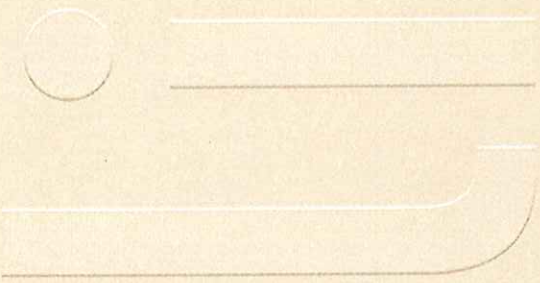


TIM

Knowledge | Guidance | Compliance



RECEIVED
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PURCHASING DIVISION
STATE OF WV



PROPOSAL TO PROVIDE
TYPE 2 SSAE 16 AUDIT SERVICES TO
WEST VIRGINIA LOTTERY

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Overview

A-align CPAs, LLC (A-align) is a firm founded by industry leading SAS 70/SSAE 16 experts who responded to a need in the auditing industry to provide high quality SSAE 16 audit services along with other complimentary regulatory and compliance services. Our goal at A-align is to ensure that our client's regulatory and compliance requirements are aligned with their business objectives.

A-align services companies on a global basis and is a licensed CPA firm, registered with the Public Company Accounting Oversight Board (PCAOB) and a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program. A-align's inclusion in the PCAOB and AICPA programs ensures that our firm is on a level playing field of regulation with other SSAE 16 audit providers.

People and Experience

A-align's SAS 70/SSAE 16 audit practice is led by Scott Price, who is believed to have completed more SAS 70 audits than any other auditor in the industry with over 770 SAS 70/SSAE 16 audits of experience since 1997. Scott's experience provides A-align's clients with an advantage over their competitors as he brings an unparalleled level of experience, adding value to each SSAE 16 audit client. Additionally, Scott is an elected member of the AICPA Council, which governs the AICPA and their corresponding standards. This level of participation within the AICPA allows A-align to be on the forefront of changes to audit standards, such as the modification to the SAS 70 audit standard to SSAE 16. Scott performed what is believed to be the first ever SSAE 16 examination in August 2010. Scott is supported by industry veterans such as Neil Gonsalves to deliver SAS 70/SSAE 16 audit services to our clients. Neil performed the first ever SAS 70 audit in India and was instrumental in developing the SAS 70/SSAE 16 audit methodology for his prior employer, Ernst and Young.

Our client base includes organizations spanning across various industries and sizes. Our experience allows A-align to be extremely well qualified to serve you.

A-align personnel have performed SAS 70/SSAE 16 audits for numerous service bureau organizations in addition to performing SAS 70/SSAE 16 audits. A-align continues to monitor developments within the AICPA and SEC to determine any rule changes which affect the SAS 70/SSAE 16 examination requirements for companies subject to SSAE 16.

Methodology and Approach

The firm has established a solid methodology for working with clients undergoing their first SSAE 16 examination. We have included our methodology in the following pages for reference. Even though we have a documented methodology that can be used on each engagement, one of our greatest strengths is our ability to be flexible in our methodology.

SSAE 16 Service Auditor Methodology

Scope Determination

In determining the scope of the report, the client identifies the control objectives for each of the services covered within the scope of the examination. We can provide assistance in the wording of the control objectives; however the client ultimately remains responsible for identifying the control objectives. An important aspect at an early stage of an SSAE 16 examination is to identify management and those charged with governance that ultimately will be responsible for signing off on management's assertion and representations to us. Other considerations for the scope of the examination include whether or not sub-service organizations will be included or if a third party has established the control objectives to be included within the scope of the examination. A-align will work with the client after the initial interview process to outline and finalize the steps of the SSAE 16 examination.

Planning

Obtaining an understanding of our client's delivery commitments to its customers and discuss the timing of our procedures through final issuance of the report ensures we exceed our client's expectation. If applicable, an important consideration is to understand the level of Internal Audit assistance that will be made available to assist in testing procedures. We will discuss communication protocols, including medium and frequency of communication and will set up periodic status updates with our project sponsors to discuss progress, communicate findings on a real time basis and discuss opportunities to address exceptions and recommend improvements in controls and performance.

