



West Virginia Purchasing Division

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Charleston, WV 25305
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The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at wvOASIS.gov. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at WVPurchasing.gov with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

Header 1

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 1039319

Procurement Type: Central Contract - Fixed Amt

Vendor ID:

Legal Name: SUTTLE & STALNAKER PLLC

Alias/DBA:

Total Bid: \$104,400.00

Response Date:

Response Time:

Responded By User ID:

First Name:

Last Name:

Email:

Phone:

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT2200000013

Published Date: 5/20/22

Close Date: 5/25/22

Close Time: 13:30

Status: Closed

Solicitation Description:

Total of Header Attachments: 1

Total of All Attachments: 1

| Line | Comm Ln Desc | Qty | Unit Issue | Unit Price | Ln Total Or Contract Amount |
|------|-------------------|-----|------------|------------|-----------------------------|
| 1 | Auditing Services | | | | 104400.00 |

| Comm Code | Manufacturer | Specification | Model # |
|-----------|--------------|---------------|---------|
| 84111600 | | | |

Commodity Line Comments:

Extended Description:

lease see Exhibit A Pricing Page.

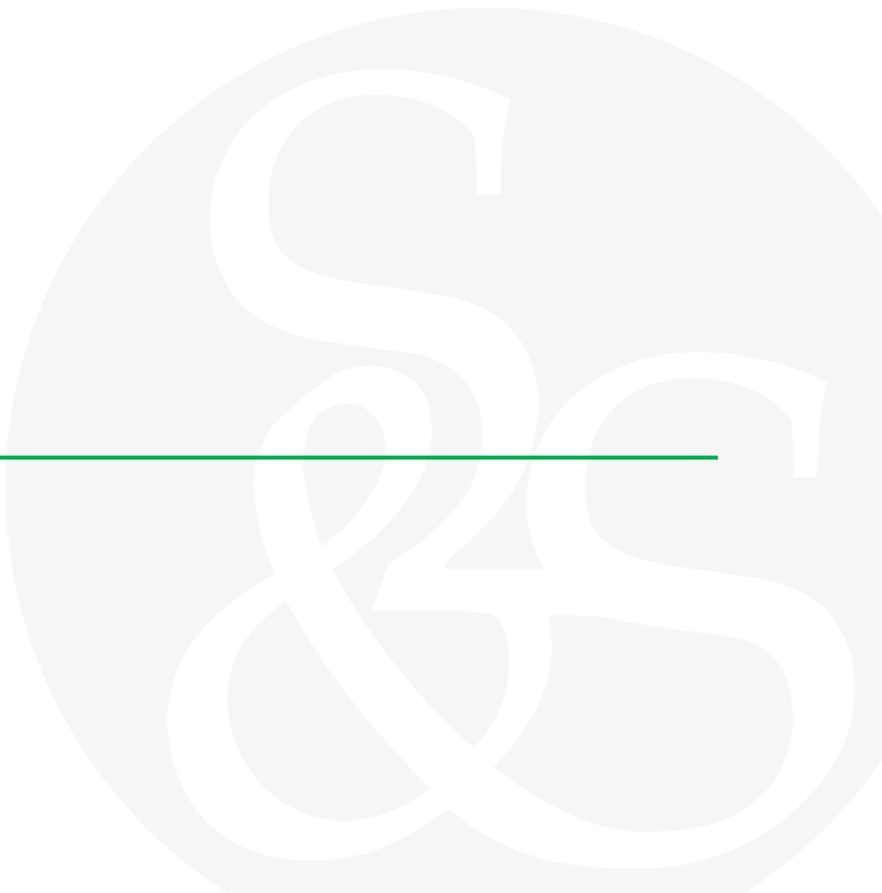
THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 FOR A REVIEW OF IGT FOR THE PERIOD OF 7/1/22 THROUGH 6/30/23

COMMITMENT TO SERVE

West Virginia Lottery



A Professional Limited Liability Company



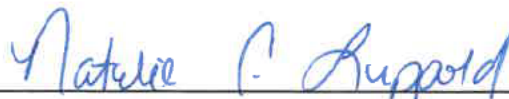
West Virginia Lottery

Statement on Standards for Attestation Engagements No. 18
Superseded by SSAE 21

Response to Request for Quotation
RFQ Number CRFQ 0705 LOT2200000013

Suttle & Stalnaker, PLLC
The Virginia Center, Suite 100
1411 Virginia Street East
Charleston, West Virginia 25301
(304) 343-4126
(800) 788-3844

Contact Person:



Natalie Luppold, CPA, CISA CITP, CRCM, Member

May 25, 2022

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TRANSMITTAL LETTER



**Suttle &
Stalnaker**

Certified
Public
Accountants

A Professional Limited Liability Company

May 25, 2022

West Virginia Lottery
900 Pennsylvania Avenue
Charleston, West Virginia 25302

We are pleased to submit our proposal to serve as independent Certified Public Accountants to perform the statement on standards for attestation engagements no. 18 (SSAE 18), superseded by SSAE 21, for an exam of IGT Global Solutions Corporation for the West Virginia Lottery for the period July 1, 2021 through June 30, 2022. Suttle & Stalnaker, PLLC welcomes this opportunity to serve you. We are particularly well suited to serve you since our experience is especially strong in working with West Virginia State government and governmentally funded organizations. We will use the services of Wolf & Company, a firm that is part of our Allinial Global network of firms that specialized in Information Technology auditing and consulting, to assist us in this engagement. They will provide planning, supervision and review assistance.

The team which we have assembled to serve West Virginia Lottery has a long-standing relationship with various State and local government organizations which means that we know and understand the difficult issues and how to address them. Our primary team members have extensive technical knowledge of and experience with information technology controls, regulatory requirements, and best practices and will be available at your request. Your engagement member will be Natalie Luppold.

We will serve West Virginia Lottery in a dedicated manner and you will be a top priority client of our office. We would appreciate the opportunity to meet personally to further discuss this written proposal. We possess all of the technical and professional qualifications to serve West Virginia Lottery in the most effective manner. Please feel free to contact Natalie Luppold in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,

Suttle & Stalnaker, PLLC

The Virginia Center
1411 Virginia Street, East
Suite 100
Charleston, WV 25301

MAIN (304) 343-4126
FAX (304) 343-8008

The Rivers Office Park
200 Star Avenue | Suite 220
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MAIN (304) 554-3371
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MANDATORY REQUIREMENTS

MANDATORY REQUIREMENTS

4. MANDATORY REQUIREMENTS:

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

4.1.1 The vendor will review the Lottery's service organization, the instant and on-line vendor (IGT). The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) -- Statement on Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC I). Those standards require that the service auditor plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the AICPA guidelines throughout the audit period. The service auditor will obtain sufficient and appropriate evidence to provide a reasonable basis for their opinion.

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

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

4.1.2.2 The suitability of the design of controls related to the control objectives stated in the AICPA guidelines, providing reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the audit period and user entities applied the complementary user entity controls contemplated in the design of IGT WV's controls throughout the audit period.

4.1.2.3 The operating effectiveness of controls tested, which together with the complementary user entity controls, would be necessary to provide reasonable assurance that the control objectives stated in the description were achieved and operated effectively through the audit period.

4.1.3 The vendor will provide a report on policies, procedures, systems security and data integrity measures placed into operation. The vendor will also test the operating effectiveness of these measures. This is a report on IGT's description of its control structure policies, procedures, systems security and data integrity that may be relevant to the Lottery's internal control structure. This report should document whether such policies, procedures, systems security and data integrity measures were suitably designed to achieve specified control objectives, whether they have been and currently are placed in operation and whether the policies and procedures that are being tested have been operating with sufficient effectiveness to provide reasonable assurance that the related control objectives have been achieved.

We will review the West Virginia Lottery's service organization, instant and on-line vendor IGT. The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants - Statement on Standards for Attestation Engagements No. 21, which has superseded SSAE. 18 - Reporting on Controls at a Service Organization (SOC1). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the testing period. Our approach to the services described is as follows:

1. Confirm expectations and SOC1 scope with management.
2. Obtain IGT's:
 - a. Description of the systems to be reviewed;
 - b. Written assertion;
 - c. Control objectives to be included in the report; and
 - d. Description of existing controls.
3. Examine the description of the IGT's system and the suitability of the design and operating effectiveness of the controls by completing the following:
 - a. Perform procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on the criteria in management's assertion.
 - b. Assess the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description.
 - c. Test the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved.
 - d. Evaluate the overall presentation of the description, suitability of the control objectives stated therein, and suitability of the criteria specified by the service organization in its assertion.
4. Using criteria described in IGT's assertion, express an opinion on:
 - a. The description fairly presents the transaction processing system that was designed and implemented throughout the examination period.
 - b. The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the examination period, and user entities applied the complementary user entity controls assumed in the design of IGT WV's controls throughout the exam period.
 - c. The controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the examination period, if complementary user entity controls assumed in the design of IGT WV's controls operated effectively throughout the examination period.
5. Provide a written report a report detailing:
 - a. IGT's description of its control structure policies, procedures, systems security and data integrity that may be relevant to the Lottery's internal control structure.
 - b. Tests to determine the operating effectiveness of controls.
 - c. An evaluation whether such policies, procedures, systems security and data integrity measures were suitably designed to achieve specified control objectives, whether they have been and currently are placed in operation and whether the policies and

procedures that are being tested have been operating with sufficient effectiveness to provide reasonable assurance that the related control objectives have been achieved.

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

We understand the annual scope requirements regarding testing and populations.

4.1.5 The vendor will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, ensure the existing On-line/Instant vendor is following contract guidelines in addition to procedures directly related to the Control Objectives that are an integral part of the SOC1 audit.

