

SEALED BID: RFQ FOR VW LOTTERY SSAE 18 AUDIT FOR REVIEW OF IGT

BUYER: Brittany Ingraham

SOLICITATION NO.: CRFQ LOT1900000006

BID OPENING DATE: April 30, 2019

BID OPENING TIME: 1 :30 PM EDT

FAX NUMBER: 304-558-3970

BID RECEIVED LATE

BUYER 

WITNESS 

DISQUALIFIED

**WV PURCHASING
DIVISION**

2019 APR 30 PM 1:38

RECEIVED

West Virginia Lottery

Proposal for SSAE 18 Services

 April 30, 2019





April 30, 2019

Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

Thank you for the opportunity to present our qualifications for meeting your assurance and advisory needs. We are excited and enthusiastic about developing a relationship with the West Virginia Lottery (the "Lottery"), while assisting you in meeting your goals and objectives. As a regional accounting firm and members of the PrimeGlobal association, we bring substantial resources and experience of some of the largest firms in the world while offering you the access and responsiveness of a local firm. We are confident the services we provide will address those challenges and meet or exceed your expectations.

In the pages that follow, you'll find a summary of our qualifications, industry expertise and knowledge that addresses the questions in your RFP. If you have any specific questions regarding our proposal or require additional information, please contact Charlie LeBoeuf at (513) 898-8801 or charlie.leboeuf@mcmcpa.com or Kourtney Nett at (502) 882-4401 or kourtney.nett@mcmcpa.com.

Again, thank you for inviting us to participate in the RFP process. We look forward to hearing from you.

Sincerely,

A handwritten signature in black ink that reads 'C. LeBoeuf'.

Charlie LeBoeuf
Partner
(513) 898-8801
charlie.leboeuf@mcmcpa.com

A handwritten signature in black ink that reads 'Kourtney K. Nett'.

Kourtney Nett
Partner
(502) 882-4401
kourtney.nett@mcmcpa.com

Kentucky
Indiana
Ohio

MCM CPAs & Advisors LLP

P 513.579.1717 | F 513.579.1729
201 East Fifth Street | Suite 2100 | Cincinnati, OH 45202
www.mcmcpa.com | 888.587.1719

A Member of PrimeGlobal | An Association of Independent Accounting Firms

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RFP Response Outline

Solicitation Section	MCM Response	See Page Number for More Information
3.1	MCM is a licensed CPA firm with over twenty years of experience in SAS70/SSAE16/SSAE18 reviews, in addition to variety of experience with many of the technical systems used by IGT and by the Lottery.	N/A
3.1.1	Comparable engagements explanation and reference contact details	6-7
3.1.2	Comparable engagements explanation and reference contact details	6-7
3.2	Our firm offers access to some of the brightest, technically proficient minds in our profession. In selecting your service team, we carefully reviewed your needs so that we can provide the ideal combination of technical skills, financial knowledge, relevant experience and relationships. Some of the certifications our team members hold that is associated with SSAE 18 include Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), and Certified Information Security Management (CISM).	N/A
3.3	Our supervisory staff have at least a bachelor's degree in accounting or related fields that pertains to this engagement.	N/A
3.4	MCM has selected an engagement team that consists of seasoned professionals with multidisciplinary experiences. Your engagement team includes professionals who are recognized and certified in their respective industry and service specialties. They provide a level of professionalism and knowledge deeply appreciated by our clients.	N/A
3.5.1.3	We are a limited liability partnership and will include a listing of our partners.	10-11
3.5.2	MCM is a limited liability partnership.	N/A
3.5.3	MCM is headquartered in Louisville, KY and has five offices in three states (KY, OH, IN).	N/A
3.5.4	The contact for this engagement will be: Kourtney Nett 462 S 4 TH Street, Louisville, KY 40202 Kourtney.Nett@mcmcpa.com (502) 882-4401	N/A

RFP Response Outline

Solicitation Section	MCM Response	See Page Number for More Information
3.5.5	MCM Attorney: Nelea Absher, Absher Business Law Center, 2110 Eastern Parkway, Louisville, KY 40204, 502-819-7523	N/A
3.5.6	We do not supply gaming materials, equipment or services.	N/A
3.5.7	MCM has had no conviction by a federal or any state court.	N/A
3.5.8	MCM has had no disciplinary action taken by any state against them regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.	N/A
3.5.9	No disciplinary action has been taken by a state against MCM.	N/A
3.5.10	MCM has had no terminations of a contract for any reason within the past five years.	N/A
3.5.11	MCM has had no penalties under any of its existing or past contracts.	N/A
3.5.12	MCM has had no penalties under any of its existing or past contracts.	N/A
3.5.13	FEIN: 27-1235638 MCM is in the process of but not currently registered with the state of West Virginia.	N/A
3.5.14	MCM has no potential conflicts of interest relative to the performance of the requirements of this RFQ.	N/A
3.5.15	MCM acknowledges that the Lottery will initiate investigations into the background of any firm, officers, principals, investors owners, subcontractors, employees or any other associates of the vendors it deems necessary at its sole discretion.	N/A
3.5.16	MCM acknowledges that the Lottery has the right to reject any of our personnel that it deems unsuitable to work on the SSAE 18 Review.	N/A

RFP Response Outline

Solicitation Section	MCM Response	See Page Number for More Information
3.5.17	MCM acknowledges that a written request of the Lottery may be submitted to remove a person assigned to the work relating to the contract.	N/A
3.5.18	MCM will notify the Lottery of any change in personnel assigned to the review.	N/A
3.5.19	MCM will maintain its books, records and other evidence pertaining to the contract in accordance with Generally Accepted Accounting Principles. These records will be available Lottery, its internal auditor or other designees at all times during the contract period and for a minimum of five (5) full years from the expiration date or the final payment of the contract, whichever is later.	N/A
4. and 5.	MCM acknowledges the Control Objectives and detailed list of requirements contained in 4. MANADATORY REQUIREMENTS and 5. Organization and Administration of Request for Quotation CRFQ 0705 LOT190000006	N/A
6.2	MCM has completed Exhibit A Pricing Page. See noted page for completed document.	
7	MCM and the Lottery will agree upon a schedule for performance of contract services and deliverables.	N/A
8	MCM acknowledges that the agency will pay a flat fee upon completion and acceptance of the SSAE 18 by the Lottery as shown on the pricing page for all services performed and accepted under this contract.	N/A
9	MCM accepts responsibility for all mileage and travel costs and time associated with performance of this contract and will include expenses in the flat fee.	N/A
10	If MCM needs access cards to the Agency's facilities, we will adhere to the guidelines listed in section 10 of the RFQ.	N/A
11	MCM understand and accepts the conditions that that are considered a vendor default in the contract, in addition to the remedies that are available upon default.	N/A
12	MCM's primary contact will be: Kourtney Nett 462 S 4 TH Street, Louisville, KY 40202 Kourtney.Nett@mcmcpa.com (502) 882-4401	N/A

Qualifications

MCM understands the Lottery's desires and expectations in choosing a CPA firm. We are focused on listening to your needs and designing solutions that fit your budget, timeline, culture and vision. We are committed to providing proactive client service, continuous communication and responsiveness throughout the engagement.