Assessing Suitability of the Criteria and

Obtaining Understanding of the Description of the System

After the scope is identified, A-align will review the client developed description of the system and understand whether suitable criteria has been utilized to develop the description of the system, to design the controls to achieve the control objectives and in the case of a Type 2 report to evaluate whether the controls operated effectively throughout the specified period. A-align will perform an assessment to determine that the control objectives identified by the client are complete and no portion of the description of the system is omitted relevant to the scope of the service organization's system. We will determine if management has identified the risks that threaten the achievement of the control objectives; that the controls identified if operating as described would provide reasonable assurance that the risks would not prevent the control objectives from being achieved; and that the controls were consistently applied as designed throughout the specified period. We will also determine if management has a reasonable basis for their assertion. Such a basis may be achieved through a combination of on-going monitoring and separate evaluations. This process will allow A-align to move forward to the next step of preparation for fieldwork and testing procedures outlined below.

Preparation for Fieldwork and Testing Procedures

A-align understands that our client's time is extremely valuable. We utilize a comprehensive information request list that is customized to the scope of the client's description of the system and utilized as a tool to have documentation gathered prior to our onsite fieldwork. The information request list is typically sent four weeks prior to fieldwork. As necessary, we can conduct meetings to discuss our requests and ensure that the client fully understands the information needed to complete the examination. By gathering the documentation prior to our arrival, the client will help keep their examination fees lower and increase the efficiency of their personnel. The A-align point of contact for the examination is always available to answer questions regarding our information request list. We encourage our clients to utilize our secure A-align ClientConnect to upload documentation to fulfill the information request. This allows our team to review the responses for completeness and begin our examination testing even before onsite fieldwork.

We will submit to the client at least two weeks prior to onsite fieldwork a project plan that outlines which control objectives we will be auditing each day of our examination testing. The project plan is reviewed by the client to ensure that no scheduling conflicts exist.

Fieldwork and Testing Procedures

Onsite fieldwork and testing procedures are the most time intensive part of the examination for both the client and our audit team. The client's completion of the information request list prior to our onsite visit greatly determines the efficiency of the fieldwork and testing procedure phase. Our walkthrough procedures are performed through a combination of inquiry, observation and inspection of records and other relevant documentation. This allows us to determine key controls necessary to achieve the control objectives and assess the effectiveness of the design of those controls.

Our approach for testing includes both onsite and offsite testing. This method allows our team to limit our intrusion into the daily operation of our clients. Onsite fieldwork in the case of a Type 2 SSAE 16 examination will comprise observation of controls, inspection of evidence of controls, sample testing for the in-scope control objectives and, in some instances, re-performance of the controls where deemed necessary. By utilizing A-align ClientConnect, offsite testing can be performed using the numerous means of electronic communication available. By performing a portion of the testing offsite, we are able to provide our clients with an extremely competitive pricing model for the examination.

Any recommendation or testing exceptions will be fully communicated with designated client personnel prior to the end of fieldwork and testing closing meeting. We will assess if the identified exceptions are within an expected rate of deviation and are acceptable or whether additional testing of the control or other controls would be necessary to reach a conclusion. This is a crucial step in our process to ensure that all client personnel are in agreement with recommendations and findings before presentation to senior management.

Reporting

A-align prides itself on its efficient and timely reporting process. While many firms take 30 days or more to issue a report, A-align's project plans call for a draft report to be issued to the client within 10 business days of fieldwork completion. The draft will undergo a rigorous independent quality control review before issuance to the client. The draft report is submitted in word form to the client to allow the client to suggest wording changes directly to the draft report. Once the draft is returned to A-align, along with the management representation letter, the final report will be prepared for printing. Within five business days after the approval of the draft, responses to any testing exceptions, the return of the signed management representation letter, and subsequent events inquiry of management, we will deliver the final report.

Continuous Client Service

A-align is available to serve our clients throughout the year, and not just during the examination period. A key to a successful examination is continuous communication with your auditor. There are no additional fees incurred to discuss changes in business operations or assist with the implementation of recommendations resulting from the assessment. Additionally, if a client's customer or customer's auditors have any questions regarding the examination report, we would be happy to discuss those questions and provide any necessary work papers at no cost to our client.