We will review the current Lottery Games Operation Services contract to identify critical contract provisions. We will apply appropriate testing and review techniques to ensure the existing On-line/Instant vendor is following critical contract guidelines directly related to the SOC1 audit.

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

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

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

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

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

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

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

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

4.1.6.8 Instant game ticket data is properly loaded onto the system and the tickets are logically controlled from the time they are received from the vendor throughout the game's life cycle;

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

- 4.1.6.10 Scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures;*
- 4.1.6.11 Tracking and reporting of processing problems are performed to established procedures;*
- 4.1.6.12 Backup procedures have been developed to minimize interruption in data processing;*
- 4.1.6.13 Logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of user access rights are properly approved and the removal of user access rights is timely;*
- 4.1.6.14 Development and changes to the gaming system and supporting infrastructures are authorized, tested, approved, and implemented in a controlled environment;*
- 4.1.6.15 The production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing; and,*
- 4.1.6.16 Physical access to in scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.*

We understand the control objectives related to the SOC1 audit. We will assess whether the controls that management identified provide reasonable assurance that the control objectives will be achieved.

- 4.1.7 Fifteen (15) copies of the SSAE 18 report must be provided for the use of the Lottery and its independent auditors and issued by August 31st of each year.*

We will provide fifteen (15) copies of the SSAE 21 (superseded SSAE 18) Report to the West Virginia Lottery and its independent auditors by August 31st of each successive year assuming there are no delays in contract award and sufficient audit evidence is made available on a timely basis.

- 4.1.8 A pre-planning meeting with WV Lottery personnel will be required at the Lottery's headquarters in Charleston WV.*

We will participate in all required pre-planning meetings at the WV Lottery's headquarters in Charleston, WV.

- 4.1.9 The period for review is from July 1, 2021 through June 30, 2022.*

We will perform the audit for the period July 1, 2021 through June 30, 2022. Any subsequent options will include scoping of each test will encompasses the time period since the cutoff date for the last audit through the last day of the period being audited.

4.1.10 A subsequent pre-planning meeting (incorporating any information provided as a result of the WV Lottery meeting) will be required at the WV lottery's contractor's facilities (presently IGT) in West Virginia.

We will participate in all subsequent pre-planning meetings at the WV Lottery's contractor's facilities in West Virginia.

4.1.11 The results of the SSAE 18 report will be presented to the Finance Committee of the WV Lottery at a commission meeting held in the WV Lottery headquarters.

We will present the results of the SSAE 21 (superseded SSAE 18) report to the WV Lottery Finance Committee at a commission meeting held in the WV Lottery headquarters.

4.1.12 Observation of at least one live game load will be required.

The audit will include the observation of at least one live game load.

4.1.13 Observation of draw close will be required for each WV drawgame.

The audit will include the observation of draw close for each WV draw game.

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

The audit will include the observation of physical security controls at the Primary Data Center and the Backup Data Center in Bridgeport, WV.

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

We understand that fieldwork will be substantially completed at the WV Lottery's Contractor's facilities (IGT) in West Virginia.

QUALIFICATIONS

QUALIFICATIONS

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

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

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

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

Firm Qualifications and Experience

Suttle & Stalnaker, PLLC

Suttle & Stalnaker, PLLC, Certified Public Accountants, has three offices to serve you:

| Charleston | Morgantown | Parkersburg |
|---|---|---|
| 1411 Virginia Street East The Virginia Center, Ste 100 Charleston, WV 25301 | 453 Suncrest Towne Centre Drive Suncrest Towne Centre, Ste 201 Morgantown, WV 26505 | 200 Star Avenue The Rivers Office Park, Ste 220 Parkersburg, WV 26102 |

The Firm currently consists of the following personnel: members/partners – 13; managers, seniors and staff accountants – 54; support staff – 14. We have 36 accounting professionals on staff that hold a CPA certificate in West Virginia. Additionally, we have staff with information system certifications such as Certified Information Systems Auditor (CISA) and Certified Information Technology Professional (CITP).

Suttle & Stalnaker, PLLC has a long-standing relationship with various State and local government organizations which means that we know and understand the difficult issues and how to address them. Our primary team members have extensive technical knowledge of and experience with information technology controls, regulatory requirements, and best practices and will be available at your request. *The firm has experience with WV Lottery Drawings and performing System and Organization Controls (SOC) Reporting.* Additionally, Wolf & Company, a firm that is part of our Allinial Global network of firms that specialized in Information Technology auditing and consulting, to assist us in this engagement in order to enhance experience qualifications. Wolf & Company will work under the direction and supervision of Suttle & Stalnaker, PLLC and all reports and billings will be done by Suttle & Stalnaker, PLLC. They will provide planning, supervision and review assistance.

Wolf & Company P.C.

Wolf & Company (Wolf) is a leading regional certified public accounting and business consulting firm that is part of our Allinial Global network of firms. Wolf & Company was founded in 1911, with offices in Boston and Springfield, Massachusetts; Albany, New York; and Livingston, New Jersey. Wolf & Company is one of the few firms in the Northeast that provides financial and risk management services including internal audit, information technology assurance and regulatory compliance. The Firm has approximately 220 professionals, of which approximately 25 are dedicated specifically to providing IT assurance services to our clients.

Clients benefit from Wolf's specialized industry expertise, extensive resources, and responsive service. Our multi-disciplinary teams are strengthened by the direct involvement of our owners and senior management. We work to develop a deep understanding of our clients and their businesses, and serve as an objective sounding board, providing advice and guiding decisions.

System and Organization Controls (SOC) Reporting Experience

Wolf & Company has twenty-three years of experience examining service organizations and issuing SOC reports including:

- SOC 1 Reports (AT-C 320)
- SOC 2 Reports
- SOC 3 Reports
- SOC Readiness Reviews

Annually, Wolf issues seventeen (17) SOC 1 reports; sixty-two (62) SOC 2 reports; and two (2) SOC 3 reports. The following are references to relevant engagements:

Mr. Robert Mullan, CIA, CISA
Vice President Internal Audit
COCC
(860) 674-7225
robert.mullan@cocc.com

Mr. Peter J. Seuffert
Chief Operating Officer
Sustainable Growth Advisers, LP
(203) 348-4742
pseuffert@sgadvisers.com

Ms. Rubia Doan
Director, Internal Audit
Blue Cross and Blue Shield of Rhode Island
(401) 459-5172
rubia.doan@bcbsri.com

Ms. Geralyn Marcinko
President
Coastal Outsourced Solutions
(774) 628-7828
geralyn.marcinko@coastaloutsourcedsolutions.com

State of West Virginia and West Virginia Lottery

Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 48 years. Suttle & Stalnaker, PLLC has previously performed the audit of the West Virginia Lottery's financial statements for three years including assistance with preparation and review of the Lottery's Comprehensive Annual Financial Report (CAFR) for each year, which were submitted to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting Program. Our review included the completion of available GFOA relevant reporting checklists. The Lottery's CAFR's received this prestigious award for all three years.

In addition to performing financial statement audits of the West Virginia Lottery, Suttle & Stalnaker, PLLC performed the initial reviews of video lottery licensees and vendors, helping to establish the process and procedures that are still used today.

Suttle & Stalnaker, PLLC has also served as the drawing witness for nightly drawings for numerous years during the time period from 1990 - Present. During that time, drawing procedures were revised and improved several times, often as a result of observations by our personnel. As a result of our observations, the Lottery was kept informed of various matters that arose during the drawings that were beyond the minimum requirements for reporting by the drawing accountant.

All of the Suttle & Stalnaker, PLLC engagement team professionals have experience with the West Virginia Lottery, including prior financial statement audits, drawing observation accountants and/or video lottery/table games vendor analyses.

About Allinial Global



Allinial Global is an accounting firm association of legally independent accounting and consulting firms with offices in North America and throughout the world through international members and partnerships.

Allinial Global firms have the flexibility to find not just a good solution to your business challenges—but the best solution for you.

Working with an Allinial Global firm means that you have access to the experience and knowledge of every firm in our organization through our Transfer of Excellence.

And because the Allinial Global structure is fluid, our reach is broader and our member firms can be more responsive, both locally and globally. There aren't many business challenges that can't be resolved or questions that can't be answered by members of our association or their connections. Put the agility of Allinial Global to work for you.

Quick Stats:

Locations: 688

Countries: 99

Member Firms: 256

Net Fees: 4.5312 billion

The member firms of Allinial Global share education, marketing resources, and technical knowledge in a wide range of services and sectors. They have access to a broad array of resources and support that benefit both our member firms and their clients in eight key impact areas:



Learning & Development

- Become a leader you'd want to follow through progressive leadership development.
- Trust the guidance of an advisor up-to-date on the highest levels of technical training.



Human Resources

- Improve employee retention through the Retaining Employees Through Active Involvement Now (RETAIN©) program and develop talent from hire to retire.
- Collaborate with advisors who are in it for the long haul and dedicated to your continued success.



International Connection

- We'll go wherever we need to secure the highest quality solutions to your business needs, whether in or outside of our association.
- You're covered wherever you do business: get the best solution, not the best available.



Technical Support

- Depend on your Allinial Global Technical Support liaison to connect you directly to an experienced specialist.
- Have confidence that your advisor will provide a tailored solution to all your business needs.



Communities of Practice

- Tap our collective experience in a wide range of industries and service lines through our online portal and both in-person and virtual events.
- When advisors keep abreast of industry trends, you work with leaders who keep you ahead of the competition.



Marketing Resources

- Reduce your learning curve by connecting to peers who've already implemented the marketing projects you're considering.
- An Allinial Global firm won't bombard you with self-congratulatory promotions. Get the educational content that will help you make sound business decisions.



