



# West Virginia Purchasing Division

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



Header

List View

General Information Contact Default Values Discount Document Information

Procurement Folder: 39351

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0705

Vendor ID: 000000100150

SO Doc ID: LOT1500000001

Legal Name: BERRY DUNN MCNEIL & PARKER LLC

Published Date: 11/20/14

Alias/DBA:

Close Date: 12/3/14

Total Bid: \$30,000.00

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Solicitation Description: ADDENDUM # 1 - SSAE 16 REVIEW OF GTECH CORP

Total of Header Attachments: 0

Total of All Attachments: 0



Purchasing Division  
 2019 Washinton Street East  
 Post Office Box 50130  
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**State Of West Virginia  
 Solicitation Response**

**Proc Folder :** 39351

**Solicitation Description :** ADDENDUM # 1 - SSAE 16 REVIEW OF GTECH CORP

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Date issued	Solicitation Closes	Solicitation No	Version
	2014-12-03 13:30:00	SR 0705 ESR12031400000001242	1

**VENDOR**

000000100150

BERRY DUNN MCNEIL & PARKER LLC

**FOR INFORMATION CONTACT THE BUYER**

Evelyn Melton  
 (304) 558-7023  
 evelyn.p.melton@wv.gov

Signature X FEIN # DATE

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	SSAE16 AUDIT OF GTECH CORP				\$0.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :** STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENT NO. 16 (SSAE 16) AUDIT OF GTECH CORP.  
 ADDENDUM NO. 1 - ADDENDUM ISSUED TO PROVIDE VENDORS A REVISED COPY OF THE SPECIFICATIONS, TO ANSWER VENDORS' QUESTIONS SUBMITTED REGARDING THE SOLICITATION AND TO PROVIDE ADDENDUM ACKNOWLEDGMENT.

Submitted in response to  
CRFQ\_LOT1500000001



BerryDunn's Proposal to Conduct an  
**SSAE 16 Review of GTECH**  
for the West Virginia Lottery

**Due: December 3, 2014**

**Proposal Submitted by:**

Mark A. Caiazza, CISA, CISM, CRISC, Principal  
Telephone/Fax: (207) 541-2321  
Email: [mcaiazza@berrydunn.com](mailto:mcaiazza@berrydunn.com)

100 Middle Street  
Portland, ME 04104

300 Capitol Street, Suite 1610  
Charleston, WV 25301



December 3, 2014

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

**Submitted via wvOASIS**

Dear Ms. Melton:

Berry Dunn McNeil & Parker, LLC (d/b/a "BerryDunn") is pleased to propose Statement on Standards for Attestation Engagements No. 16 ("SSAE 16") examination services to the West Virginia Lottery Commission ("Lottery"). Our proposal is submitted in response to the State of West Virginia Department of Administration's Request for Quote ("CRFQ") Number CRFQ\_LOT1500000001. We have read the CRFQ and addendum, understand the requirements, and agree to the terms and conditions stated therein.

**Introduction**

The Lottery seeks a SSAE 16 examination of the systems and controls relating to GTECH Corporation's ("GTECH") 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 16 examinations in the lottery industry and will conduct the examination in accordance with standards established by the American Institute of Certified Public Accountants ("AICPA").

At the conclusion of the examination, BerryDunn will issue a SSAE 16 Type 2 *Report on Controls at a Service Organization* (referred to herein as a SSAE 16 examination) for the 12 months ending June 30, 2015. We will issue 15 bound copies of our SSAE 16 report by August 31, 2015.

**Why Engage BerryDunn?**

BerryDunn has been conducting SSAE 16 examinations in the lottery industry since 1995 (including the SAS 70 exam, which was replaced by SSAE 16 in 2011). We have over 20,000 hours of SSAE 16/SAS 70 examination experience in the lottery industry. We are efficient and flexible and have had success completing examinations with minimal disruption to service center staff and production operations. Please consider the following points:

- Each year, we complete SSAE 16 examinations at four GTECH service centers (Florida, Indiana, Michigan, and South Dakota) and annually, we also complete the SSAE 16 examination for GTECH Printed Products. Beginning in 2015, we will also complete the SSAE 16 for GTECH's newest service center, Colorado. We are also familiar with systems comparable to GTECH's, including eight annual SSAE 16 examinations (nine reports) for SGI service centers running the AEGIS system (Maryland, Connecticut,

Oklahoma, Maine, Iowa, North Carolina, Minnesota, and Pennsylvania). We also conduct examinations at SGI service centers running SGI's MasterLink system (Delaware) as well as two Intralot service centers (New Hampshire and Vermont lottery).

