



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

State of West Virginia
Contract

Order Date: 05-13-2025

CORRECT ORDER NUMBER MUST APPEAR
ON ALL PACKAGES, INVOICES, AND
SHIPPING PAPERS. QUESTIONS
CONCERNING THIS ORDER SHOULD BE
DIRECTED TO THE DEPARTMENT
CONTACT.

Order Number:	CCT 0705 0705 LOT2500000002 1	Procurement Folder:	1641266
Document Name:	LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP	Reason for Modification:	
Document Description:	LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP	*AWARD FOR CRFQ LOT25*06	
Procurement Type:	Central Contract - Fixed Amt		
Buyer Name:	Brandon L Barr		
Telephone:	304-558-2652		
Email:	brandon.l.barr@wv.gov		
Shipping Method:	Best Way	Effective Start Date:	2025-05-19
Free on Board:	FOB Dest, Freight Prepaid	Effective End Date:	2026-05-18

VENDOR

Vendor Customer Code: VS0000048056
BDMP ASSURANCE LLP
2211 CONGRESS ST

PORTLAND ME 04102
US

Vendor Contact Phone: 2075412200 Extension:

Discount Details:

	Discount Allowed	Discount Percentage	Discount Days
#1	No	0.0000	0
#2	Not Entered		
#3	Not Entered		
#4	Not Entered		

DEPARTMENT CONTACT

Requestor Name: Thomas P Hymes
Requestor Phone: 304-558-2350
Requestor Email: thymes@wvlottery.com

2025
FILE LOCATION

INVOICE TO

ACCOUNTS PAYABLE
LOTTERY
PO BOX 2067

CHARLESTON WV 25327-2067
US

SHIP TO

PURCHASING
LOTTERY
900 PENNSYLVANIA AVE

CHARLESTON WV 25302
US

Purchasing Division's File Copy

Total Order Amount: \$38,000.00

PURCHASING DIVISION AUTHORIZATION

DATE: *5/15/2025*
ELECTRONIC SIGNATURE ON FILE

ATTORNEY GENERAL APPROVAL AS TO FORM

DATE: *5/20/2025*
ELECTRONIC SIGNATURE ON FILE

ENCUMBRANCE CERTIFICATION

DATE: *5-20-25*
ELECTRONIC SIGNATURE ON FILE

Extended Description:
Central Contract - Fixed Amount

LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP

The Vendor, BDMP ASSURANCE LLP agrees to enter with the Agency, the West Virginia Lottery, into a fixed period contract to provide WV LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP per the specifications, terms and conditions, bid requirements, and the Vendor's bid dated 05/08/2025, Addendum No.1 dated 05/01/2025, all incorporated herein by reference, and made a part of hereof.

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
1	84111600	0.00000		0.000000	\$38,000.00
Service From	Service To	Manufacturer		Model No	
2025-05-19	2026-05-18				

Commodity Line Description: SSAE 21 AUDIT FY 2025

Extended Description:
See Specifications and Exhibit - A Pricing Page for details

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of an Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance by the State of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid, or on the Contract if the Contract is not the result of a bid solicitation, signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

2. DEFINITIONS: As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.

2.1. "Agency" or "Agencies" means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.

2.2. "Bid" or "Proposal" means the vendors submitted response to this solicitation.

2.3. "Contract" means the binding agreement that is entered into between the State and the Vendor to provide the goods or services requested in the Solicitation.

2.4. "Director" means the Director of the West Virginia Department of Administration, Purchasing Division.

2.5. "Purchasing Division" means the West Virginia Department of Administration, Purchasing Division.

2.6. "Award Document" means the document signed by the Agency and the Purchasing Division, and approved as to form by the Attorney General, that identifies the Vendor as the contract holder.

2.7. "Solicitation" means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

2.8. "State" means the State of West Virginia and/or any of its agencies, commissions, boards, etc. as context requires.

2.9. "Vendor" or "Vendors" means any entity submitting a bid in response to the Solicitation, the entity that has been selected as the lowest responsible bidder, or the entity that has been awarded the Contract as context requires.

3. CONTRACT TERM; RENEWAL; EXTENSION: The term of this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below:

☒ **Term Contract**

Initial Contract Term: The Initial Contract Term will be for a period of ONE (1) Year. The Initial Contract Term becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and the Initial Contract Term ends on the effective end date also shown on the first page of this Contract.

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be delivered to the Agency and then submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Unless otherwise specified below, renewal of this Contract is limited to TWO (2) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed the total number of months available in all renewal years combined. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

☐ **Alternate Renewal Term** – This contract may be renewed for _____ successive _____ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

Delivery Order Limitations: In the event that this contract permits delivery orders, a delivery order may only be issued during the time this Contract is in effect. Any delivery order issued within one year of the expiration of this Contract shall be effective for one year from the date the delivery order is issued. No delivery order may be extended beyond one year after this Contract has expired.

☐ **Fixed Period Contract:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within _____ days.

