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Header @ 1

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 1641266

Procurement Type: Central Contract - Fixed Amt

Vendor ID: VS0000048056

Legal Name: BDMP ASSURANCE LLP

Alias/DBA:

Total Bid: \$38,000.00

Response Date: 05/08/2025

Response Time: 9:06

Responded By User ID: BerryDunnLLP

First Name: Ann Marie

Last Name: Lynch

Email: rps_lip@berrydunn.com

Phone: 2072125649

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT2500000006

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Solicitation Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP

Total of Header Attachments: 1

Total of All Attachments: 1

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	SSAE 21 AUDIT FY 2025				38000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments: \$38,000 for FY 2025

Extended Description:

See Specifications and Exhibit - A Pricing Page for details

PROPOSAL

PROPOSAL FOR:

West Virginia Lottery

STATEMENT ON STANDARDS FOR
ATTESTATION ENGAGEMENTS NO. 21
SOC AUDIT REVIEW OF IGT CORP, CRFQ
0705 LOT2500000006

SUBMITTED BY:

BDMP Assurance, LLP
51 Sawyer Road, Suite 610 Waltham, MA 02453

Robert Leonard

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Chris Ellingwood

Principal | Berry, Dunn, McNeil & Parker, LLC
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Proposal Submitted On:

May 8, 2025, before 1:30 p.m.



Cover Letter

May 8, 2025, before 1:30 p.m.

Department of Administration
Purchasing Division
Attn: Brandon Barr
2019 Washington Street East
Charleston, WV 25305

Submitted via wvOASIS portal

Dear Brandon Barr:

Thank you for the opportunity to submit this proposal in response to the West Virginia Lottery's (Lottery) request for qualifications (RFQ) to perform the Statement on Standards for Attestation Engagements No. 21 (SSAE 21) System and Organization Controls (SOC) audit review of IGT Corp, CRFQ 0705, LOT2500000006.

BDMP Assurance, LLP ("BerryDunn," "we," "our") are excited to have another opportunity to work with the Lottery and are committed to providing the services requested in the Lottery's CRFQ. We have carefully considered our project approach, past experience with the Lottery, and our firm's expertise needed to effectively address your needs for and bring value to this engagement. Our past experience working with the Lottery to perform the previous SOC audits shows that we can bring an experienced and efficient perspective to this project.

Our team is committed to the lottery industry, and we are passionate about helping our clients evaluate and improve their information security. We bring a deep understanding of the regulations, compliance standards, and information security best practices relevant to your industry. We provide our clients with the guidance they need to identify risks and protect their IT systems, operations, and information assets from threats. Based upon our depth of project experience and the expertise of our team, we are confident our services will meet your needs and exceed your expectations.

As you evaluate which firm is right for you, please consider the following:

- ☑ **BerryDunn has been conducting SSAE 21/SOC examinations in the lottery industry since 1995 (formerly SAS 70 and SSAE 16 exams). We have over 25,000 hours of SOC examination experience in the lottery industry.** We are efficient and flexible and have had success completing examinations with minimal disruption to service center staff and production operations.
- ☑ **Each year, we complete SSAE examinations at 18–25 IGT service centers.** Our experience allows our team to “hit the ground running,” and IGT will not have to spend time explaining key functions of how systems and the industry work.
- ☑ **We have a core team of 15 auditors with lottery SOC experience.** Our teams have a mix of operation, financial, and information technology expertise. The group is overseen by a principal and a senior manager who work directly with all of our lottery site service centers

and manage the process, from planning and working on-site to report issuance. We have the systems, staff, and processes in place to complete successful and efficient SOC examinations.

- ✔ **We focus on the lottery and gaming industry and lottery systems and operations.** For more than 25 years, BerryDunn has been committed to working with gaming, lottery, and lottery vendors across the country to assess and improve information security, financial controls, and operational processes. We are growing with your industry and in the last five years have expanded our services into iGaming and sports betting. We work with lottery and gaming vendors and lottery agencies through the U.S., Canada, Caribbean, and Europe. We have a team dedicated full-time to the lottery work we do.

We have significant experience working with IGT Global Solutions Corporation (IGT) as their independent and objective auditors. We are knowledgeable of all aspects of this vendor's operations, and because of this, we can provide the Lottery with risk-based audits focused on what matters most to the Lottery—the site operations in WV. As part of ongoing work with IGT audits, we can test certain corporate-level controls once per year, avoiding audit fatigue and duplicative auditing procedures—meaning that the Lottery is able to see efficiencies in our pricing and our impact to WV operations.

We have experience auditing a range of lottery systems and offerings, including daily numbers, pari-mutuel, and scratch/instant lottery games; Multi-State Lottery (MUSL) requirements; video lottery systems; monitor games; sports bet lottery programs; cooperative services arrangements; iLottery products; player loyalty programs; and internal state lottery systems. We have also expanded into sports and digital gaming service providers and their systems used by several national and international lotteries.

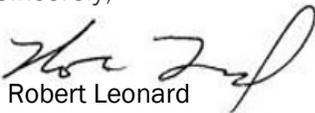
- ✔ **We have relevant qualifications.** Our proposed project team includes individuals with the following relevant certifications: Certified Public Accountant (CPA), Certified Information Systems Security Professional (CISSP), and Certified Information Systems Auditor (CISA), among others. These certifications are backed by years of experience in the field.
- ✔ **We are committed to the success of the lottery industry.** We are currently the only CPA firm who is an Associate member of the North American State and Provincial Lottery Association (NASPL), and we are proud of our lottery experience. We pride ourselves on providing value to our clients through tailored recommendations and knowledge sharing throughout our projects. We attend NASPL's annual conferences, and members of our team have spoken at the annual Professional Development Seminars on emerging audit and security topics for the last five years.
- ✔ **We are independent and objective advisors.** BerryDunn is independent and objective with respect to hardware, software, and lottery systems vendors, helping ensure that project work and recommendations will focus solely on the best interests of the Lottery.
- ✔ **We are committed to West Virginia.** Our proposed team is very familiar with the State of West Virginia's public-sector landscape and has experience successfully completing projects of similar scope and size to the initiative requested by the Lottery. **BerryDunn maintains an office in Charleston.**

The following proposal will introduce you to the firm, our team, the approach we take to providing the requested services, and our proposed fees.

As principals at BerryDunn, we are authorized to bind the firm to this proposal and any contractual agreement resulting from it. Chris Ellingwood is the individual who is authorized to provide clarification, make decisions, and negotiate this contract on behalf of BerryDunn. Robert (Bob) Leonard is responsible for helping ensure that the report and our work adhere to American Institute of Certified Public Accountants (AICPA) standards and for signing the attest report.

If we may clarify any information contained in this proposal, please do not hesitate to contact us directly. We look forward to putting our skills to work for you. After 51 years of assisting clients, we appreciate each new and continued opportunity. Thank you for your time and consideration.

Sincerely,



Robert Leonard

Partner | BDMP Assurance, LLP

Principal | Berry, Dunn, McNeil & Parker, LLC

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Requested Exceptions to General Terms and Conditions

BerryDunn has reviewed the State of West Virginia’s General Terms and Conditions, as found on pages 10 to 21 of the CRFQ. In accordance with Section 11 of the CRFQ (Exceptions and Clarifications, page 7), we accept the terms and conditions stated therein, with the following requested exception:

CRFQ Section and Page Number	CRFQ Language	BerryDunn’s Suggested Revision
p. 15 section 19 of the CRFQ	<p>CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules§ 148-1-5.2.b.</p>	<p>BerryDunn would like to request that written notice and an opportunity to cure be provided before the Contract is terminated for cause as in Section 19.</p>

Section 3 Response: Our Qualifications

BerryDunn acknowledges and accepts the terms and specifications set forth in Section 3 of the Lottery's CRFQ and affirm we meet or exceed the minimum qualifications listed below.

