



# West Virginia Purchasing Division

2019 Washington Street, East  
Charleston, WV 25305  
Telephone: 304-558-2306  
General Fax: 304-558-6026  
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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](http://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](http://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: BERRY DUNN MCNEIL & PARKER LLC

Alias/DBA:

Total Bid: \$34,000.00

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



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

**State of West Virginia  
 Solicitation Response**

<b>Proc Folder:</b>	1039319	
<b>Solicitation Description:</b>	Addendum No. 1 - SSAE 18 AUDIT REVIEW OF IGT CORP	
<b>Proc Type:</b>	Central Contract - Fixed Amt	
<b>Solicitation Closes</b>	<b>Solicitation Response</b>	<b>Version</b>
2022-05-25 13:30	SR 0705 ESR05252200000007458	1

<b>VENDOR</b>
000000100150 BERRY DUNN MCNEIL & PARKER LLC

**Solicitation Number:** CRFQ 0705 LOT2200000013

**Total Bid:** 34000      **Response Date:** 2022-05-25      **Response Time:** 12:54:33

**Comments:**

**FOR INFORMATION CONTACT THE BUYER**  
 Toby L Welch  
 (304) 558-8802  
 toby.l.welch@wv.gov

<b>Vendor Signature X</b>	<b>FEIN#</b>	<b>DATE</b>
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Auditing Services				34000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Commodity Line Comments:** Year 1 - \$34,000; Year 2 Optional Renewal - \$34,000; Year 3 Optional Renewal - \$34,000; Total Bid - \$102,000

**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



perspective  
**GAINED**

*PROPOSAL TO*

**West Virginia Lottery**

*TO PROVIDE*

**Statement on Standards for  
Attestation Engagements No. 21  
(SSAE 21) for a Review of IGT**

**BerryDunn**

2211 Congress Street  
Portland, ME 04102-1955  
207.541.2200

**Jeffrey D Walla, CPA, Principal**  
jwalla@berrydunn.com

**Christopher Ellingwood, CISA, COBIT 5,  
Senior Manager**  
cellingwood@berrydunn.com

**Proposal Submitted On:**

May 25, 2022 before 1:30 p.m. in response to  
CRFQ #0705 LOT2200000013

## Letter of Transmittal

May 25, 2022

Toby L. Welch, Senior Buyer  
West Virginia Purchasing Division  
2019 Washington Street, East  
Charleston, WV 25305

Dear Mr. Welch:

Berry Dunn McNeil & Parker, LLC (BerryDunn) is pleased to submit our proposal to perform the Statement on Standards for Attestation Engagements No. 21 (SSAE 21) for an audit of IGT Global Solutions operations site for the West Virginia Lottery (Lottery) for the period of July 1, 2021 through June 30, 2022. We note that the original RFP requested an SSAE no. 18, however per the American Institute of Certified Public Accountants (AICPA), SSAE no. 18 will be superseded by SSAE no. 21 on June 15, 2022.

### Introduction

The Lottery seeks an SSAE 21 examination of the systems and controls relating to IGT's Enterprise Series (ES) instant and online gaming system and service center operations. We will employ a structured approach that we have used successfully in past SSAE 21 examinations in the lottery industry and for other IGT operations sites. The examination will be conducted in accordance with standards established by the AICPA.

At the conclusion of the examination, BerryDunn will issue a System and Organization Controls (SOC) 1 Type 2 *Report on Controls at a Service Organization* for the 12 months ending June 30, 2022. We will issue 15 bound copies of our SSAE 21 report by August 31, 2022.

### BerryDunn is the Right Choice to Support the Lottery's Continued Success

As you evaluate which firm is right for you, please consider the following:

- **BerryDunn has been conducting SSAE 18 examinations in the lottery industry since 1995** (formerly SAS 70 and SSAE 16 exams). We have over 25,000 hours of SOC examination experience in the lottery industry. We are efficient and flexible and have had success completing examinations with minimal disruption to service center staff and production operations.
- **Each year, we complete SSAE examinations at nineteen IGT service centers.** Our experience allows our team to "hit the ground running," and IGT will not have to spend time explaining key functions of how systems and the industry work.

- **We have a core team of 15 auditors with lottery SOC experience.** Our teams have a mix of operation, financial, and information technology expertise. The group is overseen by a Principal and a Senior Manager who work directly with all of our lottery site service centers and manage the process, from planning and working on-site to report issuance. We have the systems, staff, and processes in place to complete successful and efficient SOC examinations.
- **We focus on the lottery and gaming industry and lottery systems and operations.** For more than 25 years, BerryDunn has been committed to working with gaming, lottery, and lottery vendors across the country to assess and improve information security, financial controls, and operational processes. In the past few years, we have worked with (or will soon begin working with) 32 state lotteries, either directly or through their major service providers.

We have significant experience working with IGT Global Solutions Corporation (IGT). We are knowledgeable of all aspects of this vendor's operations, and because of this, we can provide the Lottery with risk-based audits focused on what matters most to the Lottery. We also have experience working directly with state lottery agencies, providing security studies, procedure development, and change management consulting services.

We have experience auditing a range of lottery systems and offerings, including daily numbers, pari-mutuel, and scratch/instant lottery games; Multi-State Lottery (MUSL) requirements; video lottery systems; monitor games; sports bet lottery programs; cooperative services arrangements; iLottery products; player loyalty programs; and internal state lottery systems. We have also expanded into sports and digital gaming service providers and their systems used by several national and international lotteries.

- **We have relevant qualifications.** Our proposed project team includes individuals with the following relevant certifications: Certified Public Accountant (CPA), Certified Information Systems Security Professional (CISSP), Certified Information Systems Auditor (CISA), and Certified in Risk and Information Systems Control (CRISC), among others. These certifications are backed by years of experience in the field.
- **We are committed to the success of the lottery industry.** As of May 2022, we are currently the only CPA firm who is an associate member of the North American State and Provincial Lottery Association (NASPL). We attend NASPL's annual conferences, and members of our team have spoken at the annual Professional Development Seminars on emerging audit and security topics for the last five years.
- **We are independent and objective advisors.** BerryDunn is independent and objective with respect to hardware, software, and lottery systems vendors, helping ensure that project work and recommendations will focus solely on the best interests of the Lottery.

## In Closing

As a Principal at BerryDunn, I am authorized to bind the firm to this proposal and any contractual agreement resulting from it. I am also the individual who authorized to provide clarification, make decisions, and negotiate this contract on behalf of BerryDunn.

Our team is committed to the lottery industry, and we are passionate about helping our clients evaluate and improve their information security. We bring a deep understanding of the regulations, compliance standards, and information security best practices relevant to your industry. We provide

our clients with the guidance they need to identify risks and protect their IT systems, operations, and information assets from threats. Based upon our depth of project experience and the expertise of our team, we are confident our services will meet your needs and exceed your expectations.

Thank you for the opportunity to submit this proposal. We recognize the importance of this project to the Lottery, and we would be honored to have the opportunity to work with you to fulfill your objectives. We would be pleased to present our proposal to answer any questions the Evaluation Committee may have. We would be happy to provide any additional information that would aid the Lottery's proposal evaluation process. Should you or the Evaluation Committee have any questions regarding our proposal, please do not hesitate to contact me at (207) 541.2200 or [jwalla@berrydunn.com](mailto:jwalla@berrydunn.com).

Thank you for your consideration of our firm and our proposal. We are eager to discuss our proposed project plan with the Lottery and look forward to hearing from you soon.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey D Walla". The signature is written in a cursive style with a large initial "J" and "D".

Jeffrey D Walla, CPA  
Principal

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## Requested Exceptions to General Terms and Conditions

BerryDunn has reviewed the State of West Virginia's General Terms and Conditions, as found on pages 10 to 23 of the CRFQ. In accordance with Section 11 of the CRFQ (Exceptions and Clarifications, page 7), we accept the terms and conditions stated therein, with the following requested exceptions:

**Table 1: BerryDunn's Requested Exception to the General Terms and Conditions  
(Pages 10 to 23 of the CRFQ)**

CRFQ Section and Page Number	CRFQ Language	BerryDunn's Suggested Revision
p. 14 section 8 of the CRFQ	INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below and must include the State as an additional insured on each policy prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to the Contract award regardless of whether that insurance requirement is listed in this section.	BerryDunn carries additional insurance policies other than those listed in section 8. As is industry standard, we cannot name a client as an additional insured on our Professional Liability or Workers' Compensation policy, but may list them as a certificate holder.
p. 16 section 19 of the CRFQ	CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-5.2.b.	BerryDunn would like to request that written notice and an opportunity to cure be provided before the Contract is terminated for cause as in Section 19.

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

## Section 3 Response: Our Qualifications

BerryDunn acknowledges and accepts the terms and specifications set forth in Section 3 of the Lottery's RFQ and affirm we meet or exceed the minimum qualifications listed below.