☐ **Fixed Period Contract with Renewals:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within _____ days. Upon completion of the work covered by the preceding sentence, the vendor agrees that:

☐ the contract will continue for _____ years;

☐ the contract may be renewed for _____ successive _____ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's Office (Attorney General approval is as to form only).

☐ **One-Time Purchase:** The term of this Contract shall run from the issuance of the Award Document until all of the goods contracted for have been delivered, but in no event will this Contract extend for more than one fiscal year.

☐ **Construction/Project Oversight:** This Contract becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and continues until the project for which the vendor is providing oversight is complete.

☐ **Other:** Contract Term specified in _____

4. AUTHORITY TO PROCEED: Vendor is authorized to begin performance of this contract on the date of encumbrance listed on the front page of the Award Document unless either the box for "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked in Section 3 above. If either "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked, Vendor must not begin work until it receives a separate notice to proceed from the State. The notice to proceed will then be incorporated into the Contract via change order to memorialize the official date that work commenced.

5. QUANTITIES: The quantities required under this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below.

☐ **Open End Contract:** Quantities listed in this Solicitation/Award Document are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.

☒ **Service:** The scope of the service to be provided will be more clearly defined in the specifications included herewith.

☐ **Combined Service and Goods:** The scope of the service and deliverable goods to be provided will be more clearly defined in the specifications included herewith.

☐ **One-Time Purchase:** This Contract is for the purchase of a set quantity of goods that are identified in the specifications included herewith. Once those items have been delivered, no additional goods may be procured under this Contract without an appropriate change order approved by the Vendor, Agency, Purchasing Division, and Attorney General's office.

☐ **Construction:** This Contract is for construction activity more fully defined in the specifications.

6. EMERGENCY PURCHASES: The Purchasing Division Director may authorize the Agency to purchase goods or services in the open market that Vendor would otherwise provide under this Contract if those goods or services are for immediate or expedited delivery in an emergency. Emergencies shall include, but are not limited to, delays in transportation or an unanticipated increase in the volume of work. An emergency purchase in the open market, approved by the Purchasing Division Director, shall not constitute a breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One-Time Purchase contract.

7. REQUIRED DOCUMENTS: All of the items checked in this section must be provided to the Purchasing Division by the Vendor as specified:

☒ **LICENSE(S) / CERTIFICATIONS / PERMITS:** In addition to anything required under the Section of the General Terms and Conditions entitled Licensing, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits upon request and in a form acceptable to the State. The request may be prior to or after contract award at the State's sole discretion.

☒ Certified Public Accountant

☐

☐

☐

The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications regardless of whether or not that requirement is listed above.

8. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether that insurance requirement is listed in this section.

Vendor must maintain:

☒ **Commercial General Liability Insurance** in at least an amount of: \$1,000,000.00 per occurrence.

☒ **Automobile Liability Insurance** in at least an amount of: \$1,000,000.00 per occurrence.

☐ **Professional/Malpractice/Errors and Omission Insurance** in at least an amount of: _____ per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.

☐ **Commercial Crime and Third Party Fidelity Insurance** in an amount of: _____ per occurrence.

☐ **Cyber Liability Insurance** in an amount of: _____ per occurrence.

☐ **Builders Risk Insurance** in an amount equal to 100% of the amount of the Contract.

☐ **Pollution Insurance** in an amount of: _____ per occurrence.

☐ **Aircraft Liability** in an amount of: _____ per occurrence.

☐

☐

☐

☐

9. WORKERS' COMPENSATION INSURANCE: Vendor shall comply with laws relating to workers compensation, shall maintain workers' compensation insurance when required, and shall furnish proof of workers' compensation insurance upon request.

10. VENUE: All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.

11. LIQUIDATED DAMAGES: This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy. Vendor shall pay liquidated damages in the amount specified below or as described in the specifications:

☐ _____ for _____.

☐ Liquidated Damages Contained in the Specifications.

☒ Liquidated Damages Are Not Included in this Contract.

12. ACCEPTANCE: Vendor's signature on its bid, or on the certification and signature page, constitutes an offer to the State that cannot be unilaterally withdrawn, signifies that the product or service proposed by vendor meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise indicated, and signifies acceptance of the terms and conditions contained in the Solicitation unless otherwise indicated.

13. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification. Notwithstanding the foregoing, Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

14. PAYMENT IN ARREARS: Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software maintenance, licenses, or subscriptions may be paid annually in advance.

15. PAYMENT METHODS: Vendor must accept payment by electronic funds transfer and P-Card. (The State of West Virginia's Purchasing Card program, administered under contract by a banking institution, processes payment for goods and services through state designated credit cards.)

16. TAXES: The Vendor shall pay any applicable sales, use, personal property or any other taxes arising out of this Contract and the transactions contemplated thereby. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.

17. ADDITIONAL FEES: Vendor is not permitted to charge additional fees or assess additional charges that were not either expressly provided for in the solicitation published by the State of West Virginia, included in the Contract, or included in the unit price or lump sum bid amount that Vendor is required by the solicitation to provide. Including such fees or charges as notes to the solicitation may result in rejection of vendor's bid. Requesting such fees or charges be paid after the contract has been awarded may result in cancellation of the contract.