About BerryDunn

BerryDunn History and Structure

BerryDunn is the brand name under which Berry, Dunn, McNeil & Parker, LLC and BDMP Assurance, LLP, independently owned entities, provide services. Since 1974, BerryDunn has helped businesses, nonprofits, and government agencies throughout the U.S. and its territories solve their greatest challenges. The firm's tax, advisory, and consulting services are provided by Berry, Dunn, McNeil & Parker, LLC, and its attest services are provided by BDMP Assurance, LLP, a licensed CPA firm. BDMP Assurance began providing services to clients on January 1, 2025, so it does not presently have any historical data of its own. However, since BDMP Assurance's practice is a continuation of the audit and attest work previously performed by Berry, Dunn, McNeil & Parker, LLC, we are able to provide historical information about Berry, Dunn, McNeil & Parker, LLC as described in this proposal.

BerryDunn is headquartered in Portland, Maine, and serves clients nationally through our 10 office locations.



Founded in
1974



10
Offices nationwide



Employees in
40+ states



935+
Employees

Office Locations



Portland
ME



Bangor
ME



Manchester
NH



Boston
MA



Hartford
CT



New Haven
CT



Charleston
WV



Phoenix
AZ



San Juan
PR



O'ahu
HI

Our firm was founded 51 years ago in Portland, Maine, by three principals focused on client service, entrepreneurship, and community. Our firm has consulting practices dedicated to lottery clients and government agencies (focused on state and local), among others. Since 1995, we have worked with gaming, lottery, lottery vendors, and pari-mutuel horseracing organizations across the country.

We bring a deep understanding of lottery technology systems, service vendors, operations, business processes, and the regulatory requirements with which you must comply, as well as your dedication to providing accessible, reliable, and secure services for your constituents.

BerryDunn is also an independent member of the BDO Alliance USA, a nationwide association of independently owned accounting, consulting, and service firms with similar client service goals. Through our membership, clients like the Lottery gain access to a wider range of services without risk to BerryDunn’s professional independence or autonomy.

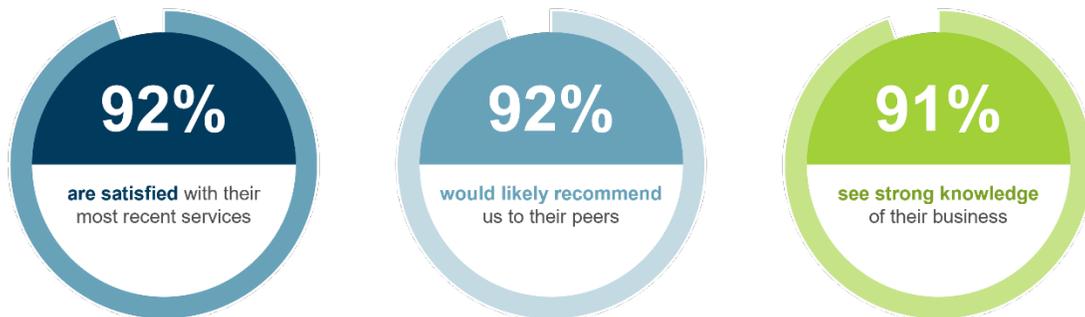
Great Work for Great Clients

We take the quality of our work seriously and aim to exceed clients’ expectations of the value and timeliness of our communications, service delivery, and final work products. We strive to help assure quality by understanding your expectations, developing a reasonable and achievable project approach, gaining your concurrence on project tasks and timing, and using appropriate staff for each engagement.

To help measure client satisfaction, BerryDunn hires an independent firm to conduct an annual client satisfaction survey. The results of our 2024 survey show a high level of client satisfaction, with the following key metrics from the survey:

Overall Satisfaction

Guided by our values, shown below, we work to surpass industry standards, including expertise, engagement planning, quality of deliverables, timeliness and communication, and overall satisfaction. More than 9 out of 10 clients report satisfaction with their most recent experience working with BerryDunn.



Quality of Work and Value of Advice

Our clients report satisfaction with:

- The timeliness of BerryDunn’s tax services.
- The thoroughness of BerryDunn’s work and deliverables provided.
- BerryDunn’s industry- and organization-specific knowledge and expertise.
- BerryDunn’s ability to minimize disruptions and lead time given to respond to requests.

Differentiators

More than 4 out of 5 clients say organization-specific expertise and breadth of services are what differentiates BerryDunn the most from other firms.

Net Promoter Score

BerryDunn's Net Promoter Score (NPS) is **79.6**, a world-class rating that exceeds industry benchmarks; we are recognized for our expertise, reliability, and personalized approach.

BerryDunn maintains detailed policies and procedures for implementing a system of quality assurance and regulatory compliance, including annual reviews of engagements with a wide range of clients in many different industries:



Annual Internal Inspection

Our Quality Assurance Team performs rigorous internal inspections each year based on standards equal to or higher than those of external AICPA inspections.



Triennial AICPA Review

Our accounting and auditing policies are subject to a thorough AICPA peer review performed by external CPAs every three years.



Triennial PCAOB Review

We undergo routine inspection by the Public Company Accounting Oversight Board (PCAOB) to help ensure our compliance with the SOX, U.S. Securities and Exchange Commission (SEC) regulations, and more.

Objective Findings from Independent Professionals

BerryDunn has no known or perceived conflicts of interest in serving the Lottery, nor any relationship with management or other clients that could impair the firm's independence.

The Lottery will receive objective services backed by in-depth policies and procedures for professional independence. The firm takes all necessary steps to comply with independence requirements and avoid any real or perceived conflicts of interest, including:

- Annual written representations of independence by personnel performing client services
- Acceptance and continuance policies for all clients and engagements
- Maintaining a real-time list of clients and prohibited activities
- Independence training for all professional staff

Our Commitment to the Lottery and Gaming Industry

We have been working in the lottery industry since 1995 performing SOC examinations to address information security and operation processes. BerryDunn is committed to the lottery and public gaming industry. Our lottery industry clients trust our advice and our work because we know the industry and their business.

Our work includes a significant focus on state lottery operations, systems, and related services. We pay attention to emerging lottery technologies, including video lottery venues, sports betting, iLottery, and online player reward programs. Our experience includes deep knowledge of and familiarity with lottery systems, services, and procedures, including IGT's Enterprise and ProSys systems. **We have also worked with IGT's newest gaming system extensively over the past three years in various IGT jurisdictions, Aurora, and we are familiar with its functionality and features.**

We have more than 50,000 hours of IT security and assurance experience in the lottery and gaming industry. Our work has given us a strong understanding of the systems, operations, regulations, risks, and internal controls that make the lottery and gaming industry very distinctive from other business segments. We know what to expect when we are on-site at your facilities and the best methods to approach projects of this nature with minimal disruption to your facilities and your staff and their day-to-day activities.

Since 1995, BerryDunn's IT Assurance Services Practice has worked with gaming, lottery, lottery service providers (IGT, SG, Intralot), and pari-mutuel horse racing organizations across the country to assess and improve information security, financial controls, and operational processes. We have worked with many lottery service providers and we have worked with (or will soon begin working with) the following 33 state jurisdictions, either directly or through their major service providers: Arizona, Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Maine, Maryland, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, North Carolina, North Dakota, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, Texas, U.S Virgin Islands, Vermont, West Virginia, Wisconsin, and Washington State. We are also working with lotteries in Canada (New Brunswick, Ontario and Quebec) and Europe (Netherlands).

We are knowledgeable regarding a range of lottery operations and services, including:

- Instant lottery games (online games)
- Scratch lottery games
- Subscriptions
- Video lottery
- Daily numbers
- Jackpot games
- Multi-state games and MUSL requirements
- Internal control systems (ICS)
- Monitor games (keno)
- Draw procedures
- iLottery systems
- Player loyalty programs
- Sales and marketing (tel-sell)
- Cooperative services arrangements
- Scratch ticket game generation, printing, and distribution controls
- Lottery systems development life cycle (SDLC)
- Service and support
- Incident management
- In-lane sales systems and programs

We also have experience with lotteries that connect to retailer terminals through leased line, satellite, cellular, and radio telecommunications.

We have significant experience evaluating scratch/instant ticket manufacturing, distribution, and security as well as online ticket stock security and distribution requirements. In addition to our work with lottery service centers, we complete the annual SOC examination for IGT's Instant Ticket Printing

Operations in Lakeland, Florida which designs, manufactures, and distributes instant tickets to lotteries globally.