Our Risk Advisory Services (RAS) team (in which our SOC services team resides) understands the impact effective internal controls can have on the overall success of an organization. We provide cost-effective, value added solutions to improve the financial position and operations of your organization. Our professionals have the talent and skills to evaluate risk exposures relating to your organization's governance, operations and information systems.

MCM is widely known for its System and Organization Controls (SOC) services and has a well-earned reputation for providing strong and successful advocacy on our client's behalf. Over the past several years, MCM has been investing in its SOC practice and now has a team of more than 15 practitioners who spend almost all of their time dedicated to providing risk advisory services to clients. Members of our Risk Advisory Services team are committed to staying apprised of the latest developments in the industry and sharing that knowledge with our clients. Most recently, MCM implemented TeamMate to assist with the execution and delivery of services being provided by our RAS team.

System and Organization Controls (SOC) Reports

Our depth of resources in the market and focused efforts in the space has positioned us to be experts in providing SSAE 18/SOC examinations. We complete more than 60 examinations annually, including examinations in all three types of SOC reports (SOC I, II and III) in numerous industries, from pari-mutuel wagering such as United Tote Company to Government Agencies that service the entire Commonwealth of Kentucky. Over the last several years, we have developed our proprietary processes and controls tools and dedicated significant resources to become one of the industry's leading experts on SSAE 18/SOC examinations. The combination of our tools and resources, our dedicated team of experienced CPAs and Certified Information Systems Auditors (CISA), and our flexibility and responsiveness allows MCM to bring un-paralleled resources to our clients.

SOX and Internal Control Experience

Our service team has extensive experience in providing assistance to managements in the areas they most need it whether with their assessment of compliance under SOX and or with coordination of their ISO, HIPAA, HITECH, and other certification processes as well as risk assessments and internal control documentation assistance. Our SOC teams include IT team members that have proven knowledge and extensive experience with a wide range of compliance requirements in the area of IT audit.

Examples of Our Experience

We have extensive experience with evaluating and assessing a service organization's environment for purposes of SOC reporting, conducting over 60 of these engagements on an annual basis.

- We perform multiple SOC 1 Type 2 examinations for a leading supplier of pari-mutuel wagering products and services including totalisator systems.

Risk Advisory Service Offerings

- Service Organization Controls (SOC I, II and III)
- Sarbanes-Oxley compliance
- Corporate governance
- Cybersecurity
- Incident response
- Vendor management
- HIPAA & HiTech Compliance Assessments
- Internal audit services
- Enterprise risk consulting
- Data analytics
- NIST, ISO and Cybersecurity Assessments

Examples of Our Experience (Continued)

- We have conducted the SOC 2 Type 2 examination over controls surrounding Security, Availability, Processing Integrity and Confidentiality of Commonwealth Office of Technology as contracted by Auditor of Public Accounts for Kentucky.
- We perform SOC 2 Type 2 examinations for multiple New York State Department of Education Regional Information Centers (RIC) in New York. The New York state RICs provide a wide range of services to most school districts in their regions.
- We have conducted SOC 1 Type 1 and Type 2 examinations for Kentucky Higher Education Assistance Authority (KHEAA), Kentucky Higher Education Student Loan Corporation (KHESLC) on multiple consecutive reporting periods until state regulation required the agencies to rotate providers.
- We are currently engaged to provide SOC 1 Type 2 examinations for multiple payroll payment processors and other trust organizations.
- We are currently engaged to provide attestation services for two foreign-owned entities, which have a compliance requirement under JSOX similar to SOX 404(b) standards.
- We performed internal control and IT assessments required for attestation of internal controls under the National Association of Insurance Commissioner's (NAIC) Model Audit Rule (MAR).
- We are currently engaged in full internal audit outsourcing projects with more than five companies, including entities in the following industry sectors: healthcare, utilities/energy, technology, manufacturing and financial institutions.
- We are currently engaged with five entities to assist in their IT control, risk and compliance assessments. While not all of these entities are SOC examinations, the basis for the assessments are consistent with the SOC standards.

Comparable Engagements

<p>United Tote Company East/West Operations - SOC 1 Type 2</p>	<p>Mr. Nate Simon (502) 636-4400 Nate.Simon@unitedtote.com</p>
<p>Kentucky Auditor of Public Accounts Commonwealth Office of Technology - SOC 2 Type 2</p>	<p>Mr. Andrew Schachtner, CPA (502) 209-2897 Andrew.Schachtner@ky.gov</p>
<p>Kentucky Higher Education Student Loan Corporation Loan Servicing - SOC 1 Type 2</p>	<p>Ms. Jodell Renn, CPA, CIA, CFE (502) 485-7745 Jodell.renn@jefferson.kyschools.us</p>
<p>Lower Hudson Regional Information Center Pre-Assessment and SOC 2 Type 2 - Privacy and Security</p>	<p>Ms. Christina D'Aiello (914) 922-3233 cdaiello@lhric.org</p>

Service Team

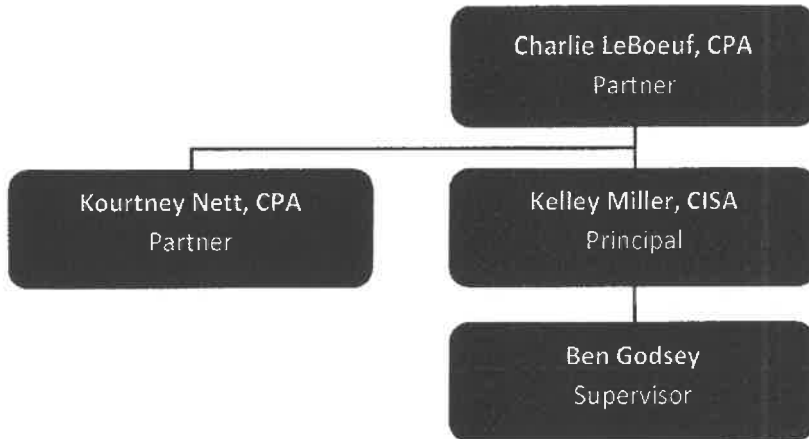
Our firm offers access to some of the brightest, technically proficient minds in our profession. Many of our professionals are recognized and certified in their respective industry and service specialties.

In selecting your service team, we carefully reviewed your needs so that we can provide the ideal combination of technical skills, financial knowledge, relevant experience and relationships. We anticipate that these team members will become trusted advisors to your organization and staff members. Full biographies for the above service team members are included in the Appendix F.