- We have a group of 10 auditors with lottery SOC experience. Our teams have a mix of operations, financial, and information technology expertise. The group is overseen by a Principal and a 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 multiple SSAE 16 examinations in a tight timeframe.
- We have experience auditing daily numbers, pari-mutuel, and instant lottery games; Multi-State Lottery (MUSL) requirements; video lottery systems; monitor games; and cooperative services arrangements. We also have experience with lotteries that connect retailer terminals through leased line, satellite, cellular, and radio telecommunications.
- We are currently (as of December 2014) the only CPA firm who is an Associate Member of the North American State and Provincial Lottery (NASPL) Association and have spoken on emerging audit topics at several conferences.
- BerryDunn is one of the largest locally owned and operated Certified Public Accounting (CPA) and management consulting firms in New England with approximately 275 personnel in seven offices, including 11 full-time employees in our Charleston, West Virginia office. We have been committed to serving the needs of our public and private sector clients since 1974 and have achieved the INSIDE Public Accounting (IPA) "Top 100 Firm" designation for the past four years. We are ranked as the third "Fastest-Growing" firm in the 2014 IPA 100 rankings.

Ms. Melton, we have submitted a proposal that covers the requested scope of this CRFQ; Should you or the proposal evaluation committee have any questions regarding our proposal, please do not hesitate to contact me at (207) 541-2321 or at [mcaiazzo@berrydunn.com](mailto:mcaiazzo@berrydunn.com). You may also contact our lottery audit project manager, Chris Ellingwood at (207) 541-2290 or [cellingwood@berrydunn.com](mailto:cellingwood@berrydunn.com).

Sincerely,



Mark A. Caiazzo, CISA, CISM, CRISC  
Principal

Official Address:

BerryDunn  
100 Middle Street  
Portland, Maine 04101

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

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## 1.0 General Terms and Conditions

BerryDunn has reviewed the State of West Virginia's General Terms and Conditions, as found on pages 9 through 20 of the CRFQ "Instructions to Bidders," and we accept the terms and conditions stated therein.

## 2.0 Qualifications

### 2.1 Overview of BerryDunn's Qualifications

BerryDunn is a licensed CPA firm with a unique blend of lottery industry, security, risk management, and audit experience that will allow the West Virginia Lottery to meet its objectives effectively and efficiently. The lottery industry has been a primary service sector for BerryDunn for many years. **We have 19 years of experience within the lottery industry, with a primary focus on completing SOC examinations for multiple lotteries using multiple vendors. Our experience includes three years of experience conducting SSAE 16 examinations of the systems used by GTECH and the Lottery, as well as other comparable systems. Prior to the 2011 transition from SAS 70 to SSAE 16, we conducted SAS 70 reviews for state lotteries across the country for 16 years, including several states using GTECH.**

#### Our SSAE 16 Expertise in the Lottery Industry

We have been working in the lottery industry since 1995 performing SSAE 16 (formerly SAS 70) examinations to address information security and operation processes. Our team has over 20,000 hours of SSAE 16/SAS 70 examination experience in public gaming. These engagements have given us a strong understanding of the risks, internal controls, systems, and operations that make the lottery industry very distinctive from other business segments.

We are knowledgeable with all aspects of lottery operations and systems, including the systems used by major service providers (GTECH, Intralot, and SGI). We have experience with:

- Daily numbers, jackpot, and instant lottery games (online games)
- Multi-state lottery requirements (MUSL)
- Video lottery systems
- Monitor games (keno)
- Cooperative services arrangements
- Instant ticket production and distribution services
- Sales and marketing (tel-sell)
- Internal control systems (ICS)

We currently complete SOC examinations for 17 state lotteries (18 examinations) and have a strong understanding of the systems, procedures, and best practices within the lottery industry that enables us to complete our engagements efficiently. In addition we have recently completed Security Reviews for two lotteries and serve two other clients that server the industry. We know what to expect as well as the best methods to approach assessments of information systems with minimal disruption to the Lottery's day-to-day activities.