We have experience with supportive programs that enable lotteries to further market, promote, and serve customers. Annually, we also complete the SOC examinations for IGT Shared Services and SG's SciCore product line which provides second chance drawings, bonuses, promotions, and player loyalty programs to customers of many lotteries throughout the U.S.

We attend and present at industry conferences, subscribe to industry periodicals, and stay abreast of current issues. On an annual basis, we conduct our own internal employee education days specifically on the lottery industry's systems and controls.

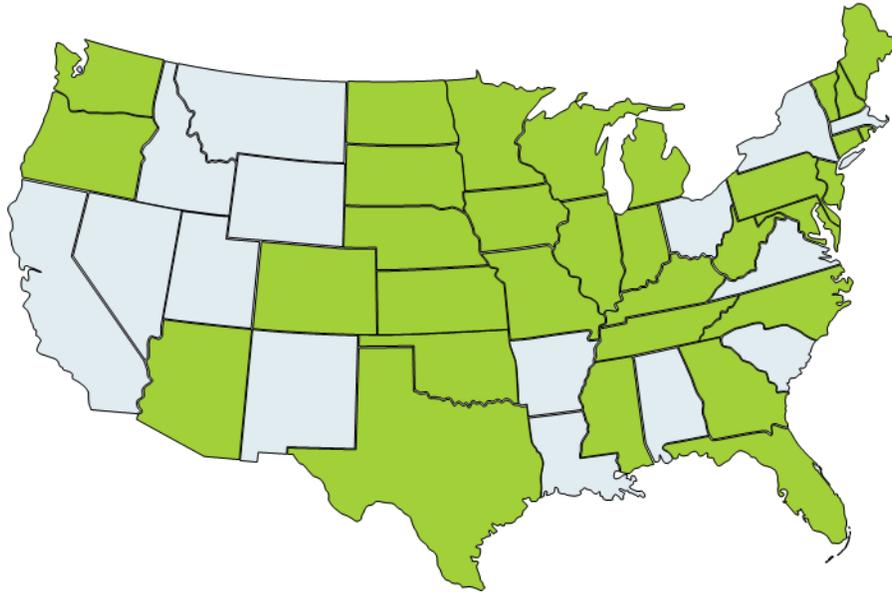
We bring an important blend of lottery industry, security, risk management, and audit experience that will allow us to meet your needs and objectives effectively and efficiently. Through our work with clients domestically and internationally to evaluate and improve IT security, we have a deep understanding of:

- The environment in which you work and the challenges you face
- The need for confidence in the public's perception of the Lottery's integrity and responsible gaming principles
- The regulatory requirements with which you must comply, and the issues associated with highly regulated industries
- The major lottery industry service vendors, including IGT, SG, and Intralot
- Your dedication to providing secure, accessible services for your customers, your staff, and the State of West Virginia
- The risks, internal controls, systems, and operations that make the lottery industry very distinctive from other business segments
- Your vision for IT that aligns with the greater strategic mission of the Lottery
- The need for a forward-thinking vision that supports growth

In addition, we are knowledgeable with all aspects of lottery operations and systems and have experience with daily numbers, pari-mutuel, and scratch lottery games; MUSL requirements; video lottery systems; monitor games; sports betting; cooperative services arrangements; iLottery products; player loyalty programs; internal state lottery systems, and ICS and in-lane lottery products.

We have the experience to help you identify risks and protect your systems and information from threats. The Lottery can be assured that BerryDunn has the expertise, resources, stability, longevity, and credibility necessary to meet your requirements for this engagement.

Lotteries Served by BerryDunn Either Directly or Through Their Major Service Providers



3.1 Our Experience with SSAE Reviews

BDMP Assurance, LLP is a licensed CPA firm in the State of West Virginia. Our license is provided in Appendix B.

BerryDunn has more than 25 years of experience providing security, risk management, audit, and accounting services to the lottery and gaming industry. Our extensive lottery industry experience saves time and improves our audit efficiency. We know how your organization works, the relationships you have with vendors, and the right questions to ask, and of whom. We understand the complex rules of each game and the security and control requirements needed. Our industry knowledge allows our team to often leave site management with recommendations for improvement of controls using best-practice standards and requirements from the World Lottery Association (WLA), NASPL, and MUSL.

BerryDunn has successfully completed more than 1,000 System and Organization Controls (SOC or SSAE 18/SSAE 21) examinations and compliance assessments. Many of these have been for the lottery and gaming industry. We also help develop security policies, procedures, and roadmaps for remediation. Our experience includes an in-depth knowledge of a broad range of technologies (e.g., software, hardware, and operating systems) and evaluating compliance with a wide range of security and technical standards.

3.1.1 Our Experience with State Agencies and Lotteries

Our clients depend on us to deliver quality products and services. We take our work seriously and work to exceed your expectations for the quality and timeliness of our communications, service delivery, and final work products. The following projects represent performing the service outlined in the CRFQ to other businesses, state agencies, or lotteries. Contact information for these clients can be provided upon request.

BerryDunn's Relevant Projects

Client
State Lotteries and Lottery Service Providers
IGT Global Solutions Corporation - SOC Examinations and Security Readiness Assessments for 19 IGT jurisdictions and operations. (A full list is available upon request)
Scientific Games International, Inc. - SOC 1 and 2 Examinations for 14 jurisdictions and locations for lottery operations. (A full list is available upon request)
West Virginia Lottery - SSAE 21 SOC audit review of IGT Corp
Michigan Lottery - SOC Readiness Assessment
Colorado Lottery - SOC 1 Examination
Texas Lottery - 2016, 2018, 2020, and 2022 Security Study
Oregon Lottery - Prosci® Change Management Services
New Jersey Lottery - Standard Operating Procedure Codification and Development
MUSL - Operational Security Assessment and Audit
Government and Other Organizations
Rhode Island Student Loan Authority - SOC 1 examination and readiness assessment
Vermont Student Assistance Corporation - SOC 1 of federal loan processing
BlueCross BlueShield of Vermont - SOC 1 of health claims processing
Comprehensive Benefits Administrators - SOC 1 of health claims processing
Employee Benefit Plan Administration - SOC 1 of health claims processing
Blue Benefit Administrators of Massachusetts - SOC 1 of health claims processing
Northeast Retirement Services - SOC 1 of plan administration
Stone Coast Fund Services - SOC 1 examination
Hooker & Holcombe - SOC readiness assessment, SOC 1 Type II examination
Penchecks, Inc. - SOC 1 examination
Disability Reinsurance Management Services - SOC 1 examination of disability claims processing
TriPlus Services - SOC 1 readiness assessment and examination
Maine Employer's Mutual Insurance Company - SOC 2 readiness assessment, SOC 2 Type I, and SOC 2 Type II
GYK Antler - SOC 2 Type I examination
BayRing Data Centers - SOC 2 Type I examination

Certify, Inc. - SOC 2 readiness assessment and exam
Internet & Telephone, LLC - SOC 2 Type I and SOC 2 Type 2
Alaska Division of Legislative Audit - Examination of IRIS IT general controls and application controls
West Virginia University - IT internal audit services (a vulnerability assessment of multiple colleges and a HIPAA assessment)
Community College System of New Hampshire - IT security risk assessment and IT organizational review
University of North Carolina at Charlotte - IT security risk assessment (for 24 selected Colleges and Departments at the University), IT assessment for the Division of Business Affairs
University of Tennessee System - Organizational security posture assessment across the University of Tennessee System's seven campuses/institutions
Union Savings Bank - IT controls review and vulnerability assessment
Missouri Department of Social Services - Medicaid Management Information System (MMIS) security risk assessment
Glynn County, Georgia - Information security assessment

3.1.2 Comparable Engagements

Below are two comparable engagements we have conducted in the past five years.

Comparable Engagements

Client	Contact
Scientific Games – Delaware – SOC 1 and SOC 2 for AEGIS Lottery, Sports Betting, and Video Lottery Services	Lloyd Boulter, General Manager lloyd.boulter@scientificgames.com 302.678.7733
Stone Coast Fund Services – SOC 1 for their investment and third-party administration lines of business	Sara Morris, Principal smorris@stone-coast.com 207.699.2680

Our Commitment to the State of West Virginia

BerryDunn has worked with West Virginia organizations for more than 20 years to address complex issues related to the management, organization, and operation of technology services and systems. To demonstrate our commitment and further strengthen accessibility to our West Virginia clients, BerryDunn maintains an office in Charleston. Following is a list of West Virginial clients for whom we have provided IT-related services.