Service Team (Continued)

MCM knows the value of long-term relationships and is committed to employee satisfaction. MCM has a culture where employees are vibrant, warm and friendly - we hire for the right talent and fit! We have consistently been recognized as one of the region's Best Places to Work because of our commitment to employee satisfaction and a positive work environment. Although we cannot guarantee zero turnover in your service team, we can offer the comfort of knowing that employee satisfaction and retention is a critical component of our strategic planning and commitment to client service.

Your service team and their roles are highlighted as follows:



Service Team Experience, Certifications and Professional Education

Charles LeBoeuf, CPA
Partner

Charlie has over 22 years of experience performing SAS 70 and SOC Audits for a wide variety of clients across industries including pari-mutuel wagering, financial services, technology services and Software as a Service (SaaS) providers. Charlie leads our audit practice in Cincinnati and has experience performing lottery audit draw services for the KY Lottery Corporation.

Kourtney Nett, CPA
Partner

Kourtney has over 15 years of accounting and auditing experience, specializing in Risk Management & Advisory Services which includes the MCM SOC services team. Kourtney serves as the Director of MCM's Risk Advisory Services group.

She has managed and participated in internal audit outsourcing and co-sourcing projects that include reviewing operational, financial, and technology processes to provide management with assessments of risk and recommendations for improvements of the overall effectiveness and efficiency of processes. She has experience assisting management with the evaluation of controls required by Sarbanes-Oxley section 404. Kourtney has also completed the COSO Internal Control Certificate Program sponsored by the AICPA.

Service Team Experience, Certifications and Professional Education

Kelley Miller, CISA & CISM

Principal, IT Assurance

Kelley leads our team in IT Compliance & Advisory services ranging from IT general control and application control audits and reviews to security and risk assessments. She has managed the firm's assurance services for internal controls over information systems for SOC 1 Type I and II; SOC 2 Type I and II; SOC 3, Sarbanes - Oxley Act 2002 compliance, JSOX compliance and IT general control environment evaluation for support of financial statement audits.

Kelley meets the CPE requirements of Government Auditing Standards, is an AICPA-approved Peer Review Service Organization Control (SOC) Specialist, a Gold Member of the Information Systems Audit and Control Association (ISACA) and has served on the boards of both the Kentuckiana Chapters of Information Systems Security Association (ISSA) and ISACA.

Ben Godsey, CISA

Supervisor, IT Assurance

Ben has more than three years of experience in internal control evaluations for SOC reports, and IT assurance services with MCM. Ben provides our clients a diverse set of IT assurance services including assessments for financial statement audit purposes, Service Organization Control reporting (formerly SOC 2), and internal control testing under Sarbanes-Oxley Act Section 404.

Our Firm

At MCM, we think beyond the bottom line. We provide highly specialized tax, assurance and consulting services to a broad range of clients, helping them achieve their personal and business goals. Privately and publicly held businesses, not-for-profits, small businesses and individuals across the region and throughout the country receive personalized attention and local access to national level talent. As a regional CPA firm, we combine the technical and industry expertise of a larger firm without sacrificing the attention and personal service of a local firm. As our firm continues to grow, we strive to maintain the same friendly, accessible style of doing business that our clients rely on and expect.

Locations

5 Offices | 3 States (KY, IN, OH)

Headquarter located in Louisville, KY



People

51 Partners | 15 Principals | 170+ CPAs

Global Network

In addition to having substantial local resources, our membership in PrimeGlobal, one of the top five largest associations of independent accounting firms in the world, provides our clients seamless access to well-regarded firms with excellence throughout the United States and in more than 80 countries.

PCAOB Registration

We have been registered with the Public Department Accounting Oversight Board (PCAOB) since its inception and have completed five inspections to date, with the most recent completed inspection in 2017.

Industry Associations



Our Locations

Louisville
2600 Meidinger Tower
462 S. 4th Street
Louisville, KY 40202
(502) 749-1900

Lexington
1000 Vine Center
333 West Vine St.
Lexington, KY 40507
(859) 514-7800

Jeffersonville
702 North Shore Drive, #500
Jeffersonville, IN 47130
(812) 670-3400

Indianapolis
6840 Eagle Highlands Way
Indianapolis, IN 46254
(317) 347-5200

Cincinnati
201 East Fifth Street
Suite 2100
Cincinnati, OH 45202
(513) 579-1717

Our Partners

Partner Name	Location	Partner Name	Location
Begley, Kevin H.	Cincinnati	Bradley, Paul G.	Louisville
Cooney, Tom M.	Cincinnati	Buster, Victoria D.	Louisville
Dostal, Karl L.	Cincinnati	Chambers, Newell A.	Louisville
East, Brad B.	Cincinnati	Fuqua, Kevin L.	Louisville
Faulkner, Crystal L.	Cincinnati	Grim, Mike A.	Louisville
Flaig, Chris D.	Cincinnati	Groza, Lee D.	Louisville
Gentry, Mike W.	Cincinnati	Hamilton, Todd M.	Louisville
LeBoeuf, Charles J.	Cincinnati	Hawkins, William	Louisville
Mitts, Kathy R.	Cincinnati	Heyde, Kevin W.	Louisville
VonLehman, Charles T.	Cincinnati	Hill, John C.	Louisville
Ackermann, Andrew J.	Indianapolis	Jolly, Margaret G.	Louisville
Dolin, Denise M.	Indianapolis	Kerrick, Steven	Louisville
Herman, Scott A.	Indianapolis	Kilner, Diane J.	Louisville
Payne, Rebekah S.	Indianapolis	Kramer, James P.	Louisville
Blaney, J R.	Jeffersonville	Largen, Byron T.	Louisville
Clark, Melanie K.	Jeffersonville	Medley, Diane B.	Louisville
Coyle, Christopher T.	Jeffersonville	Miller, Cristine M.	Louisville
Friend, Kimberly D.	Jeffersonville	Mountjoy, Michael	Louisville
Lukinovich, Stephen M.	Jeffersonville	Nett, Kourtney K.	Louisville
Neely, Matthew S.	Jeffersonville	Pennybaker, Barry R.	Louisville
Rosenbaum, Jeremy T.	Jeffersonville	Phillips, Rebecca L.	Louisville
Marshall, Angie D.	Lexington	Schulz, Stephen F.	Louisville
Satterly, E S.	Lexington	Smith, Granville	Louisville
Schmitt, Mark A.	Lexington	Smith, Patricia T.	Louisville
Smith, Deborah C.	Lexington	Woods, Richard B.	Louisville
Beavin, Gary L.	Louisville		

Communication

MCM defines your success the same way you do - through results. Our client-focused approach allows us to meet, and exceed, your specific needs and expectations. In managing your project, we first define the scope and objectives. We then determine the proper resources and timeline and assemble the right team. As the project progresses, we ensure the highest quality is achieved by constantly monitoring, tracking and reviewing, and maintaining an open line of communication throughout.