18. FUNDING: This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.

19. 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.

20. TIME: Time is of the essence regarding all matters of time and performance in this Contract.

21. APPLICABLE LAW: This Contract is governed by and interpreted under West Virginia law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution, West Virginia Code, or West Virginia Code of State Rules is void and of no effect.

22. COMPLIANCE WITH LAWS: Vendor shall comply with all applicable federal, state, and local laws, regulations and ordinances. By submitting a bid, Vendor acknowledges that it has reviewed, understands, and will comply with all applicable laws, regulations, and ordinances.

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to comply with all applicable laws, regulations, and ordinances. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

23. ARBITRATION: Any references made to arbitration contained in this Contract, Vendor's bid, or in any American Institute of Architects documents pertaining to this Contract are hereby deleted, void, and of no effect.

24. MODIFICATIONS: This writing is the parties' final expression of intent. Notwithstanding anything contained in this Contract to the contrary no modification of this Contract shall be binding without mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any change to existing contracts that adds work or changes contract cost, and were not included in the original contract, must be approved by the Purchasing Division and the Attorney General's Office (as to form) prior to the implementation of the change or commencement of work affected by the change.

25. WAIVER: The failure of either party to insist upon a strict performance of any of the terms or provision of this Contract, or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue in full force and effect. Any waiver must be expressly stated in writing and signed by the waiving party.

26. SUBSEQUENT FORMS: The terms and conditions contained in this Contract shall supersede any and all subsequent terms and conditions which may appear on any form documents submitted by Vendor to the Agency or Purchasing Division such as price lists, order forms, invoices, sales agreements, or maintenance agreements, and includes internet websites or other electronic documents. Acceptance or use of Vendor's forms does not constitute acceptance of the terms and conditions contained thereon.

27. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments.

28. WARRANTY: The Vendor expressly warrants that the goods and/or services covered by this Contract will: (a) conform to the specifications, drawings, samples, or other description furnished or specified by the Agency; (b) be merchantable and fit for the purpose intended; and (c) be free from defect in material and workmanship.

29. STATE EMPLOYEES: State employees are not permitted to utilize this Contract for personal use and the Vendor is prohibited from permitting or facilitating the same.

30. PRIVACY, SECURITY, AND CONFIDENTIALITY: The Vendor agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the Agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in www.state.wv.us/admin/purchase/privacy.

31. YOUR SUBMISSION IS A PUBLIC DOCUMENT: Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

32. LICENSING: In accordance with West Virginia Code of State Rules § 148-1-6.1.e, Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Upon request, the Vendor must provide all necessary releases to obtain information to enable the Purchasing Division Director or the Agency to verify that the Vendor is licensed and in good standing with the above entities.

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up-to-date on all state and local obligations as described in this section. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

33. ANTITRUST: In submitting a bid to, signing a contract with, or accepting a Award Document from any agency of the State of West Virginia, the Vendor agrees to convey, sell, assign, or transfer to the State of West Virginia all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to Vendor.

34. VENDOR NON-CONFLICT: Neither Vendor nor its representatives are permitted to have any interest, nor shall they acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency.

35. VENDOR RELATIONSHIP: The relationship of the Vendor to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by this Contract. The Vendor as an independent contractor is solely liable for the acts and omissions of its employees and agents. Vendor shall be responsible for selecting, supervising, and compensating any and all individuals employed pursuant to the terms of this Solicitation and resulting contract. Neither the Vendor, nor any employees or subcontractors of the Vendor, shall be deemed to be employees of the State for any purpose whatsoever. Vendor shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension, or other deferred compensation plans, including but not limited to, Workers' Compensation and Social Security obligations, licensing fees, etc. and the filing of all necessary documents, forms, and returns pertinent to all of the foregoing.

Vendor shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including, but not limited to, the foregoing payments, withholdings, contributions, taxes, Social Security taxes, and employer income tax returns.

36. INDEMNIFICATION: The Vendor agrees to indemnify, defend, and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any subcontractor, person, or firm performing or supplying services, materials, or supplies in connection with the performance of the Contract; (2) Any claims or losses resulting to any person or entity injured or damaged by the Vendor, its officers, employees, or subcontractors by the publication, translation, reproduction, delivery, performance, use, or disposition of any data used under the Contract in a manner not authorized by the Contract, or by Federal or State statutes or regulations; and (3) Any failure of the Vendor, its officers, employees, or subcontractors to observe State and Federal laws including, but not limited to, labor and wage and hour laws.

37. NO DEBT CERTIFICATION: In accordance with West Virginia Code §§ 5A-3-10a and 5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State. By submitting a bid, or entering into a contract with the State, Vendor is affirming that (1) for construction contracts, the Vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, neither the Vendor nor any related party owe a debt as defined above, and neither the Vendor nor any related party are in employer default as defined in the statute cited above unless the debt or employer default is permitted under the statute.

38. CONFLICT OF INTEREST: Vendor, its officers or members or employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Vendor shall periodically inquire of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Agency.