Our lottery industry experience includes:

- ✓ SSAE 16 examinations and security readiness assessments for two GTECH products: Enterprise and ProSys
- ✓ Four annual SSAE 16 Type 2 examinations for GTECH service centers (Florida, Indiana Michigan, and South Dakota)
- ✓ Annual SSAE 16 examination of GTECH Printed Products, which designs, manufactures, and distributes instant tickets to lotteries globally
- ✓ SSAE 16 examination of the Colorado Lottery's backend CLASS system and SGI operation center. In November 2014, GTECH launched the Enterprise system and replaced SGI's system. Our examinations will include GTECH's Colorado operations
- ✓ Evaluations of instant ticket manufacturing (e.g., GTECH Printing Corporation) and distribution and jackpot ticket security requirements (including G-Guard and Sci-Guard products)
- ✓ An Information Security Review for the Oregon Lottery to review the Lottery and GTECH's (service provider) entire scope of operations.
- ✓ An Information Security Review for the Rhode Island Lottery to review GTECH's (service provider) compliance to the Rhode Island State Information Security policies and procedures
- ✓ SSAE 16 examinations of instant games, daily numbers and jackpot games, multi-state games, internal control systems, monitor games (keno), video lottery, and draw procedures
- ✓ Nine annual SSAE 16 Type 2 examinations (ten reports) for SGI service centers (Delaware, Maryland, Connecticut, Oklahoma, Maine, Iowa, Minnesota, North Carolina, and Pennsylvania)
- ✓ Two annual SSAE 16 Type 2 examinations for Intralot service centers (New Hampshire and Vermont)
- ✓ SOC examinations for Intralot's LOTOS
- ✓ Annual visit to SGI's corporate office in Alpharetta, Georgia to conduct on-site field auditing of corporate functions that directly impact the service center locations and inspection of SGI's Instant Ticket Manufacturing Plant

Our current state lottery clients include the following (all are multi-year contracts):

- Michigan – GTECH SSAE 16 and conversion readiness assessment (from ProSys to Enterprise Services)
- South Dakota – GTECH SSAE 16 (and previously when the site was run by SGI)
- Indiana – GTECH SSAE 16 (also when it was run by SGI)
- Florida – GTECH SSAE 16

- Delaware – SGI SSAE 16 of online lottery, video lottery, and instant ticket cooperative services arrangements
- Delaware – SGI Information System Review of sports-betting operations
- Pennsylvania – SGI SSAE 16 and conversion readiness assessment
- Maryland – SGI SSAE 16 of online lottery and monitor (keno) games
- Connecticut – SGI SSAE 16
- Oklahoma – SGI SSAE 16
- Iowa – SGI SSAE 16
- Maine – SGI SSAE 16
- North Carolina – SGI SSAE 16 of AEGIS system
- Minnesota – SGI SSAE 16 of AEGIS system
- New Hampshire – Intralot SSAE 16 (also when it was run by SGI)
- Vermont – Intralot SSAE 16 (also when it was run by SGI)
- Colorado Lottery – SSAE 16 Colorado Lottery CLASS system and SGI
- GTECH Printed Products – GTECH SSAE 16 of instant ticket manufacturing and distribution
- Oregon Lottery – Biennial Security Review of operations
- New Hampshire Lottery Replay – SOC 2 of player loyalty program

In addition to our knowledge of the lottery industry, we are also experienced in performing risk assessments for multiple industries, including the banking, higher education, and healthcare industries. We conduct all of our engagements utilizing a risk-based approach.

BerryDunn is an independent CPA and management consulting firm. We do not sell hardware or software, nor do we partner with systems vendors or engage in projects that might impair our independence or objectivity. This allows us to provide services and recommendations that are only in the best interest of our clients.

### **Our Commitment to the State of West Virginia**

BerryDunn has provided consulting services to State of West Virginia agencies for more than ten years. To demonstrate our commitment to our West Virginia public and private sector clients, BerryDunn maintains an office in Charleston, with 11 full-time employees. We are currently conducting work for the West Virginia Bureau for Medical Services and the West Virginia Children's Health Insurance Program, and previously worked with the West Virginia

Offices of the Insurance Commissioner and the West Virginia Department of Health and Human Resources. It is our goal to expand our presence in the State and it would be a privilege to provide attestation services to the West Virginia Lottery.

### Client References

For an independent assessment of the quality of BerryDunn's services and team members, please contact the following individuals:

**Please Note:** Our contractual arrangements with GTECH and SGI prohibit us from soliciting their staff for direct references or testimonials.