Your primary contact will be Kourtney Nett. Her information has been provided in the RFP Response Outline.

Conflicts of Interest

MCM has performed an initial review across all employees of the firm and has not become aware of any potential conflicts of interest and understands the Lottery will perform background checks. We also understand the Lottery reserves the right to reject any of our personnel that is deemed unsuitable to work on the SSAE 18 review. MCM will notify the Lottery in writing of any change of personnel assigned to the review or request personnel assigned to the review to be removed.

Appendix A - Signed RFQ



Purchasing Division
2019 Washington Street East
Post Office Box 60130
Charleston, WV 25308-0130

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

Proc Folder: 566503
 Doc Description: Addendum 1 - WV LOTTERY SSAE 18 AUDIT FOR REVIEW OF IGT
 Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2019-04-26	2019-04-30 13:30:00	CRFQ 0705 LOT1900000006	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:
 MCM CPAs & Advisors LLP
 462 S.4th Street, 2600
 Louisville KY 40202
 502-882-4401

FOR INFORMATION CONTACT THE BUYER
 Brittany E. Ingraham
 (304) 558-2157
 brittany.e.ingraham@wv.gov

Signature X *Brittany E. Ingraham* FEIN # [REDACTED] DATE 4/29/2019

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

ADDITIONAL INFORMATION:

Addendum

Addendum No.01 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, per the bid requirements, specifications, terms and conditions attached to this solicitation.

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE LOTTERY PO BOX 2067		PURCHASING LOTTERY 800 PENNSYLVANIA AVE	
CHARLESTON US	WV25327-2067	CHARLESTON US	WV 25302

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Audit services	0.00000			\$33,000

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :

Please see Exhibit A Pricing Page.

THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 FOR A REVIEW OF IGT FOR THE PERIOD OF 7/1/18 THROUGH 6/30/19

LOT1900000006	Document Phase Draft	Document Description RFQ FOR WV LOTTERY SSAE 18 AUDIT FOR REVIEW OF IGT	Page 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

SOLICITATION NUMBER: CRFQ LOT1900000006
Addendum Number: No.01

The purpose of this addendum is to modify the solicitation identified as ("Solicitation") to reflect the change(s) identified and described below.

Applicable Addendum Category:

-] Modify bid opening date and time
-] Modify specifications of product or service being sought
-] Attachment of vendor questions and responses
- | Attachment of pre-bid sign-in sheet
- | Correction of error
- | Other

Description of Modification to Solicitation:

Addendum issued to publish and distribute the attached documentation to the vendor community.

The purpose of this addendum is to:

1. Publish vendor questions and agency responses
2. Remove 4.1.4 from the specifications

No other changes.

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

ATTACHMENT A

**SSAE 18 Audit for Review of IGT
CRFQ LOT1900000006
Vendor Questions and Agency Answers**

1. The reporting period ends on June 30, 2019 but the effective date of the contract is July 1, 2019. The SSAE 18 standard requires that we perform certain inquiries and observations prior to the end of the reporting period. Will our staff be permitted to conduct some onsite fieldwork prior to the effective date of the contract?

A1. This contract is for a single payment upon completion of the audit, as such we do not have any reservations about allowing field work to be completed after the Vendor receives a signed and finalized contract from the Purchasing Division.

2. Can you share the fees that were paid for the SOC 1 Type 2 report with a reporting period end date of March 31, 2018?

A2. \$28,500, but please note the IGT system was replaced last year by an Aurora version and the current system architecture has significantly increased in complexity.

3. Last year's reporting period was July 1, 2017 to March 31, 2018. This year's reporting period is July 1, 2018 to June 30, 2019. What was the reason last year's report did not cover a full 12-month period?

A3. The Lottery migrated from the IGT Enterprise system to the Aurora system with a go-live date of July 1, 2018. The prior year audit was from July 1, 2017 through March 31, 2018 as the existing system was locked down to prepare for the conversion as of March 31, 2018 and there were no enhancements delivered nor policies and procedures were modified during the latter part of the year. There were no significant staff changes at IGT during this period. We anticipate IGT will produce a gap letter to document that and that there will be no testing for the period from March 31, 2018 to July 1, 2018.

4. For audit testing, can IGT support be provided, shared and stored remotely or is all testing required to be conducted on-site?

A4. All IGT data will be viewed onsite at the IGT headquarters in Kanawha City, WV.

5. Under Section 4 Mandatory Requirements 4.1.4 states that the time period covered for any test should begin at the cutoff date for the last audit and continue through the last day of the period being audited. 4.1.9 states the period for review is July 1, 2018 through June 30, 2019. What was the last day of the period covered by the prior audit? If that date is before July 1, 2018 is it the expectation that testing will be conducted for the period prior to July 1, 2018 in addition to July 1, 2018 through June 30, 2019 which is the period that will be used as the basis for our opinion?

A5. No, we will remove 4.1.4 from the specs. The audit period will be July 1, 2018 through June 30, 2019 only.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT19*08

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

MCM CPA & Advisors LLP

Company

Kimberly K. Nett

Authorized Signature

April 29, 2019

Date

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

Revised 6/8/2012

Appendix B - Designated Contact

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.

Kourtney Nett, Assurance Partner
(Name, Title)
Kourtney Nett, Assurance Partner
(Printed Name and Title)
462 S.4th Street, Suite 2600 Louisville KY 40202
(Address)
502-882-4401
(Phone Number) / (Fax Number)
kourtney.nett@mcmcpa.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.

MCM CPAs & Advisors LLP
(Company)

Kourtney K. Nett, Assurance Partner
(Authorized Signature) (Representative Name, Title)

Kourtney Nett, Assurance Partner
(Printed Name and Title of Authorized Representative)

April 29, 2019
(Date)

502-882-4401
(Phone Number) (Fax Number)

Appendix C - Exhibit A Pricing Page

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

**EXHIBIT A
PRICING PAGE**

YEAR	COST
Year 1	\$33,000
Year 2 – Optional Renewal	\$33,000
Year 3 – Optional Renewal	\$33,000
TOTAL BID AMOUNT	\$99,000

VENDOR NAME:

MCM CPAs & Advisors LLP

VENDOR REPRESENTATIVE NAME:

Kourtney Nett

VENDOR REPRESENTATIVE SIGNATURE:



Appendix D - Disclosure of Interested Parties to Contracts

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 \$1 million 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, but does not include publicly traded companies listed on a national or international stock exchange.