There's A-align™ Between...

Having the Expertise



...and Successful Execution.

Project Scope

Service Auditor shall perform a single Type 2 SSAE 16 examination. The scope of the examination will be limited to the control objectives in the Prior Year Type 2 SAS 70 Audit.

Review Period

The review period is the period of time that will be covered by the examination conducted by the Service Auditor. The review period for this engagement is for the period beginning on July 1, 2011 and ending on June 30, 2012 (the "Review Period").



Engagement Team

Experience Matrix

| NAME | TITLE | CERTIFICATIONS | # OF SAS 70/SSAE 16 |
|----------------|-------------------|---|---------------------|
| Scott Price | Managing Director | Certified Public Accountant (CPA) Certified in Financial Forensics (CFF) Certified Information Systems Auditor (CISA) Certified Internal Audit (CIA) | 770 |
| Neil Gonsalves | Director | Certified Public Accountant (CPA) Certified Information Systems Auditor (CISA) Chartered Accountant (CA) | 240 |
| Sean Widdoes | Engagement Senior | Certified Information Systems Auditor (CISA) Exam Passed | 25 |

Resumes of Engagement Team

Scott Price | MANAGING DIRECTOR

Scott Price is the Managing Director at A-align and has performed over 770 SAS 70/SSAE 16 reviews. Prior to joining A-align, Scott was co-founder and President of SAS 70 Solutions. Scott's responsibilities included overseeing the completion of over 200 SAS 70 audits annually, developing the SAS 70 audit methodology, reviewing audit work papers and reports as well as evaluating the SAS 70 Solutions' auditors.

Prior to founding SAS 70 Solutions, Scott was a "Big 4" executive with responsibilities for providing financial statement audit and risk consulting services. Scott has additional experience performing internal audit outsourcing engagements, revenue assurance engagements, business process risk reviews, and financial audits. Scott also has significant experience performing controls assessments for organizations in the financial services and healthcare industries. Scott has provided professional services for multiple Global 1000, Fortune 500 and regional companies during the course of his career.

Areas of Concentration

- SSAE 16 Examinations
- SAS 70 Audits
- Internal Audit Services
- Attestation Services
- Business Process Controls

Companies Served

- EEOC
- Raymond James
- Swipelock
- Fibermedia
- Intralot
- LexisNexis
- Ohio Lottery
- Virtuestream
- District of Columbia
- Yale Capital

Education

- Master of Science in Accounting,
Florida State University
- Bachelor of Science in Accounting,
Florida State University

Professional Designation

- Certified Public Accountant (CPA)
- Certified in Financial Forensics (CFF)
- Certified Information Systems Auditor (CISA)
- Certified Internal Audit (CIA)

Leadership Positions

- Florida Institute of Certified Public Accountants Board of Governors and Executive Committee Member
- Member of the American Institute of Certified Public Accountants Council
- 2003 1st Annual Tampa Bay Business Journal 30 under 30 Award Winner
- 2008 Tampa Bay Business Journal 40 under 40 Award Winner
- West Central Florida Junior Achievement Executive Committee and Board Member
- CPA Technology Advisor's 40 under 40 for 2006, 2007, and 2008

Neil Gonsalves | DIRECTOR

Neil Gonsalves is a Director at A-align with over 240 SAS 70/SSAE 16 examinations audits of experience. Prior to joining A-align, Neil was responsible for leading and managing one of the "Big 4" firm's SAS 70 practice within the Southeast area. Additionally, he played a significant role in building their SAS 70 practice in India. Neil's prior responsibilities included overseeing the completion of over 30 SAS 70 audits annually, assisting in developing the firm's SAS 70 audit methodology and training. Neil also served as a Quality Assurance Reviewer on a number of SAS 70s. Furthermore, he assisted in developing SAS 70 educational materials and led training of firm personnel at each of the area's offices. Neil has additional experience in financial and information systems auditing, governance, risk assessments, and controls implementation and Sarbanes-Oxley compliance.

