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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: 000000184076

Legal Name: CLIFTONLARSONALLEN LLP

Alias/DBA:

Total Bid: \$331,600.00

Response Date: 05/08/2025

Response Time: 10:25

Responded By User ID: CLA

First Name: Michael

Last Name: Johns

Email: bids@CLAAconnect.com

Phone: 215-643-3900

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT2500000006

Published Date: 5/1/25

Close Date: 5/8/25

Close Time: 13:30

Status: Closed

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

Total of Header Attachments: 1

Total of All Attachments: 1



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

State of West Virginia
Solicitation Response

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

Solicitation Closes	Solicitation Response	Version
2025-05-08 13:30	SR 0705 ESR05082500000006858	1

VENDOR
000000184076
CLIFTONLARSONALLEN LLP

Solicitation Number: CRFQ 0705 LOT2500000006
Total Bid: 331600
Response Date: 2025-05-08
Response Time: 10:25:54
Comments:

FOR INFORMATION CONTACT THE BUYER
Brandon L Barr
304-558-2652
brandon.l.barr@wv.gov

Vendor		
Signature X	FEIN#	DATE

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

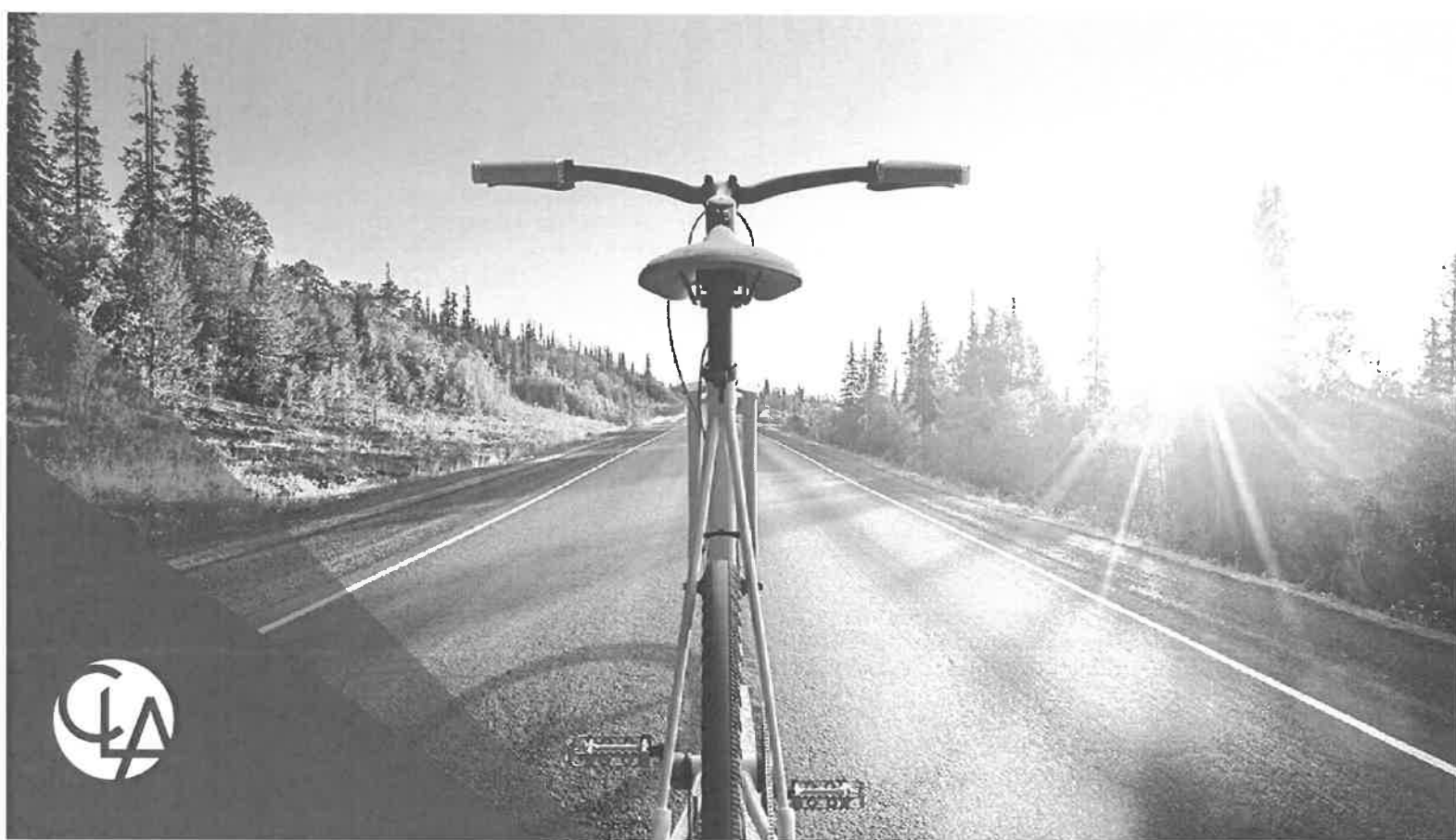
Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	SSAE 21 AUDIT FY 2025				331600.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