BerryDunn's Work with West Virginia

Client	Project
Appalachian Trail Conservancy	Project Management for Systems Implementation
West Virginia Bureau for Children and Families	Project Management for Enterprise Content Management (ECM) Project
West Virginia Bureau for Medical Services	5010 Refresh Project
West Virginia Bureau for Medical Services	Adult Benefit Plan Redesign
West Virginia Bureau for Medical Services	Adult Quality Measures Grant Project
West Virginia Bureau for Medical Services	Asset Verification System Project Management Services and Procurement Assistance
West Virginia Bureau for Medical Services	Children with Serious Emotional Disturbance (SED) Waiver Phase 1
West Virginia Bureau for Medical Services	Coordinated Care Management Project Management and Procurement Assistance Project
West Virginia Bureau for Medical Services	Data Visioning and Warehouse Development and Procurement Assistance Project
West Virginia Bureau for Medical Services	Data Warehouse / Decision Support System (DW/DSS) Project Management
West Virginia Bureau for Medical Services	Disproportionate Share Hospital (DSH) Payment Audit
West Virginia Bureau for Medical Services	EHR Provider Incentive Payment (PIP) Program Audit
West Virginia Bureau for Medical Services	Enterprise Portfolio Management Office (E-PMO)
West Virginia Bureau for Medical Services	EVV Solution Implementation Project
West Virginia Bureau for Medical Services	Gap Analysis and Project Management Services (GAPMS)
West Virginia Bureau for Medical Services	ICD-10 Transition Planning and Implementation
West Virginia Bureau for Medical Services	Innovative Accelerator Program (IAP)
West Virginia Bureau for Medical Services	Independent Verification and Validation Request for Proposals (RFP) Assistance
West Virginia Bureau for Medical Services	Long-Term Supports and Services Reform Planning
West Virginia Bureau for Medical Services	Medicaid Eligibility Group and Policy Analysis (MEGPA)
West Virginia Bureau for Medical Services	MITA 3.0 Lifecycle Maintenance and Technical Assistance Project
West Virginia Bureau for Medical Services	MITA 3.0 Organizational Redesign
West Virginia Bureau for Medical Services	MITA 3.0 SS-A Assistance Project
West Virginia Bureau for Medical Services	MITA 3.0 SS-A Maintenance and Annual Update Assistance Project

Client	Project
West Virginia Bureau for Medical Services	MMIS Contract Edit Review
West Virginia Bureau for Medical Services	PA Forms Revision
West Virginia Bureau for Medical Services	Payment Error Rate Measurement (PERM)
West Virginia Bureau for Medical Services	Pharmacy ePrescribing Planning, Communication, and Training
West Virginia Bureau for Medical Services	Policy Workflow Assessment
West Virginia Bureau for Medical Services	Patient Protection and Affordable Care Act (PPACA) Planning, Analysis, and Implementation Support
West Virginia Bureau for Medical Services	Primary Care Provider Enhanced Payment Program Implementation
West Virginia Bureau for Medical Services	Project Management and Support Services for the Access to Care Project Monitoring Phase
West Virginia Bureau for Medical Services	Project Management for MMIS Procurement, Design, Development, and Implementation (DDI), and Certification
West Virginia Bureau for Medical Services	Utilization Management and Prior Authorization Services RFP Development Project
West Virginia Bureau for Medical Services	Project Management Office (PMO) Development
West Virginia Bureau for Medical Services	Provider Enrollment (PEA) Project
West Virginia Bureau for Medical Services	Quality Assurance Oversight of MMIS and Pharmacy Point-of-Sale Implementation
West Virginia Bureau for Medical Services	Rate Setting and Case Mix Analysis
West Virginia Bureau for Medical Services	Safe at Home Advanced Planning Documents Assistance
West Virginia Bureau for Medical Services	State Medicaid Health IT Planning and Health IT Plan Updates
West Virginia Bureau for Medical Services	Substance Use Disorder Waiver Initiative
West Virginia Bureau for Medical Services	Technical Assistance and Program Support (TAPS)
West Virginia Bureau for Medical Services	Technical and Information Enterprise Project Management Services (TEPMS)
West Virginia Bureau for Medical Services	Third Party Liability (TPL) Options Analysis Project
West Virginia Bureau for Medical Services	Women, Infants, Children (WIC) Electronic Benefit Transfer (EBT) Project Management
West Virginia Bureau for Public Health	Public Health Accreditation Consulting
West Virginia Children's Health Insurance Program	Assessment of Affordable Care Act Compliance and Transition Project Management Support

Client	Project
West Virginia Children's Health Insurance Program	MMIS Stabilization Phase Performance Monitoring Project
West Virginia Children's Health Insurance Program	DW/DSS Historical Data Testing and Implementation Project
West Virginia Children's Health Insurance Program	DW/DSS Migration Project
West Virginia Department of Health and Human Resources	Behavioral Health Payment Rate Analysis
West Virginia Department of Health and Human Resources	E&E Implementation Assistance
West Virginia Department of Health and Human Resources	E&E Independent Security and Privacy Controls Assessment
West Virginia Department of Health and Human Resources	E&E Project Support Services
West Virginia Department of Health and Human Resources	E&E RFP Development Assistance
West Virginia Department of Health and Human Resources	Income Maintenance Manual Update Project
West Virginia Department of Health and Human Resources	Information Systems Controls Review
West Virginia Department of Health and Human Resources	RAPIDS (Eligibility System) Transition Facilitation Project
West Virginia Offices of the Insurance Commissioner	Health Insurance Exchange Planning
West Virginia University	IT Audit Services

3.2 Professional Certifications

Members of our team hold a range of relevant professional certifications, which are backed up by years of real-life experience. Our team’s certifications include:

- CISA: Certified Information Systems Auditor
- CISSP: Certified Information Systems Security Professional
- COBIT: Certified in COBIT 5 Foundation
- CPA: Certified Public Accountant
- Lead ISO 27001 Auditor

3.3 Supervisory Staff

Active leadership and participation from our most senior and experienced consultants throughout all phases of the engagement. We believe using senior-level management with decades of Lottery

experience on this project provides the Lottery with valuable industry insights and a focused project plan that targets the most relevant risks. We do not use staff without Lottery experience on our engagements. All supervisory staff holds a bachelor's degree in accounting or related field, management information systems, or computer science.

We carefully selected our project team based on the needs set forth in the Lottery's CRFQ and their experience providing attestation services. BerryDunn is proud to have highly dedicated and experienced professionals. We know that advanced degrees and certifications are important and reflect the knowledge base of our consultants. We also know that it takes years of experience on the job to gain the deep understanding of information security that our clients expect. For example, our senior-level consultants typically have more than 15 years of experience providing a range of security services. In addition, many of our professionals have advanced degrees and industry certifications.

As a professional services firm, all of our professional personnel are required to complete at least 120 hours of continuing professional education (CPE) every three years, which contributes to their IT, management, and accounting (if applicable) proficiency. In addition, we regularly hold internal knowledge-sharing seminars, as well as "hack-a-thon" days to provide opportunities for our consultants to exchange knowledge and share new developments and changes in the world of IT security.

3.4 Experience of Key Personnel

We have designed our project team to provide continuity with our previous work with the Lottery, as well as new team members with skillsets specifically targeted for this project.

We have proposed a core team of professionals, and are able to devote additional project resources, subject matter experts, and analysts that will allow us to be flexible and responsive when specific areas of expertise are needed and/or desirable. Our proposed team offers:

- **Experience.** As previously mentioned, BerryDunn has more than 25 years of experience providing security, risk management, audit, and accounting services to the lottery and gaming industry.
- **Trust.** The Lottery can have confidence that BerryDunn understands and appreciates the criticality of information security to your operations and ability to maintain the public's trust.
- **Adaptability and responsiveness.** BerryDunn has conducted many engagements similar in size and scope to the services requested by the Lottery. We understand the importance of applying a structured methodology to a project of this magnitude. However, we pride ourselves on being flexible and adaptable to the unique needs of each client.
- **Integrity.** BerryDunn is independent and objective and does not up-sell additional products and/or services. BerryDunn will help maintain focus on the goals of the project and the Lottery's best interests.