More recently Neil has been actively involved in working with clients to educate them and help them plan for the implementation of the new Global – ISAE 3402, Assurance Reports on Controls at a Third Party Service Organization and the US equivalent – Statement on Standards for Attestation Engagements (SSAE 16) Reporting on Controls at a Service Organization.

Neil has provided professional services for multiple Global 1000, Fortune 500 and regional companies during the course of his career.

Areas of Concentration

- SSAE 16 Examinations
- SAS 70 Audits
- External Audit Services
- Business Process Controls

Companies Served

- Birlasoft Limited
- Ohio Lottery
- iGATE Global Solutions Limited
- AFLAC Corporation
- Intralot
- Yale Capital
- SunTrust Bank
- GMAC Commercial Mortgages
- Morgan Stanley
- SEI Global Services, Inc.
- Tata Consultancy Services
- District of Columbia

Education

- Bachelor of Commerce,
University of Bombay

Professional Designation

- Certified Public Accountant (CPA)
- Certified Information Systems Auditor (CISA)
- Chartered Accountant (CA)

Leadership Positions

- Board Member of the Atlanta Chapter of Ascend (a national organization formed to enhance the presence and influence of current and future business leaders of Asian and Pacific Islander descent.)

Sean Widdoes | ENGAGEMENT SENIOR

Sean is a Senior Consultant with A-align with over 25 SAS 70/SSAE 16 audits of experience. Prior to joining A-align, Sean was a Senior Accountant with a major third party administration outsourcer. Sean advised management on process, financial, and information technology controls to be implemented by the outsourcer. Sean provided accounting and information technology services to third party administration outsourcing clients. This included presenting results of services to the management and board of directors of the third party administration outsourcing clients.

Sean's previous employment included technical positions with a major data center outsourcer. Sean's skill set of both working at an outsourcer along with performing SAS 70 audit services to an outsourcer bring a unique perspective to the audit.

Areas of Concentration

- SSAE 16 Examinations
- SAS 70 Audits
- Business Process Controls
- External Audit Services

Companies Served

- District of Columbia
- Intralot
- Geographic Solutions, Inc.
- Valued Relationships, Inc.
- Request a Record
- Pilgrim Software
- Guaranteed Records Management
- Sandata
- Perceptyx
- Inland Fiber and Data
- Ohio Lottery

Education

- Bachelor of Science in Accounting,
University of South Florida

Professional Designation

- Certified Information Systems Auditor (CISA)
Exam Passed

Financial Arrangements

Service Auditors fees and billing schedule for the scope of services described above are included in the following table.

| 2011 TYPE 2 SSAE 16 FEES | | 2011 TYPE 2 SSAE 16 BILLING SCHEDULE | |
|--------------------------|----------|--------------------------------------|----------|
| Type 2 SSAE 16 Audit | \$28,000 | Upon execution of this Agreement | \$8,400 |
| Out-of-Pocket Expenses | - 0 - | Upon start of fieldwork | \$11,200 |
| TOTAL: | \$28,000 | Upon delivery of draft report | \$8,400 |
| | | TOTAL: | \$28,000 |



WEST VIRGINIA LOTTERY

APPENDIX



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

**Request for
 Quotation**

RFO NUMBER
 LOT479

PAGE
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF
 SHELLY MURRAY
 304-558-8801

RFQ COPY
 TYPE NAME/ADDRESS HERE
 VENDOR
 A-align CPAs
 2202 N Westshore Blvd.
 Suite 200
 Tampa, FL 33607

