTanna's specific CPE consist of the following:

- NYSASBO Financial Management, Auditing and Accounting
- Governmental financial statements and reporting
- School planning and GASB 34 and GASB 45
- Solving complex single audit issues

Biographies of our management that would be assigned to the engagement

Mr. Scott D. Reed, CPA, CFFA

Mr. Reed is a 1980 St. Bonaventure University graduate and Alfred-Almond Central School District graduate and has twenty-five years of experience in accounting and auditing. As a shareholder, Mr. Reed is **Buffamante Whipple Buttafaro's** Director of Quality Control and specializes in accounting and audit clientele, commercial, school district, pension plans, governmental entities and non-profit organizations, including significant experience in "Single Audit" engagements. In addition, Mr. Reed performs practice monitoring (peer review) engagements for other CPA firms.

- Member, New York State Society of CPAs
- Member, American Institute of CPAs
- Member, NYSASBO
- Past Treasurer, Board of Directors of Cattaraugus Co. Council on the Arts
- Member, Finance Committee of the St. Bonaventure Church
- Member, and past President and Treasurer, Olean Exchange Club
- Past President and fundraiser, Olean Area United Way
- Past Officer, National Association of Accountants

Continuing Professional Education

Some of Mr. Reed's continuing professional education consists of:

- NYSASBO Financial Management, Auditing and Accounting
- School planning and GASB 34
- Solving complex single audit issues
- Fraud in the governmental and nonprofit environment

Our Service Team



David V. DiTanna, CPA, CIA, CGFM
Shareholder

David V. DiTanna, CPA, CIA, CGFM is a shareholder and director of Buffamante Whipple Buttafaro, P.C. He has earned the designations of Certified Government Financial Manager and Certified Internal Auditor. Dave has over fourteen years of experience in accounting.



Scott D. Reed, CPA, CFDA
Shareholder

Scott D. Reed, CPA, CFDA has over twenty-five years experience in accounting. As a shareholder and director of the firm, Scott is Buffamante Whipple Buttafaro's Director of Quality Control and is partner-in-charge of the Olean office. Scott is also a Certified Fraud Deterrence Analyst as designated by the National Association of Certified Valuation Analysts.



Thomas P. Benson, CPA, CVA, CFFA
Shareholder

Thomas P. Benson, CPA, CVA, CFFA, is a shareholder and director with Buffamante Whipple Buttafaro, P.C. He has seventeen years of extensive and varied public accounting experience. Tom is also the Managing Director of the Vineyard Group, LLC, the firm's multi-faceted business services and consulting affiliate and is a Certified Forensic Financial Analyst as designated by the National Association of Certified Valuation Analysts.



Thomas E. Buffamante, CPA
Shareholder

A shareholder and director of Buffamante Whipple Buttafaro, P.C., Thomas E. Buffamante, CPA is a 1974 graduate of the University of Notre Dame and has practiced in public accounting continuously since that time.



Chad B. Madden, CPA
Shareholder

A shareholder and director of Buffamante Whipple Buttafaro, P.C., Chad B. Madden, CPA is a 1974 graduate of the State University of New York at Fredonia and has been a practicing Certified Public Accountant since 1980.



John F. Whipple, CPA, CVA
Shareholder

John F. Whipple, Jr., CPA, CVA has over twenty-five years experience in accounting. As a shareholder and director of Buffamante Whipple Buttafaro, P.C., Jack is the Chief Executive Officer of the firm and also directs the firm's marketing committee. Jack is also a Certified Valuation Analyst as designated by the National Association of Certified Valuation Analysts.



Kristy B. Zabrodsky, CPA
Shareholder

Kristy B. Zabrodsky, CPA is a shareholder and director with Buffamante Whipple Buttafaro, P.C. Kristy has over twenty years of experience in dealing with all facets of non-profit and governmental organizations including accounting and auditing, tax issues and consulting.



Christy L. Brecht, CPA
Director

Christy L. Brecht, CPA is a director of Buffamante Whipple Buttafaro, P.C. She received a Bachelor of Science Degree in Accounting from The Pennsylvania State University in 1986. Christy has over twenty years of experience in accounting.

