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Header 1

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General Information

Contact

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Document Information

Procurement Folder: 358306

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0705

Vendor ID:

SO Doc ID: LOT1800000001

Legal Name: BERRY DUNN MCNEIL & PARKER LLC

Published Date: 8/30/17

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Close Date: 9/7/17

Total Bid: \$25,000.00

Close Time: 13:30

Response Date:

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Response Time: Solicitation Description:

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 358306

Solicitation Description : ADDENDUM 2- SSAE 18 STATEMENT OF STANDARDS ATTESTATION

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2017-09-07 13:30:00	SR 0705 ESR09071700000000906	1

VENDOR
000000100150 BERRY DUNN MCNEIL & PARKER LLC

Solicitation Number: CRFQ 0705 LOT1800000001

Total Bid : \$25,000.00 **Response Date:** 2017-09-07 **Response Time:** 13:12:34

Comments: Thank you for the opportunity to submit this proposal.

FOR INFORMATION CONTACT THE BUYER
 Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature on File	FEIN #	DATE
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	AUDIT SERVICES				\$25,000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : THE WV LOTTERY IS SOLICITING BIDS TO ESTABLISH A CONTRACT FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 (SSAE 18) FOR REVIEW OF IGT GLOBAL SOLUTIONS CORP FOR THE PERIOD 4/1/2018 TO 3/31/2019.

Comments: \$25,000 for year 1. Years 2 and 3 are also \$25,000 per year.



**BerryDunn's Proposal to Conduct a
SSAE 18 Review of IGT
for the West Virginia Lottery**

In Response to: CRFQ 0705 LOT1800000001

**Due Date: September 7, 2017
1:30 p.m. ET**

Headquarters

100 Middle Street, PO Box
Portland, ME 04104-1100

West Virginia Office

300 Capitol Street, Suite 1610
Charleston, WV 25301



September 7, 2017

Ms. Michelle Childers, Senior Buyer
State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, WV 25305-0130

Dear Ms. Childers:

Enclosed is Berry Dunn McNeil & Parker, LLC's (d/b/a BerryDunn's) proposal to the West Virginia Lottery Commission (the Lottery) for a Statement on Standards for Attestation Engagements No. 18 (SSAE 18) review of IGT Global Solutions (IGT) (CRFQ Number 0705 LOT1800000001).

Introduction

The Lottery seeks a SSAE 18 examination of the systems and controls relating to IGT's Enterprise Series (ES) instant and online gaming system and service center operations. We will employ a structured approach that we have used successfully in past SSAE 18 examinations in the lottery industry and for other IGT operations sites. The examination will be conducted in accordance with standards established by the American Institute of Certified Public Accountants (AICPA).

At the conclusion of the examination, BerryDunn will issue a SSAE 18 Type 2 *Report on Controls at a Service Organization* (referred to herein as a SSAE 18 examination) for the 12 months ending March 31, 2019. We will issue 25 bound copies of our SSAE 18 report by August 31, 2019.

Why Engage BerryDunn?

BerryDunn has been conducting SSAE 18 examinations in the lottery industry since 1995 (formerly SAS 70 and SSAE 16 exams). We have over 25,000 hours of SSAE 18 examination experience in the lottery industry. We are efficient and flexible and have had success completing examinations with minimal disruption to service center staff and production operations. Please consider the following points:

- Each year, we complete SSAE examinations at nine to ten IGT service centers (Georgia, Florida, Indiana, Michigan, Minnesota, Missouri, Nebraska (bi-annually), New Jersey, South Dakota, and Tennessee), and annually, we also complete the SSAE examination for IGT Instant Ticket Operations.

We are also familiar with systems comparable to IGT's, including annual SSAE examinations for Scientific Games International, Inc. (SGI) service centers running the AEGIS system (Delaware, Illinois, Iowa, Maine, Maryland, Oklahoma, Pennsylvania, and Oklahoma). We also conduct examinations at an SGI service center running SGI's MasterLink system (Delaware).

- We have a group of 13 auditors with lottery SSAE 18 experience. Our teams have a mix of operation, financial, and information technology expertise. The group is overseen by a Principal and a Senior Manager who work directly with all of our lottery site service centers and manage the process, from planning and working on-site to report issuance. We have the systems, staff, and processes in place to complete successful and efficient SSAE 18 examinations.
- We have experience auditing daily numbers, pari-mutuel, and instant lottery games; Multi-State Lottery (MUSL) requirements; video lottery systems; monitor games; and cooperative services arrangements. We also have experience with lotteries that connect to retailer terminals through leased line, satellite, cellular, and radio telecommunications.
- We are currently (as of September 2018) the only CPA firm who is an Associate Member of the North American State and Provincial Lottery (NASPL) Association and have spoken on emerging audit topics at several conferences.
- BerryDunn is a substantial Certified Public Accounting (CPA) and management consulting firm. We employ approximately 330 personnel in seven offices, including 14 full-time employees in our Charleston, West Virginia office. We have been committed to serving the needs of our public and private sector clients since 1974 and have achieved the INSIDE Public Accounting (IPA) "Top 100 Firm" designation for the past seven years.

Ms. Childers, we have submitted a proposal that covers the requested scope of this CRFQ and at a very advantageous price. As a Principal at BerryDunn, I am authorized to bind the firm to a contractual agreement resulting from this proposal. I am also the individual who is authorized to provide clarification, make decisions, and negotiate this contract on behalf of BerryDunn.

Should you or the proposal evaluation committee have any questions regarding our proposal, please do not hesitate to contact me at (207) 541-2321 or at mcaiazzo@berrydunn.com. You may also contact our lottery audit senior manager, Chris Ellingwood at (207) 541-2290 or cellingwood@berrydunn.com.

Sincerely,



Mark A. Caiazzo, CISA, CISM, CRISC
Principal

Official Address:

BerryDunn
100 Middle Street, PO Box 1100
Portland, Maine 04104-1100

West Virginia Office:

BerryDunn
300 Capitol Street, Suite 1610
Charleston, West Virginia 25301

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1.0 Requested Exceptions to General Terms and Conditions (In response to Item #11 on page 6 of the CRFQ)

BerryDunn has reviewed the State of West Virginia’s General Terms and Conditions, as found on pages 9 to 22 of the CRFQ. In accordance with Section 11 of the CRFQ (Exceptions and Clarifications, page 6), we accept the terms and conditions stated therein, with the following requested exception:

**Table 1: BerryDunn’s Requested Exception to the General Terms and Conditions
(Pages 9 to 22 of the CRFQ)**

CRFQ Section and Page Number	CRFQ Language	BerryDunn’s Suggested Revision
Item #37 (Indemnification), page 18 of the CRFQ	37. 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.	BerryDunn has a robust professional liability policy for acts or omissions of BerryDunn, our agents, employees and subcontractors. This policy contains language within it that states that it will not apply if BerryDunn takes on additional liabilities under contract, such as the agreement to indemnify. In order to help ensure that our clients have the protection of this policy, we ask to remove indemnification language as it relates to negligence in professional services.

If we are selected as the preferred vendor for this project, we would appreciate the opportunity to discuss, and negotiate as appropriate, the above item with the West Virginia Lottery during the contract process.

2.0 Qualifications (In response to Section 2 of the CRFQ)

2.1 Overview of BerryDunn’s Qualifications

2.1.1 BerryDunn Easily Meets the Lottery’s Requirements for Qualifications

BerryDunn is a licensed Certified Public Accounting (CPA) and consulting firm with 22 years of experience conducting SSAE 18, SSAE 16, SAS 70, and System and Organization Controls reviews (referred to collectively as SOC) for the lottery industry and their major service providers, including IGT.

BerryDunn provides IT consulting, management consulting, and audit, accounting, and tax services to clients across the country. Our Consulting Group consistently has IT and compliance related projects underway for:

- **State lotteries and their major service vendors, including IGT**
- Government agencies
- Banks and other financial organizations
- Colleges and universities
- Healthcare organizations
- Not-for-profits
- Other private sector entities

We partner with our clients to assess the organizational, operational, technical, and financial aspects of their institutions to **minimize risk, develop and set strategy, improve operations, streamline processes, make best use of technology and other available resources, and create innovative solutions for complex business process issues.**

With approximately 330 employees, we have a sufficient number of staff available to fulfill our client commitments, current as well as future.

About BerryDunn

- National Certified Public Accounting (CPA) and consulting firm
- Founded in 1974 (43 years)
- Seven office locations: West Virginia, Arizona, Connecticut, Maine (2 offices), Massachusetts, and New Hampshire
- Approximately 330 employees
- **Dedicated lottery and gaming information technology assurance consulting practice**
- **Only CPA firm who is an Associate Member of NASPL**

BerryDunn is sound and growing.

Our commitment to serving the needs of our clients has led to sustained growth throughout our 43-year history. Our approach is simple: consistently produce high-quality services, strive for unparalleled client satisfaction, and deliver both at a reasonable cost.

You can feel confident selecting BerryDunn for this important work—we have the expertise, credibility, resources, and methodology to successfully lead this project and fulfill your objectives.



For the last seven years, BerryDunn has achieved the INSIDE Public Accounting (IPA) "Top 100 Firm" designation. BerryDunn was also named the "Best CPA Firm for Women" by the American Society of Women Accountants (ASWA) and the American Woman's Society of Certified Public Accountants (AWSCPA).