SHIP TO
 LOTTERY COMMISSION
 312 MACCORKLE AVENUE, SE
 CHARLESTON, WV
 25314-1143 558-0500

| DATE PRINTED | TERMS OF SALE | SHIP VIA | FOR | FREIGHT TERMS | | |
|---|---------------|--------------------------|--------------------------|-----------------------------------|------------|-------------|
| 11/14/2011 | | | | | | |
| BID OPENING DATE 12/22/2011 | | BID OPENING TIME 01:30PM | | | | |
| LINE | QUANTITY | UOP | CAT NO | ITEMNUMBER | UNIT PRICE | AMOUNT |
| 0001 | 1 | HR | | 946-20 | | \$28,000.00 |
| <p>AUDITING SERVICES</p> <p>REQUEST FOR QUOTATION (RFQ)</p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA LOTTERY, IS SOLICITING BIDS FOR SSAE16 REVIEW OF GTECH CORPORATION PER THE ATTACHED SPECIFICATIONS.</p> <p>TECHNICAL QUESTIONS MUST BE SUBMITTED IN WRITING TO SHELLY MURRAY AND ALAN CUMMINGS IN THE WV PURCHASING DIVISION VIA MAIL AT THE ADDRESS SHOWN AT THE TOP OF THIS RFQ, VIA FAX AT 304-558-4115, OR VIA EMAIL AT SHELLY.L.MURRAY@WV.GOV AND ALAN.W.CUMMINGS@WV.GOV. DEADLINE FOR ALL TECHNICAL QUESTIONS IS 12/08/2011 AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS RECEIVED WILL BE ANSWERED BY ADDENDUM AFTER THE DEADLINE.</p> <p>QUESTIONS CONCERNING THE ACTUAL PROCESS BY WHICH A VENDOR MAY SUBMIT A BID TO THE STATE OF WEST VIRGINIA ARE NOT CONSIDERED TO BE TECHNICAL QUESTIONS AND MAY BE SUBMITTED AT ANY TIME PRIOR TO THE RFQ OPENING DATE AND IN ANY FORMAT.</p> <p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON</p> | | | | | | |
| SEE REVERSE SIDE FOR TERMS AND CONDITIONS | | | | | | |
| SIGNATURE | | | TELEPHONE (888) 702-5446 | DATE 12/14/2011 | | |
| TITLE Managing Director | | FAX 27-0865399 | | ADDRESS CHANGES TO BE NOTED ABOVE | | |

WHEN RESPONDING TO RFO, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia
 2. The State may accept or reject in part, or in whole, any bid.
 3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
 4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
 5. Payment may only be made after the delivery and acceptance of goods or services
 6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
 7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*
 8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes
 9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
 10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process
 11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
 12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order
 13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.html and is hereby made part of the agreement provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
 14. **CONFIDENTIALITY:** The vendor agrees that he or she 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 <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
 15. **LICENSING:** Vendors 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, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
 16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will 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 the bidder
- I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as EQUAL to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W Va. C.S.R. §148-1-6.6)

Rev. 11/2011



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

Request for Quotation

RFQ NUMBER
 LOT479

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 2

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|--------------------------------|---------------|-----------------------------|-------|---------------|
| DATE PRINTED 11/14/2011 | TERMS OF SALE | SHIP VIA | F O B | FREIGHT TERMS |
| BID OPENING DATE 12/22/2011 | | BID OPENING TIME 01:30PM | | |

| LINE | QUANTITY | UOP | CAT NO | ITEMNUMBER | UNIT PRICE | AMOUNT |
|---|----------|-----|--------|------------|------------|--------|
| <p>AWARD AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" HEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE  TELEPHONE (888) 702-5446 DATE 12/14/2011

TITLE Managing Director FEN 27-0865399 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

Request for Quotation

RFO NUMBER
 LOT479

PAGE
 3

ADDRESS CORRESPONDENCE TO ATTENTION OF
 SHELLY MURRAY
 304-558-8801

RFQ COPY
 TYPE NAME/ADDRESS HERE

V
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D
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R

A-lign CPAs
 2202 N Westshore Blvd.
 Suite 200
 Tampa, FL 33607

S
H
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P
T
O

LOTTERY COMMISSION
 312 MACCORKLE AVENUE, SE
 CHARLESTON, WV
 25314-1143 558-0500

| | | | | |
|----------------------------|---------------|----------|-----|---------------|
| DATE PRINTED 11/14/2011 | TERMS OF SALE | SHIP VIA | FOB | FREIGHT TERMS |
|----------------------------|---------------|----------|-----|---------------|