Our Service Team



**Kelly A. Dawson, CPA
Director**

Kelly A. Dawson, CPA is a director of Buffamante Whipple Buttafaro, P.C. where she specializes in auditing. She is a graduate of the State University of New York College at Fredonia with a Bachelor of Applied Science degree in Accounting. In addition, she holds an Associate of Applied Science degree in Business Administration from Jamestown Community College.



**Robert J. Gunderson, CPA, CFE, BVAL
Director**

Robert J. Gunderson, CPA, CFE, BVAL is a director at Buffamante Whipple Buttafaro, P.C. He is a 1969 Northern Illinois University graduate and has practiced public accounting continuously since 1971. Bob specializes in accounting and audit engagements. He is also a Certified Fraud Examiner (CFE) and a Business Valuator Accredited in Litigation (BVAL).



**John B. Lloyd, CPA
Director**

John B. Lloyd, CPA is a director of Buffamante Whipple Buttafaro, P.C. He is a 1962 graduate of Penn State University and became a licensed Certified Public Accountant in 1968. Throughout his 43 year career in public accounting, John has dedicated himself to providing top quality accounting and consulting services to all of his clients.



**David P. Smolarek, CPA
Director**

David P. Smolarek, CPA is a director at Buffamante Whipple Buttafaro, P.C. He is a graduate of Canisius College and started his career in public accounting in 1973 with BDO Seidman in Buffalo, NY.



**Cheryl A. Watts, CPA
Director**

Cheryl A. Watts, CPA is a director with Buffamante Whipple Buttafaro, P.C. She is a graduate of Ohio State University and has over twenty-five years of experience and specializes in accounting and consulting for governmental and corporate engagements. Prior to joining BWB, Cheryl directed an Internal Audit Department that was responsible for documentation of IT system and safeguard processes for a large publicly held corporation in Western New York.



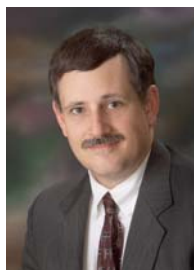
**Laurie A. Barrera, CPA
Director**

Laurie A. Barrera, CPA is a director at Buffamante Whipple Buttafaro, P.C. She is a graduate of St. Bonaventure University and has over twenty years experience in the accounting field.



**Norma J. Lombardo, CPA, CVA
Director**

Norma J. Lombardo, CPA, CVA is a director in the firm and has been employed by Buffamante Whipple Buttafaro, P.C. since 1997. Norma is also a Certified Valuation Analyst as designated by the National Association of Certified Valuation Analysts.



**Michael D. Staley, CPA, CFE
Director**

A graduate of Ohio State University, Michael D. Staley, CPA, CFE is a director in our audit and accounting department with 20 years experience as an accountant. Mike is also a Certified Fraud Examiner as designated by the Association of Certified Fraud Examiners.

Our Service Team



John F. McCarthy, CPA
Director

John F. McCarthy, CPA is a director in the firm's accounting and tax department. He is a graduate of the State University of New York College at Fredonia and has over fifteen years of public accounting experience in corporate tax planning and compliance; tax planning and consulting for multi-state, closely held businesses and their owners, corporate structuring tax credit benefits and other tax minimization engagements.



Wayne J. Rishell, CPA
Manager

Wayne J. Rishell, CPA is a manager in our audit and accounting department. Wayne joined Buffamante Whipple Buttafaro, P.C. in 2006 following twelve years of experience in the financial management of a manufacturing firm. He also has six years of experience in public accounting with Ernst & Young.



Paula J. Komarek
Manager

Paula J. Komarek is a manager at Buffamante Whipple Buttafaro, P.C. She is a graduate of SUNY Alfred with more than 30 years of accounting experience in tax preparation and auditing with extensive in individual, partnership and corporate taxes, as well as financial statement preparation and auditing of small businesses, non-profit organizations and school districts.