These commendations, combined with our continued growth, speak to the **valued services and expertise we bring to our clients**, as well as the quality and integrity of our firm culture.

2.1.2 Our Core IT Risk-related Services

We partner with our clients to evaluate people, processes, and systems to identify opportunities to strengthen the value and security of their technology investments.

We help our clients to assess their compliance, identify gaps, and make improvements to strengthen their risk management program, providing them with peace of mind and allowing them to focus on strategic initiatives.

Our core services include:

- ✓ SSAE 18/SOC readiness assessments and examinations
- ✓ Assessments and audits of IT controls and financial controls
- ✓ IT security, cyber security, and risk assessments
- ✓ Compliance assessments (HIPAA, SANS CSC, NIST, SOX, FERPA, PCI, etc.)
- ✓ Information security program and security policy development
- ✓ Security awareness and training
- ✓ Application and infrastructure vulnerability risk assessments
- ✓ Business impact analysis
- ✓ Business continuity and disaster recovery planning
- ✓ Incident response planning
- ✓ Strategic security planning

- ✓ Security maturity planning
- ✓ IT system audits
- ✓ Vulnerability scanning, social engineering, and penetration testing
- ✓ Identity management risk assessments
- ✓ Agreed-Upon Procedure (AUP) attestation services
- ✓ Fraud assessments
- ✓ ecommerce evaluations
- ✓ Business process evaluations and redesign

We also develop IT security policies and procedures and roadmaps for remediation.

We are committed to offering solutions to unique challenges that organizations confront in balancing technology needs, compliance, and cost. We deliver results in the face of changing technology, security standards, and regulatory compliance rules.

2.1.3 Our Experience Providing SSAE 18 Services to the Lottery and Gaming Industry

We have been working in the lottery industry since 1995 performing SOC examinations to address information security and operation processes.

Our team has more than 25,000 hours of SOC examination experience in public gaming. These engagements have given us a strong understanding of the risks, internal controls, systems, and operations that make the lottery industry very distinctive from other business segments. We work with our clients to develop recommendations that are reasonable and achievable.

In Table 2 below, we have provided a sample of clients for whom we have and/or are currently providing IT risk and assurance consulting services that are relevant to your needs. ***We complete more than 50 SOC exams on an annual basis, including 20 annual exams for lottery clients.***

Table 2: Sample of BerryDunn’s Relevant IT Risk and Assurance Projects

Client	Project
State Lotteries and Lottery Service Providers	
IGT Global Solutions (formerly GTECH)	SOC 1 Examinations and Security Readiness Assessments for the following state lotteries: <ul style="list-style-type: none"> • Colorado Lottery operations site • Georgia operations site (also a SOC 2) • Florida operations site • Indiana operations site • Kentucky iLottery

Client	Project
	<ul style="list-style-type: none"> • Michigan operations site • Minnesota operations site • Missouri operations site • Nebraska operations site • New Jersey operations site • South Dakota operations site • Tennessee operations site • IGT Instant Ticket operations
Scientific Games International	SOC 1 Examinations for the following locations: <ul style="list-style-type: none"> • Delaware operations site (2 reports) • Delaware sports bet • Illinois video lottery operations site • Iowa operations site • Maine operations site • Maryland operations site • Pennsylvania operations site • Oklahoma operations site • SGI's National Data Center (NDC) processing site • North Carolina iLottery AEGIS back-end • Minnesota iLottery AEGIS back-end
Intralot	SOC Examinations for the following state lotteries: <ul style="list-style-type: none"> • New Hampshire operations site • Vermont operations site
Oregon Lottery	Information Security Review Services (a review of the Lottery's and IGT's entire scope of operations)
Texas Lottery Commission	Lottery Security Study
Government and Other Organizations	
Rhode Island Student Loan Authority	SOC 1 examination and readiness assessment
Vermont Student Assistance Corporation	SOC 1 of federal loan processing
BlueCross BlueShield of Vermont	SOC 1 of health claims processing
Comprehensive Benefits Administrators	SOC 1 of health claims processing
Employee Benefit Plan Administration	SOC 1 of health claims processing
Blue Benefit Administrators of Massachusetts	SOC 1 of health claims processing

Client	Project
Northeast Retirement Services	SOC 1 of plan administration
Stone Coast Fund Services	SOC 1 examination
Hooker & Holcombe	SOC readiness assessment, SOC 1 Type II examination
Penchecks, Inc.	SOC 1 examination
Disability Reinsurance Management Services	SOC 1 examination of disability claims processing
TriPlus Services	SOC 1 readiness assessment and examination
Maine Employer's Mutual Insurance Company	SOC 2 readiness assessment, SOC 2 Type I, and SOC 2 Type II
GYK Antler	SOC 2 Type I examination
BayRing Data Centers	SOC 2 Type I examination
Certify, Inc.	SOC 2 readiness assessment and exam
Internet & Telephone, LLC	SOC 2 Type I and SOC 2 Type 2
Alaska Division of Legislative Audit	Examination of IRIS IT general controls and application controls
West Virginia University	IT internal audit services (a vulnerability assessment of multiple colleges and a HIPAA assessment)
University of Minnesota	Information security assessment (one-time project) Information security risk assessments (individual risk assessments for up to 17 University of Minnesota departments) Identity Management Unit information security risk assessment
Community College System of New Hampshire	IT security risk assessment and IT organizational review
University of North Carolina at Charlotte	IT security risk assessment (for 24 selected Colleges and Departments at the University) IT assessment for the Division of Business Affairs
University of Tennessee System	Organizational security posture assessment across the University of Tennessee System's seven campuses/institutions
Union Savings Bank	IT controls review and vulnerability assessment
Missouri Department of Social Services	Medicaid Management Information System (MMIS) security risk assessment
Glynn County, Georgia	Information security assessment

BerryDunn also conducts financial audits, which includes an examination of IT controls. In addition to the engagements mentioned above, BerryDunn performed the financial statement audit for the Tri-State Lottery Commission (Maine, New Hampshire, and Vermont) for 15 years.

We are an independent and objective CPA and consulting firm.

Central to BerryDunn's identity is the preservation of our independence and objectivity. Our team has many years of information security experience, but we do not sell or develop hardware or software, nor do we partner with systems vendors.

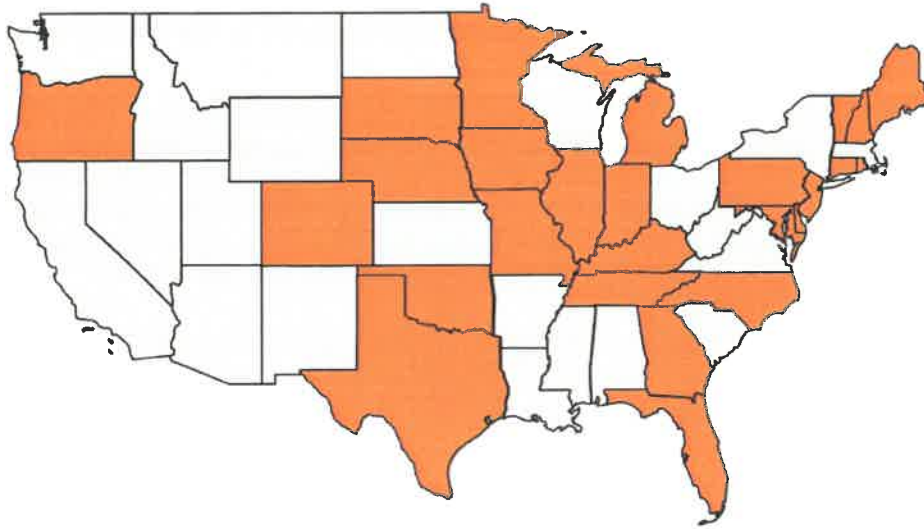
If selected for this project, BerryDunn will work only in the best interests of the West Virginia Lottery.

2.1.4 Our Commitment to the Lottery and Gaming Industry

BerryDunn is committed to the lottery and public gaming industry. Our lottery clients trust our advice and our work because we know the industry and their business.

We have worked with state lotteries, pari-mutuel horseracing organizations, and lottery service vendors, including IGT, SGI, and Intralot. Our work with these service providers has given us significant experience with their systems, including **IGT's Enterprise and ProSys systems.**

We have worked with the following 26 state lotteries, either directly or through their major service provider: Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, North Carolina, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, Texas, and Vermont.

Exhibit A: State Lotteries Served by BerryDunn

We are knowledgeable of all aspects of lottery operations, systems, and lottery services, including:

- Instant lottery games (online games)
- Instant games
- Video lottery
- Daily numbers
- Jackpot games
- Scratch lottery games
- Multi-state games and Multi-State Lottery (MUSL) requirements
- Internal control systems (ICS)
- Monitor games (keno)
- Draw procedures
- iLottery systems
- Player loyalty programs
- Sales and marketing (tel-sell)
- Cooperative services arrangements

We also have significant experience evaluating instant ticket manufacturing, distribution, and security, as well as online ticket stock security and distribution requirements. In addition to our work with lottery service centers, we also complete the annual SSAE 18 examination for IGT's

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

We understand lottery operations and the state and federal regulatory requirements with which you must comply, as well as your dedication to providing secure and accessible services to the state and your customers.