BID OPENING DATE 12/22/2011 BID OPENING TIME 01:30PM

| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|---|----------|-----|--------|-------------|------------|--------|
| <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. 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.</p> <p>ORDERING PROCEDURE: SPENDING UNIT(S) SHALL ISSUE A WRITTEN STATE CONTRACT ORDER (FORM NUMBER WV-39) TO THE VENDOR FOR COMMODITIES COVERED BY THIS CONTRACT. THE ORIGINAL COPY OF THE WV-39 SHALL BE MAILED TO THE VENDOR AS AUTHORIZATION FOR SHIPMENT, A SECOND COPY MAILED TO THE PURCHASING DIVISION, AND A THIRD COPY RETAINED BY THE SPENDING UNIT.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THE STATE MAY DEEM THE CONTRACT NULL AND VOID, AND TERMINATE SUCH CONTRACT WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p>REV. 05/26/2009</p> <p>NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p>DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

| | | |
|----------------------------|-----------------------------|-----------------------------------|
| SIGNATURE | TELEPHONE (888) 702-5446 | DATE 12/14/2011 |
| TITLE Managing Director | FAX 27-0865399 | ADDRESS CHANGES TO BE NOTED ABOVE |

WHEN RESPONDING TO RFO, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia
 Department of Administration
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 Charleston, WV 25305-0130

Request for Quotation

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 4

ADDRESS CORRESPONDENCE TO ATTENTION OF
 SHELLY MURRAY
 304-558-8801

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE
 A-align CPAs
 2202 N Westshore Blvd.
 Suite 200
 Tampa, FL 33607

SHIP TO

LOTTERY COMMISSION
 312 MACCORKLE AVENUE, SE
 CHARLESTON, WV
 25314-1143 558-0500

| | | | | |
|------------------------------|---------------|--------------------------|-----|---------------|
| DATE PRINTED | TERMS OF SALE | SHIP VIA | FOB | FREIGHT TERMS |
| 11/14/2011 | | | | |
| BID OPENING DATE: 12/22/2011 | | BID OPENING TIME 01:30PM | | |

| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|---|----------|-----|--------|--|------------|--------|
| | | | | BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130 | | |
| THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED: SEALED BID BUYER: SHELLY MURRAY / FILE 31 RFQ. NO.: LOT479 BID OPENING DATE: 12/22/2011 BID OPENING TIME: 1:30 PM PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: ----- CONTACT PERSON (PLEASE PRINT CLEARLY): Scott Price ----- A-align CPAs scott.price@aligncpa.com Fax: (888) 273-0230 | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

| | | |
|----------------------------|-----------------------------|-----------------------------------|
| SIGNATURE | TELEPHONE (888) 702-5446 | DATE 12/14/2011 |
| TITLE Managing Director | FAX 27-0865399 | ADDRESS CHANGES TO BE NOTED ABOVE |

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

Request for Quotation

RFQ NUMBER
 LOT479

PAGE
 5

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| LINE | QUANTITY | UOP | CAT NO | ITEMNUMBER | UNIT PRICE | AMOUNT |
|--|----------|-----|--------|------------|------------|-------------|
| ***** THIS IS THE END OF RFQ LOT479 ***** TOTAL: | | | | | | \$28,000.00 |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE *John D.* TELEPHONE (888) 702-5446 DATE 12/14/2011


TITLE Managing Director FERN 27-0865399 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

WEST VIRGINIA LOTTERY

ATTACHMENT A

COST BID RFQ LOT479

| | |
|-----------------|---|
| PRINT NAME | Scott Price |
| SIGNATURE |  |
| COMPANY NAME | A-align CPAs |
| COMPANY ADDRESS | 2202 N Westshore Blvd. |
| | Suite 200 |
| PHONE | (888) 702-5446 |
| FAX | (888) 273-0230 |
| EMAIL ADDRESS | scott.price@aligncpa.com |

| | |
|--|---------------------|
| ALL-INCLUSIVE PRICE (Consists of all charges and expenses, including travel, meals and lodging.) | \$ <u>28,000.00</u> |
|--|---------------------|

By my signature above I certify that the bid submitted meets or exceeds all the mandatory specifications of this RFQ. Additionally, I agree to provide any additional documentation deemed necessary by the State of West Virginia to demonstrate compliance with said mandatory specifications.