Information Technology

- IT services are like umpires: you shouldn't even notice they're at work. Keep your technology on track with our education and best practices-sharing.
- Rest assured that your personal data is protected by advisors who value your security and keep abreast of security best practices.



Practice Management

- Go through your firm with a fine-toothed comb: learn how you can improve your processes with the Firm Management Review and benchmarking tools.
- Work with a dynamic firm devoted to continuous improvement. Allinial Global firms are proud, but never satisfied.

At Suttle & Stalnaker, PLLC, our goal is to be your most trusted advisors, both locally and globally. Allinial Global helps us deliver. For more information, please visit www.allinialglobal.com.

3.2 *The Vendor must demonstrate that the engagement team performing under this contract includes staff with experience and certification associated with firms that perform SSAE18 engagements. This can be satisfied by including copies of current certifications. Such certifications could include, but not be limited to, Systems Auditing and Systems Security. A Vendor will be disqualified if there are NO certified staff assigned to the project.*

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

3.4 *Compliance with experience requirements will be determined prior to contract award by the State through references provided by the Vendor with its bid or upon request. Vendor should provide a current resume, which includes information regarding the number of years of qualification, experience and training, and relevant professional education, for each individual that will be assigned to this project. Vendor must provide any documentation requested by the State to assist in confirmation of compliance with this provision. References, documentation, or other information to confirm compliance with the experience requirement are preferred with bid submission but may be requested after bid opening and prior to contract award.*

Personnel resumes and qualifications are addressed in the personnel qualifications and experience section which begins on page 23.

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

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

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

3.5.1.2 *If the vendor is a trust, the trustee and all persons entitled to receive income or benefit from the trust;*

3.5.1.3 *If the vendor is a limited liability company or limited liability partnership, the members, partners, officers and directors;*

3.5.1.4 *If the vendor is an association, the members, officers and directors;*

3.5.1.5 *If the vendor is a corporation, the officers, directors, and each owner or holder,*

directly or indirectly, of any equity security or other evidence of ownership of any interest in the corporation; except that in the case of owners or holders of publicly held equity securities of a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held securities must be disclosed; and

3.5.1.6 If the vendor is a subsidiary company, each intermediary company, holding company or parent company involved therewith and the officers, directors and stockholders of each; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held security must be disclosed.

| OFFICE ADDRESS | MEMBER NAMES |
|---|--|
| CHARLESTON OFFICE 1411 VIRGINIA STREET EAST SUITE 100 CHARLESTON, WV 25301 | <ul style="list-style-type: none"> • Patricia D. Clark, CPA • Robert Newtown, CPA, CVA • Chris Deweese, CPA, CGMA • Chris Lambert CPA, CGMA • Kelly Shafer, CPA • Miri Hunter, CPA, CGMA • Sandra, Uy, CPA, CVA • Wally Suttle CPA • Danny Shobe, CPA • Natalie Luppold, CPA, CISA, CITP, CRCM |
| PARKERSBURG OFFICE 200 STAR AVENUE, SUITE 220 PARKERSBURG, WV 26102 | <ul style="list-style-type: none"> • Bart Scott, CPA • Steve Morgan, CPA |
| MORGANTOWN OFFICE 453 SUNCREST TOWNE CENTRE, SUITE 201 MORGANTOWN, WV 26505 | <ul style="list-style-type: none"> • Elaine Dougherty, CPA |

Patricia Clark
85 Hunting Hills Drive
Charleston, WV 25311

Robert Newton
16093 Charleston Road
Kenna, WV 25248

Chris Deweese
1045 Divide Ridge Road
Given, WV 25245

Bart Scott
15 Westwood Drive
Parkersburg, WV 26101

Chris Lambert
3024 Cliffside Road
Hurricane, WV 25526

Wallace F. Suttle, II
100 Chansum Place
Elkview, WV 25071

Miri Hunter
253 Ariel Heights
Charleston, WV 25311

Sandra Uy
2518 Kay Lane
Charleston, WV 25302

Kelly Shafer
4309 Kanawha Avenue SE
Charleston, WV 25304

3.5.2 *The type of business entity (e.g., corporation, partnership, etc.). If the vendor is a corporation, all states in which the vendor is authorized to do business and the nature of that business.*

Suttle & Stalnaker PLLC is licensed to do business in West Virginia, North Carolina, and Minnesota. The firm also works in other states which have reciprocal licensing agreements and does not require an additional license. The nature of the work performed is auditing and accounting.

3.5.3 *The place of the vendor's incorporation, if any.*

Suttle & Stalnaker, PLLC was organized in 1973 in West Virginia.

3.5.4 *The name, postal address, email address and telephone number of a representative to contact regarding all matters in relation to the bid/contract compliance/deliverables.*

Natalie Luppold, CPA, CISA, CITP, CRCM, Member
Suttle & Stalnaker, PLLC
1411 Virginia Street East, Suite 100
Charleston, West Virginia 25301
304-343-4126

3.5.5 *The name and telephone number of all attorneys and law firms representing the vendor in the State of West Virginia, if applicable.*

Attorneys and law firms representing Suttle & Stalnaker PLLC include:

- Shuman McCuskey Slicer PLLC - 304-345-1400
- Karen Miller - 304-343-7910
- Kay Casto and Chaney - 304-345-8900

3.5.6 *A list of jurisdictions which the vendor has contracts to supply gaming materials, equipment or services.*

This is not applicable because Suttle & Stalnaker PLLC does not have any contracts to supply gaming materials, equipment, or services.

3.5.7 *The details of any conviction by a federal or any state court of the vendor or any person whose name and address is required under number 4.1.1 for a criminal offense punishable by imprisonment for more than one year and the submission of a full set of fingerprints of such person made at a law enforcement agency by an agent or officer of such agency on forms supplied by the Lottery. Forms will be provided at a vendor's request.*

This is not applicable because the Suttle & Stalnaker PLLC and individuals whose name and address are listed in this proposal have not been convicted of a criminal offense punishable by imprisonment for more than one year by any federal or state court.

3.5.8 *The details of any disciplinary action taken by any state against the vendor or any person whose name and address is required under number 4.1.1 regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.*

This is not applicable because no disciplinary action has been taken by any state against Suttle & Stalnaker PLLC or any person whose name and address is listed in this proposal regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.

3.5.9 *The details of any disciplinary action taken by a state against the vendor or any person whose name and address are required by number 4.1.1 regarding any order, judgment or decree of any court of competent jurisdiction, federal, or state authority permanently or temporarily enjoining him from, or otherwise limiting his participating in any type of professional or business practice or activity (i.e., licenses, suspension and/or revocation of same).*

This is not applicable because no disciplinary action has been taken by the state against Suttle & Stalnaker PLLC or any person whose name and address is listed in this proposal temporarily or permanently limiting professional or business activity.

3.5.10 *The details of any termination of a contract for any reason during the last five (5) years.*

This is not applicable because Suttle & Stalnaker PLLC has not had a termination of a contract for any reason in the last five years.

3.5.11 *The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.*

Suttle & Stalnaker PLLC was assessed a \$1,000 penalty for not registering to do business in North Carolina. The firm performed an employee benefit plan audit for a client whose office and accounting records were in West Virginia, but was headquartered in North Carolina. The Firm paid the fee and has since obtained licensure in North Carolina.

3.5.12 *The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.*

Suttle & Stalnaker PLLC was assessed a \$1,000 penalty for not registering to do business in North Carolina. The firm performed an employee benefit plan audit for a client whose office and accounting records were in West Virginia, but was headquartered in North Carolina. The Firm paid the fee and has since obtained licensure in North Carolina.

3.5.13 *The vendor's and any subcontractor's Federal Employer Identification Number and the West Virginia Tax Identification Number shall be provided.*

Suttle & Stalnaker PLLC Federal Employee Identification Number:55-0538163

Suttle & Stalnaker PLLC WV Tax Identification Number: 55-53-8163-002

Wolf & Co. Federal Employee Identification Number: 04-2689883

Wolf & Company will work under the direction and supervision of Suttle & Stalnaker, PLLC and all reports and billings will be done by Suttle & Stalnaker, PLLC.

3.5.14 *Upon contract award successful vendor must disclose any potential conflict of interest relative to the performance of the requirements of this RFQ. Any vendor's employees who are former Lottery or IGT employees must be identified along with their position and responsibilities within the vendor's organization. Also, any personal or business relationship between the vendor, the principals, and employees assigned to the review and/or of their immediate families with any employee of the Lottery or IGT must be disclosed. Any such relationship that might be perceived or represented as a conflict must be disclosed. If a conflict of interest does exist, the employee will be disqualified. Failure to disclose any such relationship may be a cause for contract termination or disqualification of the quotation.*

We are currently not aware of any potential conflicts, but we will be able to finalize this information upon contract approval.

3.5.15 *Because of the relationship between the Lottery and IGT, the Lottery will initiate investigations into the background of any firm, officers, principals, investors, owners, subcontractors, employees or any other associates of the vendor(s) it deems necessary at its sole discretion. Such background investigations may include, but not be limited to, financial/credit and criminal matters; other inquiries, as deemed appropriate to verify information and conduct the background investigation, and fingerprint identification by the Lottery, the West Virginia State Police and/or the Federal Bureau of Investigation. As a part of the overall background investigation, the Lottery may conduct site inspections of the vendor's facilities to determine that adequate physical security measures are utilized. Additional periodic background investigations may be conducted by the Lottery at its discretion at any time.*

We understand and agree to background investigations as considered necessary.