We are knowledgeable of industry best practices, such as those listed below, and make knowledge transfer a priority in our work:

- World Lottery Association (WLA)
- Multi-State Lottery Association (MUSL)
- North American Association of State and Provincial Lotteries (NASPL)
- International Organization for Standardization (ISO)

We know what to expect when we are on-site at your facility(s) and the best methods to approach projects of this nature with minimal disruption to your facilities and your staff and their day-to-day activities.

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

BerryDunn is proud to support the public gaming industry. Since 2012, we have been the only CPA firm who is an Associate member of NASPL. We attend NASPL's annual conferences and have spoken at NASPL sub-committee Professional Development Seminars on topics ranging from auditing lottery industry mobile applications, audit efficiencies in the industry, and SOC examinations.



2.1.5 Information Risk Expertise

We conduct all of our engagements utilizing a risk-based approach. Our approach not only assesses the deficiencies with the technology, it also addresses operational deficiencies associated with people and processes charged with security maintenance and management.

Our experience includes an in-depth knowledge of a broad range of technologies (e.g., software, hardware, and operating systems) and evaluating risk and compliance with a wide range of security and technical standards, frameworks, and regulations, including:

- **COBIT** (Control Objectives for Information and related Technology)
- **COSO** (Committee of Sponsoring Organizations of the Treadway Commission)
- **FDA** (Food and Drug Administration)
- **FERPA** (Family Educational Rights and Privacy Act)

- **FISCAM** (GAO Federal Information System Controls Audit Manual)
- **FISMA** (Federal Information Security Management Act)
- **HEISC** (Higher Education Information Security Council)
- **HIPAA** (Health Insurance Portability and Accountability Act)
- **ISACA** (Information Systems Audit and Control Association)
- **ISO** (International Organization for Standardization)
- **ITIL** (IT service management)
- **ITSM** (Information Technology Service Management)
- **NIST** (National Institute of Standards and Technology)
- **OCR** (Office of Civil Rights)
- **ONC** (Office of the National Coordinator)
- **PCI DSS** (Payment Card Industry Data Security Standard)
- **SANS Institute**
- **SSE-CMM** (Systems Security Engineering – Capability Maturity Model)

2.1.6 Our Commitment to the State of West Virginia

BerryDunn has worked with West Virginia organizations for more than ten years to address complex issues related to the management, organization, and operation of technology services and systems. To demonstrate our commitment to our West Virginia clients, BerryDunn maintains an office in Charleston, with 14 full-time employees.

Table 3 provides a list of West Virginia clients for whom we have provided IT-related consulting services.

Table 3: BerryDunn’s Consulting Work with West Virginia Organizations

Client	Project
Appalachian Trail Conservancy	Project Management for Systems Implementation
West Virginia Bureau for Medical Services	Adult Quality Measures Grant Project Implementation Assistance
West Virginia Bureau for Medical Services	ePrescribing Training (WVeScript Project)
West Virginia Bureau for Medical Services	Long Term Supports and Services Reform Initiative
West Virginia Bureau for Medical Services	MITA 3.0 State Self-Assessment & Lifecycle Maintenance Project

Client	Project
West Virginia Bureau for Medical Services	MMIS QA Monitoring, Project Management for MMIS Re-procurement, Medicaid HIT Planning, EHR Provider Incentive Program, HIT I-ADP, e-Prescribing outcome and training
West Virginia Bureau for Medical Services	Project Management and Workshop Facilitation for Medicaid Eligibility Group and Policy Analysis (MEGPA)
West Virginia Bureau for Medical Services	Project Management for ICD-10 Implementation Project
West Virginia Bureau for Medical Services	Project Management for Medicaid Payments for Primary Care Services Project
West Virginia Bureau for Medical Services	Project Management for MMIS and DW/DSS Re-Procurements
West Virginia Bureau for Medical Services	Project Management Support for MITA 3.0 Organizational Redesign
West Virginia Bureau for Medical Services	Project Support for Eligibility and Enrollment System Modernization
West Virginia Bureau for Medical Services	QA Monitoring of MMIS Implementation and CMS Certification
West Virginia Bureau for Medical Services	Rate Setting and Case Mix Analysis
West Virginia Bureau for Medical Services	RFP and APD Assistance for DW/DSS Re-procurement
West Virginia Bureau for Medical Services	State Medicaid Health IT Planning and Health Care Reform Consulting
West Virginia Children's Health Insurance Program (WVCHIP)	WVCHIP Assessment of Affordable Care Act (ACA) Compliant Strategies and Transition Project Management Support
West Virginia Department of Health and Human Resources	Information Systems Controls Review
West Virginia Department of Health and Human Resources	Project Management for Medicaid Management Information System (MMIS) Design, Development, and Implementation (DDI) and Centers for Medicare and Medicaid Services (CMS) Certification Project
West Virginia Department of Health and Human Resources (DHHR)	Income Maintenance Manual (IMM)
West Virginia Department of Health and Human Resources (DHHR), Bureau for Medical Services (BMS)	Access to Care: Access Monitoring Plan Project
West Virginia Department of Health and Human Services	Provider Re-enrollment Project Management Services

Client	Project
West Virginia Health and Human Resources	Modernization of Health and Human Services Enterprise
West Virginia Offices of the Insurance Commissioner	Health insurance exchange (HIX) IT Planning, Project Management, Grant Writing, and Procurement Assistance
West Virginia University	IT internal audit services (a vulnerability assessment of multiple colleges and a HIPAA assessment)

It is our goal to expand our presence in the State and it would be a privilege to provide SSAE 18 services to the West Virginia Lottery.

2.2 Our Project Team to Serve the Lottery

2.2.1 Introduction to Our Project Team

Our team has the knowledge and experience to properly examine, document, and report on IGT's internal controls.

BerryDunn has the skills, experience, and resources to complete this project in a professional and timely manner. Our firm provides heavy involvement of firm managers and principals on-site throughout the engagement, ensuring that our expertise in the lottery industry provides value to our engagements.

Our team has extensive experience conducting SSAE examinations for lotteries and their major service providers, including IGT. We have in-depth knowledge of lottery information systems – including IGT's Enterprise Series, operations, application processing, change management, and online and instant ticket processing and operations. Our team is experienced in SSAE examinations of the size and scope proposed for the Lottery.

Our team members have received formal training on the SSAE 18 examination standards that have replaced the SSAE 16.

Members of our team hold a range of relevant professional certifications, including:

- ✓ Certified Information Systems Auditors (CISA)
- ✓ Certified Information Security Manager (CISM)
- ✓ Certified in COBIT 5 Foundation (COBIT)
- ✓ Certified in Risk and Information System Controls (CRISC)
- ✓ Certified Public Accountants (CPA)
- ✓ ITIL Foundation Certificate in IT Service Management (ITIL)
- ✓ Lean Six Sigma Green Belt (LSSGB)

All members of our team are employed by BerryDunn, maximizing our control over the project team members and the quality of work that is provided.

2.2.2 BerryDunn's Primary Contract Manager (In response to Section 10 of the CRFQ)

Mark Caiazzo will be BerryDunn's primary contract manager for this contract. His contact information is:

Contract Manager: Mark Caiazzo, CISA, CISM, CRISC, Principal

Business Address: BerryDunn
100 Middle Street
PO Box 1100
Portland, ME 04104-1100

Telephone Number: (207) 541-2321

Fax Number: (207) 774-2375

Email Address: mcaiazzo@berrydunn.com

2.2.3 Project Team Distribution of Effort

The table below provides an estimate of the percentage of time each team member will spend conducting this engagement.

Table 4: Estimated Percentage of Effort on This Project

Project Team Member	Project Title	Estimated Percentage of Project Time Allocated to This Team Member
Mark Caiazzo, CISA, CISM, COBIT, CRISC	Project Principal	20%
Christopher Ellingwood, CISA, COBIT	Audit/Project Manager	20%
Joshua Clark, MBA, CISA, COBIT, ITIL, LSSGB	Staff Auditor	25%
Lindsay Spain, CISA, COBIT, ITIL, LSSGB	Staff Auditor	25%
Tracy Harding, CPA	Project Principal/ QA Reviewer	5%
Jeffery Walla, CPA	Project Principal/ QA Reviewer	5%

2.2.4 Resumes

We have provided resumes for our project team members on the following pages.



Mark Caiazzo is a Principal in BerryDunn's Management and IT Consulting Group and the leader of our IT Assurance Services practice. He is charged with keeping abreast of Information Systems (IS) technology, IS audit standards and techniques, and information security vulnerabilities and countermeasures.

Mark has been with BerryDunn for 29 years.

Experience Highlights

Mark helps clients with a variety of issues including:

- IT audits and operational reviews
- Security program reviews and architecture assessments
- Internal audit planning and risk management
- Technology planning
- Management and regulatory requirements for technology use

For over 20 years, Mark has been directly involved in and in charge of BerryDunn's Lottery and Gaming practice area. Mark has overseen the completion of large IS reviews for multiple state lotteries, including Oregon, Texas, and Rhode Island. **Mark also is also in charge of and oversees all SOC examinations for IGT Global Solutions, Inc. and Scientific Games International, LLC.**

Mark has over 25 years of IT audit and control experience and is heavily involved with the on-site work of each project. Our Consulting Group has conducted over 300 SOC examinations, Sarbanes-Oxley (SOX) 404 assessments, IT controls audits, security and compliance assessments, eCommerce evaluations, and HIPAA security and privacy rule assessments. Mark has led many of these engagements.