#### Colorado Lottery

*SSAE 16 Type II Examination, SGI systems – (2013 – current)*

Ms. Tara Stosek, IT Security Analyst  
225 North Main Street  
Pueblo, CO 81003  
Telephone: (719) 546 – 5298  
Email: [Tara.stosek@state.co.us](mailto:Tara.stosek@state.co.us)

#### Intralot Vermont and New Hampshire

*SSAE 16 Examination (2014)*

Mr. Jeff Lipps, General Manager  
Intralot Vermont/New Hampshire  
50 Packard Road  
East Montpelier, VT 05651  
Telephone: (802) 224-4029  
Email: [Jeff.lipps@intralot.us](mailto:Jeff.lipps@intralot.us)

#### New Hampshire Lottery Commission

*SAS 70/SSAE 16 Type II Examination, SGI (2001-2010), Intralot (current) – (2001 – current)*

*Replay Program SOC 2 Readiness Assessment (2013)*

Ms. Kassie Strong, Chief Financial Officer  
14 Integra Drive  
Concord, NH 03301  
Telephone: (603) 271-7114  
Email: [Kassie.Strong@Lottery.nh.gov](mailto:Kassie.Strong@Lottery.nh.gov)

## 2.2 Copies of Current Certifications

BerryDunn is a licensed Certified Public Accounting and consulting firm. Please refer to Appendix B of this proposal for copies of current certifications for the following BerryDunn project team members:

- Mark Caiazzo:
  - Certified Information Systems Auditor (CISA)
  - Certified in Risk and Information Systems Control (CRISC)
- Christopher Ellingwood:
  - Certified Information Systems Auditor (CISA)
- Tina Papadopoulos:
  - Certified Information Systems Auditor (CISA)
- Jeffrey Walla:
  - Certified Public Accountant (CPA)

## 2.3 BerryDunn's Project Team

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

The team we have proposed has extensive experience in the lottery industry and in-depth knowledge of lottery information systems – including GTECH's Enterprise Series, operations, application processing, change management, and online and instant ticket processing and operations. Our team is experienced in SSAE 16 examinations of the size and scope proposed for the Lottery.

Our team attends industry conferences (NASPL), subscribes to industry periodicals, and stays abreast of current issues. On an annual basis, we conduct our own internal employee education day, specifically on the lottery industry's systems and controls.

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

- ✓ Certified Information Systems Auditors (CISA)
- ✓ Certified Information Security Manager (CISM)
- ✓ Certified in Risk and Information System Controls (CRISC)
- ✓ Certified Public Accountants (CPA)

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

In the following paragraphs, we have provided brief descriptions of the backgrounds and experience of our proposed project team members. Full resumes of our key proposed project team members are provided at the end of this section.

- **Mark Caiazzo, CISA, CISM, CRISC – Engagement Principal** – Mark is a Principal in our firm and the leader of our IT Assurance Services practice. As Engagement Principal, Mark will direct our work and have the authority to make decisions regarding all aspects of this engagement. In this role, he will ensure that appropriate resources are allocated to the engagement, BerryDunn standards for quality and client service are achieved, and all contract obligations are completed to the satisfaction of the Lottery.

Mark has over 25 years of IT audit and control experience. Mark has been responsible for each of our lottery engagements since 1995 and is heavily involved with the on-site work of each project. Mark has presented in the past on Internal Controls at North American State and Provincial Lotteries (NASPL) events.

Mark has 19 years of experience conducting SSAE 16/SAS 70 examinations in the lottery industry.

- **Christopher Ellingwood, CISA – Audit/Project Manager** – Chris is a Manager and Consultant for our firm's IT Assurance Services practice, providing SSAE 16 examination services for state lotteries, service bureaus, third party administrators, and financial institutions (both publicly and privately held). He has participated in over 200 SOC examinations. In addition, he has assisted on several information system audits and operational reviews, including SOX 404 and information system security audits.

Chris is knowledgeable in the lottery industry, managing on an annual basis all of our lottery SOC work. Chris' role within the firm is dedicated to our Lottery clients. He is actively involved in monitoring trends, laws, and overall industry awareness. Chris has presented at the NASPL subcommittee of accounting, finance, Information Technology and Marketing multiple times on the topics of auditing the security controls of mobile device applications as they relate to the Lottery and SOC examinations. Chris has also provided audit, accounting, and consulting services to clients in the financial, manufacturing, commercial, and healthcare industries.