3.5.16 *The Lottery reserves the right to reject any of the vendor's personnel that it deems unsuitable to work on the SSAE 18 Review. During the performance of this review, the vendor shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. The vendor shall employ sufficient labor for carrying out work to full completion in the manner and time prescribed by any contract awarded pursuant to this RFQ. The vendor shall be responsible to the Lottery for the acts and omissions of the vendor's employees. In addition, the vendor shall enforce strict discipline among the vendor's employees in performing the services under the contract.*

We understand and agree to these terms.

3.5.17 *Any person employed by the vendor shall, at the written request of the Lottery, be removed forthwith by the vendor from work relating to the contract. If the person is not removed or if replacement personnel are deemed unsuitable for proper completion of the work, the Lottery may, through the West Virginia Purchasing Division upon thirty (30) days written notice, terminate the contract.*

We understand and agree to these terms.

3.5.18 *The vendor will be required to notify the Lottery in the event of change of personnel assigned to the review. This notification will be given with sufficient time, which will be determined by the Deputy Director of Traditional Security for the Lottery, to allow for any background investigation that may have to be performed on any vendor's employees that will be replacing current vendor's personnel.*

We understand and agree to these terms.

3.5.19 *The vendor is required to maintain its books, records, and other evidence pertaining to the contract in accordance with Generally Accepted Accounting Principles. These records shall be available to the Lottery, its internal auditor or other designees at all times during the contract period and for a minimum of five (5) full years from the expiration date or the final payment of the contract, whichever is later.*

We understand and agree to these terms.

NATALIE LUPPOLD, CPA, CISA, CITP, CRCM
Member



Firm Responsibilities

Natalie Luppold is a member who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out audit plans, identification and testing of IT controls, communication with clients during the course of the fieldwork, completion of final audit reports. She will be the engagement member and responsible for development of the audit plan and audit program, communication with client during the course of the fieldwork, direct supervision of the audit staff and completion of the final audit report.

Experience

Natalie has over 15 years of experience during which time she has worked on several audit engagements that are similar to the client being proposed on:

- Champion Output Solutions SOC1 and SOC2
- West Virginia Department of Transportation - Division of Highways – Audit of IT controls related to the financial statements
- WorkForce West Virginia - Audit of IT controls related to the financial statements
- West Virginia Offices of the Insurance Commissioner
- West Virginia Workers’ Compensation Division
- Engagement to evaluate cost sharing compliance with provisions of a federal program. Involved visiting 10 different states
- Premier Financial Bancorp – IT Audit
- Engagement to test compliance with a specific new federal program. Involved visiting approximately 20 states and testing a total of 27 State run programs and 1 federally run program

Natalie has experience with SOC1 and SOC2 engagements and also has performed WV Lottery drawing observations. She has also worked on several IT specific engagements, including those testing controls, compliance and social engineering. Her state agency experience includes working on the WorkForce WV and WVDOH IT portion of the audit and working on several financial institution related engagements.

Education

Natalie graduated from Concord College with a bachelor of science degree in business administration and from West Virginia University with a masters of professional accountancy. She is a certified public accountant having received certificate number 5010 from the State of West Virginia.

Professional Activities

Certified Public Accountant. Certified Information Systems Auditor. Certified Information Technology Professional. Certified Regulatory Compliance Manager. Member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the AICPA Information Technology Section. Natalie also serves on the Board of Directors of the West Virginia state chapter of accountants and a local nonprofit organization.

NATALIE LUPPOLD, (Continued)**Continuing Professional Education**

| SPONSOR | DATE | DESCRIPTION | HOURS |
|-----------------------------------|---------------|--|--------------|
| 2019 | | | |
| Suttle & Stalnakar, PLLC | 02/14/2019 | IT Audit and Consulting Services | 3 |
| ISACA | 02/07/2019 | Enforcing Data Privacy in the New Digital World | 1 |
| Suttle & Stalnakar, PLLC | 02/21/2019 | Understanding the Changes to Yellow Book Independence | 2.5 |
| WV Bankers Association | 03/19-21/2019 | Compliance School | 24 |
| Suttle & Stalnakar, PLLC | 04/30/2019 | GAQC Single Audit Update | 2.5 |
| WV Society of CPAs | 05/03/2019 | Committee Day | 3 |
| State of WV - FARS | 06/13/2019 | FARS Closing Books Training for Audited Agencies | 1 |
| Allinial Global | 07/24-26/2019 | Financial Institutions Fly-In: Portland, ME | 7.5 |
| Suttle & Stalnakar, PLLC | 07/09/2019 | Bank Internal Auditing | 2 |
| West Virginia Bankers Association | 07/28-30/2019 | WV Bankers Annual Convention 2019 | 6 |
| Allinial Global | 07/24-26/2019 | Financial Institutions Fly-In: Portland, ME | 1.5 |
| Allinial Global | 07/24-26/2019 | Financial Institutions Fly-In: Portland, ME | 2 |
| Deloitte LLP | 08/27/2019 | Cybersecurity: The rapidly expanding role of digital | 1 |
| WV Bankers Association | 11/14/2019 | CFO Conference | 10 |
| Suttle & Stalnakar, PLLC | 12/06/2019 | Proactive Career Development | 6 |
| Charleston Chapter of WVSCPA's | 12/3/2019 | WV Society President's Update | 1 |
| Suttle & Stalnakar, PLLC | 12/17/2019 | Audit Data Analytics in a Governmental Environment | 4 |
| Surgent CPE | 12/16/2019 | Annual Accounting & Auditing Update | 8 |
| | | | 86 |
| 2020 | | | |
| WV Society of CPAs | 01/17/2020 | Cabinet Meeting | 4 |
| Deloitte | 02/26/2020 | Thriving in volatile times: Strategies for a more resilient enterprise | 1 |
| True North Group | 02/19/2020 | Cybersecurity Awareness | 1.5 |
| Deloitte LLP | 02/25/2020 | Tech Trend 2020: A government perspective | 1 |
| ISACA | 03/03/2020 | Meeting the Board's Security, Audit and Compliance Demands | 1 |
| WV Bankers Association | 03/10/2020 | Compliance School | 24 |
| Suttle & Stalnakar, PLLC | 03/30/2020 | A Complete Guide to the New Yellow Book by Surgent | 8 |
| Suttle & Stalnakar, PLLC | 04/01/2020 | Preparing the Bank for Economic Downturn | 3 |
| Suttle & Stalnakar, PLLC | 04/17/2020 | Examining the New Lease Accounting Standard: More Than Meets the Eye | 4 |
| Suttle & Stalnakar, PLLC | 04/17/2020 | Construction Contractors: Accounting & Financial Reporting Issues | 4 |
| Suttle & Stalnakar, PLLC | 04/23/2020 | Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit | 6 |
| Suttle & Stalnakar, PLLC | 04/09/2020 | Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent | 7 |
| Suttle & Stalnakar, PLLC | 05/01/2020 | Accounting and Financial Reporting Considerations Related to COVID-19 | 2 |
| Suttle & Stalnakar, PLLC | 05/01/2020 | 5 Strategies for Successful Remote Work | 1 |
| Suttle & Stalnakar, PLLC | 05/01/2020 | Working at Home Without Going Stir Crazy | 1 |
| Wolf & Company, PC | 06/30/2020 | Automated Clearing House Training | 2 |
| WV Society of CPAs | 06/17/2020 | Annual Membership Meeting | 1 |
| Suttle & Stalnakar, PLLC | 08/12/2020 | Ethics and Liability: Staying on the Side of the Angels | 2 |
| Suttle & Stalnakar, PLLC | 10/13/2020 | Call Report Current Matters and Common Questions | 2.5 |
| WV Society of CPAs | 11/03/2020 | Chapter President's Meeting Virtual Charleston/Northern Panhandle | 1 |
| Suttle & Stalnakar, PLLC | 12/15/2020 | Financial Institution Internal Audit Update & COVID 19 related considerations | 5 |
| WV Society of CPAs | 12/7/2020 | Managing Your Mental Health During These Tumultuous Times | 1.5 |
| Suttle & Stalnakar, PLLC | 12/14/2020 | The New Auditor's Reports: SAS134 and the Accompanying Guidance SAS135-SAS140 | 1 |
| Suttle & Stalnakar, PLLC | 12/17/2020 | Call Report and a Look at 2021 Impacts | 2 |
| | | | 86.5 |