In addition to his lottery and gaming experience, Mark also worked for United Tote, Inc. (now, a subsidiary of Churchill Downs, LLC) for 10 years providing SOC examination services for the New York Racing Board.

Mark's Role on the West Virginia Lottery Project

As Project Principal, Mark will:

- Direct and be actively engaged in all phases of our work
- Ensure that appropriate resources are allocated to the engagement
- Maintain overall responsibility for the quality of our services and deliverables
- Provide subject matter expertise
- Review and approve deliverables

Education, Certifications, and Professional Affiliations

B.S. in Accounting & Finance, University of Maine

Certified Information Systems Auditor (CISA)

Certified Information Security Manager (CISM)

Certified in Risk and Information Systems Control (CRISC)

Certified in COBIT 5 Foundation

Mark has also completed training and tests for the ISO 27000 Lead Auditor Certification

Mark has level 6C federal security clearance

Publications and Presentations

Mark advises industry groups on the AICPA's transition to SOC 1 and SOC 2; changes in industry and government regulations; and general updates in security, risk management, and operations metrics.

He has conducted speaking engagements at association meetings for NASPL, the Association of Racing Commissioners International (ARCI), Maine and New Hampshire Hospital Associations, and bank leadership sessions.

Memberships and Committees

- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors
- North American Association of State and Provincial Lotteries (NASPL)



Chris Ellingwood is a Senior Manager in BerryDunn’s Management and Information Technology Consulting Group and our IT Assurance Services practice. He provides a variety of technology services, including conducting SOC examinations, security assessments, controls reviews, IT audits, and SOX 404 audits.

Chris has been with BerryDunn for 11 years.

Experience Highlights

Lottery experience. Chris is the Project Manager for all of our lottery clients. He is an expert in lottery operations, lottery technical systems, and lottery software change management. While on-site, Chris oversees BerryDunn’s work and interacts and works closely with site management.

Chris manages our annual SOC examinations for IGT Global Solutions, Inc. and Scientific Games International, LLC. He also manages SOC 1 and SOC 2 readiness assessments for our lottery clients. Chris has also managed several lottery security and performance reviews, including our work for the Oregon Lottery, Texas Lottery, and the Rhode Island Lottery.

In addition to his lottery work, Chris manages and completes IT audits and reviews, risk assessments, and vulnerability assessments for a wide range of clients, including banking and healthcare.

Chris’ lottery experience includes:

Client	Project Description
IGT Global Solutions, Inc.	Current: <ul style="list-style-type: none"> • Georgia operations site SOC 1 and SOC 2: 2 years • Florida operations site SOC 1: 4 years • IGT Instant Ticket Printing SOC 1: 8 years • Indiana operations site SOC 1: 2 years • Michigan operations site SOC 1: 7 years • Minnesota operations site SOC 1: 1 year • Missouri operations site: 2 years • Nebraska operations site: 1 year • New Jersey operations site: 1 year • South Dakota operations site SOC 1: 4 years • Tennessee operations site: SOC 1: 1 year

Client	Project Description
	Completed: <ul style="list-style-type: none"> • Colorado operations site SOC 1: 1 year • Rhode Island Lottery iGaming Agreed Upon Procedures • Kentucky Lottery iGaming Age Control Verification SOC 1
Scientific Games International, LLC	Current: <ul style="list-style-type: none"> • Delaware operations site and CSP SOC 1: 8 years • Delaware Sports Bet IT Review: 8 years • Illinois Video Lottery SOC 1 exam: 4 years • Iowa operations site SOC 1: 7 years • Maine operations site SOC 1: 5 years • Maryland operations site SOC 1: 8 years • Oklahoma operations site SOC 1: 8 years • Pennsylvania operations site SOC 1: 8 years • Global Network Operations Center SOC 1: 2 years Completed: <ul style="list-style-type: none"> • Colorado operations site SOC 1: 1 year • Connecticut operations site SOC 1: 6 years • Indiana operations site SOC 1: 6 years • South Dakota operations site SOC 1: 2 years
Intralot, Inc.	Completed: New Hampshire operations site SOC 1: 4 years Vermont operations site SOC 1: 4 years
State Lottery Engagements	Completed: <ul style="list-style-type: none"> • Colorado Lottery SOC 1: 2 years • Michigan Lottery SOC Readiness Assessment • Oregon Lottery Security and Performance Review • Rhode Island Lottery Security Review • Texas Lottery Commission: Lottery Security Study

In addition to his lottery and gaming experience, Chris also worked for United Tote, Inc. (now, a subsidiary of Churchill Downs, LLC) for six years providing SOC examination services for the New York Racing Board.

Prior to joining BerryDunn's Management and Information Technology Consulting Group, Chris worked in BerryDunn's financial auditing group completing financial statement audits and reviews for clients in the banking, manufacturing, healthcare and construction industries.

Chris is also an Adjunct Professor for Champlain College, providing instruction in Accounting Information Systems and Intermediate Accounting.

Chris' Role on the West Virginia Lottery Project

As the Audit/Project Manager, Chris will:

- Be the primary point of contact for the Lottery
- Participate in meetings with the Lottery's project leadership
- Lead all phases of our work and perform day-to-day project management
- Develop and maintain the Project Work Plan and Schedule
- Facilitate and lead on-site fact-finding interviews and data collection activities
- Provide subject matter expertise
- Lead the analysis and develop project deliverables

Education, Certifications, and Professional Affiliations

B.S. in Accounting, Champlain College

Certified Information Systems Auditor (CISA)

Certified in COBIT 5 Foundation

Chris has level 6C federal security clearance

Presentations

- NASPL Professional Development Seminar, Madison Wisconsin – *"Changes are Coming to the SAS 70"*
- NASPL Professional Development Seminar, San Diego, California – *"Auditing Mobile Lottery Applications"*
- NASPL Professional Development Seminar, Seattle, Washington – *"Over-Auditing in the Lottery Industry"*
- TribalNet Annual Conference, San Diego, California – *"Understanding Data Governance and how to Scale to fit your Organization"*

Memberships and Committees

- Information Systems Audit and Control Association (ISACA)
- Maine Information Security Network (ME InfoSec) member
- Direction Through Recreation Adventure and Mentoring (DREAM) Alumni Council Board Constitution Keeper



Josh Clark is a Senior Consultant in BerryDunn’s Management and Information Technology Consulting Group and our IT Assurance Services practice. He conducts SOC examinations and assists clients with organizational and application needs assessments, process improvement, strategic planning, technology, and security risk assessments. Josh primarily works within the lottery industry.

Josh has authored several blog posts on the topic of information security, technology, and business processes. To read more, please visit: <http://blog.berrydunn.com/blog/author/josh-clark>

Josh has been with BerryDunn for five years.

Experience Highlights

Lottery experience. In his work for the lottery industry, Josh leads and completes annual SOC examinations for SGI and IGT Global Solutions. He is knowledgeable in lottery operations, lottery technical systems, and lottery software change management. In addition to our SOC examinations, Josh has also completed several security and performance reviews and SOC 1 and SOC 2 readiness assessments for our lottery clients.

Josh performs test procedures, observes controls, and prepares documentation for inclusion in our reports of findings and recommendations.

Josh’s lottery experience includes:

Client	Project Description
IGT Global Solutions, Inc.	<p>Current:</p> <ul style="list-style-type: none"> • Georgia operations site SOC 1 and SOC 2: 2 years • Florida operations site SOC 1: 4 years • IGT Instant Ticket Printing SOC 1: 4 years • Indiana operations site SOC 1: 1 year • Nebraska operations site SOC 1: 1 year • New Jersey operations site SOC 1: 1 year • South Dakota operations site SOC 1: 2 years • Michigan operations site SOC 1: 4 years • Tennessee operations site SOC 1: 1 year <p>Completed:</p>

Client	Project Description
	<ul style="list-style-type: none"> Colorado operations site SOC 1: 1 year
Scientific Games International	<p>Current:</p> <ul style="list-style-type: none"> Delaware operations site and CSP SOC 1: 4 years Delaware Sports Bet IT Review: 4 years Iowa operations site SOC 1: 3 years Illinois Video Lottery SOC 1: 3 years Maine operations site SOC 1: 4 years Maryland operations site SOC 1: 4 years Oklahoma operations site SOC 1: 1 year Pennsylvania operations site SOC 1: 5 years <p>Completed:</p> <ul style="list-style-type: none"> Colorado operations site SOC 1: 1 year Connecticut operations site SOC 1: 3 years
Intralot, Inc.	<p>Completed:</p> <ul style="list-style-type: none"> New Hampshire operations site SOC 1: 3 years Vermont operations site SOC 1: 3 years
State Lottery Engagements	<p>Completed:</p> <ul style="list-style-type: none"> Colorado Lottery SOC 1: 2 years Oregon Lottery Security and Performance Review Rhode Island Lottery Security Review Texas Lottery Commission: Lottery Security Study

Business process review and improvement. Josh is experienced providing a range of management and IT consulting services to clients. Josh has worked on business process evaluation in higher education settings. At one large state university, the process evaluation and assessment addressed operations, change management and culture, resource allocation, planning, and security controls.