"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

(Required by W. Va. Code § 6D-1-2)

Name of Contracting Business Entity: MCM CPAs & Advisors LLP Address: 462 S.4th Street, Suite 2600
Louisville Ky 40202

Name of Authorized Agent: Kourtney Nett Address: 462 S.4th Street, Suite 2600
Louisville Ky 40202

Contract Number: _____ Contract Description: _____

Governmental agency awarding contract: _____

Check here if this is a Supplemental Disclosure

List the Names of Interested Parties to the contract which are known or reasonably anticipated by the contracting business entity for each category below (attach additional pages if necessary):

1. Subcontractors or other entities performing work or service under the Contract

Check here if none, otherwise list entity/individual names below.

2. Any person or entity who owns 25% or more of contracting entity (not applicable to publicly traded entities)

Check here if none, otherwise list entity/individual names below.

3. Any person or entity that facilitated, or negotiated the terms of, the applicable contract (excluding legal services related to the negotiation or drafting of the applicable contract)

Check here if none, otherwise list entity/individual names below.

Signature: Kourtney K. Nett Date Signed: April 29, 2019

Notary Verification

State of Kentucky, County of Jefferson:

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

Taken, sworn to and subscribed before me this 29 day of APRIL 2019

Jessie Clark
Notary Public's Signature

To be completed by State Agency:

Date Received by State Agency: _____

Date submitted to Ethics Commission: _____

Governmental agency submitting Disclosure: _____

Appendix E - Purchasing Affidavit

STATE OF WEST VIRGINIA
Purchasing Division
PURCHASING AFFIDAVIT

CONSTRUCTION CONTRACTS: Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

ALL CONTRACTS: 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: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, 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: MCM CPAs & Advisors LLP

Authorized Signature: *Kourtney K. Nett*

Date: April 29, 2019

State of Kentucky

County of Jefferson to-wit:

Taken, subscribed, and sworn to before me this 29 day of APRIL, 2019.

My Commission expires 12/20/21, 2021.

AFFIX SEAL HERE

NOTARY PUBLIC

Jessie Clark

Appendix F - Service Team Bios



Charlie J. LeBoeuf, CPA

Partner

charlie.leboeuf@mcmcpa.com

Direct: 513.898.8801

Biography

Charlie LeBoeuf has significant accounting and auditing experience in a variety of industries including manufacturing, life sciences, construction, insurance, private equity and hospitality. His practice emphasis includes SSAE 16 examinations, TSP examinations and serving as a loaned CFO. He also performs the national tech review for CCH Construction Audit and Accounts Guide and Toolset.

Charlie currently a member of the Cincinnati Leadership Team.

Education and Certifications

- Asbury College - B.A. in Accounting
- Certified Public Accountant (CPA)

Professional and Community Associations

- Member, American Institute of Certified Public Accountants
- Member, Kentucky Society of Certified Public Accountants
- Member, Salvation Army, Southwest Ohio and Northern Kentucky, Board Member
- Graduate, Leadership Northern Kentucky
- Graduate, Leadership Lexington
- Graduate, Ignite Louisville
- Member, A Greater Cincinnati, Inc.

MCM CPAs & Advisors

201 East Fifth Street | Suite 2100 | Cincinnati, OH 45202 | 513.579.1717

Expert guidance, beyond the bottom line.



Kourtney Nett, CPA

Partner

kourtney.nett@mcmcpa.com

Direct/Fax: 502.882.4401

Biography

Kourtney serves as MCM's Director of Risk Advisory Services. Her practice emphasis is in operational analysis, risk management and internal audit. Kourtney manages multiple internal audit outsourcing clients that include reviewing operational, financial and technology processes to provide management with assessments of financial risk as well as recommendations for improvements in the overall effectiveness and efficiency of significant processes. She has experience working with a variety of industries, including healthcare, insurance, manufacturing and construction.

She has more than 15 years of accounting and auditing experience. Kourtney joined MCM CPAs & Advisors in 2008 after working at Ernst & Young for more than eight years. She also has significant experience in public debt filings and refinancings, interest rate swaps, A-133 audits and grant accounting matters.

Education and Certifications

- **Bellarmine University – Bachelor of Accounting & Economics**
- **Bellarmine University – Master of Business Administration**
- **Certified Public Accountant (CPA)**
- **Certified in Health Care Compliance**

Professional and Community Associations

- **Member, American Institute of Certified Public Accountants**
- **Member, Kentucky Society of Certified Public Accountants**
- **Member, Healthcare Financial Management Association**

MCM CPAs & Advisors

2600 Meidinger Tower | 462 South Fourth Street | Louisville, Kentucky 40202 | 502.749.1900

Expert guidance, beyond the bottom line.



Kelley Miller, CISA, CISM

Principal

kelley.miller@mcmsolutionsgroup.com

Direct: 502.882.4393

Biography

Kelley leads our IS audit team in providing services from IT general controls to security and risk assessments and is a member of both the Information Systems Audit and Control Association and the Information Systems Security Association. She has earned the professional designations of Certified Information Systems Auditor and Certified Information Security Manager.

While at MCM, Kelley has provided our clients with a wide variety of Information System services including reviews, system selection assistance and guidance, system implementations, training and support as well as providing process re-engineering assistance to aid the client in gaining advantage in more complete usage of both new and existing systems.

Prior to joining MCM, she served as an MIS Manager for a manufacturing firm. She has over 20 years' experience in information system services on a wide variety of platforms including Microsoft and UNIX network systems. She has also gained experience in information systems through the performance of the duties related to system analysis, system design, and implementation of manufacturing, distribution, financial and medical management software.

Education and Certifications

- **University of Louisville**
- **Certified Information Systems Auditor (CISA)**
- **Certified Information Security Manager (CISM)**

Professional and Community Associations

- **Board Member, Kentuckiana Chapter of the Information Systems Audit and Control Association**
- **Board Member, Kentuckiana Chapter of the Information Systems Security Association**

MCM Kramer Technology Solutions
6813 State Highway 22 | Crestwood, Kentucky 40014 | 502.241.2600

Appendix G - Engagement Team CPE

Nett, Kourtney	Kentucky CPA
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License Number: XXXXXXXXXX

01/01/2018 - 12/31/2019	Annual Summary
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Type	Required	Earned	Applied	Unused	Credits Needed
Ethics	2	1	1	0	1
General	78	59.5	59.5	0	18.5
Total	80	60.5	60.5	0	19.5

Subject Areas

Subject Area	Earned	Applied To
Behavioral Ethics	1	Ethics
Specialized Knowledge	16	General
Taxes	3	General
Accounting	2	General
Accounting (Governmental)	4	General
Auditing	12	General
Auditing (Governmental)	22.5	General