NATALIE LUPPOLD, (Continued)**Continuing Professional Education**

| SPONSOR | DATE | DESCRIPTION | HOURS |
|-------------------------------------|---------------|---|--------------------------|
| 2021 | | | |
| Suttle & Stalaker, PLLC | 01/06/2021 | AG: Consolidations Including VIEs | 1 |
| WV Society of CPAs | 01/27/2021 | Legislative Seminar (Virtual) | 3 |
| WV Society of CPAs | 01/15/2021 | Cabinet Meeting - Virtual | 1 |
| Charleston Chapter of the WVSCPA | 01/13/2021 | Building Resilience - Charleston Chapter | 1 |
| Arnet Carbis Toothman | 01/19/2021 | PPP2 - Paycheck Protection Program 2.0 | 1 |
| ISACA | 02/09/2021 | Secure Access for 3rd Parties is Broken. Fix it in 2021 | 1 |
| ISACA | 02/11/2021 | The 4 Pillars of Active Directory Security | 1 |
| ISACA | 03/11/2021 | Get Ahead of Your Audits | 1 |
| Suttle & Stalaker, PLLC | 03/22/2021 | Advanced TRID Compliance | 2.5 |
| WV Bankers Association | 03/08/2021 | Compliance School | 12 |
| My-CPE LLC | 03/12/2021 | Employee Retention Credit In-Depth | 2 |
| Suttle & Stalaker, PLLC | 05/20/2021 | 2021 State and Local Government Audit Planning Considerations | 2.5 |
| Suttle & Stalaker, PLLC | 05/20/2021 | Financial Reporting Implications of the COVID-19 Pandemic | 2 |
| Suttle & Stalaker, PLLC | 05/11/2021 | Reference Rate Reform (ASC 848) | 1 |
| Suttle & Stalaker, PLLC | 05/11/2021 | Quarterly Yellow Book Update: Q2 2021 | 2 |
| Charleston Chapter of WVSCPA | 05/20/2021 | Mayor Amy Goodwin Charleston Chapter | 1 |
| WV Society of CPAs | 05/07/2021 | Committee Day Held Virtually via Zoom General Session | 2 |
| Suttle & Stalaker, PLLC | 05/24/2021 | Statement of Cash Flows Preparation, Presentation, and | 4.5 |
| Suttle & Stalaker, PLLC | 06/10/2021 | Checkpoint Technical Accounting - New Edge Technology | 1 |
| Suttle & Stalaker, PLLC | 06/18/2021 | The Most Critical Challenges in Governmental Accounting Today | 4 |
| State of WV - Dept. of Admin - FARS | 06/01/2021 | FARS Closing Books Training | 2 |
| Suttle & Stalaker, PLLC | 06/14/2021 | Annual Accounting & Auditing Update | 8 |
| Suttle & Stalaker, PLLC | 06/23/2021 | Internal Banking Update | 2 |
| Suttle & Stalaker, PLLC | 07/07/2021 | Performing Single Audits Under the UG for Federal | 5.5 |
| Suttle & Stalaker, PLLC | 07/12/2021 | Internal Control Considerations for the New Remote Employee Work Environment in Governments | 2 |
| Suttle & Stalaker, PLLC | 08/02/2021 | Leases - Mastering the new FASB Requirements | 8 |
| Suttle & Stalaker, PLLC | 08/04/2021 | Accounting Ethics: A Risk Management Perspective by CAMICO | 2 |
| Suttle & Stalaker, PLLC | 08/24/2021 | Accounting for Digital Assets Under GAAP | 1.5 |
| Suttle & Stalaker, PLLC | 08/25/2021 | Accounting for Digital Assets Under GAAP - Part II | 1.5 |
| WV Bankers Association | 09/21/2021 | Asset Liability Management and Investments | 6.5 |
| WV Society of CPAs | 09/29/2021 | Charleston Area Alliance Speaker - Nicole Christian | 1 |
| Community Bankers of West Virginia | 09/23-24/2021 | Annual Convention | 6.5 |
| | | | 93 |
| | | | Grand Total 265.5 |

CHRISTOPHER D. DEWEESE, CPA, CGMA
Member

Firm Responsibilities

Chris is a member, and is responsible for helping develop and carryout the engagement plans for specific clients. These responsibilities include, but are not limited to, the development of the audit plan and audit program, communication with client during the course of the fieldwork, direct supervision of the audit staff and completion of the final audit report. Chris will be the independent reviewing member for this audit.



Experience

Chris has over 25 years of experience in public accounting. He has served as an auditor or consultant for the following clients:

- West Virginia Department of Transportation - Division of Highways
- West Virginia Department of Transportation
- West Virginia State Rail Authority
- West Virginia Lottery
- WORKFORCE West Virginia
- West Virginia Public Employees Insurance Agency
- Premier Financial Bancorp - IT Audit
- West Virginia Consolidated Public Retirement Board
- State of West Virginia, Single Audit, including the following:
 - West Virginia Department of Education
 - West Virginia Bureau of Employment Programs
 - West Virginia Department of Environmental Protection
 - West Virginia Department of Health and Human Resources
 - West Virginia Development Office
 - West Virginia Division of Rehabilitative Services
 - West Virginia University
 - Marshall University
- West Virginia Higher Education Policy Commission - Purchasing Performance and Compliance Audits
- West Virginia School of Osteopathic Medicine
- Bluefield State College
- Concord University
- New River Community and Technical College
- Southern West Virginia Community and Technical College
- Tyler County Board of Education - Single Audit
- Roane County Board of Education - Single Audit
- Summers County Board of Education - Single Audit
- Boone County Board of Education - Single Audit
- Doddridge County Board of Education - Single Audit
- RESA III, Regional Education Service Agency

CHRISTOPHER D. DEWEESE, (Continued)Education

Chris graduated with a Bachelor's degree with a major in accounting from the University of Charleston. He is a certified public accountant having received certificate number 3961 from the State of West Virginia. He has also achieved the designation of Chartered Global Management Accountant.

Professional Activities

Chris is a member of the AICPA, WVSCPA, the Government Finance Officers Association, the Association of School Business Officials, AGA, the Charleston Chapter of AGA, and the Charleston Chapter of the WVSCPA. He currently serves as a member of the Executive Board of Directors of the WVSCPA, and on their Accounting and Auditing Committee, as a member of the Special Review Committee for the Certificate of Excellence of the Government Finance Officers Association, and is a Past President of the Board of Directors of the Charleston Chapter of the WVSCPA. Chris was the 2004 recipient of the WVSCPA Young CPA of the Year Award. He has also achieved the designation of Chartered Global Management Accountant. Chris is also a frequent speaker and has served on several nonprofit boards in the community.

Continuing Professional Education

| SPONSOR | DATE | DESCRIPTION | HOURS |
|---------------------------------|---------------|---|--------------|
| 2019 | | | |
| WV Society of CPAs | 01/18/2019 | Cabinet Meeting | 4 |
| Suttle & Stalnaker, PLLC | 02/14/2019 | IT Audit and Consulting Services | 1 |
| Suttle & Stalnaker, PLLC | 02/21/2019 | Understanding the Changes to Yellow Book Independence | 1 |
| Suttle & Stalnaker, PLLC | 04/30/2019 | GAQC Single Audit Update | 2.5 |
| WV Society of CPAs | 05/03/2019 | Committee Day | 3 |
| Suttle & Stalnaker, PLLC | 06/25/2019 | The Ultimate Guide to Referral Source Development | 1 |
| Suttle & Stalnaker, PLLC | 06/06/2019 | Governmental Pensions: Prepare for a Changing | 4 |
| WV Society of CPAs | 06/19-22/2019 | Annual Meeting | 5.5 |
| WV Society of CPAs | 06/19-22/2019 | Annual Meeting | 4.5 |
| WV Society of CPAs | 06/19-22/2019 | Annual Meeting | 4.5 |
| State of WV - FARS | 06/13/2019 | FARS Closing Books Training for Audited Agencies | 1 |
| WV Department of Education | 07/16-18/2019 | You Had Me at Aloha Conference | 7.5 |
| Charleston Chapter of WVSCPAs | 08/08/2019 | WV Development Office Update | 1 |
| Suttle & Stalnaker, PLLC | 08/09/2019 | Uniform Guidance Training Session | 4 |
| CAMICO | 08/05/2019 | Ethical Dilemmas and War Stories: What Would You | 2 |
| AICPA | 10/18-20/2019 | AICPA & CPA/SEA Leadership Conference | 3 |
| AICPA | 10/18-20/2019 | AICPA & CPA/SEA Leadership Conference | 6.5 |
| Parkersburg Chapter of WVSCPA's | 11/14/2019 | WVSCPAs Update - Student Night | 1 |
| Suttle & Stalnaker, PLLC | 11/15/2019 | Guide and Update to Compilations and Reviews | 2 |
| Surgent CPE | 12/16/2019 | Annual Accounting & Auditing Update | 8 |
| Suttle & Stalnaker, PLLC | 12/17/2019 | Audit Data Analytics in a Governmental Environment | 4 |
| Charleston Chapter of WVSCPAs | 12/3/2019 | WV Society President's Update | 3 |
| | | | 74 |
| 2020 | | | |
| WV Society of CPAs | 01/17/2020 | Cabinet Meeting | 4 |
| Suttle & Stalnaker, PLLC | 01/15/2020 | Seed Session - Understand the Importance of Business Development | 2 |
| WV Society of CPAs | 01/27/2020 | Legislative Seminar and Reception | 4 |
| Suttle & Stalnaker, PLLC | 03/30/2020 | A Complete Guide to the New Yellow Book by Surgent | 8 |
| Suttle & Stalnaker, PLLC | 04/17/2020 | Construction Contractors: Accounting & Financial Reporting Issues | 3.5 |
| Suttle & Stalnaker, PLLC | 04/17/2020 | Examining the New Lease Accounting Standard: More Than Meets the Eye | 4 |
| Suttle & Stalnaker, PLLC | 04/09/2020 | Fraud in Not-For-Profit Entities and Governments: Stealing from Everyone by Surgent | 8 |