Our staffing plan provides the Lottery with experienced personnel and continuity throughout the project. We consistently aim to assign our experienced professionals to each client on a long-term basis. We feel it lets us truly understand your operations and serve you efficiently and effectively. Continuity also minimizes the time required of your personnel to introduce a new member of the engagement team to your operations.

Proposed Project Team Leadership

Name and Title	Role/Responsibilities
Chris Ellingwood, CISA, COBIT 5, LEAD ISO 27001 AUDITOR <i>Engagement Principal</i>	Contract oversight, team management and coordination, review deliverables and staff workpapers.
Robert Leonard, CPA*, CVGA, MBA <i>CPA and Signing Partner</i>	Oversight of engagement to help ensure procedures and report reflect AICPA requirements for SSAE 21. Review of report and signing of report.
Carley Couturier, CISA <i>Project Manager</i>	Participate in meetings, manage document requests, conduct audit procedures, review staff workpapers, prepare report. Assign tasks to audit staff as required.
Brian Hadley, CISSP, HCISPP, LEAD ISO 27001 AUDITOR <i>Technical Project Manager</i>	Oversee and provide audit procedures for logical security (IT) matters. Assist with report preparation, workpaper completion, and review of IT workpapers.

**Attest services are provided by BDMP Assurance, LLP, a licensed CPA firm*

Our project team brings to this engagement:

- Extensive experience providing security, risk management, and audit services to the lottery and gaming industry and the knowledge and technical experience to assess your information security environment and maturity
- Deep knowledge of lottery information systems, operations, application processing, change management, and scratch ticket processing and operations
- An understanding of what to expect when we are on-site at your facilities and the best methods to approach projects of this nature with minimal disruption to your facilities, your staff, and their day-to-day activities
- An appreciation of the criticality of information security to your operations and ability to maintain the public's trust
- Active leadership and participation from our most senior and experienced consultants throughout all phases of the engagement, including on-site work
- Technical expertise for analyzing systems, configurations, and security practices of systems
- Relevant professional certifications, including CISA and CISSP, which are backed up by years of real-life experience
- A proven and structured methodology, with an ability to be adaptable and responsive to your unique needs
- Independence and objectivity from the hardware and software community allowing us to maintain focus on the goals of the project and the Lottery's best interests

As previously mentioned, we are the only CPA firm that is an Associate member of NASPL. We attend NASPL's annual conferences, and we have spoken at NASPL sub-committee Professional Development Seminars on topics ranging from auditing lottery industry mobile applications, audit efficiencies in the industry, and SOC examinations. In addition, on an annual basis, we conduct our own internal employee education days specifically on the lottery industry's systems and controls. On the following pages, we have included our project team's resumes.



Christopher Ellingwood, CISA, COBIT 5, LEAD ISO 27001 AUDITOR ENGAGEMENT PRINCIPAL

Berry, Dunn, McNeil & Parker, LLC

EDUCATION AND CERTIFICATIONS

BS, Accounting, Champlain
College

Certified Information
Systems Auditor (CISA)

Certified in COBIT 5
Foundation

Certified Lead ISO 27001
Auditor

Certified Prosci® Change
Management Practitioner

RELEVANT EXPERIENCE AT BERRYDUNN

19 years

AFFILIATIONS AND MEMBERSHIPS

- Information Systems
Audit and Control
Association
- Board Member, Preble
Street (Portland, ME)

Chris Ellingwood is a principal in BerryDunn's Assurance, Tax, and Advisory Group, and leads of our IT Assurance and SOC Services Group. He provides IT assurance and consulting services for clients in a variety of industries, including lottery, sports betting, igaming, gaming, financial services, software, technology, and insurance.

Chris specializes in System and Organization Controls (SOC) audits, risk and security assessments, compliance, software development life cycle consulting, technology planning, and internal control over financial reporting, under the Sarbanes-Oxley Act of 2002, Section 404 (SOX 404). He is also a member of BerryDunn's Federal Administrative Changes Task Force, the Learning Development Committee, the CEO's Council on DEI and is the executive sponsor of the Firm's ENGAGE LGQTBI+ employee resource group. Chris is also on the Board of Directors for Preble Street, Maine's largest homeless and food security organization. Chris is a former Adjunct Professor at Champlain College and taught Intermediate Accounting, Forensic Accounting, and Accounting Information Systems from 2012 to 2022 at Champlain College in Burlington, Vermont.

PROJECT EXPERIENCE

Chris helps clients with a variety of challenges, including:

- SOC Exams (full suite of services)
- IT controls audits and reviews
- IT framework assessments (NIST, HIPAA, ISO 27001)
- Policy and procedure development
- Security compliance, risk, and gap assessment
- Security program development

PUBLICATIONS AND PRESENTATIONS

- Five IT Risks Everyone Should be Aware of*, a BerryDunn article
- The SOC 2 Update – How Will It Affect You?*, a BerryDunn article
- When the Skies Clear: Web-Hosting Outage Hits Amazon Data Centers*, a BerryDunn article

Robert J. Leonard, CPA, CVGA, MBA

Partner | BDMP Assurance, LLP

Principal | Berry, Dunn, McNeil & Parker, LLC

Attest services are provided by BDMP Assurance, LLP, a licensed CPA firm



“What I enjoy most about my work is helping clients solve problems. Whether it's complex accounting issues or opportunities to improve business operations, sharing knowledge with lasting value is my favorite part of what I do.”

EDUCATION AND CERTIFICATIONS

MBA, Framingham State University

BS, Accounting, Bentley University

RELEVANT EXPERIENCE AT BERRYDUNN

18 years

AFFILIATIONS AND MEMBERSHIPS

- American Institute of Certified Public Accountants
- Foundation for MetroWest, Professional Advisors Leadership Council
- Massachusetts Society of Certified Public Accountants
- Cradles to Crayons, Volunteer

Bob Leonard is a principal in BerryDunn's Assurance, Tax, and Advisory Team, including the firm's Commercial Practice Group and Employee Benefit Plan Audit Practice. He provides audit, accounting, and consulting services to clients in a variety of industries, including high technology and renewable energy.

Bob specializes in accounting and internal control over financial reporting in accordance with U.S. Generally Accepted Accounting Principles (GAAP), financial statement preparation and analysis, financial due diligence readiness, and compliance with the Employee Retirement Income Security Act of 1974 (ERISA). Before joining BerryDunn, he worked in the real estate development industry for more than four years.

PROJECT EXPERIENCE

Bob helps clients with a variety of challenges, including:

- Accounting standards adoption
- Employee benefit plan audits and compliance
- Financial statement audits
- Financial statement reviews and compilations
- Internal control audits and reviews
- Mergers and acquisitions
- Private equity accounting

PUBLICATIONS AND PRESENTATIONS

- *Asset Retirement Obligations in Alternative/Renewable Energy*, a BerryDunn Article



Carley Couturier, CISA

PROJECT MANAGER

Berry, Dunn, McNeil & Parker, LLC

LOCATION

New Hampshire

EDUCATION AND CERTIFICATIONS

BS, Business Administration, Information Systems and Business Analytics, University of New Hampshire

RELEVANT EXPERIENCE AT BERRYDUNN

6 years

MEMBERSHIPS

- Information Systems Audit and Control Association (ISACA)

Carley is a manager in BerryDunn's Assurance, Tax, and Advisory Group and the firm's Technology Assurance Practice. She provides a variety of technology assurance services, including SOC examinations and readiness assessments. She helps clients identify opportunities to improve information security, operational efficiency, collaboration, and the delivery of IT services.

Carley serves Third Party Administrators (TPA), recordkeepers, financial institutions, higher education and public gaming entities. Her experience includes SOC readiness assessments and examinations, and IT application and general controls reviews.

Carley has six years of experience in conducting SOC 1 Type 2 and SOC 2 Type 2 examination services for TPAs, recordkeepers, software providers, and public gaming system providers. Carley manages 35+ SOC examinations per year and has assisted with over 200 SOC examinations.