Course Attended

Quarterly A&A Update Subject Areas CPE - <i>Aud (Gov) 2.5</i> (Mountjoy Chilton Medley LLP - Group Live)	01/04/2019
Lean/Six Sigma Training - Day 2 Subject Areas CPE - <i>Spec Knldge 4</i> (Mountjoy Chilton Medley LLP - Group Live)	12/20/2018
Lean/Six Sigma Training - Day 1 Subject Areas CPE - <i>Spec Knldge 8</i> (Mountjoy Chilton Medley LLP - Group Live)	12/19/2018
MCM Annual Update - Cincinnati Subject Areas CPE - <i>Accounting 2, Spec Knldge 2, Taxes 3</i> (Mountjoy Chilton Medley - Group Live)	12/05/2018
Assurance Department Update 2018 Subject Areas CPE - <i>Aud (Gov) 3, Auditing 4, Beh Ethics 1</i> (Mountjoy Chilton Medley LLP - Group Live)	11/20/2018
Quarterly A&A Update Subject Areas CPE - <i>Aud (Gov) 2, Auditing 0</i> (Mountjoy Chilton Medley LLP - Group Live)	10/29/2018
MCM Manufacturing Summit - Cincinnati Subject Areas CPE - <i>Spec Knldge 2</i>	10/23/2018

(Mountjoy Chilton Medley - Group Live)

SOC Reports for Service Organizations	07/25/2018
Subject Areas CPE - Aud (Gov) 4 (Mountjoy Chilton Medley LLP - Group Live)	
Manufacturing Revenue Recognition Training	07/11/2018
Subject Areas CPE - Auditing 2 (Mountjoy Chilton Medley LLP - Group Live)	
Latest Developments in Government and Nonprofit Accounting and Auditing	05/07/2018
Subject Areas CPE - Acct (Gov) 4, Aud (Gov) 4 NASBA Approved (Surgent McCoy - Group Live)	
Single Audit Training	04/27/2018
Subject Areas CPE - Aud (Gov) 5 (Mountjoy Chilton Medley LLP - Group Live)	
A&A Update 2018	01/04/2018
Subject Areas CPE - Aud (Gov) 2, Auditing 6 (Mountjoy Chilton Medley LLP - Group Live)	

01/01/2016 - 12/31/2017					Annual Summary
Type	Required	Earned	Applied	Unused	Credits Needed
Ethics	2	2	2	0	0
General	78	106.1	78	28.1	0
Total	80	108.1	80	28.1	0

Subject Areas		
Subject Area	Earned	Applied To
Behavioral Ethics	2	Ethics
Business Management and Organization	13	General
Personal Development	4	General
Specialized Knowledge	8	General
Accounting	4	General
Auditing	47	General
Auditing (Governmental)	22.1	General

Course Attended	
Practice Development Insight Series	12/15/2017
Subject Areas CPE - Per Dev 1 (Mountjoy Chilton Medley LLP - Group Live)	

Assurance Department: Update	11/21/2017
<i>Subject Areas CPE - Aud (Gov) 3, Auditing 4, Beh Ethics 1 Yellow Book CPE - Government Auditing/Environment 3, Professional Proficiency 4 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Practice Development Insight Series	11/17/2017
<i>Subject Areas CPE - Per Dev 1 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Practice Development Insight Series	10/13/2017
<i>Subject Areas CPE - Per Dev 1 (Mountjoy Chilton Medley LLP - Group Live)</i>	
The New Revenue Recognition & Lease Standards Training	08/01/2017 - 08/02/2017
<i>Subject Areas CPE - Auditing 16 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Sharpen the Saw	06/21/2017
<i>Subject Areas CPE - Spec Knldge 8 Yellow Book CPE - [No Credits] (Mountjoy Chilton Medley LLP - Group Live)</i>	
Annual Government Update	06/19/2017
<i>Subject Areas CPE - Aud (Gov) 8 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Practice Development Insight Series	05/12/2017
<i>Subject Areas CPE - Per Dev 1 (Mountjoy Chilton Medley LLP - Group Live)</i>	
ELA Conference D 2017	01/10/2017 - 01/11/2017
<i>Subject Areas CPE - Bus Mgmt 13 NASBA Approved (Upstream Academy - Group Live)</i>	
Assurance Department: Update	11/22/2016
<i>Subject Areas CPE - Aud (Gov) 3, Auditing 4, Beh Ethics 1 Yellow Book CPE - Government Auditing/Environment 3, Professional Proficiency 4 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Midyear Assurance Update	07/19/2016
<i>Subject Areas CPE - Auditing 4 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Governmental A&A Conference	05/09/2016
<i>AICPA CPE - Auditing 14, General 2 Adjusted Credits - Auditing 8 Kentucky CPE - Ethics 2, General 14 Adjusted Credits - General 8 Subject Areas CPE - Aud (Gov) 14, Reg Ethics 2 Yellow Book CPE - Government Auditing/Environment 14, Professional Proficiency 2</i>	

Mountjoy Chilton Medley LLP - Kentucky CPA

Adjusted Credits - Government Auditing/Environment 8
(KYCPA - Group Live)

2016 Spring Institute 03/17/2016 - 03/18/2016

Subject Areas CPE - Auditing 15
(Healthcare Financial Management Association Kentucky Chapter - Group Live)

2016 Winter Institute 01/21/2016

Subject Areas CPE - Aud (Gov) 8.1
(Healthcare Financial Management Association Kentucky Chapter - Group Live)

A&A Annual Update 01/08/2016

Subject Areas CPE - Accounting 4, Auditing 4
Yellow Book CPE - Professional Proficiency 8
(Mountjoy Chilton Medley LLP - Group Live)

Mountjoy Chilton Medley LLP

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Godsey, Ben **AICPA CPA**

License Number: XXXXXXXXXX

01/01/2017 - 12/31/2019 (New Member) Annual Summary

Type	Required	Earned	Applied	Unused	Credits Needed
General	120	59	59	0	61
Accounting		2.5	2.5	0	
Auditing		32	32	0	
Quality Control		0	0	0	
General		24.5	24.5	0	
Total	120	59	59	0	61

Subject Areas

Subject Area	Earned	Applied To
Accounting	2.5	Accounting
Auditing	20.5	Auditing
Auditing (Governmental)	11.5	Auditing
Behavioral Ethics	1	General
Personal Development	1	General
Specialized Knowledge	10.5	General
Computer Software and Applications	1	General
Information Technology	11	General

Course Attended

TeamMate Training	09/17/2018
<i>Subject Areas CPE - Auditing 4 (Mountjoy Chilton Medley LLP - Group Live)</i>	
IT Assessment Training Update	09/05/2018
<i>Subject Areas CPE - Auditing 1.5 (Mountjoy Chilton Medley LLP - Group Live)</i>	
SOC Reports for Service Organizations	07/25/2018
<i>Subject Areas CPE - Aud (Gov) 4 (Mountjoy Chilton Medley LLP - Group Live)</i>	
IT Assessment Policies, Procedures, Tools & Templates	05/29/2018
<i>Subject Areas CPE - Auditing 2 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Assurance Department: Update	11/21/2017
<i>Subject Areas CPE - Aud (Gov) 3, Auditing 4, Beh Ethics 1 Yellow Book CPE - Government Auditing/Environment 3, Professional Proficiency 4 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Sharpen the Saw	06/21/2017