Lee F. Giardini, CPA
Manager

Lee F. Giardini, CPA is a manager at Buffamante Whipple Buttafaro, P.C. He is a graduate of the State University of New York College at Fredonia with a Bachelor of Science degree in Accounting. Lee has ten years of experience in the accounting field.



Timothy R. Thomas, CPA
Manager

Timothy R. Thomas, CPA is a manager of Buffamante Whipple Buttafaro, P.C. He is a graduate of Grove City College with a Bachelor of Arts Degree in Accounting and Economics. Tim has over 25 years of experience in auditing and consulting for commercial and governmental entities, pension plans and non-profit organizations, with an emphasis in the public utility industry.



Peter J. Morgante, CPA
Manager

Peter J. Morgante, CPA is a manager at Buffamante Whipple Buttafaro, P.C. He is a graduate of the State University of New York College at Fredonia with a Bachelor of Science degree in Accounting.



Sonja C. Johnson, CPA
Supervisor

Sonja C. Johnson, CPA, is a supervisor at Buffamante Whipple Buttafaro, P.C. She is a graduate of the State University of New York College at Fredonia with a Bachelor of Science degree in Accounting. Sonja has a wide base of experience in accounting and auditing of various industries and non-profit organizations. Her primary specialty deals with property and casualty insurance companies.



Jeffery K. Rhodes, CPA
Supervisor

Jeffery K. Rhodes, CPA is a supervisor at in the accounting and tax department of Buffamante Whipple Buttafaro, P.C. He is a summa cum laude graduate of the State University of New York College at Fredonia with a Bachelor of Science degree in Accounting. He also holds degrees from the State University of New York at Buffalo and Jamestown Community College. Mr. Rhodes has nine years of experience in public accounting.

Our Service Team



James C. Alexander IV, CPA
Supervisor

James C. Alexander IV, CPA, is a supervisor in the firm and has been employed by Buffamante Whipple Buttafaro, P.C. since November 2004. He is a 2004 cum laude graduate of Mercyhurst College with a Bachelor of Arts degree in Accounting.



Joel P. McCann
Senior Accountant

Joel P. McCann is a senior accountant at Buffamante Whipple Buttafaro, P.C. A 2002 graduate of St. Bonaventure University, Joel has received both his Bachelor's and Master's degrees from the University.



Adam J. Batesky
Senior Accountant

Adam J. Batesky is a senior accountant at Buffamante Whipple Buttafaro, P.C. He earned a Bachelor's degree with a major in Accounting from St. Bonaventure University.



Karen C. Fuller
Senior Accountant

Karen C. Fuller is a senior accountant at Buffamante Whipple Buttafaro, P.C. She earned a Bachelor's degree with a major in Accounting from St. Bonaventure University.



Sarah M. Del Monte, CPA
Senior Accountant

Sarah M. Del Monte, CPA, is a senior accountant at Buffamante Whipple Buttafaro, P.C. She earned a Bachelor's of Science Degree in Accounting with a minor in Applied Mathematics from the State University of New York at Fredonia.



Holly L. Griffith, CPA
Staff Accountant

Holly L. Cox is a staff accountant at Buffamante Whipple Buttafaro, P.C. She earned a Bachelor's Degree in Accounting and a Master's of Business Administration with a concentration in Accounting and Finance at St. Bonaventure University.



Katie O. Conner
Staff Accountant

Katie O. Conner is a staff accountant at Buffamante Whipple Buttafaro P.C. She is a 2004 graduate of Liverpool John Moores University of Liverpool, England where she received a Bachelors of Science Degree in Business with Combined Studies, majoring in Finance and Marketing. In addition, she took upper level accounting classes at The State University of New York at Fredonia to further her knowledge of the accounting field.



Rebecca L. Wordelmann
Staff Accountant

Rebecca L. Wordelmann is a staff accountant at Buffamante Whipple Buttafaro, P.C. She earned a Bachelor's of Science Degree in Accounting from the State University of New York at Fredonia.