Josh's Role on the West Virginia Lottery Project

As a Staff Auditor on this project, Josh will:

- Support the project manager throughout the engagement
- Assist with the facilitation of on-site fact-finding interviews, meetings, and data collection activities
- Participate in the analysis and development of project deliverables

Education, Certifications, and Professional Affiliations

MBA with a focus in Consulting, Central Michigan University

B.S. in Business Administration with a concentration in Economics and Finance, Nichols College

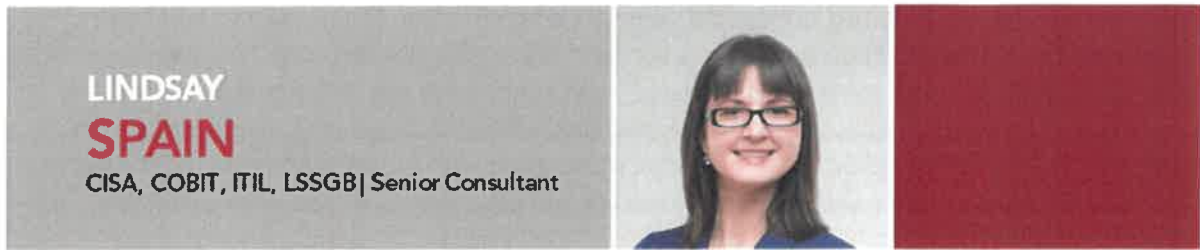
Certified Information Systems Auditor (CISA)

Certified in COBIT 5 Foundation

ITIL Foundation Certificate in IT Service Management

Lean Six Sigma Green Belt (LSSGB)

Josh has level 6C federal security clearance



Lindsay Spain is a Senior Consultant in BerryDunn’s Management and Information Technology Consulting Group and our IT Assurance Services practice. Her work helps clients to identify opportunities for improvements in information security, operational efficiency, cost-savings, collaboration, and the delivery of information technology services.

Lindsay has been with BerryDunn for 5 years.

Experience Highlights

SOC examinations and IT assurance. Lindsay completes SOC examinations, IT audits and reviews, risk assessments, and IT and finance assessments for a range of clients.

Lindsay’s work in the lottery industry includes five annual SOC examinations for IGT Global Solutions, Inc. and Scientific Games International, LLC. While on-site, Lindsay performs tests of operating effectiveness of controls, which involves working closely with site personnel and management.

Lindsay’s lottery experience includes:

Client	Project Description
IGT Global Solutions, Inc.	Current: <ul style="list-style-type: none"> • Georgia operations site SOC 1 and SOC 2: 2 years • Florida operations site SOC 1: 2 years • IGT Instant Ticket Printing SOC 1: 2 years • Indiana operations site SOC 1: 2 years • Nebraska operations site SOC 1: 2 years • South Dakota operations site SOC 1: 2 years • Michigan operations site SOC 1: 2 years
Scientific Games International, LLC	Current: <ul style="list-style-type: none"> • Maine operations site SOC 1: 1 year Completed: <ul style="list-style-type: none"> • Oklahoma operations site SOC 1: 1 year
State Lottery Engagements	Completed: <ul style="list-style-type: none"> • Texas Lottery Commission: Lottery Security Study

IT assessments. Lindsay has conducted several comprehensive IT assessments. These engagements typically include an examination of staffing, services delivery, IT systems, operations, infrastructure, business processes, and information security. Lindsay's work on these projects included collecting and analyzing institutional data; interviewing stakeholders; assessing areas for increased efficiency; identifying improvements to processes, organization, and service delivery; documenting and organizing findings; developing recommendations; and report writing.

Organizational design. Lindsay is experienced assessing organizational structure and where necessary, identifying appropriate restructuring options. She conducted an organizational structure assessment project for a health care system that was seeking to redesign two of its departments to make sure they had the right people in the right places to provide the best reporting information to management and CFOs. As part of this effort, Lindsay assessed job tasks, job descriptions, process and workflow, and policies and procedures. Based on the project findings, Lindsay developed future state plans and identified education needs and retraining of staff.

Prior to joining BerryDunn's Management and Information Technology Consulting Group, Lindsay worked in BerryDunn's financial auditing group completing financial statement audits and reviews for clients in the banking, manufacturing, healthcare, and construction industries.

Lindsay's Role on the West Virginia Lottery Project

As a Staff Auditor on this project, Lindsay will:

- Support the project manager throughout the engagement
- Assist with the facilitation of on-site fact-finding interviews, meetings, and data collection activities
- Participate in the analysis and development of project deliverables

Education, Certifications, and Professional Affiliations

B.S. in Business Administration/Accounting, University of Southern Maine

B.A. in Psychology, University of Maine

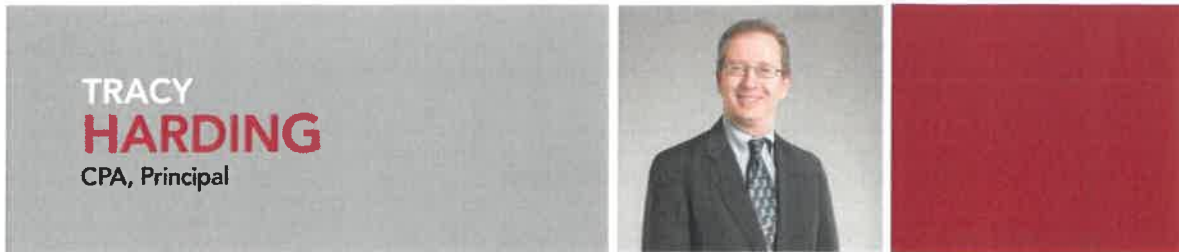
Certified Information Systems Auditor (CISA)

Certified in COBIT 5 Foundation

ITIL Foundation Certificate in IT Service Management

Lean Six Sigma Green Belt

Lindsay has level 6C federal security clearance



Tracy Harding is Certified Public Accountant and the Principal-in-Charge of BerryDunn's Bangor Office. He is the Director of Quality Assurance and the Bangor office coordinator for the firm's Financial Services Group. Tracy also coordinates BerryDunn's audit and accounting technical resources.

Experience Highlights

Tracy helps clients with a variety of issues including:

- Responsibility for all SSAE/SOC engagement quality reviews
- Audits of financial institutions, commercial entities, not-for-profit organizations, and employee benefit plans
- SEC and other regulatory filings
- Assistance with complex accounting issues

Tracy's Role on the West Virginia Lottery Project

As a Project Principal/ QA Reviewer on this project, Tracy will:

- Conduct a quality review of the final report to help ensure report adheres to SSAE 18 and AICPA standards

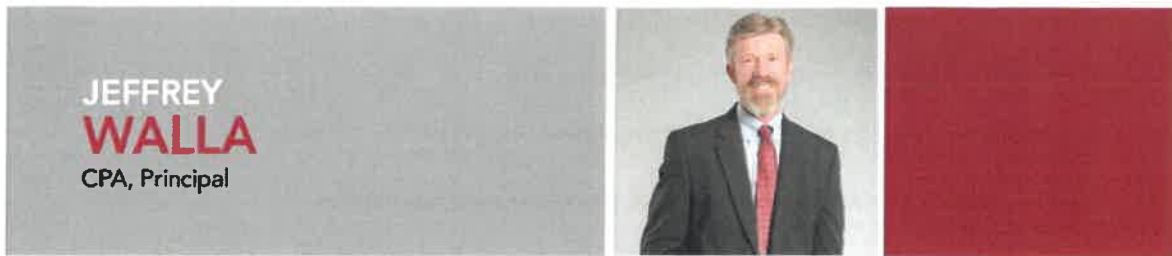
Publications and Presentations

Tracy presents at a variety of technical and industry seminars for clients, including sessions for financial institutions, internal auditors, and commercial lenders. He also presents at sessions sponsored by the following organizations:

- Risk Management Associates
- Independent Schools Association of Northern New England
- Maine Bankers Association
- Institute for Civic Leadership

Memberships and Committees

- Compliance Assurance Committee of the National Association of State Boards of Accountancy
- American Institute of Certified Public Accountants
- AICPA Risk Assessment Audit Guide Task Force
- Maine Society of CPAs
- Institute of Management Accountants, Bangor-Waterville, past president
- Maine Board of Accountancy



Jeffrey Walla is a Certified Public Accountant and a Principal with BerryDunn. His experience includes providing audit and consultative services for clients in the government and not-for-profit sectors for over 30 years.

Experience Highlights

Jeffrey provides assurance and attestation services and brings extensive audit experience in a variety of industries but primarily in the not-for-profit, healthcare, construction, and government sectors.

Jeffrey has served as the Audit Principal on the audit of the Tri-State Lotto Commission for over 15 years. The Tri-State Lotto Commission covers multi-state lottery games for Maine, New Hampshire, and Vermont. Jeffrey has also served as the Audit Principal on all of BerryDunn's lottery SOC examinations.