39. REPORTS: Vendor shall provide the Agency and/or the Purchasing Division with the following reports identified by a checked box below:

☒ Such reports as the Agency and/or the Purchasing Division may request. Requested reports may include, but are not limited to, quantities purchased, agencies utilizing the contract, total contract expenditures by agency, etc.

☐ Quarterly reports detailing the total quantity of purchases in units and dollars, along with a listing of purchases by agency. Quarterly reports should be delivered to the Purchasing Division via email at purchasing.division@wv.gov.

40. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the State reserves the right to prohibit a service provider's employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check. Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

41. PREFERENCE FOR USE OF DOMESTIC STEEL PRODUCTS: Except when authorized by the Director of the Purchasing Division pursuant to W. Va. Code § 5A-3-56, no contractor may use or supply steel products for a State Contract Project other than those steel products made in the United States. A contractor who uses steel products in violation of this section may be subject to civil penalties pursuant to W. Va. Code § 5A-3-56. As used in this section:

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open hearth, basic oxygen, electric furnace, Bessemer or other steel making process.
- c. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
 1. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater. For the purposes of this section, the cost is the value of the steel product as delivered to the project; or
 2. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

42. PREFERENCE FOR USE OF DOMESTIC ALUMINUM, GLASS, AND STEEL: In Accordance with W. Va. Code § 5-19-1 et seq., and W. Va. CSR § 148-10-1 et seq., for every contract or subcontract, subject to the limitations contained herein, for the construction, reconstruction, alteration, repair, improvement or maintenance of public works or for the purchase of any item of machinery or equipment to be used at sites of public works, only domestic aluminum, glass or steel products shall be supplied unless the spending officer determines, in writing, after the receipt of offers or bids, (1) that the cost of domestic aluminum, glass or steel products is unreasonable or inconsistent with the public interest of the State of West Virginia, (2) that domestic aluminum, glass or steel products are not produced in sufficient quantities to meet the contract requirements, or (3) the available domestic aluminum, glass, or steel do not meet the contract specifications. This provision only applies to public works contracts awarded in an amount more than fifty thousand dollars (\$50,000) or public works contracts that require more than ten thousand pounds of steel products.

The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a “substantial labor surplus area”, as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products. This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

All bids and offers including domestic aluminum, glass or steel products that exceed bid or offer prices including foreign aluminum, glass or steel products after application of the preferences provided in this provision may be reduced to a price equal to or lower than the lowest bid or offer price for foreign aluminum, glass or steel products plus the applicable preference. If the reduced bid or offer prices are made in writing and supersede the prior bid or offer prices, all bids or offers, including the reduced bid or offer prices, will be reevaluated in accordance with this rule.

43. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE: W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$1 million, the Vendor must submit to the Agency a disclosure of interested parties prior to beginning work under this Contract. Additionally, the Vendor must submit a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-work interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

44. PROHIBITION AGAINST USED OR REFURBISHED: Unless expressly permitted in the solicitation published by the State, Vendor must provide new, unused commodities, and is prohibited from supplying used or refurbished commodities, in fulfilling its responsibilities under this Contract.

45. VOID CONTRACT CLAUSES: This Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law.

46. ISRAEL BOYCOTT: Bidder understands and agrees that, pursuant to W. Va. Code § 5A-3-63, it is prohibited from engaging in a boycott of Israel during the term of this contract.

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) Chris Ellingwood, Principal

(Address) 2211 Congress Street, Portland, ME 04102

(Phone Number) / (Fax Number) 207-541-2290

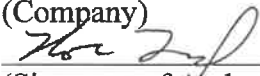
(email address) cellingwood@berrydunn.com

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.

BDMP Assurance, LLP

(Company)



(Signature of Authorized Representative)

Robert Leonard, Partner 5/8/2025

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

857-255-2043 617-965-1792

(Phone Number) (Fax Number)

rleonard@berrydunn.com

(Email Address)

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

SPECIFICATIONS

- 1. PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of THE WEST VIRGINIA LOTTERY to establish a contract for a STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.21 (SSAE 21) for a REVIEW OF International Game Technology (IGT).

BACKGROUND: The West Virginia Lottery (“Lottery”) was created and organized in April 1985 to generate revenue that benefits the citizens of the state. Through the years, the mission has evolved to include specific funding for programs benefiting education, senior citizens, tourism, and other programs as the Legislature may determine. The Lottery began selling instant games on January 9, 1986, and began selling draw games on November 25, 1986. The Lottery also participates in Multi-State Lottery games (MUSL), including but not limited to Mega Millions, Lotto America and Powerball.

The Lottery contracted with GTECH Corporation, headquartered in Providence RI, for the Instant and On-line Gaming System on June 28, 2009. The Lottery is currently in its second contract with International Game Technology (IGT), the successor to GTECH, which was effective June 28, 2018.