Founded in  
**1974**



**8**  
Offices nationwide



**54**  
Principals

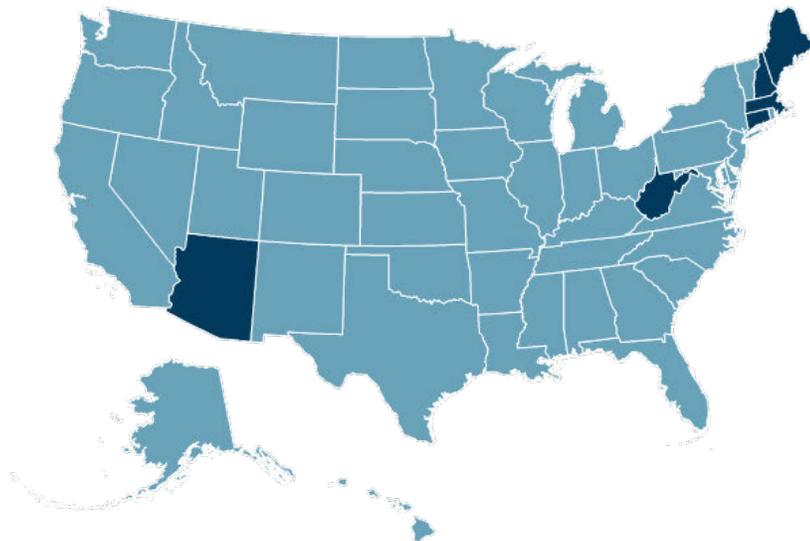


**750+**  
Employees

### Office locations



Portland, ME  
Bangor, ME  
Manchester, NH  
Boston, MA  
Hartford, CT  
New Haven, CT  
Charleston, WV  
Phoenix, AZ



Independent Member  
firm of the BDO Alliance



"Top 100" ranking from  
*INSIDE Public Accounting*  
and *Accounting Today*  
since 2011



7th fastest-growing CPA  
firm and management  
consultancy in the nation

## History

BerryDunn, a licensed CPA firm, was founded in 1974 by three principals focused on client service, entrepreneurship, and community. As we have evolved over the years, our mission has remained the same: to help each client create, grow, and protect value.

Today, BerryDunn is the [top ranked CPA and management consulting firm headquartered in New England](#), and was ranked [50<sup>th</sup> by AccountingTODAY](#) in their Top 100 Firms list and [54<sup>th</sup> by INSIDE Public Accounting](#).

## Great Work for Great Clients

Each year, BerryDunn solicits feedback through a client satisfaction survey independently conducted by Portland Research Group. The results of our most recent client satisfaction survey show we continue to meet or exceed expectations:



Guided by our mission to help each client create, grow, and protect value, we work to surpass industry standards, including for the following:

- Industry-specific expertise
- Involvement of Principals and other senior-level professionals
- Engagement planning
- Quality of deliverables
- Timeliness and communication
- Identifying and addressing critical issues
- Overall satisfaction

BerryDunn maintains comprehensive policies and procedures for implementing a system of quality assurance and regulatory compliance, including annual reviews of engagements with a wide range of clients in many different industries:



### Annual Internal Inspection

Our Quality Assurance Team performs rigorous internal inspections each year based on standards equal to or higher than those of external AICPA inspections.



#### **Triennial AICPA Review**

Our accounting and auditing policies are subject to a comprehensive AICPA peer review performed by external certified public accountants every three years.



#### **Triennial PCAOB Review**

We undergo routine inspection by the Public Company Accounting Oversight Board (PCAOB) to ensure our compliance with the SOX, U.S. Securities and Exchange Commission (SEC) regulations, and more.

In 2021, Briscoe, Burke & Grigsby LLP conducted BerryDunn's most recent triennial peer review and reports that we continue to receive a rating of 'Pass'—the highest possible result. A copy of our most recent peer review report and related AICPA acceptance letter are provided as an appendix to this proposal.

### **Objective Findings from Independent Professionals**

BerryDunn has no known or perceived conflicts of interest in serving the Lottery, nor any relationship with management or other clients that could impair the firm's independence.

The Lottery will receive objective services backed by comprehensive policies and procedures for professional independence. The firm takes all necessary steps to comply with independence requirements and avoid any real or perceived conflicts of interest, including:

- Annual written representations of independence by personnel performing client services
- Acceptance and continuance policies for all clients and engagements
- Maintaining a real-time list of clients and prohibited activities
- Independence training for all professional staff

## Our Commitment to the Lottery and Gaming Industry

We have more than 25 years of experience providing services to the lottery and gaming industry, including SAS70/SSAE16/SSAE18 reviews and SSAE 18 reviews with systems used by IGT.



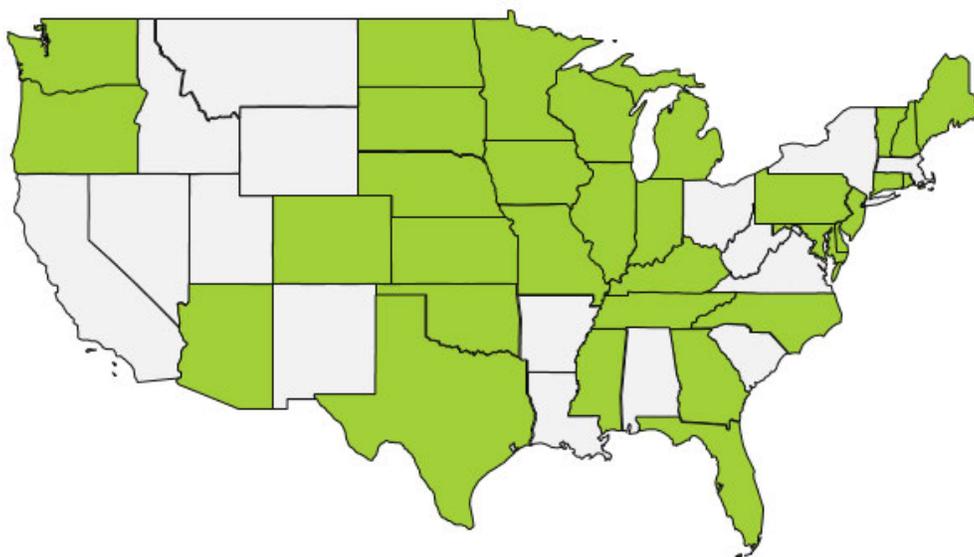
We have been working in the lottery industry since 1995 performing SOC examinations to address information security and operation processes. BerryDunn is committed to the lottery and public gaming industry. Our lottery clients trust our advice and our work because we know the industry and their business.

Our work includes a significant focus on state lottery operations, systems, and related services. We pay attention to emerging lottery technologies, including video lottery venues, sports betting, iLottery, and online player reward programs. Our experience includes deep knowledge of and familiarity with lottery systems, services, and procedures, including IGT's Enterprise and ProSys systems. **We have also worked with IGT's newest gaming system, Aurora, and we are familiar with its functionality and features.**

We have more than 50,000 hours of IT security and assurance experience in the lottery and gaming industry. Our work has given us a strong understanding of the systems, operations, regulations, risks, and internal controls that make the lottery and gaming industry very distinctive from other business segments. We know what to expect when we are on-site at your facilities and the best methods to approach projects of this nature with minimal disruption to your facilities and your staff and their day-to-day activities.

Since 1995, BerryDunn's IT Assurance Services Practice has worked with gaming, lottery, lottery service providers (IGT, SG, Intralot), and pari-mutuel horse racing organizations across the country to assess and improve information security, financial controls, and operational processes. We have worked with many state lotteries, and have worked with the following lotteries and/or their major service providers in the past few years, we have worked with (or will soon begin working with) the following 32 state lotteries, either directly or through their major service providers: Arizona, Colorado, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Maine, Maryland, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, North Carolina, North Dakota, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Tennessee, Texas, Vermont, Wisconsin, and Washington State. We are also working with lotteries in Canada (New Brunswick, Ontario and Quebec) and Europe (Netherlands).

## Exhibit A: Lotteries Served by BerryDunn Either Directly or Through Their Major Service Providers



We are knowledgeable regarding a range of lottery operations and services, including:

- Instant lottery games (online games)
- Scratch lottery games
- Subscriptions
- Video lottery
- Daily numbers
- Jackpot games
- Multi-state games and Multi-State Lottery (MUSL) requirements
- Internal control systems (ICS)
- Monitor games (keno)
- Draw procedures
- iLottery systems
- Player loyalty programs
- Sales and marketing (tel-sell)
- Cooperative services arrangements
- Scratch ticket game generation, printing, and distribution controls
- Lottery systems development life-cycle (SDLC)
- Service and support
- Incident management
- In-lane sales systems and programs

We also have experience with lotteries that connect to retailer terminals through leased line, satellite, cellular, and radio telecommunications.

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

Printing Operations in Lakeland, Florida which designs, manufactures, and distributes instant tickets to lotteries globally.

We have experience with supportive programs that enable lotteries to further market, promote, and serve customers. Annually, we also complete the SOC examinations for IGT Shared Services and SG's SciCore product line which provides second chance drawings, bonuses, promotions, and player loyalty programs to customers of many lotteries throughout the US.

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

BerryDunn is proud to support the public gaming industry. We are currently (as of May 2022) the only CPA firm that is an Associate Member of NASPL. We attend NASPL's annual conferences, and we have spoken at NASPL sub-committee Professional Development Seminars (PDS) on topics ranging from auditing lottery industry mobile applications, audit efficiencies in the industry, and SOC examinations. In 2021, we were honored to present to NASPL's PDS virtual event on successfully completing engagements in the new COVID environment and specific IT risks all lotteries should consider with a hybrid workforce.