PROJECT EXPERIENCE

SOC examinations. Carley manages SOC examinations for a number of recurring clients who require high levels of security and availability from their information systems, including higher education clients with regional information centers and clients in the lottery and insurance industries. She helps clients with a variety of challenges, including:

- SOC examinations and readiness assessments
- IT controls reviews
- Security compliance, risk, and gap assessments

Carley conducts on-site analysis and interviews with key stakeholders, performs test procedures and observations of internal controls, inspects IT data centers, and prepares written reports of findings and recommendations.

A small sample of the projects Carley manages include:

- The Activus Group: Annual SOC 1 Type 2 Examination
- BlueCross BlueShield of Vermont: Annual SOC 1 Type 2 and SOC 2 Type 2 Examinations
- Cobalt Benefits: Annual SOC 1 Type 2 and SOC 2 Type 2 Examinations
- Northeast Retirement Services: Four Annual SOC 1 Type 2 Examinations
- IGT Global Solutions Corporation: Planning and oversight of 25+ SOC 1 Type 2 and SOC 2 Type 2 Examinations



Brian Hadley, CISSP, HCISPP, LEAD ISO 27001

AUDITOR

TECHNICAL PROJECT MANAGER

Berry, Dunn, McNeil & Parker, LLC

LOCATION

New Haven, CT

EDUCATION AND CERTIFICATIONS

BA, Fairfield University

Certified Information Systems Security Professional (CISSP)

Certified Healthcare Information Security and Privacy Practitioner (HCISPP)

ISO 27001 Lead Auditor

CMMC-RP

RELEVANT EXPERIENCE

16 years

AFFILIATIONS AND MEMBERSHIPS

International Information Systems Security Certification Consortium (ISC2)

Brian Hadley is a manager in BerryDunn's Assurance, Tax, and Advisory Group and the firm's Technology Assurance Practice and works closely with our clients on technical assessment and reviews. Brian is well versed in NIST, IT risk assessments, and HIPAA compliance. Brian is both a Certified Information Systems Security Professional (CISSP) and Certified HealthCare Information Security & Privacy Practitioner (HCISPP).

Brian was the technical lead on the MUSL Operational Security Audit and Assessment as well as the technical lead for the SG Connecticut Lottery operations site Unix UBUNTU quarterly assessments. Prior to joining BerryDunn, Brian worked in network administration, security operations, and software training. He frequently speaks to professional association groups about cybersecurity and the risks surrounding the use of social media, such as reputational damage, employee privacy violation, and data theft.

PROJECT EXPERIENCE

Brian uses a number of IT security standards and frameworks in his work, including years of experience with the NIST cybersecurity frameworks. When performing IT audits, Brian conducts a thorough examination of the organization's infrastructure, as well as a detailed evaluation of existing policies and procedures. His penetration testing engagements have provided clients with a detailed, technical view of the threats and vulnerabilities they face. Additionally, he assists clients in performing security assessments and risk analyses with a focus on implementing practical measures to manage and reduce the risk of losing protected data.

Brian recently completed a large Strategic Framework for Cybersecurity and IT the Commonwealth of Massachusetts Executive Office of Education. Brian's relevant work includes:

- Conducting information security reviews
- Performing cybersecurity audit and vulnerability testing
- Developing employee training and information security education programs
- Conducting penetration testing and social engineering testing
- Defending clients during Meaningful Use attestation audits
- Implementing security programs

3.5 Required Information

Required Details from CRFQ Section 3.5.1	BerryDunn Response
3.5.1: Business Name and Address	BerryDunn 51 Sawyer Road, Suite 610 Waltham, MA 02453
3.5.1.1: Partnership	Not applicable; BerryDunn is not a partnership
3.5.1.2: Trust	Not applicable; BerryDunn is not a trust
3.5.1.3: Limited Liability Company or Limited Liability Partnership	BDMP Assurance, LLP is a Limited Liability Partnership with 27 Partners. See attached list at the end of this section for a list of partners, owners, and officers.
3.5.1.4: Association	Not applicable; BerryDunn is not an association
3.5.1.5: Corporation	Not applicable; BerryDunn is not a corporation
3.5.1.6: Subsidiary	Not applicable; BerryDunn is not a subsidiary
3.5.2: Type of business entity	Limited Liability Partnership (LLP)
3.5.3: State of Incorporation	Maine
3.5.4: Firm Contact	Chris Ellingwood, Principal 2211 Congress Street Portland, ME 04102 Tel: 207.541.2290 Email: cellingwood@berrydunn.com
3.5.5: Attorneys and Law Firms Representing BerryDunn in West Virginia	Dinsmore & Shohl, LLP provides BerryDunn's legal representation in the State of West Virginia. Their contact information is: Dinsmore & Shohl, LLP Huntington Building 900 Lee Street East Suite 600 Charleston, WV 25301 Tel: 304. 357.0900
3.5.6: Jurisdiction in which BerryDunn has contracts to supply gaming materials, equipment, or services	None. BerryDunn provides professional IT and management consulting services. We do not supply gaming materials or equipment.
3.5.7: Convictions by a federal and/or state court	None
3.5.8: Disciplinary actions taken by any state regarding any matter related to gaming services or the selling, leasing,	Not applicable; BerryDunn does not provide these services

Required Details from CRFQ Section 3.5.1	BerryDunn Response
offering for sale or lease, buying or servicing of gaming materials or equipment	
3.5.9: Disciplinary actions taken by any state regarding any order, judgment or decree of any court of competent jurisdiction, federal, or state authority permanently or temporarily enjoining him from, or otherwise limiting his participating in any type of professional or business practice or activity (i.e., licenses, suspension and/or revocation of same)	None
3.5.10: Contract Terminations During the Last Five (5) Years	Our Technology Assurance Group, who will be responsible for this project, has not had any contracts terminated in the past five years.
3.5.11 & 3.5.12: Assessments of Penalties	None
3.5.13: Federal ID Number and West Virginia Tax ID Number	LLP Federal ID Number: 99-4708358 LLP West Virginia Tax ID Number: N/A
3.5.14: Potential Conflicts of Interest	<p>BerryDunn does not have any known potential conflicts of interest relative to the performance of the requirements of this CRFQ. To the best of BerryDunn’s knowledge and belief, none of our employees or other individuals directly or indirectly related to BerryDunn have a direct or indirect relationship with the West Virginia Lottery.</p> <p>BerryDunn has consistently been engaged, as independent auditors, in five-year contracts with IGT to conduct SOC examinations for various operations sites. We anticipate will be contracted for the sites that follow:</p> <ul style="list-style-type: none"> ▪ Connecticut operations site ▪ Georgia operations site (also a SOC 2) ▪ Florida operations site ▪ Indiana operations site ▪ Kentucky iLottery ▪ Louisiana operations site ▪ Michigan operations site ▪ Minnesota operations site ▪ Mississippi operations site ▪ Missouri operations site ▪ Nebraska operations site

Required Details from CRFQ Section 3.5.1	BerryDunn Response
	<ul style="list-style-type: none"> ▪ New Jersey operations site ▪ New Jersey FanDuel Sports Betting operations ▪ South Dakota operations site ▪ Tennessee operations site ▪ Texas operations site ▪ U.S. Virgin Islands site ▪ Washington State operations site ▪ IGT Instant Ticket operations ▪ IGT Shared Services (player loyalty, promotions, etc.) <p>We are contracted with IGT Printing to complete their annual SOC examination.</p> <p>One member of BerryDunn’s staff, Matthew Bria, was previously employed a Project Manager and Software Engineer by GTECH Corporation (currently IGT) from 1999 to 2006. Matthew will have no involvement with this project.</p> <p>BerryDunn management is prohibited from playing the lottery in all jurisdictions we work for. Direct staff on lottery engagements are also prohibited from playing the lottery for jurisdictions they are assigned to.</p> <p>As a CPA firm, we are required to maintain professional independence as defined by the AICPA. Annually we certify that our personnel are independent of our clients, including not having family or spouses who work for clients, financial interests, and any stock ownership for publicly held organizations.</p>
3.5.15: Background investigations and site inspection(s)	As necessary, BerryDunn will provide information to the Lottery to facilitate background investigations of BerryDunn personnel and/or site visits of our facility(s).
3.5.16: Rejection of BerryDunn personnel	BerryDunn has proposed a team of qualified and experienced personnel to conduct this engagement, and we are confident they will meet your expectations. We understand that the Lottery reserves the right to reject any of our project personnel it deems unsuitable to work on this project.