See Specifications and Exhibit - A Pricing Page for details



May 8, 2025

Quote to provide professional
System and Organization Controls (SOC) audit services to:

West Virginia Lottery

Prepared by:

Joel Eshleman, CPA, CISA, CIA, Principal

joel.eshleman@CLAconnect.com

Direct 717-857-2611

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLA Global.com/disclaimer](https://www.cla-global.com/disclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



- ***A focus on providing consistent, dependable service*** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the Lottery will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.
- ***Fresh perspective*** – By engaging CLA, the Lottery will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to the Lottery new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before the Lottery.

We want to serve you and we have the qualifications to deliver quality, timely work. Please contact me if I can provide additional information on our firm or our quote.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink that reads "Joel Eshleman". The signature is written in a cursive, flowing style.

Joel Eshleman, CPA, CISA, CIA
Principal
717-857-2611
joel.eshleman@CLAconnect.com

3. CLA's Qualifications

3.1 History of providing services

CLA is a limited liability partnership and is duly licensed to practice public accountancy in the state of West Virginia. Through our proposal we demonstrate over 20 years of prior experience in SAS70/SSAE16/SSAE18/SSAE21 reviews and three (3) years' experience in SSAE 18 or SSAE21 reviews with the systems used by IGT and by the Lottery.

Firm overview

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 9,000 people in more than 130 U.S. locations and a global vision, we promise to know you and help you.

9,000

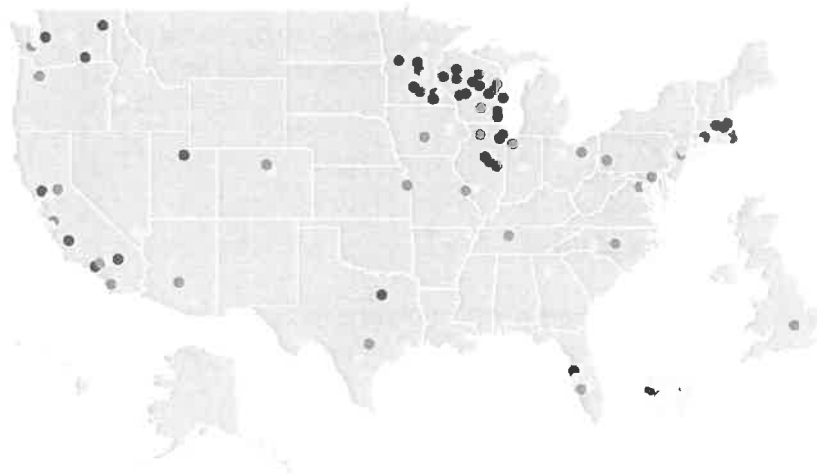
NEARLY 9,000 PEOPLE

130+

LOCATIONS

AN INDEPENDENT
NETWORK MEMBER OF

CLA Global



It takes balance™

With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go. CLA has been recertified as a Great Place to Work™ in January 2025.