**BerryDunn has successfully completed more than 1,000 IT security- and risk-related assessments, System and Organization Controls (SOC or SSAE 18) examinations, and compliance assessments (to name a few).**



Many of these have been for the lottery and gaming industry. We also help develop security policies, procedures, and roadmaps for remediation. Our experience includes an in-depth knowledge of a broad range of technologies (e.g., software, hardware, and operating systems) and evaluating compliance with a wide range of security and technical standards.

We bring an important blend of lottery industry, security, risk management, and audit experience that will allow us to meet your needs and objectives effectively and efficiently. Through our work with clients domestically and internationally to evaluate and improve IT security, we have a deep understanding of:

- The environment in which you work and the challenges you face
- The need for confidence in the public's perception of the Lottery's integrity and responsible gaming principles
- The regulatory requirements with which you must comply and the issues associated with highly regulated industries
- The major lottery industry service vendors, including IGT, SG, and Intralot
- Your dedication to providing secure, accessible services for your customers, your staff, and the State of West Virginia
- The risks, internal controls, systems, and operations that make the lottery industry very distinctive from other business segments

- Your vision for IT that aligns with the greater strategic mission of the Lottery
- The need for a forward thinking vision that supports growth

In addition, we are knowledgeable with all aspects of lottery operations and systems and have experience with daily numbers, pari-mutuel, and scratch lottery games; MUSL requirements; video lottery systems; monitor games; sports betting; cooperative services arrangements; iLottery products; player loyalty programs; internal state lottery systems, and ICS and in-lane lottery products.

We have the experience to help you identify risks and protect your systems and information from threats. The Lottery can be assured that BerryDunn has the expertise, resources, stability, longevity, and credibility necessary to meet your requirements for this engagement.

## Comparable Engagements

Our clients depend on us to deliver quality products and services. We take our work seriously and work to exceed your expectations for the quality and timeliness of our communications, service delivery, and final work products.

We strive to assure quality by understanding your expectations up front, developing a reasonable and achievable project approach, gaining your concurrence on project tasks and timing, and using appropriate staff for each engagement—*in short, we set common expectations early and live up to them*. All of our engagements are built upon a foundation of well-established quality control procedures.

The projects listed in Table 2 below entails preliminary information gathering, one or more on-site visits to the organization by our team to conduct interviews and observe operations, and remote work to complete an analysis of our findings and develop deliverables.

**Table 2: Sample of BerryDunn’s Relevant Projects**

State Lotteries and Lottery Service Providers	
Client	Project
IGT Global Solutions Corporation	<p><b>SOC Examinations and Security Readiness Assessments for 19 IGT jurisdictions and operations. (A full list is available upon request)</b></p> <p>BerryDunn is one of the preferred audit companies of IGT. This includes the examinations of online and instant ticket lottery processing systems.</p> <p>BerryDunn works closely with IGT’s corporate office in Providence, Rhode Island, as well as each operation site’s management to develop an audit plan to complete the SOC examinations. As a result of that process, we are able to efficiently and effectively examine IGT documentation.</p> <p>Each site is left with a list of recommendations based on our operational observations and testing to further enhance their control environment and to provide efficiencies in operations, where possible. The SOC</p>

	exams also allow IGT to proactively report on their internal controls to their customers and their customers' auditors.
Scientific Games International, Inc.	<p><b>SOC 1 and 2 Examinations for 14 jurisdictions and locations for lottery operations. (A full list is available upon request)</b></p> <p>Berry Dunn is SG's preferred auditing firm for SOC examinations. This includes the examinations of online and instant ticket lottery processing systems.</p> <p>We work with corporate management, site management, and each of the corresponding state lotteries to develop the controls tested and perform sufficient testing procedures.</p>
Light and Wonder, LLC (formally, part of Scientific Games, Gaming Division)	<p><b>SOC examinations for 29 jurisdictions and locations of gaming systems for US, European, and Canadian lottery and casino operations. (A full list is available upon request)</b></p> <p>Berry Dunn is Light and Wonder's preferred auditing firm for SOC examinations. Operations are rapidly growing internationally and we work with clients domestically and in Europe and Canada.</p> <p>We work with corporate management, site management, and each of the corresponding locations to develop the controls tested and perform sufficient testing procedures.</p>
Michigan Lottery	SOC Readiness Assessment
Colorado Lottery	SOC 1 Examination
Texas Lottery	2016, 2018, 2020, and 2022 Security Study
Oregon Lottery	Prosci Change Management Services
New Jersey Lottery	Standard Operating Procedure Codification and Development
MUSL	Operational Security Assessment and Audit
<b>Government and Other Organizations</b>	
Rhode Island Student Loan Authority	SOC 1 examination and readiness assessment
Vermont Student Assistance Corporation	SOC 1 of federal loan processing
BlueCross BlueShield of Vermont	SOC 1 of health claims processing
Comprehensive Benefits Administrators	SOC 1 of health claims processing
Employee Benefit Plan Administration	SOC 1 of health claims processing
Blue Benefit Administrators of Massachusetts	SOC 1 of health claims processing

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

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

We encourage you to contact our references to inquire about our performance and their satisfaction with our services.

Reference #1	
Company Name:	<b>Scientific Games International (SG, Inc.), all SOC exams</b>
Contact Person:	Mr. Andrew Jones, Senior Manager, IT Management – Lottery Systems
Phone Number:	(678) 315 - 2763
Email Address:	<a href="mailto:andrew.jones@berrydunn.com">andrew.jones@berrydunn.com</a>
Project Description:	All of SG SOC 1 Examinations
Date Completed:	1995 - current

Reference #2	
Company Name:	<b>IGT Global Solutions</b>
Contact Person:	Ms. Jennifer Lee
Phone Number:	(512) 217-3810
Email Address:	<a href="mailto:Jennifer.r.lee@capgemini.com">Jennifer.r.lee@capgemini.com</a>
Project Description:	30 Annual SOC examinations for multiple Lottery operational sites.
Date Completed:	2004 - current

## Our Commitment to the State of West Virginia

BerryDunn has worked with West Virginia organizations for more than ten years to address complex issues related to the management, organization, and operation of technology services and systems. To demonstrate our commitment to our West Virginia clients, BerryDunn maintains an office in Charleston, with over 25 full-time employees. Table 3 provides a list of West Virginia clients for whom we have provided IT-related consulting services.

**Table 3: BerryDunn's Consulting Work with West Virginia Organizations**

Client	Project
Appalachian Trail Conservancy	Project Management for Systems Implementation
West Virginia Bureau for Children and Families	Project Management for Enterprise Content Management (ECM) Project
West Virginia Bureau for Medical Services	5010 Refresh Project
West Virginia Bureau for Medical Services	Adult Benefit Plan Redesign
West Virginia Bureau for Medical Services	Adult Quality Measures Grant Project
West Virginia Bureau for Medical Services	Asset Verification System Project Management Services and Procurement Assistance
West Virginia Bureau for Medical Services	Children with Serious Emotional Disturbance (SED) Waiver Phase 1
West Virginia Bureau for Medical Services	Coordinated Care Management Project Management and Procurement Assistance Project

Client	Project
West Virginia Bureau for Medical Services	Data Visioning and Warehouse Development and Procurement Assistance Project
West Virginia Bureau for Medical Services	Data Warehouse / Decision Support System (DW/DSS) Project Management
West Virginia Bureau for Medical Services	Disproportionate Share Hospital (DSH) Payment Audit
West Virginia Bureau for Medical Services	EHR Provider Incentive Payment (PIP) Program Audit
West Virginia Bureau for Medical Services	Enterprise Portfolio Management Office (E-PMO)
West Virginia Bureau for Medical Services	EVV Solution Implementation Project
West Virginia Bureau for Medical Services	Gap Analysis and Project Management Services (GAPMS)
West Virginia Bureau for Medical Services	ICD-10 Transition Planning and Implementation
West Virginia Bureau for Medical Services	Innovative Accelerator Program (IAP)
West Virginia Bureau for Medical Services	IV&V RFP Assistance
West Virginia Bureau for Medical Services	Long Term Supports and Services Reform Planning
West Virginia Bureau for Medical Services	Medicaid Eligibility Group and Policy Analysis (MEGPA)
West Virginia Bureau for Medical Services	MITA 3.0 Lifecycle Maintenance and Technical Assistance Project
West Virginia Bureau for Medical Services	MITA 3.0 Organizational Redesign
West Virginia Bureau for Medical Services	MITA 3.0 SS-A Assistance Project
West Virginia Bureau for Medical Services	MITA 3.0 SS-A Maintenance and Annual Update Assistance Project
West Virginia Bureau for Medical Services	MMIS Contract Edit Review
West Virginia Bureau for Medical Services	PA Forms Revision
West Virginia Bureau for Medical Services	Payment Error Rate Measurement (PERM)
West Virginia Bureau for Medical Services	Pharmacy ePrescribing Planning, Communication, and Training
West Virginia Bureau for Medical Services	Policy Workflow Assessment
West Virginia Bureau for Medical Services	PPACA Planning, Analysis, and Implementation Support
West Virginia Bureau for Medical Services	Primary Care Provider Enhanced Payment Program Implementation
West Virginia Bureau for Medical Services	Project Management and Support Services for the Access to Care Project Monitoring Phase
West Virginia Bureau for Medical Services	Project Management for MMIS Procurement, DDI, and Certification
West Virginia Bureau for Medical Services	Utilization Management and Prior Authorization Services RFP Development Project
West Virginia Bureau for Medical Services	Project Management Office (PMO) Development