Chris is also an adjunct professor for Champlain College in Burlington, Vermont providing instruction in Accounting Information Systems, Intermediate Accounting and Forensic Accounting.

Chris has 9 years of experience conducting SSAE 16/SAS 70 examinations in the lottery industry.

- **Tina Papadopoulos, CISA – Senior Auditor** – Tina is a Senior Auditor and Consultant in our firm’s IT Assurance Services practice and has extensive background in the lottery industry. She is knowledgeable in Lottery operations, applications processing, and software change management practices and has been performing technology assurance services for the firms’ lottery clients for the past five years. Tina’s experience includes technology assurance services such as conducting security assessments, controls review and SOC examinations as well as assisting clients with IT and risk assessments.

Tina has 5 years of experience conducting SSAE 16/SAS 70 examinations in the lottery industry.

- **Joshua Clark, MBA – Staff Auditor** – Josh is a Consultant in our Management and IT Consulting Group who focuses on serving clients to provide independent and objective consulting services, including technology planning, application and organizational needs assessments, system selection, and the implementation of information systems. Josh has worked on over 20 Lottery SOC examinations for GTECH, Intralot, and SGI.

Josh has 3 years of experience conducting SSAE 16/SAS 70 examinations in the lottery industry.

- **Jeffrey Walla, MBA, CPA – Project Principal/Quality Assurance Reviewer** – Jeff’s experience includes providing audit and consultative services for clients in the government and not-for-profit sectors for over 30 years. Jeff was the Principal for over 15 years on a financial statement audit BerryDunn conducted for the Tri-State Lottery (New Hampshire, Maine, and Vermont). Jeff also serves as the reviewing principal on all of the firm’s SOC examinations, including the 17 annual examinations of clients in the lottery industry.

### Project Team Contact Information

Per question 20 in Addendum 1, we understand that the Lottery requires personal contact information (home address and telephone) for each of our proposed team members. Due to company policy, we do not provide this information in proposals that will be available to the public.

Based on the Lottery’s response to question 21 in Addendum 1, we will provide contact information at the Lottery’s request. Should BerryDunn be selected to conduct this SSAE 16 examination for the Lottery, we will be happy to provide the necessary contact information to facilitate background checks. Our project team members have passed numerous background checks in the past and we have no concerns about our ability to fulfill this requirement.

Project Team Member	Home Address	Home Telephone Number
Mark Caiazzo, CISA, CISM, CRISC	<i>Will be provided upon request</i>	<i>Will be provided upon request</i>
Christopher Ellingwood, CISA	<i>Will be provided upon request</i>	<i>Will be provided upon request</i>



Project Team Member	Home Address	Home Telephone Number
Tina Papadopoulos, CISA	<i>Will be provided upon request</i>	<i>Will be provided upon request</i>
Joshua Clark, MBA	<i>Will be provided upon request</i>	<i>Will be provided upon request</i>
Jeffery Walla, CPA	<i>Will be provided upon request</i>	<i>Will be provided upon request</i>

### Project Team Distribution of Effort

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

Project Team Member	Project Title	Estimated Percentage of Project Time Allocated to This Team Member
Mark Caiazzo, CISA, CISM, CRISC	Project Principal	10%
Christopher Ellingwood, CISA	Audit/Project Manager	25%
Tina Papadopoulos, CISA	Senior Auditor	30%
Joshua Clark, MBA	Staff Auditor	30%
Jeffery Walla, CPA	Project Principal/QA Reviewer	5%

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

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

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

**Business Address:** BerryDunn  
100 Middle Street  
Portland, ME 04104

**Telephone Number:** (207) 541-2321

**Fax Number:** (207) 541-2321

**Email Address:** [mcaiazzo@berrydunn.com](mailto:mcaiazzo@berrydunn.com)

### Project Team Resumes

On the following pages, we have provided resumes for our proposed team members.

**MARK  
CAIAZZO**  
CISA, CISM, Principal



Mark Caiazzo is a Principal at BerryDunn and leads our IT Assurance Services practice. He is charged with keeping abreast of Information Systems technology, IS audit standards and techniques, information security vulnerabilities and countermeasures.

Mark is in charge of the firm's Lottery practice area, overseeing 17 annual SSAE 16/SOC examinations for GTECH, Inc., Intralot S.p.A., and Scientific Games, Inc. In addition, Mark oversaw the completion of a large IS Review for the Rhode Island Lottery in 2010 and 2011. Mark has been completing projects in the lottery industry for over 15 years.