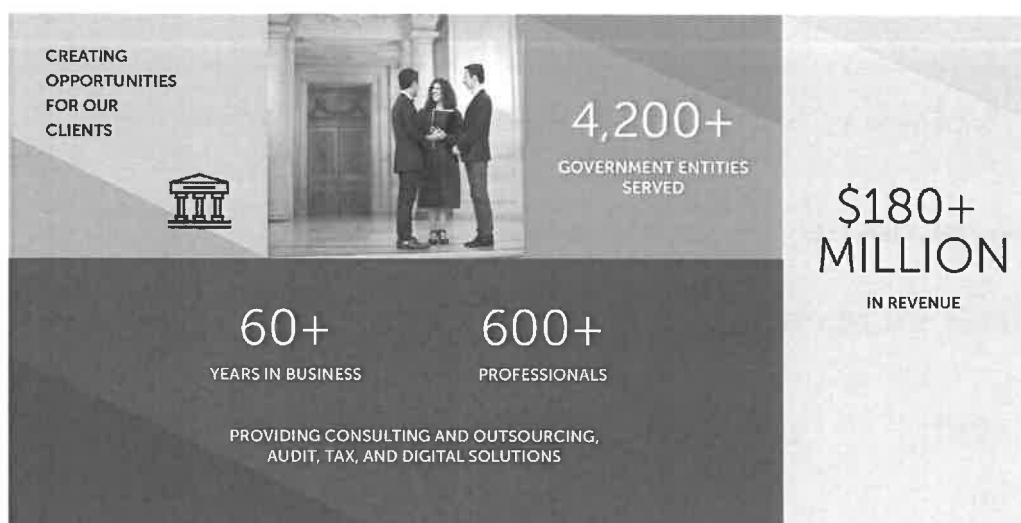


State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



3.1.2 References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to contact our clients to hear it firsthand.

State of Colorado; Department of Revenue; Lottery Division

Client Contact	Tara Stosek, CISSP, Senior Security Analyst
Phone Number Email	719-924-0115 tara.stosek@state.co.us
Address	225 N. Main Street, Pueblo, CO 81003
Services Provided	SOC 1 Type II



3.4 Compliance with experience requirements

CLA understands compliance with experience requirements will be determined prior to contract award by the State through references we provided with our bid or upon request. We have provided current resumes, which include information regarding the number of years of qualification, experience and training, and relevant professional education, for each individual that will be assigned to this project. CLA will provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, and other information to confirm compliance with the experience requirement have been provided within our response.

3.5 Requested information

3.5.1 Business name and address

Our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can provide the Lottery higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

The Lottery will be served by an industry-specialized engagement team located in our Baltimore, Maryland office.

CliftonLarsonAllen LLP (CLA)

1966 Greenspring Drive, Suite 300
Timonium, MD 21093-4161

Principal names

CLA has more than 1,200 principals and signing directors, none of whom own more than a 2% interest in the firm. A list of names and their office addresses can be provided upon request.

3.5.2 Type of business entity

CLA (CliftonLarsonAllen LLP) is a limited liability partnership and is duly licensed to practice public accountancy in the state of West Virginia and other states.

The following are wholly-owned subsidiaries of CLA:

- CLA International, Inc.
- CliftonLarsonAllen Wealth Advisors, LLC
- CLA Trademarks Holding Company LLC
- CliftonLarsonAllen UK Limited

3.5.3 Place of incorporation

CLA is not a corporation.



3.5.11, 3.5.12 Assessment of penalties

CLA has not been assessed penalties under any of its existing or past contracts.

3.5.13 Identification numbers

Federal Employer Identification Number	41-0746749
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West Virginia Tax Identification Number	2261-7519
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3.5.14 Conflict of interest

CLA is not aware of any existing or potential conflict of interest matters that would prohibit the performance of this engagement.

3.5.15 Background checks and site inspections

CLA understands because of the relationship between the Lottery and IGT, the Lottery will initiate investigations into the background of any firm, officers, principals, investors, owners, subcontractors, employees or any other associates of the vendor(s) it deems necessary at its sole discretion. Such background investigations may include financial/credit and criminal matters; other inquiries, as deemed appropriate to verify information and conduct the background investigation, and fingerprint identification by the Lottery, the West Virginia State Police and/or the Federal Bureau of Investigation. As a part of the overall background investigation, the Lottery may conduct site inspections of the vendor's facilities to determine that adequate physical security measures are utilized. Additional periodic background investigations may be conducted by the Lottery at its discretion at any time.