Client	Project
West Virginia Bureau for Medical Services	Provider Enrollment (PEA) Project
West Virginia Bureau for Medical Services	QA Oversight of MMIS and Pharmacy POS Implementation
West Virginia Bureau for Medical Services	Rate Setting and Case Mix Analysis
West Virginia Bureau for Medical Services	Safe at Home APD Assistance
West Virginia Bureau for Medical Services	State Medicaid Health IT Planning and HIT Plan Updates
West Virginia Bureau for Medical Services	SUD Waiver Initiative
West Virginia Bureau for Medical Services	Technical Assistance and Program Support (TAPS)
West Virginia Bureau for Medical Services	Technical and Information Enterprise Project Management Services (TEPMS)
West Virginia Bureau for Medical Services	Third Party Liability (TPL) Options Analysis Project
West Virginia Bureau for Medical Services	WIC EBT Project Management
West Virginia Bureau for Public Health	Public Health Accreditation Consulting
West Virginia Children's Health Insurance Program	Assessment of ACA Compliance and Transition Project Management Support
West Virginia Children's Health Insurance Program	MMIS Stabilization Phase Performance Monitoring Project
West Virginia Children's Health Insurance Program	DW/DSS Historical Data Testing and Implementation Project
West Virginia Children's Health Insurance Program	DW/DSS Migration Project
West Virginia Department of Health and Human Resources	Behavioral Health Payment Rate Analysis
West Virginia Department of Health and Human Resources	E&E Implementation Assistance
West Virginia Department of Health and Human Resources	E&E Independent Security and Privacy Controls Assessment
West Virginia Department of Health and Human Resources	E&E Project Support Services
West Virginia Department of Health and Human Resources	E&E RFP Development Assistance
West Virginia Department of Health and Human Resources	Income Maintenance Manual Update Project
West Virginia Department of Health and Human Resources	Information Systems Controls Review
West Virginia Department of Health and Human Resources	RAPIDS (Eligibility System) Transition Facilitation Project
West Virginia Offices of the Insurance Commissioner	Health Insurance Exchange Planning

Client	Project
West Virginia University	IT Audit Services

It is our goal to expand our presence in the State and it would be a privilege to provide SSAE 21 services to the West Virginia Lottery.

## Experience of Key Personnel

Our team members were carefully selected for this project based on the Lottery's project needs and their experience providing relevant security services. Our proposed team offers:

- **Experience.** BerryDunn has more than 25 years of experience providing security, risk management, audit, and accounting services to the lottery and gaming industry. Our extensive lottery industry experience saves time and improves our audit efficiency. We know how your organization works, the relationships you have with vendors, and the right questions to ask, and of whom. We understand the complex rules of each game and the security and control requirements needed. Our industry knowledge allows our team to often leave site management with recommendations for improvement of controls using best-practice standards and requirements from the World Lottery Association (WLA), NASPL, and MUSL.
- **Trust.** The Lottery can have confidence that BerryDunn understands and appreciates the criticality of information security to your operations and ability to maintain the public's trust.
- **Senior-level involvement.** Active leadership and participation from our most senior and experienced consultants throughout all phases of the engagement. We believe using senior-level management with decades of Lottery experience on this project provides the Lottery with valuable industry insights and a focused project plan that targets the most relevant risks. We do not use staff with no Lottery experience on our engagements. All supervisory staff holds a bachelor's degree in Accounting or related field, Management Information Systems, or Computer Science.
- **Professional certifications.** Members of our team hold a range of relevant professional certifications, which are backed up by years of real-life experience. Our team's certifications include:

  - **CISA:** Certified Information Systems Auditor
  - **CISSP:** Certified Information Systems Security Professional
  - **COBIT:** Certified in COBIT 5 Foundation
  - **CPA:** Certified Public Accountant
  - **CRISC:** Certified in Risk and Information System Controls
  - **LSSGB:** Lean Six Sigma Green Belt
  - **Prosci® CCP:** Prosci® Certified Change Practitioner
- **Adaptability and responsiveness.** BerryDunn has conducted many engagements similar in size and scope to the services requested by the Lottery. We understand the importance of applying a structured methodology to a project of this magnitude. However, we pride ourselves on being flexible and adaptable to the unique needs of each client.

- **Integrity.** BerryDunn is independent and objective and does not up-sell additional products and/or services. BerryDunn will help maintain focus on the goals of the project and the Lottery's best interests.

We carefully selected our project team based on the needs set forth in the Lottery's RFP and their experience providing attestation services. BerryDunn is proud to have highly dedicated and experienced professionals. We know that advanced degrees and certifications are important and reflect the knowledge base of our consultants. We also know that it takes years of experience on the job to gain the deep understanding of information security that our clients expect. For example, our senior-level consultants typically have more than 15 years of experience providing a range of security services. In addition, many of our professionals have advanced degrees and industry certifications.

As a consulting and CPA firm, all of our professional personnel are required to complete **at least 120 hours of continuing professional education (CPE) every three years**, which contributes to their consulting, IT, management, and accounting (if applicable) proficiency. In addition, we regularly hold internal knowledge-sharing seminars, as well as "hack-a-thon" days to provide opportunities for our consultants to exchange knowledge and share new developments and changes in the world of IT security.

Name and Title	Job Description
<b>Project Leadership</b>	
<p><b>Jeffrey D Walla, CPA</b> <i>Principal</i></p>	<p><b><u>Experience/Qualifications:</u></b></p> <ul style="list-style-type: none"> <li>• Certified Public Accountant and Principal at BerryDunn</li> <li>• Over 35 years providing audit and consultative services for clients in the government and not-for-profit sectors</li> <li>• Served as the Audit Principal for a financial statement audit of the Tri-State Lotto Commission for 15 years</li> <li>• Served as the Audit Principal on all of BerryDunn's lottery service organization examinations performed under SAS 70, SSAE 16, and SSAE 18</li> </ul> <p><b><u>Project Responsibilities:</u></b></p> <ul style="list-style-type: none"> <li>• Jeff will be the Engagement Principal for this project.</li> <li>• As the Engagement Principal, Jeff will:               <ul style="list-style-type: none"> <li>○ Direct our work and provide oversight of our team</li> <li>○ Maintain overall responsibility for the quality of our services and deliverables</li> <li>○ Ensure the commitment of our firm and that appropriate resources are allocated to the engagement</li> <li>○ Provide subject matter expertise</li> <li>○ Review and approve deliverables</li> </ul> </li> </ul>
<p><b>Todd Desjardins, CPA, CFE</b> <i>Principal</i></p>	<p><b><u>Experience/Specialty:</u></b></p>

Name and Title	Job Description
	<ul style="list-style-type: none"> <li>• Principal at BerryDunn and the leader of the firm's Quality Assurance process</li> <li>• Coordinates the firm's audit and accounting technical resources</li> <li>• Involved in BerryDunn's forensic accounting and fraud engagements, helps clients implement internal controls that can mitigate the risk of material error or fraud</li> </ul> <p><b><u>Project Responsibilities:</u></b></p> <ul style="list-style-type: none"> <li>• Todd will be the Concurring Principal for this project.</li> <li>• As the Concurring Principal, Todd will: <ul style="list-style-type: none"> <li>○ Review final deliverables for compliance to AICPA requirements</li> </ul> </li> </ul>
<p><b>Christopher Ellingwood, BS, CISA, COBIT</b> <i>Project Manager</i></p>	<p><b><u>Experience/Specialty:</u></b></p> <ul style="list-style-type: none"> <li>• Senior Manager in BerryDunn's IT Assurance Services Practice and dedicated to our clients in the lottery and gaming industry for 16 years</li> <li>• Manages all of our lottery and gaming-related work, monitors trends and laws, and maintains overall industry awareness</li> <li>• Has conducted over 500 lottery-related engagements, including IT security engagements, information system audits, SOC examinations, and operational reviews</li> <li>• Has expertise in lottery operations, lottery technical systems, and lottery software change management</li> <li>• Heavily involved with NASPL and has spoken for several years at their annual Professional Development Seminars on the topics of security, auditing, and compliance</li> </ul> <p><b><u>Project Responsibilities:</u></b></p> <ul style="list-style-type: none"> <li>• Chris will be the Project Manager for this engagement.</li> <li>• As the Project Manager, Chris will: <ul style="list-style-type: none"> <li>○ Build and maintain a productive relationship with the Lottery</li> <li>○ Participate in meetings with Lottery project leadership</li> <li>○ Serve as primary point of contact with the Lottery</li> <li>○ Lead all phases of our work, including our on-site work</li> <li>○ Develop and maintain the Project Work Plan and Schedule</li> <li>○ Perform day-to-day project management and staff oversight</li> <li>○ Facilitate and lead on-site fact-finding meetings and data collection</li> <li>○ Provide subject matter expertise</li> <li>○ Lead the analysis and development of project deliverables</li> <li>○ Present findings to the Lottery</li> </ul> </li> </ul>

