



FELIX & GLOEKLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Alan C. Felix, CPA
James W. Gloekler, CPA, CVA

Matthew L. Buczkowski, CPA
Natalie Heberlein, CPA

March 26, 2009

J. Petter Turnquist, CPA
Business Administrator
Warren County School District
Warren, Pennsylvania

Dear Mr. Turnquist,

We appreciate the opportunity to submit information about our firm for your consideration.

Our firm currently serves as auditors for the following Pennsylvania School Districts:

- The School District of City of Erie, Pennsylvania
- Millcreek Township School District
- Fairview School District
- Harbor Creek School District
- Corry Area School District
- Fort LeBoeuf School District
- North East School District
- Iroquois School District
- Penncrest School District
- Erie County Technical School (Vo-Tech)
- Northwest Tri-County Intermediate Unit

Our services to these Districts include financial statement audits, Single Audits, PLANCON audits and proposing entries to convert the District's fund financial statements to the Government-wide format required by GASB #34. We have also been engaged by clients, insurance companies, law firms, and law enforcement agencies to provide forensic accounting services in connection with fraud and misappropriation of assets.

Our extensive audit experience also includes many other governments - Counties, Boroughs, Townships, and Municipal Authorities, including five in Warren County.

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Our firm was founded in 1978. Buzz Felix and Jim Gloekler are the founding principals. In 2009, Natalie Heberlein, CPA became a shareholder. Our present staff roster is as follows:

Alan "Buzz" Felix, CPA	Principal
James Gloekler, CPA	Principal
Natalie Heberlein, CPA	Principal
Matthew Buczkowski, CPA	Associate
Gregory Ruban, CPA	Senior
Lindsey Ambrosetti	Senior
Kurt Himrod	Senior
Stephen Falk	Staff Accountant
Phillip Palmer	Staff Accountant
Brian Pierson	Staff Accountant
Michael Sholtis	Staff Accountant
Donn Whitmore	Staff Accountant
Carol Knoll	Bookkeeper/Administrative
Katherine Dufala	Bookkeeper/Administrative
Stephanie Sammons	Receptionist

We also employ interns from local colleges and universities to work on a temporary or part-time basis.

We operate from one location in Erie, PA. Most of our clients are located in Erie, Warren, McKean and Crawford Counties.

All audit personnel comply with the GAO's "Yellow Book" continuing education standards, which require a minimum of 40 hours of annual accounting and auditing training, at least 12 of which are specific to governmental audits. This is accomplished in several ways, including attendance at the PICPA's annual school district, government, and not-for-profit conferences.

We are members of the AICPA's Government Audit Quality Center, the Employee Benefit Plan Audit Quality Center, and the Government Financial Officers' Association. These organizations provide us with up-to-date information and resources concerning issues facing our governmental clients and their finances.

Our latest peer review was conducted in late 2008. The results have been submitted to the PICPA, but will not be published until after April 15. All of our prior peer reviews have resulted in unqualified reports on our system of quality control.

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We would appreciate the opportunity to submit a proposal to the Warren County School District. Please contact Buzz Felix, CPA if you have any questions about our firm and its services.

Sincerely,

A handwritten signature in cursive script that reads "Felix and Gloekler, P.C.".

Felix and Gloekler, P.C.
PA License # AF045501

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