Required Details from CRFQ Section 3.5.1	BerryDunn Response
	<p>BerryDunn has sufficient staffing resources to conduct this SSAE 21 examination in a timely and professional manner.</p> <p>BerryDunn acknowledges responsibility for acts of omission on the part of our employees and will adhere to a disciplined project management approach for this engagement.</p>
3.5.17-18: Replacement of BerryDunn personnel	BerryDunn accepts and will comply with these conditions.
3.5.19: The vendor is required to maintain its books, records, and other evidence pertaining to the contract in accordance with Generally Accepted Accounting Principles. These records shall be available to the Lottery, its internal auditor or other designees at all times during the contract period and for a minimum of five (5) full years from the expiration date or the final payment of the contract, whichever is later.	BerryDunn accepts and will comply with these conditions.

Principals, Partners, Owners, and Officers

Following is a list of BDMP Assurance, LLP partners and officers, as requested in the CRFQ.

Managing Partner: Todd J. Desjardins, CPA

Directors: Todd J. Desjardins, CPA, Julie A. Keim, CPA, Lisa Openshaw, CPA

Equity Partners:

- Sarah L. Belliveau, CPA
- Renee Bishop, CPA
- William H. Brown, CPA
- Tammy J. Brunetti, CPA
- Todd J. Desjardins, CPA
- Jason Fournier, CPA
- Mary Jalbert, CPA
- Michael F. Jurnak, CPA
- William S. Kalinowski, CPA
- Julie A. Keim, CPA
- Tammy P. Michaud, CPA
- Lisa Openshaw, CPA
- Linda L. Roberts CPA
- Robert S. Smalley, III, CPA
- Lisa Trundy-Whitten, CPA
- Jeffrey D. Walla, CPA

Income Partners:

- Katharine E. Balukas, CPA
- Andrea J. Colfer, CPA
- Mary Dowes, CPA
- Ryan Gough, CPA
- Mark R. LaPrade, CPA
- Robert Leonard, CPA
- Christopher M. Mouradian, CPA
- Dimitrios Panacopoulos, CPA
- Emily B. Parker, CPA
- Jodi Reynolds, CPA
- Ryan T. Warren, CPA

Section 4 Response: Mandatory Requirements

BerryDunn acknowledges and accepts the terms and specifications set forth in Section 4 of the Lottery's CRFQ and affirm we meet or exceed the mandatory requirements listed below.

BerryDunn will review the Lottery's service organization, the instant and online vendor (IGT). The examination will be conducted in accordance with attestation standards established by the AICPA – Statement on Standards for Attestation Engagements No. 21 – Reporting on Controls at a Service Organization (SOC 1). We will plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the AICPA guidelines throughout the audit period. The service auditor will obtain sufficient and appropriate evidence to provide a reasonable basis for our opinion.

BerryDunn will be responsible for expressing an opinion on the following:

- The fairness of the presentation of the description of the transaction processing system that was designed and implemented throughout the audit period.
- The suitability of the design of controls related to the control objectives stated in the AICPA guidelines, providing reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the audit period and user entities applied the complementary user entity controls contemplated in the design of IGT WV's controls throughout the audit period.
- The operating effectiveness of controls tested, together with the complementary user entity controls, would be necessary to provide reasonable assurance that the control objectives stated in the description were achieved and operated effectively through the audit period.

BerryDunn will provide a report on policies, procedures, systems security and data integrity measures placed in operation. We will also test the operating effectiveness of these measures. This is a report on IGT's description of its control structure policies, procedures, systems security and data integrity that may be relevant to the Lottery's internal control structure. This report will document whether such policies, procedures, systems security and data integrity measures were suitably designed to achieve specified control objectives, whether they have been and currently are placed in operation and whether the policies and procedures that are being tested have been operating with sufficient effectiveness to provide reasonable assurance that the related control objectives have been achieved.

We understand the time period covered for any test will begin at the cutoff date for the last audit and continue through the last day of the period being audited.

BerryDunn will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, help ensure the existing Online/Instant vendor is following contract guidelines in addition to procedures directly related to the control objectives that are an integral part of the SOC1 audit.

We understand the control objectives will be as follows:

- A1: Controls provide reasonable assurance regarding the adherence to policies and procedures surrounding security initiatives and ethical behavior.
- B1: Controls provide reasonable assurance that only valid point of sale devices are recognized by the systems.
- B2: Controls provide reasonable assurance that valid tickets are captured as transactions and are properly recorded, and invalid transactions are rejected.
- B3: Controls provide reasonable assurance that wagers are properly summarized, and their integrity maintained from purchase through end-of-day processing and validations are properly accounted for invoicing purposes.
- B4: Controls provide reasonable assurance that all retailer requested cancellation attempts are recorded and that only valid cancellations are accepted by the system.
- B5: Controls provide reasonable assurance that winning numbers are input completely and accurately into the game processing system and that winning ticket identification is completely and accurately performed.
- B6: Controls provide reasonable assurance that only winning tickets can be validated and that winning tickets can only be validated once for the correct prize amount.
- B7: Controls provide reasonable assurance that high-tier winning tickets can only be validated by authorized point of sale devices.
- B8: Controls provide reasonable assurance that instant ticket game data is properly loaded onto the system and the tickets are logically controlled from the time they are received from the vendor throughout the game's life cycle, and until the game is purged from the system.
- B9: Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled and agent settlements are complete and accurate.
- C1: Controls provide reasonable assurance that the scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures.
- C2: Controls provide reasonable assurance that the tracking and reporting of processing problems are performed to established procedures.
- C3: Controls provide reasonable assurance that data is backed up according to documented procedures and is available to restore key information if needed.
- D1: Controls provide reasonable assurance that logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of access rights are properly approved and the removal of user access rights is timely.
- E1: Controls provide reasonable assurance that the development and changes to the gaming system and supporting infrastructure are authorized, tested, approved, and implemented in a controlled environment.
- F1: Controls provide reasonable assurance that the production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing.
- G1: Controls provide reasonable assurance that physical access to in-scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.
- Controls provide reasonable assurance that contract provisions are followed.

Timing

BerryDunn will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, help ensure the existing Online/Instant vendor is following contract guidelines in addition to procedures directly related to the control objectives that are an integral part of the SOC1 audit.

The control objectives related to the SOC1 audit provide reasonable assurances that:

- Policies and procedures related to security initiatives and ethical behavior
- Only valid point of sale devices are recognized by the systems
- Valid tickets are captured as transactions and are properly recorded, invalid transactions are rejected
- Wagers are properly summarized and their integrity maintained from purchase through end-of-day processing. Validations are properly accumulated for invoicing purposes
- All retailer requested cancellation attempts are recorded and only valid cancellations are accepted by the system
- Only winning tickets can be validated and that winning tickets can only be validated once and for the correct prize amount
- High-tier winning tickets can only be validated by authorized point of sale devices
- Instant game ticket data is properly loaded onto the system and the tickets are logically controlled from the time they are received from the vendor throughout the game's life cycle
- Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled, and agent settlement reports are complete and accurate
- Scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures
- Tracking and reporting of processing problems are performed to established procedures
- Backup procedures have been developed to minimize interruption in data processing
- Logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of user access rights are properly approved and the removal of user access rights is timely
- Development and changes to the gaming system and supporting infrastructures are authorized, tested, approved, and implemented in a controlled environment
- The production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing
- Physical access to in-scope game processing facilities is restricted to appropriate personnel having a legitimate business concern

We will work with IGT to determine the most appropriate week for our team to complete our procedures which are typically done in a hybrid, remote and on-site approach. We will perform on-site procedures as requested in the RFQ, and perform procedures report as well to reduce audit fatigue to the site and for schedule flexibility purposes.

Plan

We will begin planning for the engagement and will provide advanced materials request via our Fieldguide SOC auditing software, which allows for collaboration between BerryDunn, the Lottery,

and IGT. Fieldguide allows for requests to be easily made, edited, discussed (if there are questions) and confirmed all through the software—saving emails and providing for dashboards of status and progress for management. Our advanced materials request list is mapped directly to the controls for the SOC 1.