Name and Title	Job Description
<b>Project Consultants</b>	
<p><b>Carley Desjardins, BS</b> <i>Senior Consultant</i></p>	<p><b><u>Experience/Specialty:</u></b></p> <ul style="list-style-type: none"> <li>• Senior Consultant in BerryDunn’s IT Assurance Services Practice</li> <li>• Provides a variety of technology assurance services, including SOC examinations and risk analyses, including for clients in the lottery and gaming industry and insurance industry</li> <li>• Helps clients to identify opportunities for improvement in information security, operational efficiency, collaboration, and the delivery of IT services</li> </ul> <p><b><u>Project Responsibilities:</u></b></p> <ul style="list-style-type: none"> <li>• Carley will be a Consultant on this engagement.</li> <li>• As a Consultant, Carley will: <ul style="list-style-type: none"> <li>○ Support the Project Manager and Staff Supervisor throughout the engagement</li> <li>○ Be involved in the on-site field work and fact-finding</li> <li>○ Provide subject matter expertise</li> <li>○ Participate in the analysis and development of project deliverables and reports</li> </ul> </li> </ul>
<p><b>Austin Elmore, BS</b> <i>Consultant</i></p>	<p><b><u>Experience/Specialty:</u></b></p> <ul style="list-style-type: none"> <li>• Consultant in BerryDunn’s IT Assurance Services Practice</li> <li>• Provide a variety of technology assurance services, including SOC examinations and risk analyses, including for clients in the lottery and gaming industry and insurance industry</li> <li>• Help clients identify opportunities for improvement in information security, operational efficiency, collaboration, and the delivery of IT services</li> </ul> <p><b><u>Project Responsibilities:</u></b></p> <ul style="list-style-type: none"> <li>• Austin will be a Consultant on this engagement.</li> <li>• As a Consultant, he will: <ul style="list-style-type: none"> <li>○ Support the Project Manager and Staff Supervisor throughout the engagement</li> <li>○ Be involved in the on-site field work and fact-finding</li> <li>○ Provide subject matter expertise</li> <li>○ Participate in the analysis and development of project deliverables and reports</li> </ul> </li> </ul>
<b>Subject Matter Resource</b>	
<p><b>Mark Caiazzo, BS, CISA, COBIT, CRISC</b> <i>Principal</i></p>	<p><b><u>Experience/Specialty:</u></b></p> <ul style="list-style-type: none"> <li>• Principal at BerryDunn and the leader of our IT Assurance Services Practice and dedicated lottery and gaming team</li> </ul>

Name and Title	Job Description
	<ul style="list-style-type: none"> <li>• Responsible for each of our lottery engagements since 1995 and is heavily involved in the on-site work</li> <li>• Over 30 years of IT audit and control experience, much of which has been conducted for the lottery and gaming industry</li> <li>• Has presented on the topic of Internal Controls at NASPL events</li> </ul> <p><b><u>Project Responsibilities:</u></b></p> <ul style="list-style-type: none"> <li>• Mark will be a Subject Matter Resource on this engagement and will provide specialized knowledge and expertise in areas required by the project.</li> </ul>

Our project team brings to this engagement:

- Extensive experience providing security, risk management, and audit services to the lottery and gaming industry and the knowledge and technical experience to assess your information security environment and maturity
- Deep knowledge of lottery information systems, operations, application processing, change management, and scratch ticket processing and operations
- An understanding of what to expect when we are on-site at your facilities and the best methods to approach projects of this nature with minimal disruption to your facilities, your staff, and their day-to-day activities.
- An appreciation of the criticality of information security to your operations and ability to maintain the public's trust
- Active leadership and participation from our most senior and experienced consultants throughout all phases of the engagement, including on-site work
- Technical expertise for analyzing systems, configurations, and security practices of systems
- Relevant professional certifications, including CISA, CRISC, and CISSP, which are backed up by years of real-life experience
- A proven and structured methodology, with an ability to be adaptable and responsive to your unique needs
- Independence and objectivity from the hardware and software community allowing us to maintain focus on the goals of the project and the Lottery's best interests

As of May 2022, we are the only CPA firm that is an Associate member of NASPL. We attend NASPL's annual conferences, and we have spoken at NASPL sub-committee Professional Development Seminars on topics ranging from auditing lottery industry mobile applications, audit efficiencies in the industry, and SOC examinations. In addition, on an annual basis, we conduct our own internal employee education days specifically on the lottery industry's systems and controls.



## **Jeffrey D Walla, CPA Principal**

Jeffrey Walla is a Certified Public Accountant and a Principal with BerryDunn. With over 35 years of experience, Jeff provides assurance and attestation services and brings extensive audit experience in a variety of industries but primarily in the not-for-profit, healthcare, construction, and government sectors.

### **Relevant Experience**

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

Jeff also helps clients with a variety of issues including:

- Arbitrage rebate consulting and compliance
- Assurance
- Capital finance planning and compliance
- Financial audits
- Internal audit services
- SOC examinations
- Employee benefit plan audits
- Yellow book audits
- Uniform Guidance audits

### **Education and Memberships**

BA, Accounting and Business Information Systems, Eastern New Mexico University

MBA, Eastern New Mexico University

Certified Public Accountant (CPA)

American Institute of Certified Public Accountants (AICPA) Member

Healthcare Financial Management Association



## Todd J. Desjardins, CPA, CFE

### Principal

Todd is a Principal in BerryDunn's Assurance, Tax, and Advisory Group, including our Financial Services Group, and the firm's Quality Assurance Principal. He provides audit, accounting, and consulting services to a variety of clients in the financial services industry, including banks, broker-dealers, and trust companies, as well as employee benefit plans.

### Relevant Experience

**Quality Assurance.** In his role as Quality Assurance Principal, Todd is an expert resource supporting BerryDunn's attest clients and engagement teams. He helps coordinate the firm's audit and accounting resources and performs quality assurance reviews of public and non-public company audits.

**Accounting and internal control.** Todd specializes in accounting and internal control over financial reporting, including under U.S. Generally Accepted Accounting Principles (GAAP), the Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA), and the Sarbanes-Oxley Act of 2002, Section 404 (SOX 404), as well as financial institution loan modifications and allowance for loan loss calculations. He is also a Certified Fraud Examiner and a member of the firm's Forensic Accounting Group.

Todd helps clients with a variety of other challenges, including:

- Accounting standards adoption
- Agreed-upon procedures
- Employee benefit plan audits and compliance
- FDICIA and SOX 404 audits and compliance
- Financial statement audits
- Financial statement reviews and compilations
- Forensic accounting and fraud investigations
- Internal control audits and reviews
- Risk management
- U.S. Securities and Exchange Commission (SEC) audits, reports, and filings

### Education and Memberships

BS, Accounting, University of Southern Maine

Certified Public Accountant (CPA)

Certified Fraud Examiner (CFE)

American Institute of Certified Public Accountants (AICPA) Member

Association of Certified Fraud Examiners Member

Maine Society of Certified Public Accountants Member

### Publications and Presentations

1. [Preventing Fraud at Financial Institutions: An Anti-Fraud Plan is the Best Investment you Can Make](#), a BerryDunn article
2. [Fraud Within Not-for-Profit Organizations](#), a BerryDunn article

3. [Fraud and Internal Controls: Strategies for Managing Your Assets](#), a BerryDunn webinar
4. Loan Loss Reserves: A Financial Institution's Perspective, a Lorman webinar
5. Accounting Update, presented to the Massachusetts Bankers Association
6. Fraud Risk Management, presented to the Massachusetts Bankers Association
7. Troubled Debt Restructurings, presented to the Massachusetts Bankers Association
8. Allowance for Credit Losses Disclosure, presented to the Maine Bankers Association



## **Chris Ellingwood, BS, CISA, COBIT, Prosci CCP® Senior Manager**

Chris Ellingwood is a Senior Manager at BerryDunn. He provides a variety of technology services, including SOC readiness assessments and examinations, security assessments, controls reviews, IT audits, and SOX 404 audits. Chris leads all of our public gaming engagements.

### **Relevant Experience**

**Lottery and gaming security and controls experience.** Chris has extensive experience conducting IT security-related work for the lottery and gaming industry. He monitors trends and laws, and maintains overall industry awareness. He is an expert in lottery industry operations, technical systems, and software change management. During the project, Chris oversees BerryDunn’s work and works closely with the client’s management.

Chris has conducted more than 500 lottery- and gaming-related engagements, including IT security engagements, information system audits, SOC examinations and readiness assessments, and operational reviews. He has successfully managed several lottery security and performance reviews, including work for the Texas Lottery Commission, MUSL, Oregon Lottery, the Kansas Lottery, and the Rhode Island Lottery. He also manages all of our SOC examinations for IGT and Scientific Games.

Chris speaks on a regular basis at the North American State and Provincial Lottery (NASPL) Professional Development Seminar on IT audit and management topics.

Chris also worked with United Tote, Inc. (now a subsidiary of Churchill Downs, LLC) for six years providing SOC examination services for the New York Racing Board.

Prior to joining BerryDunn’s IT Assurance Services Practice, Chris worked in BerryDunn’s Financial Auditing Group, completing financial statement audits and reviews for clients in the banking, manufacturing, healthcare, and construction industries.