CHRIS DEWEESE, (Continued)


| SPONSOR | DATE | DESCRIPTION | HOURS |
|---------------------------------------|---------------|---|--------------------------|
| AICPA | 05/05/2020 | 2020 GAQC Annual Update Webcast | 2 |
| Suttle & Stalnaker, PLLC | 06/30/2020 | 2020 OMB Compliance Supplement and Single Audit Update | 2 |
| WV Society of CPAs | 06/17/2020 | Annual Membership Meeting | 1 |
| WV Society of CPAs | 06/17/2020 | Tax Incentives: Issues & Opport. In the Mountain State | 3 |
| WV Higher Education Policy Commission | 06/04/2020 | Spring 2020 Higher Education CFO Conference | 3 |
| WV Society of CPAs | 06/18/2020 | Accounting & Auditing Update | 4 |
| WV Society of CPAs | 06/19/2020 | Federal Tax Update | 4 |
| WVDE - Office of School Finance | 07/14/2020 | We're All In This Together Summer Conference Tuesday Afternoon Session | 1 |
| Suttle & Stalnaker, PLLC | 08/12/2020 | Ethics and Liability: Staying on the Side of the Angels | 2 |
| AICPA | 10/21/2020 | 2020 AICPA Fall Meeting of Council | 1 |
| AICPA | 10/21/2020 | 2020 AICPA Fall Meeting of Council | 1.5 |
| WV Society of CPAs | 11/3/2020 | Chapter President's Meeting Virtual Charleston/Northern Panhandle | 1 |
| | | | 59 |
| 2021 | | | |
| WV Society of CPAs | 01/15/2021 | Cabinet Meeting - Virtual | 1 |
| Suttle & Stalnaker, PLLC | 01/06/2021 | AG: Consolidations Including VIEs | 1 |
| Suttle & Stalnaker, PLLC | 01/28/2021 | AICPA: Single Audit Lightning Round | 1 |
| WV Society of CPAs | 01/27/2021 | Legislative Seminar (Virtual) | 3 |
| WV Society of CPAs | 05/07/2021 | Committee Day Held Virtually via Zoom General Session | 2 |
| Suttle & Stalnaker, PLLC | 05/24/2021 | Statement of Cash Flows Preparation, Presentation, and | 4.5 |
| Suttle & Stalnaker, PLLC | 05/11/2021 | Reference Rate Reform (ASC 848) | 1 |
| Suttle & Stalnaker, PLLC | 05/11/2021 | Quarterly Yellow Book Update: Q2 2021 | 2 |
| AICPA | 05/04/2021 | 2021 Annual Required GAQC Webcast | 2 |
| Florida Institute of CPAs | 05/19/2021 | Ethics: Protecting the Integrity of Florida CPAs | 4 |
| WV Society of CPAs | 06/16-19/2021 | Annual Meeting | 4 |
| WV Society of CPAs | 06/16-19/2021 | Annual Meeting | 0.5 |
| Suttle & Stalnaker, PLLC | 06/14/2021 | Annual Accounting & Auditing Update | 8 |
| Suttle & Stalnaker, PLLC | 06/10/2021 | Checkpoint Technical Accounting - New Edge Technology | 1 |
| State of WV - Dept. of Admin - FARS | 06/01/2021 | FARS Closing Books Training | 2 |
| Suttle & Stalnaker, PLLC | 07/07/2021 | Performing Single Audits Under the UG for Federal | 7 |
| Suttle & Stalnaker, PLLC | 07/12/2021 | Internal Control Considerations for the New Remote Employee Work Environment in Governments | 2 |
| Suttle & Stalnaker, PLLC | 08/24/2021 | Accounting for Digital Assets Under GAAP | 1.5 |
| Suttle & Stalnaker, PLLC | 08/02/2021 | Leases - Mastering the new FASB Requirements | 8 |
| | | | 55.5 |
| | | | Grand Total 188.5 |

James T. McGough


Wolf & Company, P.C.

Principal

CPA, CGMA

 (617) 428-5444

 jmcgough@wolfandco.com

 [connect on LinkedIn](#)

Biography

Jim is a Principal in Wolf's Assurance Group, where he focuses on financial statement audits for public and non-public banks, financial institutions, and investment management companies, as well as trust operations and employee benefit plans. He also works extensively with U.S. Securities and Exchange Commission (SEC) reporting issues and performs System and Organization Controls (SOC) examinations for a wide range of industries. Jim has over 20 years of experience in auditing. Also, as a former examiner for the National Credit Union Administration (NCUA), he has extensive experience in the credit union industry.

Involvement

- American Institute of Certified Public Accountants (AICPA)
- Massachusetts Society of Certified Public Accountants (MSCPA)
- Wolf Accounting & Auditing Committee

Education

- Bachelor of Science in Business Administration from Fitchburg State University

James T. McGough

Continuing Professional Education

| Date | Certificate | Subject Area |
|------------|---|---|
| 1/2/2020 | Workplace Harassment Prevention for Managers- Multi-state Edition. Title VII | Personnel/HR: 2 |
| 2/11/2020 | Financial Niche Sandler Training | Specialized Knowledge: 2 |
| 5/5/2020 | AICPA Employee Benefit Plans Accounting, Auditing and Tax Update | Auditing: 1 + Accounting: 4 + Specialized Knowledge: 1 + Taxes: 2 |
| 5/12/2020 | Financial Institution Niche Sandler Training | Specialized Knowledge: 2 |
| 6/16/2020 | Reimagining Accounting in Extraordinary Times | Business Management & Organization: 1 |
| 8/11/2020 | Financial Institution Niche Sandler Training | Specialized Knowledge: 2 |
| 9/9/2020 | A&A Update: Pandemic Accounting Issues for Loans and ALL | Auditing - Governmental: 1 |
| 9/9/2020 | A&A Update: General Pandemic Accounting Issues and Orb | Auditing - Governmental: 2.5 |
| 9/16/2020 | 2020-2021 Independence & Ethics | Ethics "Regulatory: 2 |
| 10/14/2020 | A&A Update: ORB. General Updates. Q&A Session | Auditing - Governmental: 2 |
| 10/28/2020 | AG - LP4 #3 ('19-'20) Program for Emerging Leaders: October 28-30, 2020 | Personal Development: 22 |
| 11/3/2020 | Tableau Training - Part 2 | Computer Software & Applications: 0.5 |
| 11/10/2020 | Financial Institution Niche Sandler Training | Specialized Knowledge: 2 |
| 12/9/2020 | Microsoft Teams Training | Computer Software & Applications: 1 |
| 12/21/2020 | Harassment Prevention for US Managers | Personnel/HR: 1.25 |
| 1/26/2021 | Boston Chapter: Corporate Tax Outlook for 2021 and Beyond | Taxes: 1 |
| 2/18/2021 | Inclusion Lab: Building an Inclusive Culture | Personnel/HR: 1 |
| 5/11/2021 | Financial Institutions Niche Sandler Training | Specialized Knowledge: 2 |
| 7/15/2021 | DiSC Deep Dive: D-style Colleagues | Personal Development: 0.75 |
| 7/19/2021 | Investment Advisory Niche Sandler Training | Specialized Knowledge: 2 |
| 7/29/2021 | Applying the Uniform Guidance in Your Single Audits | Auditing - Governmental: 10.5 |
| 8/10/2021 | Financial Institutions Niche Sandler Training | Specialized Knowledge: 2 |
| 8/10/2021 | Overview of SOC Services and Guidance | Auditing: 4 |
| 8/17/2021 | Business Development Roundtable - Applying TA to Sales | Other: 2 |
| 8/19/2021 | Planning SOC for service organization engagements | Auditing: 4.5 |
| 8/24/2021 | Resilient Leadership Workshop | Personal Development: 2 |
| 10/13/2021 | A&A Update: Principals, Managers, and Seniors | Auditing - Governmental: 4 |
| 10/18/2021 | Investment Advisory Niche Sandler Training | Specialized Knowledge: 2 |
| 11/5/2021 | AG - LP4 #4 ('19-'21) Program for Emerging Leaders - Park City, UT, November 3- | Personal Development: 24 |
| 11/11/2021 | 2021-2022 Independence & Ethics | Ethics "Regulatory: 2 |
| 11/23/2021 | Executing SOC for Service Organizations Engagements | Auditing: 4 |
| 11/24/2021 | Reporting on SOC for Service Organizations Engagements | Auditing: 3 |
| 12/10/2021 | Information Technology Fundamentals and the Audit | Auditing: 1 |
| 12/28/2021 | Harassment Prevention for US Managers | Personnel/HR: 1.25 |
| 5/6/2022 | CECL Training | Auditing: 2 |
| 5/18/2022 | Yellow Book and Single Audit Update | Auditing - Governmental: 3.5 |
| | | Total 129.75 Hours |

Jason T. Clinton, CISA, CCSFP

IT Assurance Manager

OVERVIEW

Jason is a Supervisor in Wolf's IT Assurance Services group where he is responsible for coordinating, supervising, and executing IT audit services for clients in a variety of industries, including the financial, technology, and healthcare sectors. Jason joined the firm in 2012.

AREAS OF EXPERTISE

Jason's expertise is in facilitating and performing System and Organization Controls (SOC) readiness assessments and reports for a wide array of service organizations. Jason also performs a variety of IT audits and specializes in risk assessment and management, vendor management, information security, and business application security.

In addition to the technical audits noted above, Jason has performed work in various compliance areas including the Gramm-Leach-Bliley Act (GLBA), Sarbanes-Oxley (SOX) 404 internal control testing, Health Insurance Portability and Accountability Act (HIPAA), Health Information Trust Alliance (HITRUST), and Statement on Standards for Attestation Engagements (SSAE) No. 18 and SOC 2 Reports.