Jeff also helps clients with a variety of issues including:

- Arbitrage rebate consulting and compliance
- Internal audit services
- Assurance
- Capital finance planning and compliance

Jeffrey's Role on the West Virginia Lottery Project

As a Project Principal/ QA Reviewer on this project, Jeffrey will:

- Conduct a quality review of the final report
- Conduct a final review of workpapers

Education and Training

- Certified Public Accountant
- MBA, Eastern New Mexico University
- BA in Accounting and Business Information Systems, Eastern New Mexico University

Memberships and Committees:

- American Institute of Certified Public Accountants
- Healthcare Financial Management Association
- NH/VT Chapter of Healthcare Financial Management Association
- Education Committee, Co-Chair and Scholarship Committee Chair

2.3 Client References

References are available upon request.

2.4 Background and Management

Table 5 below provides responses to the Background and Management information requested in Section 2.4 of the CRFQ.

Table 5: BerryDunn Background and Management Details

Required Details from CRFQ Section 2.4	BerryDunn Response
2.4.1: Business name and address	Berry Dunn McNeil & Parker, LLC (d/b/a BerryDunn) 100 Middle Street PO Box 1100 Portland, Maine 04104-1100
2.4.1.a: Partnership	Not applicable; BerryDunn is not a partnership
2.4.1.b: Trust	Not applicable; BerryDunn is not a trust
2.4.1.c: Limited Liability Company or Limited Liability Partnership	<p>BerryDunn is a Limited Liability Company with 37 Principals, as follows:</p> <ul style="list-style-type: none"> Barbara A. Appleby Sno L. Barry, C.P.A. Sarah J. Belliveau, C.P.A. Renee Bishop, C.P.A., Vice President Brad Borbidge, C.P.A. William H. Brown, C.P.A. Tammy J. Brunetti C.P.A. Mark A. Caiazzo Michel Caouette, C.P.A. John M. Chandler, C.P.A., President Eduardo Daranyi Clinton E. Davies Todd J. Desjardins, C.P.A. William G. Enck, C.P.A. David A. Erb, C.P.A., Secretary/Treasurer Jason Favreau, C.P.A. Jason Fournier, C.P.A. Tracy W. Harding, C.P.A. James P. Highland Mary E. Jalbert, C.P.A. Michael F. Jurnak, C.P.A. Julie A. Keim, C.P.A. M. Dean Kenney, C.P.A. Mark R. LaPrade, C.P.A. Janice D. Latulippe, C.P.A., Vice President Charles K. Leadbetter, III Timothy F. Masse, Vice President

Required Details from CRFQ Section 2.4	BerryDunn Response
	Barbara J. McGuan, C.P.A. Tammy P. Michaud, C.P.A. Lisa Openshaw, C.P.A. Connie Ouellette, C.P.A. Francis J. O'Shea C.P.A. Jeffrey A. Ring, C.P.A. Linda L. Roberts C.P.A. Charles D. Snow Jeffrey D Walla, C.P.A. Seth E. Webber
2.4.1.d: Association	Not applicable; BerryDunn is not an association
2.4.1.e: Corporation	Not applicable; BerryDunn is not a corporation
2.4.1.f: Subsidiary	Not applicable; BerryDunn is not a subsidiary
2.4.2: Type of business entity	Limited Liability Company (LLC)
2.4.3: Place of incorporation	Maine
2.4.4: BerryDunn's contact person for this proposal	Mark Caiazzo, Principal BerryDunn 100 Middle Street PO Box 1100 Portland, Maine 04104-1100 Telephone: (207) 541-2321 Email: mcaiazzo@berrydunn.com
2.4.5: Attorneys and law firms representing BerryDunn in West Virginia	Dinsmore & Shohl, LLP provides BerryDunn's legal representation in the State of West Virginia. Their contact information is: Dinsmore & Shohl, LLP Huntington Building 900 Lee Street East Suite 600 Charleston, WV 25301 Telephone: (304) 357-0900
2.4.6: Jurisdictions in which BerryDunn has contracts to supply gaming materials, equipment, or services	None. BerryDunn provides professional IT and management consulting services. We do not supply gaming materials or equipment.
2.4.7: Convictions by a federal and/or state court	None
2.4.8: Disciplinary actions taken by any state regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment	Not applicable; BerryDunn does not provide these services
2.4.9: Disciplinary actions taken by any state regarding any order, judgment or decree of any	None

Required Details from CRFQ Section 2.4	BerryDunn Response
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)	
2.4.10: Contract terminations	Our Management and IT Consulting Group, who will be responsible for this project, has not had any contracts terminated in the past five years.
2.4.11: Assessment of Penalties	None
2.4.12: BerryDunn's Federal ID Number and West Virginia Tax ID Number	Federal ID Number: 01-0523282 West Virginia Tax ID Number: 01-039-1345-001
2.3.13: Potential conflicts of interest	<p>BerryDunn does not have any known potential conflicts of interest relative to the performance of the requirements of this CRFQ. To the best of BerryDunn's knowledge and belief, none of our employees or other individuals directly or indirectly related to BerryDunn have a direct or indirect relationship with the West Virginia Lottery.</p> <p>BerryDunn is currently engaged, as independent auditors, in a one-year contract with IGT (2017) for the:</p> <ul style="list-style-type: none"> • Georgia operations site (also a SOC 2) • Florida operations site • Indiana operations site • Michigan operations site • Minnesota operations site • Missouri operations site • New Jersey operations site • South Dakota operations site • Tennessee operations site <p>We are contracted with IGT Printing to complete their annual SSAE 18 examination.</p> <p>One member of BerryDunn's staff, Matthew Bria, was previously employed a Project Manager and Software Engineer by GTECH Corporation (currently IGT) from 1999 to 2006. Matthew will have no involvement with this project.</p> <p>BerryDunn management is prohibited from playing the lottery in all jurisdictions we work for. Direct staff on lottery engagements are also prohibited from playing the lottery for jurisdictions they are assigned to.</p> <p>As a CPA firm, we are required to maintain professional independence as defined by the AICPA. Annually we certify</p>

Required Details from CRFQ Section 2.4	BerryDunn Response
	that our personnel are independent of our clients, including not having family or spouses who work for clients, financial interests, and any stock ownership for publicly held organizations.
2.4.14: Background investigations and site inspection(s)	As necessary, BerryDunn will provide information to the Lottery to facilitate background investigations of BerryDunn personnel and/or site visits of our facility(s).
2.4.15: Rejection of BerryDunn personnel	<p>BerryDunn has proposed a team of qualified and experienced personnel to conduct this engagement and we are confident they will meet your expectations. We understand that the Lottery reserves the right to reject any of our project personnel it deems unsuitable to work on this project.</p> <p>BerryDunn has sufficient staffing resources to conduct this SSAE 18 examination in a timely and professional manner.</p> <p>BerryDunn acknowledges responsibility for acts of omission on the part of our employees and will adhere to a disciplined project management approach for this engagement.</p>
2.4.16: Replacement of BerryDunn personnel	BerryDunn accepts and will comply with these conditions.

3.0 Mandatory Contract Services Requirements and Deliverables (In response to Section 3 of the CRFQ)

The following proposal subsections describe our understanding of the scope of services and sets forth our methodology and control mechanisms that we feel are critical to the success of the engagement.

3.1 Engagement Schedule

We understand that the Lottery seeks to have the final SSAE 18 report completed by August 31, 2019. We will finalize the project schedule with you during the project planning meeting described below to allow contractual deadlines to be met with ease.

3.2 Examination Approach

We will employ a structured approach that we have used successfully in past SSAE 18 examinations in the lottery industry. We will conduct the examination in accordance with standards established by the AICPA. Those standards require that we plan and perform the examination to obtain a reasonable basis for rendering an opinion. We believe that our work plan will provide a reasonable basis for our opinion. During the course of the examination, we will:

- Forward a list of documents that should be compiled by IGT and the Lottery (if applicable) in advance of our on-site procedures. Advance materials will provide a basis for our written description of policies and procedures and help identify areas where additional inquiry and observation is needed.
- Meet with representatives of the Lottery and IGT to discuss the examination and finalize the control objectives and project approach. During the meeting, we will also identify the IGT and Lottery staff that are available to participate in the process. Finally, we will discuss any issues known to either IGT or the Lottery that could impact the nature, timing, or outcome of the examination.
- Examine general IT and application controls for the agreed-upon control objectives. An examination of the description of general internal control policies and procedures includes interviews and inquiries with Lottery and IGT personnel, reference to various forms of documentation, inspection of documents and records maintained by the Lottery and IGT, observation of operations, corroborative inquiries, and compliance and substantive tests. We have detailed audit programs to structure our examination procedures for general IS controls and will modify these programs as necessary to reflect the agreed-upon control objectives.

Our work plan anticipates that IGT will prepare a dedicated test environment that operates in substantially the same manner as the Lottery's gaming system in the production environment. We will execute tests and exception tests, compare input to generated output,

validate end of day processes, and perform balancing procedures as needed. We will also observe procedures and controls in the production (live) environment such as end of day processing, balancing, and validation procedures. As requested within the CRFQ, our personnel will also observe game draws onsite as part of our procedures.