Background checks and screening

Background checks are required for all full- and part-time positions including interns, seasonal, and casual hires. Items verified include education, employment, applicable certifications, criminal background, and driving record. Credit history checks are required for all Wealth Advisors, LLC, hires. Offers of employment are extended contingent on successful completion of the background check process.

Information gathered for purposes of the background check is considered to be proprietary to CLA and is kept confidential. However, applicants who are declined an offer or whose offers are rescinded based on information contained in the background check may request a copy of the results.

3.5.16, 3.5.17 Right to reject

CLA agrees that the Lottery reserves the right to reject any of the vendor's personnel that it deems unsuitable to work on the SSAE 21 Review. During the performance of this review, CLA will not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. CLA will employ sufficient labor for carrying out work to full completion in the manner and time prescribed by any contract awarded pursuant to this RFQ. CLA will be responsible to the Lottery for the acts and omissions of CLA's employees. In addition, CLA will enforce strict discipline among our employees in performing the services under the contract. Any person employed by CLA shall, at the written request of the Lottery, be removed forthwith by CLA from work relating to the contract. If the person is not removed or if replacement personnel are deemed unsuitable for proper completion of the work, the Lottery may, through the West Virginia Purchasing Division upon thirty (30) days written notice, terminate the contract.

Pricing Section

The value we can provide your organization goes beyond meeting your compliance needs. We can help you discover opportunities to enhance your performance and achieve your strategic goals. Our insights and strategies are tailored to your specific situation and represent a return on your investment.

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	\$ 107,300	-
4.1.1	Year 2 - Optional Renewal	Year	1	\$ 110,500	-
4.1.1	Year 3 - Optional Renewal	Year	1	\$ 113,800	-
				Total Bid Amount	\$ 331,600 -

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:	CLA (CliftonLarsonAllen LLP)
Address:	150 S. Warner Road, Suite 310
City, St. Zip:	King of Prussia, PA 19406
Phone No.:	717-857-2611
Email Address:	joel.eshleman@CLAconnect.com


Vendor Signature:

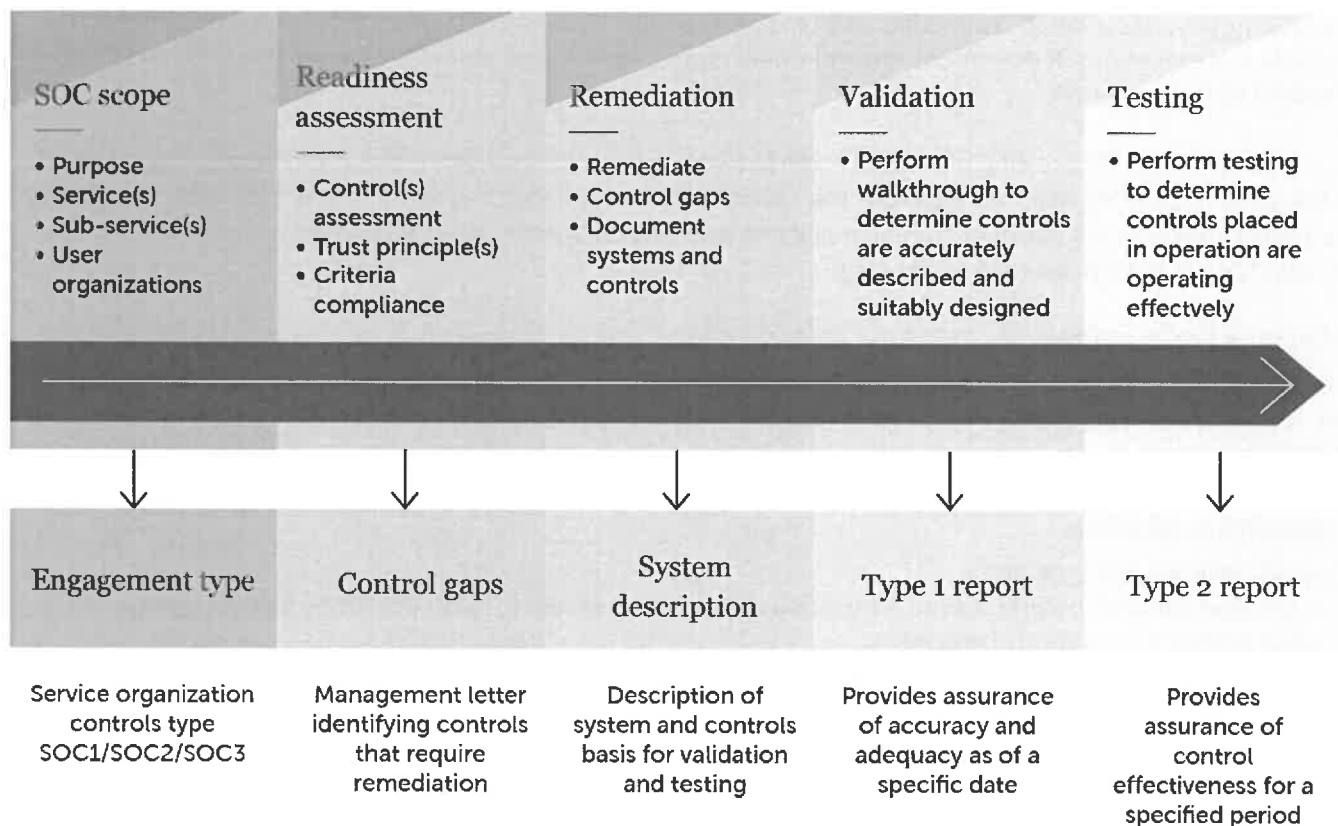
May 7, 2025
Date:

Services Approach

System and Organization Controls (SOC) 1

The following illustration provides an overview of the proposed strategy for SOC1 engagements:

System and Organization Controls (SOC) Engagement Strategy



Control(s) testing

Type of tests used during the testing process include inquiry, observation, inspection, and reperformance of transactions.

Our tests of operating effectiveness of controls will include such tests we consider necessary, based on the circumstances, to evaluate whether those controls, and the extent of compliance, are sufficient to provide reasonable, but not absolute, assurance that the specified control objectives were achieved during the reporting period. As previously stated, testing will focus on controls implemented that support the control objectives defined by management.

Testing results

CLA will document the results of testing and identify any exceptions. If exceptions are identified, the Lottery management has the opportunity to respond to the exception.

Type 2 report

Upon completion of the controls testing, we will issue our independent service auditors' report that provides reasonable assurance that the controls described are suitably designed and operating effectively throughout the period (Type 2).

Refer to "Engagement Deliverables" below describing our anticipated protocol for issuance of the service auditor's report.

Engagement deliverable(s)

Final report

Prior to formal release of the Independent Service Auditors' Report, various reviews are performed to confirm that applicable testing was performed, engagement documentation complies with AICPA standards and the Opinion of CLA is adequately supported.

Upon successful review and resolution of issues identified during the review process, a formal release signature will be obtained from the National Assurance team indicating the report is ready to be issued in Final form and will be available for client distribution.

Management letter

Any non-material exceptions that are identified during the controls validation or testing processes will be communicated to the Lottery in a Management Letter. The Management Letter is intended to identify controls that could be implemented or strengthened to improve the control environment within the organization.

Appendix

A. Required forms



Addendum Acknowledgement Form

ADDENDUM ACKNOWLEDGEMENT FORM

SOLICITATION NO.: CRFQ LOT2500000006

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)

☒ Addendum No. 1

☐ Addendum No. 2

☐ Addendum No. 3

☐ Addendum No. 4

☐ Addendum No. 5

☐ Addendum No. 6

☐ Addendum No. 7

☐ Addendum No. 8


☐ Addendum No. 9

☐ 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.

CLA (CliftonLarsonAllen LLP)

Company



Authorized Signature

May 7, 2025

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.