EDUCATION AND CERTIFICATIONS

Graduate of Bryant University
Certified Information Systems Auditor (CISA)
Certified Common Security Framework Practitioner (CCSFP)

MEMBERSHIPS AND ORGANIZATIONS

National and New England chapters of the Information Systems Audit and Control Association (ISACA)
Webmaster, New England Chapter of ISACA
Massachusetts Society of Certified Public Accountants (MSCPA)
American Institute of Certified Public Accountants (AICPA)

ISACA Certified Information Systems Auditor Compliance Report
Jason Clinton

License #: 16128826
 Issue Date: May 26, 2016
 License: Dec 31, 2023
 Expiration Date: Jan 1, 2021 - Dec 31, 2023
 Reporting Period:

2022 Annual Details

Jan 1, 2022 - Dec 31, 2022

| COURSE ID | EVENT ID | DATE | TITLE | SUBJECT AREA(S) | CREDIT HOURS | General Hours |
|-----------|----------|-----------|---|------------------------|--------------|---------------|
| | | 1/13/2022 | Building a Best in Class Third-Party Risk Program | Information Technology | 1 | 1 |
| | | 12/0/2022 | Compliance as a Catalyst for Reducing Risk | Information Technology | 1 | 1 |
| | | 12/5/2022 | Leading Practices when Transitioning from an Annual to a Continuous Risk Assessment | Information Technology | 1 | 1 |
| | | 12/7/2022 | The State of Privacy: 2022 | Information Technology | 1 | 1 |
| 86A42D | | 12/8/2022 | Incentive Compensation Plan (ICP) Overview | Specialized Knowledge | 0.5 | 0.5 |
| | | 13/0/2022 | Harassment Prevention for US Managers | Personnel/HR | 1.25 | 1.2 |
| | | 2/8/2022 | The "Next" Normal | Information Technology | 1 | 1 |
| | | 3/3/2022 | Building a Better Playbook for Incident Response | Information Technology | 1 | 1 |
| | | 3/8/2022 | Cover Your SaaS: Managing Misconfigurations, Shadow Users, and Excessive Spending | Information Technology | 1 | 1 |
| | | 3/21/2022 | State of Cybersecurity 2022 | Information Technology | 1 | 1 |
| | | 4/12/2022 | Security Through Maturity: A Framework for Comprehensive Cloud Infrastructure Security Strategy | Information Technology | 1 | 1 |
| | | 4/26/2022 | Future of Technology: Metaverse, Web3, and Blockchain | Information Technology | 1 | 1 |
| | | 5/4/2022 | 2022 AICPA & CIMA SOC & Third Party Risk Management Conference | Specialized Knowledge | 8 | 8 |
| | | 5/6/2022 | Overview of SOC Services and Guidance | Auditing | 4 | 4 |
| | | 5/19/2022 | Planning SOC for Service Organization Engagements | Auditing | 4.5 | 4.5 |
| | | 5/19/2022 | Mindshift: A New Approach to Risk & Compliance | Information Technology | 1 | 1 |
| | | | | | 29.2 | 29.2 |

2021 Annual Details

Jan 1, 2021 - Dec 31, 2021

| COURSE ID | EVENT ID | DATE | TITLE | SUBJECT AREA(S) | CREDIT HOURS | General Hours |
|-----------|----------|------------|---|----------------------------------|--------------|---------------|
| | | 12/2021 | Harassment Prevention for US Managers | Personnel/HR | 1.25 | 1.2 |
| 3F3C0B | CFC745 | 12/0/2021 | Sampling Training | Auditing | 4.5 | 4.5 |
| | | 2/11/2021 | The 4 Pillars of Active Directory Security | Information Technology | 1 | 1 |
| 192522 | 771B0E | 2/17/2021 | Tableau Training | Computer Software & Applications | 0.5 | 0.5 |
| | | 2/25/2021 | Data Protection for Cloud-first Organizations | Information Technology | 1 | 1 |
| | | 3/11/2021 | Get Ahead of Your Audits | Information Technology | 1 | 1 |
| E75D77 | 936491 | 3/17/2021 | RMS Note Taking | Specialized Knowledge | 4.5 | 4.5 |
| | | 3/30/2021 | Test Beyond the Tech | Information Technology | 1 | 1 |
| | | 4/1/2021 | 2021 Cyber Threats, Trends & Migration | Information Technology | 1 | 1 |
| | | 4/13/2021 | Securing Public Cloud Usage by Default | Information Technology | 1 | 1 |
| | | 4/15/2021 | Tame that Overprivileged Cloud | Information Technology | 1 | 1 |
| | | 4/20/2021 | TeamMate+ Audit End User Training | Computer Software & Applications | 2 | 2 |
| | | 4/27/2021 | Trend for the Modern SOC | Information Technology | 1 | 1 |
| | | 5/11/2021 | Microsharing: Defense in Depth for Data | Information Technology | 1 | 1 |
| | | 5/13/2021 | Defining Risk in a New Operating Model | Information Technology | 1 | 1 |
| | | 5/25/2021 | How to Successfully Prepare for Security and Compliance Certifications | Information Technology | 1 | 1 |
| | | 5/27/2021 | Security Secrets: Defining Success for Security Teams | Information Technology | 1 | 1 |
| | | 6/8/2021 | Is SIEM Heading for Extinction? | Information Technology | 1 | 1 |
| | | 6/17/2021 | Best Practices for Ongoing Vendor Monitoring | Information Technology | 1 | 1 |
| | | 6/24/2021 | ZTNA for the Post-Pandemic Hybrid Workforce | Information Technology | 1 | 1 |
| | | 7/20/2021 | Putting Security in DevSecOps | Information Technology | 1 | 1 |
| | | 7/27/2021 | 7 Critical Controls to Strengthen Your Cybersecurity Posture | Information Technology | 1 | 1 |
| | | 8/10/2021 | Applying Zero Trust Principles to Protect Data in SaaS and Private Apps | Information Technology | 1 | 1 |
| | | 8/12/2021 | Data Retention Required Under New Privacy Laws - Is Your Organization Prepared? | Information Technology | 1 | 1 |
| | | 8/19/2021 | 7 Warning Signs to Identify Your Risky Vendors | Information Technology | 1 | 1 |
| | | 8/31/2021 | Negate Cyber Attacks: Secure vulnerabilities, misconfigurations, Privileged Account Attacks | Information Technology | 1 | 1 |
| | | 9/2/2021 | How to 10x Your SOC and Prepare for the Next Security Decade | Information Technology | 1 | 1 |
| | | 9/20/2021 | SOC 2(R) Report Walkthrough | Specialized Knowledge | 2.5 | 2.5 |
| | | 9/30/2021 | 2021 IT Audit, Risk, Security Expo & Annual General Meeting | Information Technology | 7 | 7 |
| | | 10/5/2021 | Securing Hybrid Environments | Information Technology | 1 | 1 |
| | | 10/7/2021 | How to Build Operational Resilience Drives Preparation for Business Disruption | Information Technology | 1 | 1 |
| | | 10/14/2021 | Key Steps to Manage 3rd-Party Risk | Information Technology | 1 | 1 |
| | | 10/28/2021 | Third-Party Risk Deep Dive: Calculating Inherent Risk | Information Technology | 1 | 1 |
| | | 11/11/2021 | Active Directory Security: What Needs Immediate Priority | Information Technology | 1 | 1 |
| | | 12/9/2021 | Who Holds the Keys to a Defensible Incident and Breach Response | Information Technology | 1 | 1 |
| 0FE9D8 | | 12/12/2021 | 2021-2022 Independence & Ethics for Non-CPAs | Ethics - Regulatory | 0.5 | 0.5 |
| | | 12/14/2021 | The Evolving Threat Landscape | Information Technology | 1 | 1 |
| | | 12/16/2021 | How to Reduce Compliance Fatigue | Information Technology | 1 | 1 |
| | | | | | 52.7 | 52.7 |

2020 Annual Details

Jan 1, 2020 - Dec 31, 2020

| COURSE ID | EVENT ID | DATE | TITLE | SUBJECT AREA(S) | CREDIT HOURS | General Hours |
|-----------|----------|------------|--|----------------------------------|--------------|---------------|
| E1D28D | 313ED4 | 1/13/2020 | Supervisor Development Session - Case Study Discussion | Personnel/HR | 2 | 2 |
| E1D28D | 845A0E | 3/23/2020 | Supervisor Development Session - Focused Topic | Personnel/HR | 2 | 2 |
| E1D28D | 056E4F | 5/18/2020 | Supervisor Development Session - Case Study Discussion | Personnel/HR | 2 | 2 |
| | | 6/3/2020 | Getting the Message Across: Writing Effective Concise Reports | Auditing | 8 | 8 |
| | | 7/16/2020 | Change Management Testing 2.0 - Creating Change Management Dashboards from CI/CD Pipeline Logs | Computer Software & Applications | 1 | 1 |
| E1D28D | 004F2A | 7/20/2020 | Supervisor Development Session - Focused Topic | Personnel/HR | 6 | 6 |
| | | 7/29/2020 | Data Privacy: Then and Now | Information Technology | 1 | 1 |
| | | 8/6/2020 | Security & Privacy Compliance in Work from Home Situations | Information Technology | 1 | 1 |
| | | 8/11/2020 | Mastering Cybersecurity Asset Management: Once and For All | Information Technology | 1 | 1 |
| | | 8/20/2020 | Expert Content + Third-Party Risk = Enhanced Vendor Due Diligence | Information Technology | 1 | 1 |
| 3BB6D8 | | 9/12/2020 | 2020-2021 Independence & Ethics for Non-CPAs | Ethics - Regulatory | 0.5 | 0.5 |
| E1D28D | 7A7575 | 9/14/2020 | Supervisor Development Session | Personnel/HR | 2 | 2 |
| F446CC | 9064EB | 9/16/2020 | Compliance Services Overview | Specialized Knowledge | 0.5 | 0.5 |
| | | 11/11/2020 | 2020 IT Audit, Risk, Security Expo and Annual General Meeting | Information Technology | 7 | 7 |
| | | | | | 35 | 35 |



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
JULY 1, 2021 THROUGH JUNE 30, 2022

SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
JULY 1, 2021 THROUGH JUNE 30, 2022

SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Richard A. Kelly J.
Board President

Christie A. Justice
Executive Director

Richard A. Kelly J.
Board President

Christie A. Justice
Executive Director



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The person indicated below is
accused as a
CERTIFIED PUBLIC ACCOUNTANT
for the period beginning
JULY 1, 2021 THROUGH JUNE 30, 2022

NATALIE CHRISTINA LUPPOLD
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086

Richard A. Kelly J.
Board President

Christie A. Justice
Executive Director



ISACA hereby certifies that

Natalie C. Luppold

has successfully met all requirements and is qualified as a Certified Information Systems Auditor; in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CISA continuing professional education policy; and passage of the CISA exam.