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

### **Education and Memberships**

BS, Accounting, Champlain College

Certified Information Systems Auditor (CISA)

Certified in COBIT 5 Foundation

Prosci® Certified Change Practitioner

Chris has U.S. Office of Personnel Management (OPM) level 6C federal security clearance

Information Systems Audit and Control Association (ISACA)

Maine Information Security Network (ME InfoSec) member

### **Publications and Presentations**

NASPL Professional Development Seminar, Madison Wisconsin – *“Changes are Coming to the SAS 70”*

1. NASPL Professional Development Seminar, Virtual seminar – “post-pandemic considerations for managing engagement and emerging IT risks”

2. NASPL Professional Development Seminar, San Diego, California – *“Auditing Mobile Lottery Applications”*
3. NASPL Professional Development Seminar, Seattle, Washington – *“Over-Auditing in the Lottery Industry”*
4. NASPL Subcommittee on Accounting and Finance – SSAE 16
5. TribalNet Annual Conference, San Diego, California – *“Understanding Data Governance and How to Scale to Fit Your Organization”*
6. Exposure Draft Alert! Significant Changes Coming to the SOC 2
7. Top 10 Information Security Risks for 2017 (and 2016 and 2015)
8. When the Skies Clear: Web Hosting Outage Hits Amazon Data Centers
9. Beware of Ransomware: Attack Cripples Hospital
10. High Stakes, But Not a Game: Due Diligence on Your Vendors
11. The Sony Cyber-Heist: What Other Industries Can Learn
12. Say Yes for Success
13. SOC 2 Update—How Will It Affect You?
14. Stay in Touch: Social Media and Disaster Recovery
15. Social Engineering: Is Your Business a Target?
16. Creating a Social Media Target



## **Mark Caiazzo, BS, CISA, COBIT, CRISC**

### **Principal**

Mark Caiazzo is a Principal at BerryDunn. He is charged with keeping abreast of AICPA audit standards and techniques, information systems technology, and information security vulnerabilities and countermeasures.

### **Relevant Experience**

Mark helps clients address a variety of issues, including:

- Compliance with NIST, ISO, MUSL, and WLA, among others
- IT audits and operational reviews
- Security program reviews and architecture assessments
- Management and regulatory requirements for technology use
- Internal audit planning and risk management
- Technology planning

Mark has more than 30 years of IT audit, control, and information security experience. BerryDunn has conducted more than 500 SOC examinations, security, risk, and compliance assessments, IT controls audits, HIPAA security and privacy rule assessments, Sarbanes-Oxley (SOX) 404 assessments, and eCommerce evaluations. Mark has led the majority of these projects.

Since 1995, Mark has been in charge of BerryDunn's Lottery and Gaming practice area. In this time, he has been responsible for the successful completion of hundreds of information security-related examinations for state lotteries and/or their major service providers, including IGT and Scientific Games. Currently, Mark leads more than 50 SOC examinations a year, including the IGT Global Solutions Corporation Tennessee Education Lottery Corporation operations site. Mark has also overseen the completion of large information security reviews for multiple state lotteries, including the Texas Lottery Commission, the Oregon Lottery, the Kansas Lottery, and the Rhode Island Lottery.

Mark is also responsible for monitoring industry developments, including online sports betting, iLottery operations, video lottery expansion, and outsourcing.

### **Education and Memberships**

BS, Accounting and Finance, University of Maine

Certified Information Systems Auditor (CISA)

Certified in COBIT 5 Foundation

Certified in Risk and Information Systems Control (CRISC)

Completed training and tests for the ISO 27000 Lead Auditor Certification

U.S. Office of Personnel Management (OPM) level 6C federal security clearance

Member, Information Systems Audit and Control Association (ISACA)

Member, Institute of Internal Auditors (IIA)

Member, North American Association of State and Provincial Lotteries (NASPL)

### **Publications and Presentations**

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



## **Carley Desjardins, BS**

### **Senior Auditor**

Carley Desjardins is a Senior Auditor in BerryDunn's IT Assurance Services Practice. She provides a variety of technology assurance services, including SOC examinations and security studies and assessments. Her work helps clients to identify opportunities for improvement in information security, operational efficiency, collaboration, and the delivery of IT services.

Carley has been with BerryDunn for 4 years, providing services relevant to the state lotteries.

### **Relevant Experience**

Carley's project work includes the following:

**SOC examinations.** Carley manages SOC examinations for a number of recurring clients who require high levels of security and availability from their information systems, including clients in the lottery and gaming industry and insurance industry.

Carley conducts on-site analysis and interviews with key stakeholders, performs test procedures and observations of internal controls, inspects IT data centers, and prepares written reports of findings and recommendations.

Carley has performed SOC examinations for both SG and IGT.

**IT consulting experience.** Carley has experience conducting HIPAA risk analysis and security studies. Her experience has helped her gain broad understanding and valuable knowledge of systems, operations, processes, and internal controls. Her experience includes:

- *Texas Lottery Security Study:* Carley was a core team member on the Texas Lottery Security Study conducted in 2020.
- *HIPAA Security Rule Assessment:* Carley worked on BerryDunn's HIPAA Security Rule Assessment for West Virginia University. She analyzed operations in university medical clinics at the University and provided recommendations on how clinic operations could work to meet the HIPAA Security Rule.

### **Education and Memberships**

BS, Business Administration, Information Systems and Business Analytics, University of New Hampshire



## **Austin Elmore, BS** **Auditor**

Austin Elmore is an Auditor at BerryDunn and works closely with our clients on technical assessments, SOC exams, and IT reviews. Austin joined our Firm in 2020 and has spent the majority of his time supporting our clients in the Lottery and Digital Gaming segments.

### **Relevant Experience**

**Lottery SOC examinations.** In his work, Austin has worked with a number of Scientific Games and IGT Global Solutions Inc. SOC 1 and SOC 2 examinations. Austin has spent his time with our lottery clients working in operations, draws, application and games processing, and in software development.

Austin has worked with clients in the traditional lottery, digital gaming, sports betting, and instant ticket printing segments.

### **Education and Memberships**

BS, James Madison University

## Section 3.5 Required Information

Required Details from RFQ Section 3.5.1	BerryDunn Response
3.5.1: Business Name and Address	BerryDunn 2211 Congress Street Portland, ME 04102
3.5.1.1: Partnership	Not applicable; BerryDunn is not a partnership
3.5.1.2: Trust	Not applicable; BerryDunn is not a trust
3.5.1.3: Limited Liability Company or Limited Liability Partnership	BerryDunn is a Limited Liability Company with 55 Principals. See attached list at the end of this section for a list of partners, owners, and officers.
3.5.1.4: Association	Not applicable; BerryDunn is not an association
3.5.1.5: Corporation	Not applicable; BerryDunn is not a corporation
3.5.1.6: Subsidiary	Not applicable; BerryDunn is not a subsidiary
3.5.2: Type of business entity	Limited Liability Company (LLC)
3.5.3: State of Incorporation	Maine
3.5.4: Firm Contact	Jeffrey D Walla, CPA, Principal BerryDunn 2211 Congress Street Portland, ME 04102 207.541.2200 jwalla@berrydunn.com
3.5.5: Attorneys and Law Firms Representing BerryDunn in West Virginia	Dinsmore & Shohl, LLP provides BerryDunn's legal representation in the State of West Virginia. Their contact information is: Dinsmore & Shohl, LLP Huntington Building 900 Lee Street East Suite 600 Charleston, WV 25301 Telephone: (304) 357-0900
3.5.6: Jurisdiction in which BerryDunn has contracts to supply gaming materials, equipment, or services	None. BerryDunn provides professional IT and management consulting services. We do not supply gaming materials or equipment.
3.5.7: Convictions by a federal and/or state court	None

Required Details from RFQ Section 3.5.1	BerryDunn Response
3.5.8: Disciplinary actions taken by any state regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment	Not applicable; BerryDunn does not provide these services
3.5.9: Disciplinary actions taken by any state 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)	None
3.5.10: Contract Terminations During the Last Five (5) Years	Our Management and IT Consulting Group, who will be responsible for this project, has not had any contracts terminated in the past five years.
3.5.11 & 3.5.12: Assessments of Penalties	None
3.5.13: BerryDunn Federal ID Number and West Virginia Tax ID Number	Federal ID Number: 01-0523282 West Virginia Tax ID Number: 01-039-1345-001

3.5.14: Potential Conflicts of Interest

BerryDunn does not have any known potential conflicts of interest relative to the performance of the requirements of this CRFQ. To the best of BerryDunn's knowledge and belief, none of our employees or other individuals directly or indirectly related to BerryDunn have a direct or indirect relationship with the West Virginia Lottery.

BerryDunn has consistently been engaged, as independent auditors, in five-year contracts with IGT to conduct SOC examinations for various operations sites. We anticipate will be contracted for the sites that follow:

- Colorado Lottery operations site
- Georgia operations site (also a SOC 2)
- Florida operations site
- Indiana operations site
- Kentucky iLottery
- Louisiana operations site
- Michigan operations site
- Minnesota operations site
- Mississippi operations site
- Missouri operations site
- Nebraska operations site
- New Jersey operations site
- New Jersey FanDuel Sports Betting operations
- South Dakota operations site
- Tennessee operations site
- Texas operations site
- Washington State operations site
- IGT Instant Ticket operations
- IGT Shared Services (player loyalty, promotions, etc.)