State of West Virginia
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 25314-1143 558-0500

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|----------------------------|---------------|----------|-----|---------------|
| DATE PRINTED 12/12/2011 | TERMS OF SALE | SHIP VIA | FOR | FREIGHT TERMS |
|----------------------------|---------------|----------|-----|---------------|

BID OPENING DATE 12/28/2011 BID OPENING TIME 01:30PM

| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|--|----------|-----|--------|-------------|------------|--------|
| ----- ADDENDUM NO. 1 ----- | | | | | | |
| THIS ADDENDUM IS ISSUED TO ADDRESS THE QUESTIONS RECEIVED PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 12/08/2011. | | | | | | |
| THE BID OPENING IS EXTENDED: | | | | | | |
| FROM: 12/22/2011 | | | | | | |
| TO : 12/28/2011 | | | | | | |
| 0001 | | HR | | 946-20 | | |
| | 1 | | | | | |
| AUDITING SERVICES | | | | | | |
| EXHIBIT 10 | | | | | | |
| REQUISITION NO.: LOT479 | | | | | | |
| ADDENDUM ACKNOWLEDGEMENT | | | | | | |
| I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC. | | | | | | |
| ADDENDUM NO.'S: | | | | | | |
| NO. 1 | | | | | | |
| NO. 2 | | | | | | |
| NO. 3 | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

| | | |
|----------------------------|-----------------------------|-----------------------------------|
| SIGNATURE | TELEPHONE (888) 702-5446 | DATE 12/14/2011 |
| TITLE Managing Director | FERN 27-0865399 | ADDRESS CHANGES TO BE NOTED ABOVE |

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
 2. The State may accept or reject in part, or in whole, any bid.
 3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
 4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
 5. Payment may only be made after the delivery and acceptance of goods or services.
 6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
 7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
 8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
 9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
 10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
 11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
 12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
 13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.html and is hereby made part of the agreement provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
 14. **CONFIDENTIALITY:** The vendor agrees that he or she 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 <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
 15. **LICENSING:** Vendors 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, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
 16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will 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 the bidder.
- I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as EQUAL to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).

Rev. 11/09/11



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

Request for Quotation

| |
|------------|
| RFO NUMBER |
| LOT479 |

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| PAGE |
| 2 |

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| ADDRESS CORRESPONDENCE TO ATTENTION OF |
| SHELLY MURRAY |
| 304-558-8801 |

RFQ COPY
 TYPE NAME/ADDRESS HERE

VENDOR

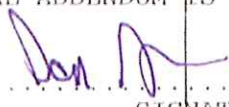
A-lign CPAs
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SHIP TO

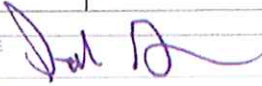
LOTTERY COMMISSION
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| | | | | |
|--------------|---------------|----------|--------|---------------|
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|---|----------|-----|---------|-------------|------------|--------|
| NO. 4 | | | | | | |
| NO. 5 | | | | | | |
| <p>I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.</p> <p>VENDOR MUST CLEARLY 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.</p> <p style="text-align: center;">  SIGNATURE A-lign CPAs COMPANY 12/14/2011 DATE </p> <p>NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.</p> <p style="text-align: center;">----- END OF ADDENDUM NO. 1 -----</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

| | | |
|---|--------------------------|-----------------------------------|
| SIGNATURE  | TELEPHONE (888) 702-5446 | DATE 12/14/2011 |
| TITLE Managing Director | FAX 27-0865399 | ADDRESS CHANGES TO BE NOTED ABOVE |

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WEST VIRGINIA LOTTERY

LOT479

ADDENDUM #1

QUESTION #1: In reference to the RFQ LOT 479 – West Virginia Lottery (WVL) SSAE 16 Review of GTECH, we would like to request the following technical information to be provided for proper bid preparation:

- Copy of the current Lottery Games Operation Services contract between the WVL and GTECH.

ANSWER #1: The current Lottery Games Operation Services contract between the WVL and GTECH is LOT327. A copy of this contract may be obtained by contacting the Purchasing Division at 304-558-2306.