IGT is an international company that designs, manufactures, installs and operates instant and on-line ticket wagering systems for domestic and foreign governments as well as for government-licensed organizations. IGT is under the local management of the account executive. The local organization is divided into the following departments:

- Field Services
- Operations/ Permanent & Backup Data Centers
- Field Sales
- Retailer Hotline
- Inside Sales
- Instant Ticket Warehousing and Distribution

The IGT (Aurora) solution has been configured to provide a combination of performance, reliability, flexibility, and resilience over the term of the contract. The Aurora Transaction Engine (ARTE) is a key part of the Aurora solution.

The architecture comprises four redundant, physically separate, fully integrated Aurora Transaction Engines. Each runs on a Lenovo System server. The four Aurora Transaction Engines are securely linked together (N-Plexed) across two data centers: the Primary Data Center (PDC) in Charleston, WV, and a Backup Data Center (BDC) in Bridgeport, WV. These systems operate in a quadplex configuration to provide multiple levels of redundancy. This configuration maintains operational and data integrity in the event of a system failure at the PDC or a total failure of the PDC requiring a failover to the two systems at the BDC.

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

The primary functions of the IBM system servers are as follows:

- Transactional Recording across multiple systems
- Instant & On-line Weekly Accounting
- Telemarketing (Instant Product)
- Sales Tracking (Instant & On-line Products)
- Billing (Instant & On-line Products)
- Prize Payments (Instant & On-line Products)
- Inventory Control (Instant Products)
- Retailer Inventory Tracking (Instant & On-line Products)
- Instant Product Reports

The Internal Control System (ICS) is used to balance the Instant and On-line Gaming System. Three ICS Systems are located in Charleston, WV, and one in Bridgeport, WV. All production ICS systems reside in Lottery Data Centers. IGT also has a Test ICS System located at the vendor's PDC. These systems are provided by and managed by Elsym, a company that specializes in systems to audit results of Gaming transactions, and they provide an independent re-computation of all ticket sales to support drawings.

The IGT instant and on-line gaming system includes the following components:

- Central Systems.
- Disaster Recovery with Business Continuity.
- Terminals – Altura Flex and Gemini Touch.
- Hardware and Software.
- Field Services.
- Web hosting of software and maintenance of systems used for Wizards and Mobile Convenience applications; and
- Personnel to manage, operate, support, and maintain the systems.

The IGT Online telecommunications network is comprised of the following technologies to support critical applications:

- Internet Protocol (IP) from terminal to host;
- A hybrid-technology, integrated online network;
- Approximately 78% satellite communications (VSAT) ;
- Approximately 21% cellular (Ventus Communications) or MPLS/Cable; and,
- In addition, approximately 41% of the retail network has automatic backup cellular (Ventus Communications) connectivity in the event of a primary circuit outage.

The communication network provides a dedicated, always-on private network consisting primarily of VSAT and cellular (depending upon availability per retailer) to support end to end connectivity from the online lottery terminals to the data centers. Each data center will be connected via redundant 20 Meg Ethernet circuits to ensure that all transactions are logged at both data centers.

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

IGT operates satellite technology from its satellite hubs in Nevada and Maryland, with the satellite network operated by Hughes Network Solutions. IGT provides field service employees that provide support to the satellite (on premise equipment) and retailer terminals.

Each retailer location has a Lottery terminal, which may consist of up to two different types – a base (Altura Flex) and a Gemini Touch (Self- Service Terminal). At present, approximately 420 licensed Lottery retail locations have the Gemini Touch terminal types.

Office Locations include:

- The Lottery operates out of two administrative offices, including a claim center and a warehouse managed by IGT. The Lottery's primary headquarters is located at 900 Pennsylvania, Charleston, WV 25302. The West Virginia Lottery hot site is located at the Lottery's backup data center in Bridgeport, WV. This location also houses the IGT backup facilities, backup facilities for video lottery and State Lottery internal systems.
- The IGT office is located in Charleston, WV.

The primary functions of the Lottery Gaming System are as follows:

Transaction processing of Instant and On-line (Draw) Products:

Muti-State Lottery Draw Games

- Powerball (MUSL) product
- Mega Millions (Mega Millions Game Group MUSL) product
- Lotto America (MUSL product)

In-State Lottery Draw Games

- Daily 3 (WV)
- Daily 4 (WV)
- Cash 25 (WV)
- Keno Go Bonus (WV)
- Ca\$h Pop (WV)

Instant Ticket Lottery Products

- Instant Scratch-Offs (WV)

System functions for each product offered include:

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

- Sales
- Validations
- Terminal Reports
- Ticket Validation
- Returns/Cancel (Not applicable to Multi-State Games)
- Retrieval of report data
- Instant Product Inventory movement
- ICS processing
- Billing functions
- Promotions (Gaming promotions)
- Ticket Stock Inventory and Controls (GGuard, transitioning to SURELOCK April 2025)
- Consumables Inventory (POS)

The current gaming system includes additional back-office tools including the following:

- Performance Wizard

This Web Based tool provides various users with dashboards to run reports and create charts and graphs related to sales performance data. It also provides data to manage retailer performance and Lottery Vending Machine (LVM) information utilization.