Mountjoy Chilton Medley LLP - AICPA CPA

Subject Areas CPE - *Spec Knldge 8*
Yellow Book CPE - *[No Credits]*
(Mountjoy Chilton Medley LLP - Group Live)

SOC Team Taining

06/16/2017

Subject Areas CPE - *Aud (Gov) 0, Auditing 4*
(Mountjoy Chilton Medley LLP - Group Live)

Engage 2017

06/13/2017 - 06/15/2017

Subject Areas CPE - *Accounting 1, Auditing 3, Comp Soft 1, Info Tech 11, Per Dev 1,*
Spec Knldge 2.5 NASBA Approved
(AICPA - Group Live)

A&A 2016 Annual Update

01/05/2017

Subject Areas CPE - *Accounting 1.5, Aud (Gov) 4.5, Auditing 2*
(Mountjoy Chilton Medley LLP - Group Live)

Mountjoy Chilton Medley LLP

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on April 30, 2019

Miller, Kelley **Yellow Book CPA**

Firm established fixed biennial reporting period ends on: 12/31/2010

01/01/2019 - 12/31/2020 Annual Summary

Type	Required	Earned	Applied	Unused	Credits Needed
Government Auditing/Environment	24	0	0	0	24
Professional Proficiency	56	0	0	0	56
Total	80	0	0	0	80

Additional Requirements

Requirements	Earned	Status
Minimum of 20 credits in Year 1	0	Incomplete
Minimum of 20 credits in Year 2	0	Incomplete

Course Attended

None

01/01/2017 - 12/31/2018 Annual Summary

Type	Required	Earned	Applied	Unused	Credits Needed
Government Auditing/Environment	24	26	24	2	0
Professional Proficiency	56	65	56	9	0
Total	80	91	80	11	0

Additional Requirements

Requirements	Earned	Status
Minimum of 20 credits in Year 1	23	Complete
Minimum of 20 credits in Year 2	68	Complete

Subject Areas

Subject Area	Earned	Applied To
Auditing (Governmental)	26	Government Auditing/Environment
Management Services	1	Professional Proficiency
Personal Development	1	Professional Proficiency
Regulatory Ethics	2	Professional Proficiency
Specialized Knowledge	26	Professional Proficiency
Auditing	35	Professional Proficiency

Course Attended

PrimeGlobal SOC Reporting Special Interest Group 10/30/2018
 Subject Areas CPE - Auditing 1 NASBA Approved
 (Prime Global - Group Internet-Based)

<p>Preparing for SOC 2 changes: Lessons learned from applying the new Trust Services Criteria</p> <p>Subject Areas CPE - <i>Mgmt Adv Svc 1</i> <i>(Baker Tilly - Group Internet-Based)</i></p>	10/16/2018
<p>Cyber Security Nexus</p> <p>Subject Areas CPE - <i>Spec Knldge 10</i> <i>(ISACA - Self Study)</i></p>	10/08/2018 - 11/21/2018
<p>SOC for Service Organizations Deep Dive (Day2)(9/13/18)</p> <p>Subject Areas CPE - <i>Auditing 6 NASBA Approved</i> <i>(AICPA - Group Internet-Based)</i></p>	09/13/2018
<p>SOC for Service Organizations Deep Dive (Day 1)(9/12/18)</p> <p>Subject Areas CPE - <i>Auditing 4.5</i> <i>(AICPA - Group Internet-Based)</i></p>	09/12/2018
<p>IT Assessment Training Update</p> <p>Subject Areas CPE - <i>Auditing 1.5</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i></p>	09/05/2018
<p>SOC for Cybersecurity- Day 2</p> <p>Subject Areas CPE - <i>Aud (Gov) 0, Auditing 8.5 NASBA Approved</i> Adjusted Credits - <i>Aud (Gov) 8.5</i> <i>(AICPA - Group Internet-Based)</i></p>	06/15/2018
<p>SOC for Cybersecurity- Day 1</p> <p>Subject Areas CPE - <i>Aud (Gov) 0, Auditing 7.5 NASBA Approved</i> Adjusted Credits - <i>Aud (Gov) 7.5</i> <i>(AICPA - Group Internet-Based)</i></p>	06/14/2018
<p>IT Assessment Policies, Procedures, Tools & Templates</p> <p>Subject Areas CPE - <i>Auditing 2</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i></p>	05/29/2018
<p>Transforming Your Organization Through Cybersecurity Strategy - A Non-Techie Guide for Hospital Leaders</p> <p>Subject Areas CPE - <i>Aud (Gov) 1</i> <i>(HFMA - Group Live)</i></p>	04/26/2018
<p>Transforming Your Organization Through CyberSecurity Strategy- A Non-Techie Guide for Hospital leaders</p> <p>Subject Areas CPE - <i>Aud (Gov) 1</i> <i>(HFMA - Group Live)</i></p>	04/26/2018
<p>Spring Business Coference</p> <p>Subject Areas CPE - <i>Spec Knldge 2.5</i> <i>(KYCPA - Group Live)</i></p>	04/20/2018

4th Annual Cyber Security Conference 02/28/2018
Subject Areas CPE - *Spec Knldge 13.5*
(*Kentucky Chamber of Commerce - Group Live*)

Sharpen the Saw 06/21/2017
Subject Areas CPE - *Spec Knldge 8*
Yellow Book CPE - *[No Credits]*
(*Mountjoy Chilton Medley LLP - Group Live*)

Annual Government Update 06/19/2017
Subject Areas CPE - *Aud (Gov) 8*
(*Mountjoy Chilton Medley LLP - Group Live*)

Practice Development Insight Series 05/12/2017
Subject Areas CPE - *Per Dev 1*
(*Mountjoy Chilton Medley LLP - Group Live*)

Ethics Training for State Officials 01/02/2017
Subject Areas CPE - *Reg Ethics 2*
(*California Health Benefit Exchange - Self Study*)

Course Instructed

SOC Reports for Service Organizations 07/25/2018
Subject Areas CPE - *Aud (Gov) 4*
In-House Instructor Credits - *Auditing 8*
(*Mountjoy Chilton Medley LLP - Group Live*)

SOC Team Taining 06/16/2017
Subject Areas CPE - *Aud (Gov) 0, Auditing 4*
In-House Instructor Credits - *Auditing 12*
(*Mountjoy Chilton Medley LLP - Group Live*)

Mountjoy Chilton Medley LLP

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on April 30, 2019

LeBoeuf, Charlie **Kentucky CPA**

License Number: XXXXXXXXXX

01/01/2018 - 12/31/2019 Annual Summary

Type	Required	Earned	Applied	Unused	Credits Needed
Ethics	2	4	4	0	0
General	78	61	61	0	15
Total	80	65	65	0	15