Our Service Team



Amanda L. Gustafson
Staff Accountant

Amanda is a 2008 graduate of the University of Pittsburgh at Bradford where she received a Bachelor's Degree in Business Management and Accounting with a minor in Business Information Systems.



Megan E. Green
Staff Accountant

Megan E. Green is a staff accountant at Buffamante Whipple Buttafaro, P.C. She is a 2006 graduate of The State University of New York at Fredonia where she received a Bachelor's of Science Degree in Accounting and a secondary major in Finance. She also received a minor in Economics.



Jessica L. Perkins
Staff Accountant

Jessica L. Perkins is a staff accountant at Buffamante Whipple Buttafaro, P.C. She earned a Bachelor's of Science Degree in Accounting at Alfred University.



Ashlie M. Steffenhagen
Staff Accountant

Ashlie is a 2008 graduate of St. Bonaventure University where she earned both her Bachelor's and Master's Degrees in Business Administration with a major in Accounting. As a staff accountant, Ashlie is a member of the New York State Society of Certified Public Accountants (NYSSCPA) and Beta Gamma Sigma (National Business Honor Society).



Merrissa R. Wilson
Staff Accountant

Merrissa R. Wilson is a staff accountant at Buffamante Whipple Buttafaro, P.C. She is a 2004 graduate of Mt. Mercy Academy and a 2008 graduate of SUNY Geneseo with a Bachelor's Degree in Accounting.



Lindsey S. Czaplá
Staff Accountant

Lindsey S. Czaplá is a staff accountant at Buffamante Whipple Buttafaro, P.C. She is a 2004 graduate of Alden High School and a 2008 graduate of SUNY Geneseo with a Bachelor's Degree in Accounting.



Ryanne E. John
IT Specialist

Ryanne E. John is an IT Specialist at Buffamante Whipple Buttafaro, P.C. She earned a Bachelor's degree in Business Administration with a concentration in Management Information Systems from Alfred University in 2000. Ryanne has over 5 years of experience in project management and systems analysis including the implementation of an Enterprise Resource Planning System for a manufacturing company and database development and implementation for a school district.

Client References

***A list of some of our
School District Clients***

Ms. Sandra Romanowski, Superintendent
Ms. Kathy Kelly, Director of Business
Bradford Area School District
Bradford, Pennsylvania
(814) 362-3841

Ms. Nancy Sadaly, Acting Superintendent
Mr. Stephen Maksimuk, Business Administrator
Wattsburg Area School District
Erie, Pennsylvania
(814) 824-3400

Mr. Richard Toner, Superintendent
Ms. Pamela Anderson, Business Manager
Coudersport Area School District
Coudersport, Pennsylvania
(814) 274-9480

Mr. Clyde Moate, Superintendent
Mr. Carl Mitchell, Business Manager
Cameron County School District
Emporium, Pennsylvania
(814) 824-4000

Mr. Robert Falk, Superintendent
Ms. Brenda Long, Business Manager
Otto-Eldred School District
Duke Center, Pennsylvania
(814) 966-3214

Mr. Matthew Hutchinson, Superintendent
Ms. Peggy Derr, Business Manager
Austin Area School District
Austin, Pennsylvania
(814) 647-8603

Mr. Scott Graham, Superintendent
Ms. Mary Ransom, Business Manager
Northern Potter School District
Ulysses, Pennsylvania
(814) 848-7506

Mr. George Romanowski, Superintendent
Ms. Susan Jordan, Business Manager
Smethport Area School District
Smethport, Pennsylvania
(814) 887-5543

Ms. Mary Colf, Executive Director
Ms. Anita Danielson, Business Manager
Seneca Highlands Intermediate Unit
Smethport, Pennsylvania
(814) 887-5512

Client References

A list of some of our School District Clients

Ms. Robert Wicker, Superintendent
Mr. Robert Whiteman, Business Manager
Oswayo Valley School District
Shinglehouse, Pennsylvania
(814) 697-7175

Mr. Anthony Flint, Superintendent
Ms. Judith Bodamer, Business Administrator
Port Allegany School District
Port Allegany, Pennsylvania
(814) 642-2544