- Aurora Navigator

This is the User Interface for all Lottery and IGT users of the system. It includes reporting and/or financial data such as host reports, draw information, retailer information and associated liabilities.

- Lottery Mobile Convenience Application (**Replaced 11/2024**).

The 'non-wagering' Mobile App allowed customers to download from an iOS or Android platform. It then provided users with functionality, including notifications, winning numbers for draw games, a scratch-off ticket checker, and retailer locations.

This was replaced in **November 2024**. The Lottery launched an I-Lottery-specific app with a vendor called Neo Pollard Interactive (NPI). IGT is responsible for the Application Programming Interface (API) that provides data for NPI's functionality, including scanning scratch-off tickets, checking draw-based games for winners, and providing winning numbers. NPI provides digital play slips for use

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

with the IGT system. The two systems are integrated in that respect only. NPI reports to a separate, dedicated Internal Controls System (ICS).

- **Retailer Wizard**

The retailer wizard provides a web-based application that is available to retailers for the following functions:

- Request Assistance from the Lottery
- Review Information Messages from the Lottery
- A flexible hierarchy of Widgets (sections) can be designed by each retailer to display information like the following grouped by whatever date range is of interest:
 - Earnings
 - Net Sales
 - Sales History
 - Alerts
 - Big Winners by your location
 - Cumulative Winnings
 - Jackpots & Next Draws
 - Lottery Announcements
 - Lottery Representatives (contact information)

The Retailer has the ability to manage users and print various reports containing data similar to what is shown online in the Widgets. There are additional widgets specific to various retailer types based on permissions granted to a specific retailer. Retailer Wizard provides for reporting related to daily and weekly retailer sales, inventory, and cashing activities.

- 2. DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

2.1 “Contract Services” means SSAE 21 STANDARD WILL BE USED FOR REPORTING ON CONTROLS AT IGT RELEVANT TO INTERNAL CONTROLS FOR FINANCIAL REPORTING.

2.2 “Pricing Section” means the pages upon which Vendor should list its proposed price for the Contract Services. The Pricing Page is either included on the last page of this Solicitation or attached hereto as Exhibit A.

2.3 “Solicitation” means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

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

3. QUALIFICATIONS: Vendor shall have the following minimum qualifications. Failure to meet any of these qualifications will result in disqualification:

3.1 The Vendor must be a licensed CPA firm with five (5) years of prior experience in SAS70/SSAE16/SSAE18/SSAE21 reviews and one (1) year experience in SSAE 18 or SSAE21 reviews with the systems used by IGT and by the Lottery, or with comparable systems.

3.1.1 A vendor must provide evidence of performing this service for other businesses of like size, another state agency and/or another lottery. This evidence should include related client contact information where the vendor provided the requested services to the satisfaction of the Lottery.

3.1.2 Vendor must identify a minimum of two (2) comparable engagements which have been conducted by the vendor over the past five (5) years. The vendor should indicate the names, titles, email addresses and telephone number(s) of the persons to be contacted for the purpose of obtaining references, if so desired by the Lottery.

3.2 The Vendor must demonstrate that the engagement team performing under this contract includes staff with experience and certification associated with firms that perform SSAE21 engagements. This can be satisfied by including copies of current certifications. Such certifications could include, but not be limited to, Systems Auditing and Systems Security. A Vendor will be disqualified if there are NO certified staff assigned to the project.

3.3 Supervisory staff must have a bachelor's degree in accounting or related field, Management Information Systems, or Computer Science.

3.4 Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request. The vendor should provide a current resume, which includes 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. The vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with the experience requirement are preferred with bid submission but may be requested after bid opening and prior to contract award.

3.5 The vendor shall provide the following information or an indication that the information is not applicable to them and why an exception should be granted:

3.5.1 Business name and address of the vendor submitting the quotation and the names and addresses of the following:

3.5.1.1 If the vendor is a partnership, all of the general and limited partners.

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

- 3.5.1.2** If the vendor is a trust, the trustee and all persons entitled to receive income or benefit from the trust;
- 3.5.1.3** If the vendor is a limited liability company or limited liability partnership, the members, partners, officers and directors.
- 3.5.1.4** If the vendor is an association, the members, officers and directors.
- 3.5.1.5** If the vendor is a corporation, the officers, directors, and each owner or holder, directly or indirectly, of any equity security or other evidence of ownership of any interest in the corporation; except that in the case of owners or holders of publicly held equity securities of a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held securities must be disclosed; and
- 3.5.1.6** If the vendor is a subsidiary company, each intermediary company, holding company or parent company involved therewith and the officers, directors and stockholders of each; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held security must be disclosed.
- 3.5.2** The type of business entity (e.g., corporation, partnership, etc.). If the vendor is a corporation, all states in which the vendor is authorized to do business and the nature of that business.
- 3.5.3** The place of the vendor's incorporation, if any.
- 3.5.4** The name, postal address, email address and telephone number of a representative to contact regarding all matters in relation to the bid/contract compliance/deliverables.
- 3.5.5** The name and telephone number of all attorneys and law firms representing the vendor in the State of West Virginia, if applicable.
- 3.5.6** A list of jurisdictions which the vendor has contracts to supply gaming materials, equipment or services.
- 3.5.7** The details of any conviction by a federal or any state court of the vendor or any person whose name and address is required under number 4.1.1 for a criminal offense punishable by imprisonment for more than one year and the submission of a full set of fingerprints of such person made at a law enforcement agency by

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

an agent or officer of such agency on forms supplied by the Lottery. Forms will be provided at a vendor's request.