Mark has over 25 years of IT audit and control experience and is heavily involved with the on-site work of each project. He has led many of our firm's 250 SSAE 16/SAS 70 examinations, Sarbanes-Oxley (SOX) 404 assessments, IT controls audits, security and compliance assessments, eCommerce evaluations, and HIPAA security and privacy rule assessments.

### **Experience Highlights**

Mark helps clients with a variety of issues including:

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

### **Certifications**

- Certified Information Systems Auditor (CISA)
- Certified Information Security Manager (CISM)
- Certified in Risk and Information Systems Control (CRISC)
- Certified in COBIT 5 Foundation

### **Publications and Presentations**

Mark advises industry groups on the AICPA's transition to SSAE 16, with speaking engagements at association meetings for the North American Association of State and Provincial Lotteries (NASPL), Association of Racing Commissioners International (ARCI), Maine and New Hampshire Hospital Associations, and Bank leadership sessions.

### **Memberships and Committees**

- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors
- American Red Cross, Board of Directors



Chris Ellingwood is a Manager in BerryDunn's IT Assurance Services practice. He provides a variety of technology assurance services, including conducting security assessments, controls reviews, SSAE 16/SOC examinations, Sarbanes-Oxley (SOX) 404 audits, and IT audits. Chris is the Project Manager for all of our firm's Lottery clients.

### **Experience Highlights**

Chris manages seventeen annual SSAE 16/SOC examinations for GTECH, Inc., Intralot, Inc., and Scientific Games International. In addition Chris manages several additional lottery projects such as Security Reviews, SOC 2 examinations, and SOC readiness assessments. He is an expert in Lottery operations and Lottery software change management.

Chris works closely with our staff and with clients to supervise all IT assurance engagements while on-site. As Project Manager, Chris will lead the day-to-day activities for this engagement and be responsible for on-site project coordination, and on-site field work.

In addition to his Lottery work, Chris also manages and completes IT audits and reviews, risk assessments, SOX 404 audits, and vulnerability assessments for a wide range of clients ranging from the banking industry to the healthcare industry.

Chris has spoken at Security and Accounting subcommittee meetings of the North American Association of State and Provincial Lotteries (NASPL).

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

Chris is also an Adjunct Professor for Champlain College in Burlington, VT. Chris is the instructor for online B.S. level Forensic Accounting, Intermediate Accounting, and Accounting Information Systems classes.

### **Education and Training**

- Bachelor of Science in Accounting from Champlain College
- Certified Information Systems Auditor (CISA)
- Certified in COBIT 5 Foundation

### **Memberships and Committees**

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

TINA  
**PAPADOPOULOS**

CISA, Senior Consultant



Tina Papadopoulou is a Senior Consultant in BerryDunn's Management and Information Technology Consulting Group. She provides a variety of technology assurance services, including conducting security assessments, controls reviews, and SSAE 16/SOC examinations. Tina has been performing assurance services for the firm's Lottery clients for the past five years.

### **Experience Highlights**

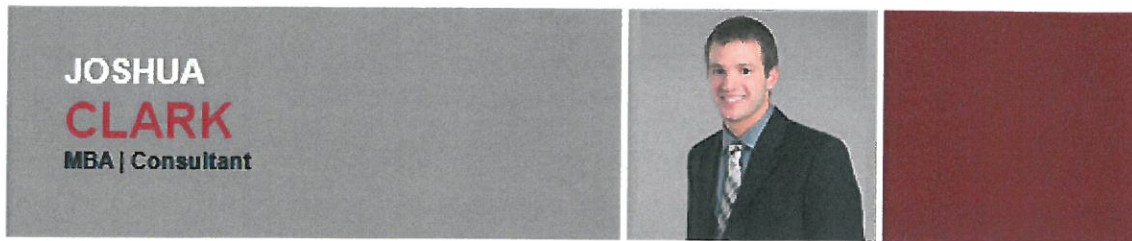
Tina performs annual SOC examinations, including SSAE 16, for GTECH, Inc., Intralot, S.p.A., and Scientific Games International. She is proficient in Lottery operations and Lottery application processing. While on-site, Tina works closely with site management in all areas of their operations to assess internal controls.