Joel Eshleman, CPA, CISA, CIA

CLA (CliftonLarsonAllen LLP)

Principal
King of Prussia, Pennsylvania

717-857-2611
joel.eshleman@CLAconnect.com



Profile

Joel is a principal within the Value and Risk Services group and has more than 20 years of experience and is a leader of system and organization control (SOC) reporting service line. In addition, he provides leadership and performance of information technology audit and attestations to our assurance clients. His experience includes 16 years with CLA and five years with a Big 4 firm performing information technology, business process and control, and third-party reporting reviews. Additionally, he has extensive experience with internal control assessments within financial institutions. Joel is responsible for managing the performance and reporting of SSAE 21, previously SAS 70, in a wide range of industries, including financial institutions, government services, healthcare, data center operations, and call center hosting. Beyond his experience in third-party reporting, Joel has experience with assessing internal controls in student loan agencies, state and local government units, financial institutions, and higher education institutions.

Technical experience

- Leads the operational needs of the SSAE 21 service line by providing:
 - Guidance on interpretation of the standards
 - Establishing practices for planning, risk assessment, performance, and report
 - Monitoring standards for updates and changes
 - Training internal and external practitioner and users of SOC reports
- Has significant experience in effectively coordinating and directing complex projects ensuring completion with strict regard for client specifications, time and budgetary constraints and the development of numerous risk services offerings including:
 - SSA21 assurance engagements
 - ERP controls assessments and utilizations
 - Developed procedures for the evaluation of information technology controls in support of a financial audit and service organization reporting
 - Served as the project manager for information technology (IT) control audits, service organization audits, business advisory projects, internal audit projects, and data analytics

Education and professional involvement

- Bachelor of science in accounting from York College of Pennsylvania, York, Pennsylvania
- Certified Information Security Auditor
- Certified Internal Auditor
- Certified Public Accountant in the commonwealth of Pennsylvania



Education and professional involvement

- Master's degree in information technology from Brigham Young University, Provo, Utah
- Bachelor of science in accounting from Brigham Young University, Provo, Utah
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Arizona
- Arizona Society of Certified Public Accountants
 - Information Technology Steering Committee Member (2011-present)
 - Information Technology Steering Committee Chair (2014-2019)
 - ASCPA Magazine Editorial Board (2024-present)
- Certified Information Systems Auditor
- Certified Information Systems Professional
- Certified Information Technology Professional
- Certified in Risk and Information Systems Control
- Information Systems Audit Control Association
- International Information Systems Security Certification Consortium

Speaking engagements

Mike has been speaking in various organizations and conferences and for training sessions including topics related to:

- Information Security and Threats
- Vendor Management
- 3rd Party Reporting
- Risk Assessment
- Disaster Recovery Planning
- IT Objectives for Accounting Professionals
- Accounting Updates

Civic organizations

- Brigham Young University College of Information System's Advisory, *Board Member (2008 - present)*
- Arizona State University College of Information System's Professional Advisory, *Board Member (2003 - present)*
- Boy Scouts of America, *Scout Leader (2006 - present)*



Stephen Barrett, MSA

CLA (CliftonLarsonAllen LLP)

Associate
West Hartford, Connecticut

860-231-6635
Stephen.Barrett@CLAconnect.com



Profile

Stephen is an associate in our Business Risk Services group within CLA's Value & Risk Services department. He specializes in providing enterprise-wide risk assessments to a diverse range of clients, including those in professional services, insurance, and technology start-ups. Stephen has extensive experience in compliance, including HITRUST, Sarbanes-Oxley, and internal control compliance functions. He also offers expertise in conducting internal audit consulting services, providing financial audit support, and preparing system and organization control reports (SOC).

In addition, Stephen has a strong background in IT audit and compliance. He has worked on projects related to IT governance, logical access and security, system and application change/patch management, and backup and recovery processes. Stephen is known for his ability to effectively test and ensure the completion of projects while meeting client specifications and time constraints.

Technical experience

- Financial Audit Support
- HITRUST Compliance Engagements
- Internal Audits
- Sarbanes Oxley Compliance Engagements
- System and Organization Controls (SOC 1 & SOC 2)

Education and professional involvement

- Bachelor of Science in Accounting from University of Massachusetts Dartmouth – Dartmouth, MA
- Masters of Science in Accounting from the University of Massachusetts Amherst – Amherst, MA

[CLAconnect.com](https://www.claconnect.com)

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CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAconnect.com/disclaimer](https://www.claconnect.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