- 3.5.8** The details of any disciplinary action taken by any state against the vendor or any person whose name and address is required under number 4.1.1 regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.
- 3.5.9** The details of any disciplinary action taken by a state against the vendor or any person whose name and address are required by number 4.1.1 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).
- 3.5.10** The details of any termination of a contract for any reason during the last five (5) years.
- 3.5.11** The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.
- 3.5.12** The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.
- 3.5.13** The vendor's and any subcontractor's Federal Employer Identification Number and the West Virginia Tax Identification Number shall be provided.
- 3.5.14** Upon contract award the successful vendor must disclose any potential conflict of interest relative to the performance of the requirements of this RFQ. Any vendor's employees who are former Lottery or IGT employees must be identified along with their position and responsibilities within the vendor's organization. Also, any personal or business relationship between the vendor, the principals, and employees assigned to the review and/or of their immediate families with any employee of the Lottery or IGT must be disclosed. Any such relationship that might be perceived or represented as a conflict must be disclosed. If a conflict of interest does exist, the employee will be disqualified. Failure to disclose any such relationship may be a cause for contract termination or disqualification of the quotation.
- 3.5.15** 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, but not be limited to, financial/credit and criminal

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

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.

- 3.5.16** 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, the vendor shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. The vendor shall employ sufficient labor for carrying out work to full completion in the manner and time prescribed by any contract awarded pursuant to this RFQ. The vendor shall be responsible to the Lottery for the acts and omissions of the vendor's employees. In addition, the vendor shall enforce strict discipline among the vendor's employees in performing the services under the contract.
- 3.5.17** Any person employed by the vendor shall, at the written request of the Lottery, be removed forthwith by the vendor 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.
- 3.5.18** The vendor will be required to notify the Lottery in the event of change of personnel assigned to the review. This notification will be given with sufficient time, which will be determined by the Deputy Director of Traditional Security for the Lottery, to allow for any background investigation that may have to be performed on any vendor's employees that will be replacing the current vendor's personnel.
- 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.

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

4. MANDATORY REQUIREMENTS:

4.1 Mandatory Contract Services Requirements and Deliverables: Contract Services must meet or exceed the mandatory requirements listed below.

4.1.1 The vendor will review the Lottery's service organization, the instant and on-line vendor (IGT). The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) -- Statement on Standards for Attestation Engagements No. 21 -- Reporting on Controls at a Service Organization (SOC1). Those standards require that the service auditor 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 their opinion.

4.1.2 The service auditor is responsible for expressing an opinion on:

4.1.2.1 The fairness of the presentation of the description of the transaction processing system that was designed and implemented throughout the audit period.

4.1.2.2 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.

4.1.2.3 The operating effectiveness of controls tested, which 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.

4.1.3 The vendor will provide a report on policies, procedures, systems security and data integrity measures placed into operation. The vendor 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 should document whether such policies, procedures, systems security and data integrity measures were suitably designed to achieve specified control

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

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.

4.1.4 The time period covered for any test should begin at the cutoff date for the last audit and continue through the last day of the period being audited.

4.1.5 The vendor will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, ensure the existing On-line/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.

4.1.6 The Control Objectives related to the SOC1 Audit provide reasonable assurances that:

4.1.6.1 Policies and Procedures related to security initiatives and ethical behavior.

4.1.6.2 Only valid point of sale devices are recognized by the systems.

4.1.6.3 Valid Tickets are captured as transactions and are properly recorded, invalid transactions are rejected.

4.1.6.4 Wagers are properly summarized and their integrity maintained from purchase through end-of-day processing. Validations are properly accumulated for invoicing purposes.

4.1.6.5 All retailer requested cancellation attempts are recorded, and only valid cancellations are accepted by the system.

4.1.6.6 Only winning tickets can be validated and that winning tickets can only be validated once and for the correct prize amount.

4.1.6.7 High tier winning tickets can only be validated by authorized point of sale devices.

4.1.6.8 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.

4.1.6.9 Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled, and agent settlement reports are complete and accurate.