In addition to her Lottery work, Tina performs IT audits and reviews and risk assessments for a wide range of clients ranging from service bureaus to the healthcare industry. These projects consist of identifying and documenting internal controls, performing test procedures, and preparing reports. Her experience also includes assisting clients with information technology planning and system selection, operational and needs assessments and information assurance.

Prior to joining BerryDunn's consulting group, Tina worked in BerryDunn's financial auditing group completing financial statement audits and reviews for clients in the manufacturing, not-for-profit, and telecommunication industries.

### **Education and Training**

- Bachelor of Science in Business Management from Babson College with a concentration in Economics and Strategic Management
- Certified Information Systems Auditor (CISA)
- Certified in COBIT 5 Foundation



Josh Clark is a Consultant in BerryDunn's IT Assurance Services practice. Josh provides information assurance services, including SSAE 16 examinations to BerryDunn clients in the public and private sectors – including the lottery industry. Josh also assists clients with technology planning, application and organizational needs assessments, system selection, and the implementation of information systems.

### **Experience Highlights**

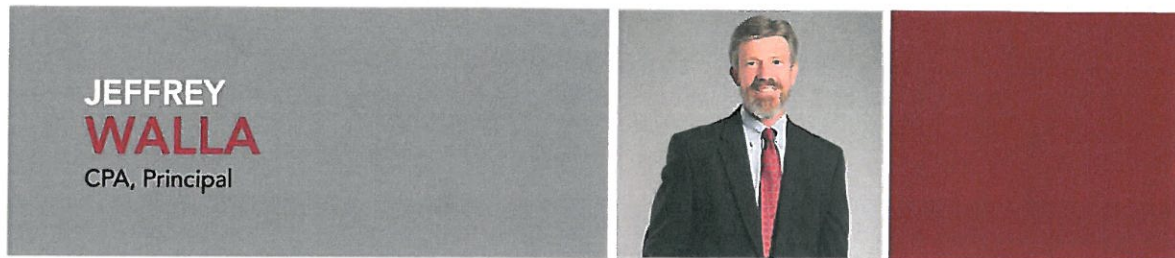
Along with members of the BerryDunn team, Josh performs SSAE 16 examinations for lottery and private sector clients who require high levels of information security. Josh performs test procedures, observes controls, and prepares documentation for inclusion in our reports of findings and recommendations. Josh has worked on 20 SSAE 16 examinations in the Lottery industry.

In addition, Josh has assisted with client engagements to assess current technology environments, conduct IT strategic planning, and evaluate compliance with relevant industry regulations, including HIPAA. As part of Josh's consulting work, he routinely conducts research of peer organizations and makes recommendations based on the information gathered.

Josh has researched and evaluated technology issues to assess feasibility, cost, and impact to business and documented findings and recommendations for BerryDunn senior management based on his knowledge of IT best practices.

### **Education and Training**

- MBA from Central Michigan University
- Bachelor of Science in Business Administration from Nichols College
- Certified in COBIT 5 Foundation



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

### **Experience Highlights**

Jeffrey has extensive audit experience in a variety of industries but primarily in the not-for-profit and government sectors. Jeff served as the audit Principal on the audit of 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 several lottery service organization examinations performed under SAS 70 and SSAE 16.

Jeffrey helps clients with a variety of issues including:

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

### **Education and Training**

- MBA from Eastern New Mexico University
- Bachelor of Arts in Accounting and Business Information Systems from Eastern New Mexico University
- Certified Public Accountant (CPA)



## 2.4 Background and Management

### Introduction to BerryDunn

BerryDunn is a Consulting and licensed Certified Public Accounting firm headquartered in Portland, Maine, and serving clients nationally. We provide a full range of services, including IT consulting, management consulting, audit, accounting, and tax services. We also offer a variety of progressive services to our clients including employee benefits consulting, financial planning and investment services, business valuations, expert witness engagements, forensic audits, and trust and estate planning. BerryDunn is a Limited Liability Company with 36 principals.

We have worked in 48 states across the country as well as Canada, the United Kingdom, and the Caribbean. BerryDunn employs approximately 275 personnel, with office locations in Maine, New Hampshire, Massachusetts, and West Virginia, as well as satellite offices in Arizona and Minnesota. We have a sufficient number of staff available to fulfill our commitments, current as well as future.

We were formed in 1974 and have experienced sustained growth throughout our 40-year history. Our stability and longevity provides clients with confidence when engaging BerryDunn to lead projects such as the SSAE 16 services sought by the Lottery.