- Obtain management’s assertion about the overall controls in place. We will work with IGT management to help ensure all parties are comfortable with the assertion and the information provided within.
- Prepare a *Type 2 Report on Service Organization Controls*. The report will include a Service Auditors’ Report, Management’s Assertion, written description of internal controls, tests performed, and results of tests for each control objective. The report will also include a list of controls that are the responsibility of the user organization (Lottery) and any other information that is deemed appropriate.

As part of our procedures for preparing the Type 2 report, we will update the existing written description of the controls in place for each control objective. Our work plan assumes we will update the existing written description from last year’s report. The update will be based on our review of relevant documentation, interviews and inquiries with the IGT and Lottery staff, and observation of operations.

We have experience preparing control descriptions for online and instant lottery games as well as for general IT controls. We have also gained an understanding of IGT’s Enterprise lottery systems during our on-site procedures at numerous IGT installations. This experience will help ensure we can work with the IGT and Lottery staff in West Virginia effectively and efficiently in the preparation of a comprehensive description. The description will be included in the SSAE 18 report.

- We will share preliminary findings with the Lottery and IGT in a mutually agreed-upon timeframe. We will then present draft SSAE 18 reports to IGT and Lottery representatives for review and comment. We will then provide 25 bound copies of the final reports for the use of the Lottery and its independent auditors no later than August 31, 2019. We will also be available for executive briefings with Lottery management and IGT.

3.3 Control Objectives

We have experience with controls through our prior work with IGT. We have successfully worked with on-site personnel to complete the process in an efficient manner with minimal disruptions to daily Lottery and IGT operations.

3.4 Engagement Tools and Resources

BerryDunn has developed custom audit scripts that are run on major servers and systems (Windows, Unix, Linux, etc.). These scripts gather the required information on systems around users, access levels, groups, passwords, and other security configuration settings. These scripts allow our personnel to effectively and efficiently complete our on-site examination procedures with minimal effect on day-to-day operations at the service centers.

We also make use of industry-leading technology to help ensure we are as efficient as possible during our engagements. Each professional at BerryDunn is issued a laptop computer that is equipped with Microsoft Office automation software, Internet access, and external e-mail. All laptops are encrypted at the hard drive level. We also use secure file transfer protocol (SFTP) email portals to share documents. BerryDunn also has videoconferencing infrastructure and we make extensive use of that technology. When appropriate, we can schedule videoconferences with the Lottery to supplement our on-site activities.

3.5 Engagement Communications

Our SSAE 18 examination will be subject to the following conditions:

- We anticipate that IGT will assign a project coordinator. This coordinator will work with us regarding such issues as appointment scheduling with IGT and Lottery staff and provision of review documentation. We will meet with the coordinator on a regular basis (at least monthly) to discuss the status of the examination and discuss any issues that may arise.
- IGT will be responsible for making staff, documentation, test environments, and operations available for examination, approving control objectives and descriptions of internal control policies and procedures, providing us with certain written representations in support of our report, reviewing a draft of the SSAE 18 report, and responding to findings.
- We will notify the Lottery immediately if circumstances relating to records and/or the availability of sufficient competent evidential matter arise during the course of our work, which in our professional judgment prevent us from completing the examination. In such a situation, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.
- The examination is subject to the inherent limitation of the potential effectiveness of policies and procedures at IGT and the Lottery and, accordingly, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.
- Our reports are intended for the internal use of IGT and the Lottery and their auditors/state regulators.

3.6 Quality Control

BerryDunn is an independent certified public accounting and management consulting firm. Our professional services – including our quality control procedures – have always complied with the regulations of the American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), the FDIC, and other regulatory bodies.

We also follow professional standards set forth by the AICPA and the Information Systems Audit and Control Association (ISACA) in conducting our examination. ISACA is a global professional organization and a central source of IT control practices, providing its membership with standards, professional education, and technical publishing. ISACA's certification program (Certified Information Systems Auditor - CISA) is the only global designation throughout the IS audit and control community. Through the ISACA, we have access to technical training seminars, industry research, best practices, and IS audit and control materials, such as audit programs and control objectives, and guidelines.

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

BerryDunn participates in the highest-level peer review program that requires our firm's quality control practices to be audited by an independent Certified Public Accounting (CPA) firm every three years. In our most recent peer review in 2015, we received an unqualified (clean) opinion.

In addition to the independent quality review, we have an internal quality control program. The major tenet of this program is to set standards for independence, integrity, personnel management, acceptance and continuance of clients and engagements, engagement performance, and monitoring of quality control. The quality control program is overseen and evaluated on a regular basis by our Quality Assurance Principal to help ensure the relevance and adequacy of our quality control policies and procedures. The program sets, among other things, the criteria on which decisions about staff proficiency, responsibility, and advancement are based, as well as the conditions under which engagements are performed, supervised, reviewed, documented, and communicated.

Appendix A: Signed Forms and Documentation

In this section, we have provided the following forms and documentation:

- State of West Virginia Request for Quotation: Version 1
- State of West Virginia Request for Quotation: Version 2 (Addendum 1)
- State of West Virginia Request for Quotation: Version 3 (Addendum 2)
- Addendum Acknowledgement Form
- Contract Manager
- Exhibit A
- Vendor Preference Certificate
- Disclosure of Interested Parties to Contracts
- Designated Contact and Certification and Signature Page
- Purchasing Affidavit

Please note: Per the CRFQ, if BerryDunn is selected as the “apparent successful vendor,” we will be happy to work with the Lottery to provide any necessary licenses, insurance certificates, or other documentation, if requested.



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

State of West Virginia
 Request for Quotation
 34 — Service - Prof

Proc Folder: 358306

Doc Description: SSAE 18 STATEMENT OF STANDARDS ATTESTATION

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-11	2017-08-30 13:30:00	CRFQ 0705 LOT1800000001	1

BID RECEIVING LOCATION

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

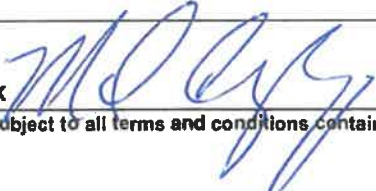
VENDOR

Vendor Name, Address and Telephone Number:

Berry Dunn McNeil & Parker, LLC (dba) BerryDunn
 100 Middle Street
 PO Box 1100
 Portland, ME 04104
 (207) 541-2200

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X 

FEIN # 01-0523282

DATE September 6, 2017

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

ADDITIONAL INFORMATION:**Request for Quotation**

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.18 (SSAE 18) for a review of IGT Global Solutions Corporation.

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE LOTTERY PO BOX 2067		PURCHASING LOTTERY 900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	AUDIT SERVICES	1	1	\$25,000	\$25,000

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

Extended Description :

THE WV LOTTERY IS SOLICITING BIDS TO ESTABLISH A CONTRACT FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 (SSAE 18) FOR REVIEW OF IGT GLOBAL SOLUTIONS CORP FOR THE PERIOD 4/1/2018 TO 3/31/2019.

LOT1800000001	Document Phase Final	Document Description SSAE 18 STATEMENT OF STANDARDS ATTESTATION	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



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

State of West Virginia
Request for Quotation
34 – Service - Prof

Proc Folder: 358306

Doc Description: ADDENDUM 1 - SSAE 18 STATEMENT OF STANDARDS ATTESTATION

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-29	2017-09-07 13:30:00	CRFQ 0705 LOT1800000001	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:
 Berry Dunn McNeil & Parker, LLC (dba) BerryDunn
 100 Middle Street
 PO Box 1100
 Portland, ME 04104
 (207) 541-2200

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X 

FEIN # 01-0523282

DATE September 6, 2017

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

ADDITIONAL INFORMATION:

Addendum

Addendum 1 issued to publish and distribute the attached information to the vendor community.

Request for Quotation

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.18 (SSAE 18) for a review of IGT Global Solutions Corporation.

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE		PURCHASING	
LOTTERY		LOTTERY	
PO BOX 2067		900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	AUDIT SERVICES	1	1	\$25,000	\$25,000

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

Extended Description :

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LOT1800000001	Document Phase Final	Document Description ADDENDUM 1 - SSAE 18 STATEMENT OF STANDARDS ATTESTATION	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



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

State of West Virginia
 Request for Quotation
 34 - Service - Prof

Proc Folder: 358306

Doc Description: ADDENDUM 2- SSAE 18 STATEMENT OF STANDARDS ATTESTATION

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-30	2017-09-07 13:30:00	CRFQ 0705 LOT1800000001	3

BID RECEIVING LOCATION

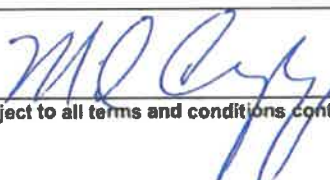
BID CLERK
 DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 2019 WASHINGTON ST E
 CHARLESTON WV 25305
 US

VENDOR

Vendor Name, Address and Telephone Number:
 Berry Dunn McNeil & Parker, LLC (dba) BerryDunn
 100 Middle Street
 PO Box 1100
 Portland, ME 04104
 (207) 541-2200

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X 

FEIN # 01-0523282

DATE September 6, 2017

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

ADDITIONAL INFORMATION:

Addendum

Addendum 2 issued to publish and distribute the attached information to the vendor community.