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

- 4.1.6.10** Scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures.
- 4.1.6.11** Tracking and reporting of processing problems are performed to established procedures.
- 4.1.6.12** Backup procedures have been developed to minimize interruption in data processing.
- 4.1.6.13** 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.
- 4.1.6.14** Development and changes to the gaming system and supporting infrastructures are authorized, tested, approved, and implemented in a controlled environment.
- 4.1.6.15** 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; and,
- 4.1.6.16** Physical access to in scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.
- 4.1.7** Fifteen (15) copies of the SSAE 21 report must be provided for the use of the Lottery and its independent auditors and issued by **August 31st** of each year.
- 4.1.8** A pre-planning meeting with WV Lottery personnel will be required; this can be accomplished via ZOOM or a TEAMS call.
- 4.1.9** The initial review period is from July 1, 2024, through June 30, 2025 (FY 25).
- 4.1.10** A subsequent pre-planning meeting (incorporating any information provided as a result of the WV Lottery meeting) will be required for the WV Lottery's contractor (currently IGT). This can be completed via a ZOOM or TEAMS call.
- 4.1.11** The results of the SSAE 21 report will be presented to the Finance Committee of the WV Lottery at a commission meeting held in the WV Lottery headquarters.
- 4.1.12** Observation of at least **one** live game load will be required.

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

4.1.13 Observation of **one** draw close will be required for each WV draw game. There are 8 total draw games. One draw close observation for each is required.

4.1.14 Observations of physical security controls at the Primary Data Center and the Backup Data center (Bridgeport WV) will be required in person.

4.1.15 Fieldwork will be substantially completed at the WV Lottery's contractor's facilities (IGT) in West Virginia.

4.2 Organization and Administration: Listed below is a summary of control objectives

4.2.1 Control Objective A1: Controls provide reasonable assurance regarding the adherence to policies and procedures surrounding security initiatives and ethical behavior.

Game Processing

4.2.2 Control Objective B1: Controls provide reasonable assurance that only valid point of sale devices are recognized by the systems.

4.2.3 Control Objective B2: Controls provide reasonable assurance that valid tickets are captured as transactions and are properly recorded, and invalid transactions are rejected.

4.2.4 Control Objective 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.

4.2.5 Control Object B4: Controls provide reasonable assurance that all retailer requested cancellation attempts are recorded and that only valid cancellations are accepted by the system.

4.2.6 Control Objective 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.

4.2.7 Control Objective B6: Controls provide reasonable assurance that only winning tickets can be validated and that winning tickets can only be validated once and for the correct prize amount.

4.2.8 Control Objective B7: Controls provide reasonable assurance that high-tier winning tickets can only be validated by authorized point of sale devices.

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

4.2.9 Control Objective 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.

4.2.10 Control Objective B9: Controls provide reasonable assurance that instant gaming transaction activities are balance and reconciled and agent settlements are complete and accurate.

Computer Operations/Backup

4.2.11 Control Objective 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.

4.2.12 Control Objective C2: Controls provide reasonable assurance that the tracking and reporting of processing problems are performed to established procedures.

4.2.13 Control Objective C3: Controls provide reasonable assurance that data is backed up according to documented procedures and is available to restore key information if needed.

Logical Access

4.2.14 Control Objective 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.

Systems Development and Maintenance

4.2.15 Control Objective 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.

Gaming Network

4.2.16 Control Objective 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.

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

Physical Security & Environments

4.2.17 Control Objective G1: Controls provide reasonable assurance that physical access to in-scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.

Operations Service Contracts

4.2.18 Control Objective: Controls provide reasonable assurance that contract provisions are followed.

5. CONTRACT AWARD:

5.1 Contract Award: The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages. **The contract will be evaluated based on a flat fee for the TOTAL BID AMOUNT and awarded for the first year only.**

5.2 Pricing Page: Vendor should complete Exhibit A Pricing Page in full as failure to complete the Pricing Page its entirety may result in Vendor's bid being disqualified.

Vendors should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation. Vendors should enter the TOTAL BID AMOUNT into the commodity line when submitting through wvOASIS. Notwithstanding the foregoing, the Purchasing Division may correct errors at its discretion.

Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

- 6. PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. If this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.
- 7. PAYMENT:** Agency shall pay FLAT FEE UPON COMPLETION AND ACCEPTANCE OF THE SSAE 21 BY THE LOTTERY, as shown on the Pricing Page for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
- 8. TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.

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

9. FACILITIES ACCESS: Performance of Contract Services may require access cards and/or keys to gain entrance to the Agency's facilities. In the event that access cards and/or keys are required:

9.1 Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.

9.2 Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.

9.3 Vendor shall notify the Agency immediately of any lost, stolen, or missing card or key.

9.4 Anyone performing under this Contract will be subject to Agency's security protocol and procedures, including background checks and fingerprinting.

9.5 Vendor shall inform all staff of the Agency's security protocol and procedures.

10. VENDOR DEFAULT:

10.1 The following shall be considered a vendor default under this Contract.

10.1.1 Failure to perform Contract Services in accordance with the requirements contained herein.

10.1.2 Failure to comply with other specifications and requirements contained herein.

10.1.3 Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

10.1.4 Failure to remedy deficient performance upon request.

10.2 The following remedies shall be available to the Agency upon default.

10.2.1 Cancellation of the Contract.

10.2.2 Cancellation of one or more release orders issued under this Contract.

10.2.3 Any other remedies available in law or equity.

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: _____

Telephone Number: _____

Fax Number: _____

Email Address: _____

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:

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT25*06

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