 Certificate Number

7 May 2015

 Date of Certification

31 January 2025

 Expiration Date





 ISACA Chief Executive Officer

Need Help? For technical assistance in using this web application, please call the ePLACE Help Desk Team at (844) 733-7522 or (844) 73-ePLAC between the hours of 7:30 AM-5:00 PM Monday-Friday, with the exception of all Commonwealth and Federally observed holidays. If you prefer, you can also e-mail us at ePLACE_helpdesk@state.ma.us. For assistance with non-technical issues, please contact the issuing Agency directly using the links below.

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- Contact [Department of Labor Standards](#)
- Contact [Division of Occupational Licensure](#)

For all **Division of Apprentice Standards** related transactions (Sponsor Applications; Apprentice Agreements; Renewals; Sponsor Verification) click [here](#).

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For DOL and DLS transactions, please note that all on line credit card transactions incur a 2.35% convenience fee. There is a fee of \$0.35 associated with online payment by ACH/EFT.

For ABCC transactions, please note that all online credit card transactions incur a 2.35% convenience fee.

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For DPL information, please visit the [DPL website](#).
For ABCC information, please visit the [ABCC website](#).

Information Pertaining To: Certified Public Accountant [REDACTED]

Licensee Detail

License Number: [REDACTED]

Licensing Entity: Board of Public Accountancy

License Type: Certified Public Accountant

Type Class: CA

License Issue Date: 12/03/1998

License Expiration Date: 06/30/2022 **Status:** Current

Current Discipline:

Prior Discipline:

Name: JAMES T MCGOUGH

Business Name:

DBA Name:

▶ Public Documents



Sign In

This badge was issued to [JamesT McGough](#) on August 08, 2020
Expires on December 31, 2022

Verify



Advanced SOC for Service Organizations Certificate

Issued by [Association of International Certified Professional Accountants](#)

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Type: Validation

Level: Advanced

Cost: Paid

Skills

Assurance Services

Attest Services

Audit

Service Organization Control

Earning Criteria

[Pass the 75-question AICPA's Advanced SOC for Service Organizations Certificate Exam](#)

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American Institute of Certified Public Accountants

certifies that

James T. McGough, CPA

has fulfilled all the established requirements of eligibility by demonstrating the necessary qualifications and is thereby entitled under the conditions prescribed by the AICPA to hold and use the designation

Chartered Global Management Accountant®

Date Certified December 31, 2014

Certificate Number [REDACTED]



B. C. Malmon
Betsy C. Malmon, CPA, CGMA
President & CEO

COST



COST QUOTE FOR AUDIT SERVICES

May 25, 2022

West Virginia Lottery
900 Pennsylvania Avenue
Charleston, West Virginia 25302

Req#: CRFQ 0705 LOT2200000013
Opening Date: 05/25/2022
Opening Time: 1:30 p.m.

Name of Firm - Suttle & Stalnaker, PLLC

I, Natalie Luppold, certify that I am entitled to represent Suttle & Stalnaker, PLLC, empowered to submit this bid and authorized to sign a contract with West Virginia Lottery.


Natalie Luppold, CPA, CISA CITP, CRCM, Member

May 25, 2022

Date

The Virginia Center
1411 Virginia Street, East
Suite 100
Charleston, WV 25301

MAIN (304) 343-4126
FAX (304) 343-8008

The Rivers Office Park
200 Star Avenue | Suite 220
PO Box 149
Parkersburg, WV 26102

MAIN (304) 485-6584
FAX (304) 485-0971

Suncrest Towne Centre
453 Suncrest Towne Centre Drive
Suite 201
Morgantown, WV 26505

MAIN (304) 554-3371
FAX (304) 554-3410

suttlecpas.com
cpa@suttlecpas.com

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

**EXHIBIT A
PRICING PAGE**

| YEAR | COST |
|---------------------------|------------------|
| Year 1 | \$ 34,800 |
| Year 2 – Optional Renewal | \$ 34,800 |
| Year 3 – Optional Renewal | \$ 34,800 |
| TOTAL BID AMOUNT | \$104,400 |

VENDOR NAME:

Suttle & Stalnaker, PLLC

VENDOR REPRESENTATIVE NAME:

Natalie Luppold, CPA, CISA, CITP, CRCM, Member

VENDOR REPRESENTATIVE SIGNATURE:

Natalie C. Luppold

COST QUOTE FOR ADDITIONAL ACCOUNTING AND AUDITING CONSULTING SERVICES

| <u>Classification</u> | <u>Hourly Rate</u> |
|------------------------|--------------------|
| Partner/Member | \$360 |
| Senior Manager | 300 |
| Manager | 250 |
| Supervisor | 200 |
| Senior | 160 |
| Staff | 140 |
| Other Support/Clerical | 110 |
| Other - EDP | 275 |

All hourly rates include all travel and out-of-pocket expenses.

These fees do not include services that fall outside the scope of the audit. For example, accounting assistance from us in resolving unreconciled differences in accounting records or supporting account balances would fall outside the scope of our audit, as would implementation of significant new technical standards.

Additionally, our fees are based on the current state of operation. Should significant changes occur (i.e., significant expansion in existing operations), we will need to reevaluate our scope and audit approach. In the event these types of situations arise, it is our practice to discuss these types of issues with management before we would proceed so as to obtain management's authorization and to develop the best approach to solve the problem.

We understand that no changes in scope to the project will be implemented by us until such time as an approved change order is received. Formal contract amendments and change orders will be negotiated with West Virginia Lottery, whenever necessary, to address changes to the terms and conditions, cost of, or scope of work included under the contract. An approved contract amendment means one approved by West Virginia Lottery, the Department of Administration, and all other applicable State agencies prior to the effective date of such amendment. An approved contract amendment is required whenever the change affects the payment provision and the scope of the work. Such changes may be necessitated by new and amended federal and state regulations and requirements. No changes in scope are to be conducted except at the approval of West Virginia Lottery.

We will submit invoices to West Virginia Lottery for all services provided pursuant to the terms of the contract. Progress payments will be made on a monthly basis based upon the percentage of work completed. We will work with West Virginia Lottery management to develop a mutually agreeable proposed billing work plan.

REQUEST FOR QUOTATION FORMS

| | | |
|---|---|--|
|  | Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130 | State of West Virginia Centralized Request for Quote Service - Prof |
|---|---|--|

| | | | |
|---|----------------------------|--|----------------|
| Proc Folder: 1039319 | | Reason for Modification: | |
| Doc Description: Addendum No. 1 - SSAE 18 AUDIT REVIEW OF IGT CORP | | Addendum No. 1 is issued to publish questions and answers. | |
| Proc Type: Central Contract - Fixed Amt | | | |
| Date Issued | Solicitation Closes | Solicitation No | Version |
| 2022-05-20 | 2022-05-25 13:30 | CRFQ 0705 LOT2200000013 | 2 |

BID RECEIVING LOCATION

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

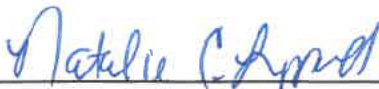
VENDOR

Vendor Customer Code: 000000202390
Vendor Name : Suttle & Stalnaker, PLLC
Address :
Street : 1411 Virginia Street East, Suite 100
City : Charleston
State : WV **Country :** USA **Zip :** 25301
Principal Contact : Natalie Luppold, CPA, CISA, CITP, CRCM, Member
Vendor Contact Phone: 304-343-4126 **Extension:** 3117

FOR INFORMATION CONTACT THE BUYER

Toby L Welch
 (304) 558-8802
 toby.l.welch@wv.gov

Vendor
Signature X



FEIN# 55-0538163

DATE May 25, 2022

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

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

- 11.1.3 Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
- 11.1.4 Failure to remedy deficient performance upon request.
- 11.2 The following remedies shall be available to Agency upon default.
 - 11.2.1 Cancellation of the Contract.
 - 11.2.2 Cancellation of one or more release orders issued under this Contract.
 - 11.2.3 Any other remedies available in law or equity.

12. MISCELLANEOUS:

12.1 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: Natalie Luppold, CPA, CISA, CITP, CRCM, Member

Telephone Number: 304-343-4126

Fax Number: 304-343-8008

Email Address: NLuppold@suttlecpas.com

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) Natalie C. Luppold
 (Printed Name and Title) Natalie Luppold, CPA, CISA, CITP, CRCM, Member
 (Address) 1411 Virginia Street East, Suite 100, Charleston, WV 25301
 (Phone Number) / (Fax Number) 304-343-4126 / 304-343-8008
 (email address) NLuppold@suttlecpas.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

Suttle & Stalnaker, PLLC
 (Company)
Natalie C. Luppold Natalie Luppold, CPA, CISA, CITP, CRCM, Member
 (Authorized Signature) (Representative Name, Title)
Natalie Luppold, CPA, CISA, CITP, CRCM, Member May 25, 2022
 (Printed Name and Title of Authorized Representative) (Date)
304-343-4126 / 304-343-8008
 (Phone Number) (Fax Number)
NLuppold@suttlecpas.com
 (Email Address)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT22*13

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.

Suttle & Stalnaker, PLLC

Company



Authorized Signature

May 25, 2022

Date

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

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT22*13

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.

Suttle & Stalnaker, PLLC

Company

Natalie C. Ayres

Authorized Signature

May 25, 2022

Date

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

Revised 6/8/2012