Request for Quotation

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.18 (SSAE 18) for a review of IGT Global Solutions Corporation.

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE LOTTERY PO BOX 2067		PURCHASING LOTTERY 900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
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LOT1800000001	Document Phase Final	Document Description ADDENDUM 2- SSAE 18 STATEMENT OF STANDARDS ATTESTATION	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ 0705 LOT1800000001

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 checked="" 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.

Berry Dunn McNeil & Parker, LLC (d/b/a BerryDunn)

Company



Authorized Signature

September 6, 2017

Date

NOTE: This addendum acknowledgment should be submitted with the bid to expedite document processing.
Revised 6/8/2012

REQUEST FOR QUOTATION
STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.18 (SSAE 18)

9. VENDOR DEFAULT:

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

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

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

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

9.1.4. Failure to remedy deficient performance upon request.

9.2. The following remedies shall be available to Agency upon default.

9.2.1. Immediate cancellation of the Contract.

9.2.2. Immediate cancellation of one or more release orders issued under this Contract.

9.2.3. Any other remedies available in law or equity.

10. MISCELLANEOUS:

10.1. 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: Mark A. Caiazzo, Principal

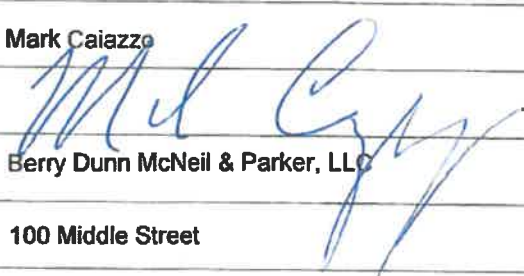
Telephone Number: (207) 541-2321

Fax Number: (207) 775-2375

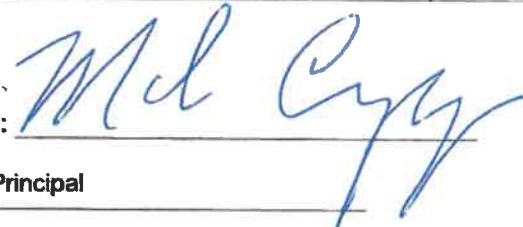
Email Address: mcaiazzo@berrydunn.com

REQUEST FOR QUOTATION
STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.18 (SSAE 18)

EXHIBIT A

PRINT NAME	Mark Caiazza
SIGNATURE	
COMPANY NAME	Berry Dunn McNeil & Parker, LLC
COMPANY ADDRESS	100 Middle Street
	Portland, ME 04101
PHONE	(207) 541-2321
FAX	(207) 541-2321
EMAIL ADDRESS	mcaiazza@berrydunn.com

ALL-INCLUSIVE PRICE (Consists of all charges and expenses, including travel, meals and lodging.)	YEAR 1	\$ 25,000
	YEAR 2	\$ 25,000
	YEAR 3	\$ 25,000
TOTAL BID AMOUNT YEAR 1, 2, AND 3		\$ 75,000

Signature:  Date: September 6, 2017

Title: Principal

By my signature above I certify that the bid submitted meets or exceeds all the mandatory specifications of this solicitation. 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
VENDOR PREFERENCE CERTIFICATE

Certification and application is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Vendor Preference, if applicable.

1. **Application is made for 2.5% vendor preference for the reason checked:**
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification;
 Bidder is a resident vendor partnership, association, or corporation with at least eighty percent of ownership interest of bidder held by another entity that meets the applicable four year residency requirement; or,
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. **Application is made for 2.5% vendor preference for the reason checked:**
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. **Application is made for 2.5% vendor preference for the reason checked:**
 Bidder is a nonresident vendor that employs a minimum of one hundred state residents, or a nonresident vendor which has an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia and employs a minimum of one hundred state residents, and for purposes of producing or distributing the commodities or completing the project which is the subject of the bidder's bid and continuously over the entire term of the project, on average at least seventy-five percent of the bidder's employees or the bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years and the vendor's bid; or,
4. **Application is made for 5% vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, In accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) rescind the contract or purchase order; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Berry Dunn McNeil & Parker, LLC

Signed: 

Date: September 6, 2017

Title: Principal

**Check any combination of preference consideration(s) indicated above, which you are entitled to receive.*

West Virginia Ethics Commission



Disclosure of Interested Parties to Contracts

Pursuant to W. Va. Code § 6D-1-2, a state agency may not enter into a contract, or a series of related contracts, that has/have an actual or estimated value of \$100,000 or more until the business entity submits to the contracting state agency a Disclosure of Interested Parties to the applicable contract. In addition, the business entity awarded a contract is obligated to submit a supplemental Disclosure of Interested Parties reflecting any new or differing interested parties to the contract within 30 days following the completion or termination of the applicable contract.

For purposes of complying with these requirements, the following definitions apply:

"Business entity" means any entity recognized by law through which business is conducted, including a sole proprietorship, partnership or corporation.

"Interested party" or "Interested parties" means:

- (1) A business entity performing work or service pursuant to, or in furtherance of, the applicable contract, including specifically sub-contractors;
- (2) the person(s) who have an ownership interest equal to or greater than 25% in the business entity performing work or service pursuant to, or in furtherance of, the applicable contract. (This subdivision does not apply to a publicly traded company); and
- (3) the person or business entity, if any, that served as a compensated broker or intermediary to actively facilitate the applicable contract or negotiated the terms of the applicable contract with the state agency. (This subdivision does not apply to persons or business entities performing legal services related to the negotiation or drafting of the applicable contract.)

"State agency" means a board, commission, office, department or other agency in the executive, judicial or legislative branch of state government, including publicly funded institutions of higher education: Provided, that for purposes of W. Va. Code § 6D-1-2, the West Virginia Investment Management Board shall not be deemed a state agency nor subject to the requirements of that provision.

The contracting business entity must complete this form and submit it to the contracting state agency prior to contract award and to complete another form within 30 days of contract completion or termination.

This form was created by the State of West Virginia Ethics Commission, 210 Brooks Street, Suite 300, Charleston, WV 25301-1804. Telephone: (304)558-0664; fax: (304)558-2169; e-mail: ethics@wv.gov; website: www.ethics.wv.gov.

West Virginia Ethics Commission

Disclosure of Interested Parties to Contracts

Contracting business entity: Berry Dunn McNeil & Parker, LLC (dba BerryDunn)

Address: 100 Middle Street, Portland, ME 04101

Contracting business entity's authorized agent: Mark Caiazzo

Address: 100 Middle Street, Portland, ME 04101

Number or title of contract: 358306 - SSAE 18 Statement of Standards Attestation

Type or description of contract: Central Contract - Fixed Amount

Governmental agency awarding contract: West Virginia Lottery

Names of each Interested Party to the contract known or reasonably anticipated by the contracting business entity (attach additional pages if necessary):

Blank lines for listing interested parties.

Signature: [Handwritten Signature] Date Signed: September 6, 2017

Check here if this is a Supplemental Disclosure.

Verification

State of Maine, County of Cumberland

I, Mark Caiazzo, the authorized agent of the contracting business entity listed above, being duly sworn, acknowledges that the Disclosure herein is being made under oath and under the penalty of perjury.

Taken, sworn to and subscribed before me this 6th day of September, 2017.

[Handwritten Signature] Notary Public's Signature JENNIFER ANTHONY NOTARY PUBLIC State of Maine My Commission Expires July 20, 2024

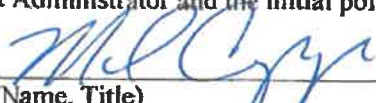
To be completed by State Agency:

Date Received by State Agency:

Date submitted to Ethics Commission:

Governmental agency submitting Disclosure:

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.



(Name, Title)
Mark Caiazzo, Principal

(Printed Name and Title)
100 Middle Street, Portland, ME 04101

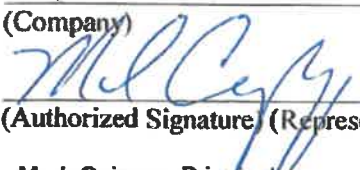
(Address)
(207) 541-2321; (207) 541-2321

(Phone Number) / (Fax Number)
mcaiazzo@berrydunn.com

(email address)

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation 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 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 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.

Berry Dunn McNeil & Parker, LLC

(Company)


(Authorized Signature) (Representative Name, Title)
Mark Caiazzo, Principal

(Printed Name and Title of Authorized Representative)
September 6, 2017

(Date)
(207) 541-2321; (207) 541-2321

(Phone Number) (Fax Number)

STATE OF WEST VIRGINIA
Purchasing Division
PURCHASING AFFIDAVIT

MANDATE: Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Berry Dunn McNeil & Parker, LLC

Authorized Signature:  Date: September 6, 2017

Mark Caiazzo, Principal

State of Maine

County of Cumberland, to-wit:

Taken, subscribed, and sworn to before me this 6th day of September, 2017.

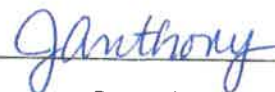
My Commission expires JENNIFER ANTHONY, 20 .

NOTARY PUBLIC
State of Maine

AFFIX SEAL HERE

My Commission Expires
July 20, 2024

NOTARY PUBLIC



Purchasing Affidavit (Revised 08/01/2015)