We are contracted with IGT Printing to complete their annual SSAE 18 examination.

One member of BerryDunn's staff, Matthew Bria, was previously employed a Project Manager and Software Engineer by GTECH Corporation (currently IGT) from 1999 to 2006. Matthew will have no involvement with this project.

BerryDunn management is prohibited from playing the lottery in all jurisdictions we work for. Direct staff on lottery engagements are also prohibited

	<p>from playing the lottery for jurisdictions they are assigned to.</p> <p>As a CPA firm, we are required to maintain professional independence as defined by the AICPA. Annually we certify that our personnel are independent of our clients, including not having family or spouses who work for clients, financial interests, and any stock ownership for publicly held organizations.</p>
3.5.15: Background investigations and site inspection(s)	As necessary, BerryDunn will provide information to the Lottery to facilitate background investigations of BerryDunn personnel and/or site visits of our facility(s).
3.5.16: Rejection of BerryDunn personnel	<p>BerryDunn has proposed a team of qualified and experienced personnel to conduct this engagement and we are confident they will meet your expectations. We understand that the Lottery reserves the right to reject any of our project personnel it deems unsuitable to work on this project.</p> <p>BerryDunn has sufficient staffing resources to conduct this SSAE 21 examination in a timely and professional manner.</p> <p>BerryDunn acknowledges responsibility for acts of omission on the part of our employees and will adhere to a disciplined project management approach for this engagement.</p>
3.5.17-18: Replacement of BerryDunn personnel	BerryDunn accepts and will comply with these conditions.
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.	BerryDunn accepts and will comply with these conditions.

## Principals, Owners, and Officers

We have provided a list of BerryDunn's principals, owners, and officers, as requested in the RFQ.

### **Officers**

<b><u>Officers</u></b>	<b><u>Title</u></b>
Sarah L. Belliveau	President and CEO
Charles K. Leadbetter	Vice President
Tammy P. Michaud	Vice President
Kathy L. Parker	Vice President
David A. Erb	Treasurer and Secretary

### **Shareholders**

<b><u>Shareholders</u></b>	<b><u>Title</u></b>
Sno L. Barry	Principal
Nicole Y. Becnel	Principal
Sarah L. Belliveau	President and CEO
Renee Bishop	COO of Assurance, Tax, and Advisory Services
William H. Brown	Principal
Tammy J. Brunetti	Principal
Michel T. Caouette	Principal
John M. Chandler	Principal
Eduardo G. Daranyi	Principal
Todd J. Desjardins	Principal
Clinton E. Davies	Principal
David A. Erb	Treasurer and Secretary, Principal
Jason Favreau	Principal
Jason Fournier	Principal
Seth D. Hedstrom	Principal
James P. Highland	Principal
Mary E. Jalbert	Principal
Michael F. Jurnak	Principal
Janice D. Latulippe	Principal
Charles K. Leadbetter	Vice President, Principal
Timothy F. Masse	Principal
Tammy P. Michaud	Vice President, Principal
Connie J. Ouellette	Principal
Kathy L. Parker	Vice President, Principal
William A. Richardson	Principal
Linda L. Roberts	Principal
Charles D. Snow	COO of Consulting Services
Jeffrey D Walla	Principal

## Section 4 Response: Mandatory Requirements

**BerryDunn acknowledges and accepts the terms and specifications set forth in Section 4 of the Lottery's RFQ and affirm we meet or exceed the mandatory requirements listed below.**

BerryDunn will review the Lottery's service organization, the instant and online vendor (IGT). The examination will be conducted in accordance with attestation standards established by the AICPA – Statement on Standards for Attestation Engagements No. 21 – Reporting on Controls at a Service Organization (SOC 1). We will 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 our opinion.

BerryDunn will be responsible for expressing an opinion on the following:

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

BerryDunn will provide a report on policies, procedures, systems security and data integrity measures placed in operation. We 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 will 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.

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

We understand the control objectives will be as follows:

- A1: Controls provide reasonable assurance regarding the adherence to policies and procedures surrounding security initiatives and ethical behavior.
- B1: Controls provide reasonable assurance that only valid point of sale devices are recognized by the systems.

- B2: Controls provide reasonable assurance that valid tickets are captured as transactions and are properly recorded, and invalid transactions are rejected.
- B3: Controls provide reasonable assurance that wagers are properly summarized, and their integrity maintained from purchase through end-of-day processing and validations are properly accounted for invoicing purposes.
- B4: Controls provide reasonable assurance that all retailer requested cancellation attempts are recorded and that only valid cancellations are accepted by the system.
- B5: Controls provide reasonable assurance that winning numbers are input completely and accurately into the game processing system and that winning ticket identification is completely and accurately performed.
- B6: Controls provide reasonable assurance that only winning tickets can be validated and that winning tickets can only be validated once for the correct prize amount.
- B7: Controls provide reasonable assurance that high-tier winning tickets can only be validated by authorized point of sale devices.
- B8: Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled and agent settlements are complete and accurate.
- C1: Controls provide reasonable assurance that the scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures.
- C2: Controls provide reasonable assurance that the tracking and reporting of processing problems are performed to established procedures.
- C3: Controls provide reasonable assurance that data is backed up according to documented procedures and is available to restore key information if needed.
- D1: Controls provide reasonable assurance that logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of access rights are properly approved and the removal of user access rights is timely.
- E1: Controls provide reasonable assurance that the development and changes to the gaming system and supporting infrastructure are authorized, tested, approved, and implemented in a controlled environment.
- F1: Controls provide reasonable assurance that the production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing.
- G1: Controls provide reasonable assurance that physical access to in scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.
- H1: Controls provide reasonable assurance that contract provisions are followed.

## Timing

BerryDunn will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, ensure the existing Online/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.

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

- Policies and procedures related to security initiatives and ethical behavior;
- Only valid point of sale devices are recognized by the systems;
- Valid tickets are captured as transactions and are properly recorded, invalid transactions are rejected;
- Wagers are properly summarized and their integrity maintained from purchase through end-of-day processing. Validations are properly accumulated for invoicing purposes;
- All retailer requested cancellation attempts are recorded and only valid cancellations are accepted by the system;
- Only winning tickets can be validated and that winning tickets can only be validated once and for the correct prize amount;
- High-tier winning tickets can only be validated by authorized point of sale devices;
- 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;
- Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled, and agent settlement reports are complete and accurate;
- Scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures;
- Tracking and reporting of processing problems are performed to established procedures;
- Backup procedures have been developed to minimize interruption in data processing;
- 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;
- Development and changes to the gaming system and supporting infrastructures are authorized, tested, approved, and implemented in a controlled environment;
- 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,
- Physical access to in scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.

We use an effective and proven three-step approach for our SOC examinations. We feel we have always met or exceeded IGT requirements for time-lines and final deliverables.



We will work with IGT to determine the most appropriate week for our team to complete our procedures (either on-site or remotely). Our team typically spends five days on-site to meet with site personnel, review requested documentation and audit evidence, complete observations of operations and physical security controls in place, and to complete application testing in the site's test lab and test environment. During a remote engagement, we provide IGT with dates of our focused time and schedule meetings during that time. Where on-site is required we will confirm logistics with the site and determine needed time commitment for our onsite procedures.

## Plan

We will begin planning for the engagement and will provide advanced materials request lists shortly thereafter to allow IGT to prepare for our upcoming visit. Our advanced materials request list are mapped directly to the controls for the SOC 1.

We will conduct a "sampling" call with IGT to select our audit samples ahead of our visit to also allow the site ample time to collect needed audit evidence. We have worked with IGT frequently and understand and adhere to IGT audit documentation policies. We do not ask for materials to be provided to us in advance of our visit and do not take copies or actual documentation off-site.

## On-site Visit – If Required

If, in future years an on-site approach is preferred, or team structures the visits as follows:

When our team arrives on-site, we will have a kick-off meeting to introduce ourselves to the IGT site team, and to discuss our agenda for the visit. We then typically meet with the site Operations Manager at the end of each day to provide an update on our progress and any open items remaining. At the conclusion of our visit, we will have a close-out meeting with IGT InfoSec and site management to discuss the results of the audit, next steps, and any open items that remain.

## Remote Procedures Approach

Our team still commits a five-day focused period of time to review documents on IGT's SharePoint site, and to meet remotely with Service Center personnel. We encourage and prefer our remote meeting to use video conferencing technology so that face-to-face interaction occurs. We will work the Service Center to provide them with an agenda of needed meetings and topics, along with discussion points in advance of our meeting. We will also plan for daily check-ins with the IGT designated project team to discuss any open items, needed documentation and other potential

issues. For areas that require physical observation, we will leverage FaceTime technology where able.

In the remote engagement, we will also provide IGT with an application test script that details the needed procedures for testing the application controls of the SOC exam. The test script details for each in-scope game (on-line and instant), the numbers to be selected for making a wager, the pre-determined “winning” numbers, and any other needed testing procedures, such as rejection testing, where we test for items related to completeness and security. The test script is detailed in an Excel spreadsheet. Our team will also provide instructions and will request the ability to observe via FaceTime or video conference, some of the testing procedures.