Mr. David Wishard, Superintendent
Ms. Melissa Paul, Business Manager
Galeton Area School District
Galeton, Pennsylvania
(814) 435-6571

Mr. Robert Guiffreda, Superintendent
Mr. Peter Ciminelli, Business Manager
Erie 2 BOCES
Angola, New York
(716) 753-5543

Ms. Lori DeCarlo, Superintendent
Ms. Regina Burritt, Treasurer
Randolph Academy Union Free School District
Randolph, New York
(716) 358-5004

***As we mentioned on page two of this proposal,
our Firm provides services to over thirty schools
and would be very willing to provide you with
names and telephone numbers of all of our audit
contacts for further evaluation of our Firm.***

Dr. Greg DeCinque, President
Mr. John Garfoot, Assistant Dean of Administration
Jamestown Community College
525 Falconer Street
Jamestown, NY 14701
(716) 338-1000

Mr. John Aldrich, Executive Director
Warren County Transit Authority
2520 Pennsylvania Avenue West
Warren, PA 16365
(814) 723-1874

Mr. Farley Wright, Executive Director
Ms. Carrie Ludwick, Fiscal Officer
Experience, Inc. – Warren/Forest AAA
905 Fourth Avenue, West
Warren, PA 16365
(814) 723-3763

Client References

Professional References

Ms. Joette Traver, Shared Business Office Accountant
Greater Southern Tier BOCES (GST)
9579 Vocational Drive
Painted Post, NY
(607) 962-1579

Mr. Jeffrey W. Stone, Bond Counsel
Hodgson Russ
One M&T Plaza, Suite 2000
Buffalo, New York
(716) 848-1327

Mr. Chris Mattie, Attorney
Mattie and Alfieri
Eldred, Pennsylvania
(814) 225-4736



BUFFAMANTE WHIPPLE BUTTAFARO, P.C.
Certified Public Accountants • Business Advisors



Conclusion

In conclusion, we are excited to have the opportunity to submit this summary of our qualifications and credentials. We are confident we have the right mix of talent that will provide outstanding professional service to **Warren County School District**. As evidenced by work performed for our other clients, we are committed to providing services of the highest quality.

Our firm's philosophy is to fully understand and service our client's needs. As part of this philosophy, management of our firm will immediately address any reservations or concerns you may have regarding our capabilities. We will not settle for just performing annual audits but instead will be committed to providing you with resources that you can depend on throughout the year. Further, we believe our local presence will allow us to be available to you very promptly and efficiently.

We are absolutely committed to providing the highest quality audits to School Districts.

In conclusion, the following represent reasons we believe Buffamante Whipple Buttafaro, P.C. is the firm best suited to perform your audit:

- ***Our Firm is dedicated to being a leader in providing audits to School Districts and governmental entities.***
- ***We are absolutely committed to providing the highest quality audits to School Districts.***
- ***We are confident that we have the right mix of talent and experience to provide outstanding professional service.***
- ***We are active participants in the local communities throughout the region.***
- ***We understand governance issues and audit concerns facing boards today.***
- ***You will have two shareholders involved in the oversight of your engagement.***
- ***We would take great pride in serving Warren County School District.***

Once again, we would like to thank you for the opportunity to submit our qualifications and credentials and look forward to discussing a relationship with you.



Certified Public Accountants

301 Keller Avenue S. Amery, WI 54001
Phone: 715.268.7999 Fax: 715.268.4161

To the Shareholders
Buffamante Whipple Buttafaro, P.C.

We have reviewed the system of quality control for the accounting and auditing practice of Buffamante Whipple Buttafaro, P.C. (the firm) in effect for the year ended August 31, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, audits of Employee Benefit Plans and engagements performed under Government Auditing Standards. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

(Continued)

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In our opinion, the system of quality control for the accounting and auditing practice of Buffamante Whipple Buttafaro, P.C. in effect for the year ended August 31, 2008, has been designed to meet the requirement of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Carlson Highland & Co. LLP

Amery, Wisconsin
November 12, 2008