Certain requests will initially ask for a listing of a population, and once provided within Fieldguide, we will select samples and provide those to the site for pulling and uploading.

Planning will also include a kickoff call to discuss logistics, planning, scope, any changes from previous years, and introduction to the project team.

On-site Visit

We will complete our physical security. Draw observations, and other relevant procedures per the RFP on-site. We have a Charleston, WV office and can easily arrange for on-site timing for such testing at the site's convenience.

Remote Procedures Approach

Our team still commits to a five-day focused time period to review documents provided to us via Fieldguide, and to meet remotely with service center personnel for questions, observations, and other discussions using Teams or Zoom. We encourage and prefer our remote meeting to use video conferencing technology so that face-to-face interaction occurs. We will work with the service center to provide them with an agenda of needed meetings and topics, along with discussion points in advance of our meeting. We will also plan for daily check-ins with the IGT designated project team to discuss any open items, needed documentation and other potential issues. For areas that require physical observation, we will leverage FaceTime technology where able.

In the remote engagement, we will also provide IGT with an application test script that details the needed procedures for testing the application controls of the SOC exam. The test script details for each in-scope game (online and instant), the numbers to be selected for making a wager, the pre-determined “winning” numbers, and any other needed testing procedures, such as rejection testing, where we test for items related to completeness and security. The test script is detailed in an Excel spreadsheet. Our team will also provide instructions and will request the ability to observe via FaceTime or videoconference, some of the testing procedures.

All audit documents are shared via Fieldguide. This has proven very successful in our last several years with working with the WV site and for all other audit engagements we have completed for IGT.

Draft Report

Our team will prepare a draft of the SOC 1 report and provide the report to IGT for review and approval. A draft will also be shared with the Lottery for their feedback. At the same time, the report will go through our internal quality control process to help ensure our SOC report meet AICPA requirements.

Final Report

Upon confirmation from the site management the report draft has been reviewed and edits made, we will schedule a closeout call with the site. At that time, site management will sign and return to

BerryDunn Management's Assertion and Representation Letter that are included in the final reports. Per AICPA requirements we will issue the final SOC 1 reports to IGT WV who is responsible for distributing the reports to the WV Lottery.

Exhibit A: Pricing Page

REQUEST FOR QUOTATION
STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.21 (SSAE 21)
REVIEW OF IGT

**EXHIBIT A
PRICING PAGE**

EXHIBIT A – Pricing Page

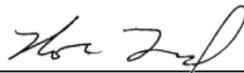
Section	Description	Unit of Measure	Quantity	Extended Cost
4.1.1	Year 1 - SSAE 21 AUDIT FY 2025	Year	1	\$ 38,000 -
4.1.1	Year 2 - Optional Renewal	Year	1	\$ 38,000 -
4.1.1	Year 3 - Optional Renewal	Year	1	\$ 38,000 -
Total Bid Amount				\$ 114,000 -

Any product or service not on the Agency provided Pricing Page will not be allowable. The state cannot accept alternate pricing pages, Vendor must complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified. A no bid will result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation.

BIDDER /VENDOR INFORMATION:

Vendor Name:	BDMP Assurance, LLP
Address:	51 Sawyer Road, Suite 610
City, St. Zip:	Waltham, MA 02453
Phone No.:	857-255-2043
Email Address:	rleonard@berrydunn.com


Vendor Signature:

5/8/2025

Date:

Appendices

On the following pages, we are providing the following Appendices:

- Appendix A – CRFQ Required Forms
- Appendix B – License
- Appendix C – Proof of Insurance

Appendix A – CRFQ Required Forms



Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

State of West Virginia
 Centralized Request for Quote
 Financial

Proc Folder: 1641266
Doc Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP
Proc Type: Central Contract - Fixed Amt
Reason for Modification:

Date Issued	Solicitation Closes	Solicitation No	Version
2025-04-22	2025-05-08 13:30	CRFQ 0705 LOT2500000006	1

BID RECEIVING LOCATION

BID CLERK
 DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 2019 WASHINGTON ST E
 CHARLESTON WV 25305
 US

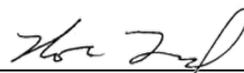
VENDOR

Vendor Customer Code: VS0000048056
Vendor Name : BDMP Assurance, LLP
Address : 51 Sawyer Road, Suite 610
Street :
City : Waltham
State : MA **Country :** U.S.A **Zip :** 02453
Principal Contact : Robert Leonard
Vendor Contact Phone: 857.255.2043 **Extension:**

FOR INFORMATION CONTACT THE BUYER

Brandon L Barr
 304-558-2652
 brandon.l.barr@wv.gov

Vendor BDMP Assurance, LLP

Signature X  **FEIN#** 99-4708358 **DATE** 5/8/2025

All offers subject to all terms and conditions contained in this solicitation

ADDITIONAL INFORMATION

The West Virginia Purchasing Division is soliciting bids on behalf of WV Lottery to establish a contract for SSAE 21 SOC AUDIT REVIEW OF IGT CORP per the attached specifications, terms and conditions.

INVOICE TO

LOTTERY
PO BOX 2067

CHARLESTON WV
US

SHIP TO

LOTTERY
900 PENNSYLVANIA AVE

CHARLESTON WV
US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	SSAE 21 AUDIT FY 2025				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

See Specifications and Exhibit - A Pricing Page for details

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Questions due by May 1st, 2025 at 10:00am ET	2025-05-01

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

(Printed Name and Title) _____

(Address) _____

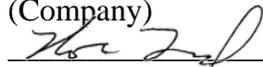
(Phone Number) / (Fax Number) _____

(email address) _____

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; that I am authorized by the Vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on Vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

(Company)



(Signature of Authorized Representative)

(Printed Name and Title of Authorized Representative) (Date)

(Phone Number) (Fax Number)

(Email Address)

REQUEST FOR QUOTATION
STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.21 (SSAE 21)
REVIEW OF IGT

11. MISCELLANEOUS:

11.1 Contract Manager: During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

Contract Manager: Chris Ellingwood

Telephone Number: 207-541-2290

Fax Number: 207-774-2375

Email Address: cellingwood@berrydunn.com

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: _____

Instructions: Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

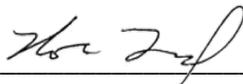
Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

____BDMP Assurance, LLP_____
Company



Authorized Signature

____5/8/2025_____
Date

Appendix B – License



State of West Virginia
West Virginia Board of Accountancy
 405 Capitol Street, Suite 908
 Charleston, WV 25301-1744
 (304) 558-3557

State of West Virginia
West Virginia Board of Accountancy
 405 Capitol Street, Suite 908
 Charleston, WV 25301-1744
 (304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning

The entity listed below was issued a
FIRM PERMIT
for the period beginning

Barry L Bugan CPA *Krist A Justice*
 Board President Executive Director

Barry L Bugan CPA *Krist A Justice*
 Board President Executive Director

To use license as a Wall License, cut off excess paper and affix the above to wall for display.

To use the license as a Pocket Card, cut right column to the size of a business card or driver's license and laminate if desired.



Appendix C – Proof of Insurance

“BerryDunn” is the brand name under which Berry, Dunn, McNeil & Parker, LLC and BDMP Assurance, LLP, independently owned entities, provide professional services in an alternative practice structure in accordance with the AICPA Code of Professional Conduct. BDMP Assurance, LLP is a licensed CPA firm that provides attest services, and Berry, Dunn, McNeil & Parker, LLC, and its subsidiary entities provide tax, advisory, and consulting services.

BDMP Assurance, LLP will lease professional and administrative staff, both of which are employed by Berry, Dunn, McNeil & Parker, LLC, in performing its services. These individuals will be under the direct control and supervision of BDMP Assurance LLP, which is solely responsible for their performance under any engagement with BDMP Assurance, LLP.

The entities falling under the BerryDunn brand are independently owned and neither entity is liable for the services provided by the other entity. Our use of the terms “our firm” and “we” and “us” and terms of similar import denote the alternative practice structure of Berry, Dunn, McNeil & Parker, LLC and BDMP Assurance, LLP.

This proposal is the work of BDMP Assurance, LLP and is in all respects subject to negotiation, agreement, and signing of specific contracts.

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