All audit documents are shared via IGT’s SharePoint Site which is managed by IGT InfoSec. This has proven very successful in our 2020 and 2021 audit engagements we have completed for IGT.

## Draft Report

Our team will prepare a draft of the SOC 1 report and provide the report to IGT for review and approval. At the same time, the report will go through our internal quality control process to help ensure our SOC report meet AICPA requirements.

## Final Report

Upon confirmation from the site management the report draft has been reviewed and edits made, we will schedule a close-out call with the site. At that time, site management will sign and return to BerryDunn Management’s Assertion and Representation Letter that are included in the final reports. Per AICPA requirements we will issue the final SOC 1 reports to IGT WV who is responsible for distributing the reports to the WV Lottery.

# Exhibit A: Pricing Page

Year	Cost
Year 1	\$34,000
Year 2 – Optional Renewal	\$34,000
Year 3 – Optional Renewal	\$34,000
<b>TOTAL BID AMOUNT</b>	<b>\$102,000</b>

Vendor Name

BerryDunn

Vendor Representative

Jeffrey Walla, Principal

Vendor Signature:

*Jeffrey D Walla*

# Appendix A – Peer Review Report

## Briscoe, Burke & Grigsby LLP CERTIFIED PUBLIC ACCOUNTANTS

### Report on the Firm's System of Quality Control

October 11, 2021

To the Members of Berry Dunn McNeil & Parker LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Berry Dunn McNeil & Parker LLC (the firm) applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berry Dunn McNeil & Parker LLC applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Berry Dunn McNeil & Parker LLC has received a peer review rating of *pass*.

  
Certified Public Accountants

Members American Institute of Certified Public Accountants  
4120 East 51<sup>st</sup> Street Suite 100 Tulsa, Oklahoma 74135-3633 (918) 749-8337



National Peer  
Review Committee

January 28, 2022

John Chandler  
Berry Dunn McNeil & Parker LLC  
23 White Rock Drive  
Falmouth, ME 04105

Dear John Chandler:

It is my pleasure to notify you that on January 26, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Wagner".

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: Warren Grigsby, Todd Desjardins

Firm Number: 900010005255

Review Number: 586562

220 Leigh Farm Road, Durham, NC 27707-8110  
T: +1.919.402.4502 F: +1.919.419.4713  
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

# Appendix B – RFQ Required Forms

	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	<b>State of West Virginia</b> <b>Centralized Request for Quote</b> <b>Service - Prof</b>
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<b>Proc Folder:</b> 1039319 <b>Doc Description:</b> Addendum No. 1 - SSAE 18 AUDIT REVIEW OF IGT CORP <b>Proc Type:</b> Central Contract - Fixed Amt		<b>Reason for Modification:</b> Addendum No. 1 is issued to publish questions and answers.	
<b>Date Issued</b>	<b>Solicitation Closes</b>	<b>Solicitation No</b>	<b>Version</b>
2022-05-20	2022-05-25 13:30	CRFQ 0705 LOT2200000013	2

<b>BID RECEIVING LOCATION</b> BID CLERK DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON ST E CHARLESTON WV 25305 US
--

<b>VENDOR</b> <b>Vendor Customer Code:</b> <b>Vendor Name :</b> Berry Dunn McNeil & Parker, LLC (dba BerryDunn)2211 <b>Address :</b> 2211 Congress Street <b>Street :</b> <b>City :</b> Portland <b>State :</b> Maine <b>Country :</b> USA <b>Zip :</b> 04102 <b>Principal Contact :</b> Jeffrey D. Walla, CPA, Principal <b>Vendor Contact Phone:</b> 207.541.2200 <b>Extension:</b>
---

<b>FOR INFORMATION CONTACT THE BUYER</b> Toby L Welch (304) 558-8802 toby.l.welch@wv.gov
---

<b>Vendor Signature X</b> 	<b>FEIN#</b> 01-0523282	<b>DATE</b> 05/25/2022
---	-------------------------	------------------------

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

ADDITIONAL INFORMATION
Addendum No. 1 is issued for the following reasons:  1) to publish a copy of vendors questions and answers.  --no other changes--

INVOICE TO	SHIP TO
LOTTERY PO BOX 2067  CHARLESTON WV US	LOTTERY 900 PENNSYLVANIA AVE  CHARLESTON WV US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Auditing Services				

Comm Code	Manufacturer	Specification	Model #
84111600			

**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

SCHEDULE OF EVENTS		
Line	Event	Event Date
1	Questions are due by 4:00 p.m.	2022-05-18

**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) Jeffrey D Walla CPA, Principal

(Printed Name and Title) Jeffrey Walla, CPA, Principal

(Address) 2211 Congress Street, Portland, ME 04102

(Phone Number) / (Fax Number) 207.541.2200 / 207.774.2375

(email address) jwalla@berrydunn.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that 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.*

Berry Dunn McNeil & Parker, LLC (dba BerryDunn)

(Company) Jeffrey D Walla, CPA, Principal

(Authorized Signature) (Representative Name, Title)  
Jeffrey Walla, CPA, Principal 05/25/2022

(Printed Name and Title of Authorized Representative) (Date)  
207.541.2200 / 207.774.2375

(Phone Number) (Fax Number)  
jwalla@berrydunn.com

(Email Address)

Revised 04/01/2022

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.

BerryDunn McNeil & Parker, LLC (bda BerryDunn)  
Company



\_\_\_\_\_  
Authorized Signature

05/25/2022

Date

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

Revised 04/01/2022

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

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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:** Jeffrey Walla, CPA, Principal

**Telephone Number:** 207.541.2200

**Fax Number:** 207.774.2375

**Email Address:** jwalla@berrydunn.com

# Appendix C – Licenses and Certifications

5/20/22, 12:35 PM

Firm Verification: Details - WV Board of Accountancy



## West Virginia Board of Accountancy

### Firm Verification: Details

#### Firm License Information

<b>Firm Name</b>	BERRY DUNN MCNEIL & PARKER LLC D/B/A BERRY DUNN MCNEIL & PARKER PLLC
<b>Address</b>	2211
<b>City</b>	Portland
<b>State</b>	ME
<b>Zip</b>	04102
<b>County</b>	OUT-OF-STATE
<b>Permit Number</b>	[REDACTED]
<b>Effective Date</b>	07/01/2021
<b>Current Status</b>	Active
<b>Expiration Date</b>	06/30/2022

#### Authorization to Perform Attest/Compilation Services

<b>Active</b>	06/30/2022
---------------	------------

Page Updated: 11/27/2017 2:52:36 PM

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# LICENSE

2021 - 2022

# [REDACTED]

City of Charleston, West Virginia

MUST BE POSTED IN A CONSPICUOUS PLACE

Date Issued: July 02, 2021

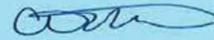
Valid Through: June 30, 2022

Name/Address:

BERRY DUNN MCNEIL & PARKER LLC  
300 CAPITOL STREET SUITE 1610  
CHARLESTON, WV 25301

Classifications Licensed:

0 - General; Business



Christine Merbedone-Byrd  
City Collector

This license is not authentic unless pre-validated by machine

NOT TRANSFERABLE

1399558-23470



# West Virginia Board of Accountancy

## CPA Verification: Details

### CPA License Information

<b>Name</b>	JEFFREY D WALLA
<b>Company Name</b>	BERRYDUNN
<b>Address</b>	1000 ELM ST 4TH FL
<b>City</b>	MANCHESTER
<b>State</b>	NH
<b>Zip</b>	03101
<b>County</b>	OUT-OF-STATE
<b>License Number</b>	[REDACTED]
<b>License Type</b>	CPA
<b>Status</b>	Active
<b>Effective Date</b>	07/01/2022
<b>Expiration Date</b>	6/30/2023
<b>Discipline</b>	
<b>Public Discipline Documents</b>	

### Authorization to Perform Attest/Compilation Services

Page Updated: 11/27/2017 2:52:44 PM



DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION  
OFFICE OF PROFESSIONAL AND OCCUPATIONAL REGULATION  
BOARD OF ACCOUNTANCY

**TODD JAMES DESJARDINS**

**CERTIFIED PUBLIC ACCOUNTANT**

License Number: [REDACTED]  
Status: **Active**  
Expiration Date: 09/30/2022  
CE Required By: 09/30/2022  
CE Hours Required: 40

Mailing: SCARBOROUGH, ME 04074  
Phone: +1 (207) 376-7271

**History**

License Type	Start Date	End Date
CERTIFIED PUBLIC ACCOUNTANT	08/28/2001	09/30/2022

**Communications (1 record) Hide**

Type	Sent/Received Date	Document(s)
EMAIL COMMUNICATION	10/13/2021	

**License/Disciplinary Action**

None.

The Office of Professional and Occupational Regulation is providing information about this licensee as a public service. The information on this page is a secure, primary source for license verification. The information on this page is maintained by Office staff and is updated immediately upon a change to our licensing database. The information may not show a complete history. Licensing history prior to January 1, 2000 is unavailable online.

If you need further information, contact us directly.

Date: 06/28/2022 01:56:48 AM