Subject Areas

Subject Area	Earned	Applied To
Behavioral Ethics	1	Ethics
Regulatory Ethics	3	Ethics
Specialized Knowledge	13	General
Taxes	4	General
Accounting	2	General
Auditing	30	General
Auditing (Governmental)	12	General

Course Attended

Advanced Lease Training	01/03/2019
<i>Subject Areas CPE - Auditing 8 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Ohio Ethics for CPAs	12/31/2018
<i>Ohio CPE - Ethics 3 Qualifying Self-Study Subject Areas CPE - Reg Ethics 3 NASBA Approved (Surgent McCoy - Self Study)</i>	
MCM Annual Update - Cincinnati	12/05/2018
<i>Subject Areas CPE - Accounting 2, Spec Knldge 2, Taxes 3 (Mountjoy Chilton Medley - Group Live)</i>	
Assurance Department Update 2018	11/20/2018
<i>Subject Areas CPE - Aud (Gov) 3, Auditing 4, Beh Ethics 1 (Mountjoy Chilton Medley LLP - Group Live)</i>	
Revenue Recognition (Topic 606): Recognizing revenue lunch n learn	10/26/2018
<i>Subject Areas CPE - Auditing 1 (Mountjoy Chilton Medley LLP - Group Live)</i>	
PrimeGlobal SOC Reporting Special Interest Group	07/26/2018
<i>Subject Areas CPE - Auditing 1 NASBA Approved (Prime Global - Group Internet-Based)</i>	
Quarterly A&A Update	06/25/2018

Mountjoy Chilton Medley LLP - Kentucky CPA

Subject Areas CPE - *Aud (Gov) 2, Auditing 0*
 (Mountjoy Chilton Medley LLP - Group Live)

2018 Franchise Times Finance & Growth Conference 05/07/2018 - 05/09/2018

Subject Areas CPE - *Spec Knidge 11, Taxes 1 NASBA Approved*
 (Franchise Times Corporation - Group Live)

Single Audit Training 04/27/2018

Subject Areas CPE - *Aud (Gov) 5*
 (Mountjoy Chilton Medley LLP - Group Live)

Broker-Dealer Audits: Overcoming Costly Deficiencies in PCAOB Examinations and Avoiding Sanctions 01/25/2018

Subject Areas CPE - *Auditing 2 NASBA Approved*
 (Strafford - Group Live)

A&A Update 2018 01/04/2018

Subject Areas CPE - *Aud (Gov) 2, Auditing 6*
 (Mountjoy Chilton Medley LLP - Group Live)

Advanced Revenue Recognition Coursee by CPEA 01/03/2018

Subject Areas CPE - *Auditing 8*
 (Mountjoy Chilton Medley LLP - Group Live)

01/01/2016 - 12/31/2017					Annual Summary
Type	Required	Earned	Applied	Unused	Credits Needed
Ethics	2	4	2	2	0
General	78	107	78	29	0
Total	80	111	80	31	0

Subject Areas		
Subject Area	Earned	Applied To
Behavioral Ethics	2	Ethics
Personal Development	1	General
Specialized Knowledge	8	General
Accounting	1.5	General
Auditing	35	General
Auditing (Governmental)	45.5	General

Course Attended

Assurance Department: Update 11/21/2017

New York CPE - *Auditing 7, Ethics 1 NYSED-Approved Ethics Course*
 Subject Areas CPE - *Aud (Gov) 3, Auditing 4, Beh Ethics 1*
 Yellow Book CPE - *Government Auditing/Environment 3, Professional Proficiency 4*
 (Mountjoy Chilton Medley LLP - Group Live)

SFA Audit Seminars- Seminar on federal student financial aid programs Subject Areas CPE - <i>Aud (Gov) 22 NASBA Approved</i> <i>(SFA Audit Seminars - Group Live)</i>	08/30/2017 - 09/01/2017
The New Revenue Recognition & Lease Standards Training Subject Areas CPE - <i>Auditing 16</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	08/01/2017 - 08/02/2017
Sharpen the Saw Subject Areas CPE - <i>Spec Knkige 8</i> Yellow Book CPE - <i>[No Credits]</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	06/21/2017
Annual Government Update Subject Areas CPE - <i>Aud (Gov) 8</i> Adjusted Credits - <i>Aud (Gov) 3</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	06/19/2017
SOC Team Taining Subject Areas CPE - <i>Aud (Gov) 0, Auditing 4</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	06/16/2017
A&A 2016 Annual Update Subject Areas CPE - <i>Accounting 1.5, Aud (Gov) 4.5, Auditing 2</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	01/05/2017
Complete Guide to the Yellow Book Subject Areas CPE - <i>Aud (Gov) 8 NASBA Approved</i> Yellow Book CPE - <i>Government Auditing/Environment 8</i> <i>(Surgent, McCoy, LLC - Self Study)</i>	12/28/2016
New Accounting Research Manager Subject Areas CPE - <i>Auditing 1</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	12/05/2016
Assurance Department: Update New York CPE - <i>Auditing 7, Ethics 1 NYSED-Approved Ethics Course</i> Subject Areas CPE - <i>Aud (Gov) 3, Auditing 4, Beh Ethics 1</i> Yellow Book CPE - <i>Government Auditing/Environment 3, Professional Proficiency 4</i> <i>(Mountjoy Chilton Medley LLP - Group Live)</i>	11/22/2016
AICPA Peer Review Must-Select Industry Update: Governmental-Government Auditing Standards Subject Areas CPE - <i>Aud (Gov) 2 NASBA Approved</i> <i>(AICPA - Self Study)</i>	08/01/2016
Mid-Year 2016 Dealer Tax Update- Tax Strategies & IRS Activities AICPA CPE - <i>[No Credits]</i>	07/27/2016

Mountjoy Chilton Medley LLP - Kentucky CPA

Adjusted Credits - General 2
Kentucky CPE - General 2
North Carolina CPE - General 2
Ohio CPE - Taxation 2
(AICPA - Videoconference)

Midyear Assurance Update 07/19/2016

Subject Areas CPE - Auditing 4
(Mountjoy Chilton Medley LLP - Group Live)

Governmental A&A Conference 05/09/2016

AICPA CPE - Auditing 14, General 2
Adjusted Credits - Accounting 14, General 2
Kentucky CPE - Ethics 2, General 14
North Carolina CPE - Ethics 14, General 2
Adjusted Credits - Ethics 2, General 14
Ohio CPE - Accounting & Auditing 14, Ethics 2
Subject Areas CPE - Aud (Gov) 14, Reg Ethics 2
Yellow Book CPE - Government Auditing/Environment 14, Professional Proficiency 2
(KYCPA - Group Live)

Course Instructed

Practice Development Insight Series 06/02/2017

Subject Areas CPE - Per Dev 1
In-House Instructor Credits - Per Dev 1
(Mountjoy Chilton Medley LLP - Group Live)

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