For the last four years, BerryDunn has achieved the INSIDE Public Accounting (IPA) “**Top 100 Firm**” designation and was named as a “**Fastest-Growing Firm**” in the annual IPA 100 rankings. BerryDunn was also named as the “**Best CPA Firm for Women**” by the American Society of Women Accountants (ASWA) and the American Woman’s Society of Certified Public Accountants (AWSCPA).

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

### BerryDunn’s Background and Management

Table 1 below provides responses to the Background and Management information requested in the CRFQ (CRFQ Section 2.3).

**Table 1: BerryDunn Background and Management Details**

Required Details from CRFQ Section 2.3	BerryDunn Response
2.3.1: Business name and address	Berry Dunn McNeil & Parker, LLC (d/b/a BerryDunn) 100 Middle Street Portland, Maine 04104
2.3.1.a: Partnership	Not applicable; BerryDunn is not a partnership

Required Details from CRFQ Section 2.3	BerryDunn Response
2.3.1.b: Trust	Not applicable; BerryDunn is not a trust
2.3.1.c: Limited Liability Company or Limited Liability Partnership	<p>BerryDunn is a Limited Liability Company with 36 Principals, as follows:</p> <p style="text-align: center;">Clifford C. Abbott, Jr., CPA            Barbara A. Appleby            Sno L. Barry, CPA            Sarah J. Belliveau, CPA  <b>Renee Bishop, CPA, Vice President</b>            William H. Brown, CPA            Tammy Brunetti, CPA            Mark A. Caiazzo            Michel Caouette, CPA  <b>John M. Chandler, CPA, President</b>            Lee J. Chick, CPA            Eduardo G. Daranyi            Clinton E. Davies  <b>David Erb, CPA, Treasurer</b>            Patricia A. Faria, CPA            Jason Favreau, CPA            Tracy W. Harding, CPA            Mary Jalbert, CPA            Michael F. Jurnak, CPA            Julie A. Keim, CPA            M. Dean Kenney, CPA            Mark R. LaPrade, CPA  <b>Janice D. Latulippe, CPA, Vice President</b>            Charles K. Leadbetter            Timothy F. Masse            Barbara J. McGuan, CPA            Tammy P. Michaud, CPA  <b>Francis J. O'Shea, CPA, Secretary</b>            Connie J. Ouellette, CPA            Stephanie Rice, CPA            Jeffrey A. Ring, CPA            Linda Roberts, CPA            Charles D. Snow  <b>Christopher T. Tyson, CPA, Vice President</b>            Jeffrey D. Walla, CPA            Seth Webber</p>
2.3.1.d: Association	Not applicable; BerryDunn is not an association
2.3.1.e: Corporation	Not applicable; BerryDunn is not a corporation
2.3.1.f: Subsidiary	Not applicable; BerryDunn is not a subsidiary
2.3.2: Type of business entity	Limited Liability Company



Required Details from CRFQ Section 2.3	BerryDunn Response
2.3.3: Place of incorporation	Maine
2.3.4: BerryDunn's contact person for this proposal	Mark Caiazzo, Principal BerryDunn 100 Middle Street Portland, Maine 04104 Telephone: (207) 541-2321
2.3.5: Attorneys and law firms representing BerryDunn in West Virginia	Dinsmore & Shohl, LLP provides BerryDunn's legal representation in the State of West Virginia. Their contact information is: Dinsmore & Shohl, LLP Huntington Building 900 Lee Street East Suite 600 Charleston, WV 25301 Telephone: (304) 357-0900
2.3.6: Jurisdictions in which BerryDunn has contracts to supply gaming materials, equipment, or services	None
2.3.7: Convictions by a federal and/or state court	None
2.3.8: Disciplinary actions taken by any state regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment	Not applicable; BerryDunn does not provide these services
2.3.9: 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
2.3.10: Contract terminations	Our Management and IT Consulting Group has not had any contracts terminated in the past five years
2.3.11: Assessment of Penalties	None
2.3.12: BerryDunn's Federal ID Number and West Virginia Tax ID Number	Federal ID Number: 01-0523282 West Virginia Tax ID Number: 01-039-1345-001
2.3.13: Potential conflicts of interest	BerryDunn does not have any known potential conflicts of interest relative to the performance of the requirements of this CRFQ. No BerryDunn employees are former Lottery or GTECH employees, nor do we have any known relationships between BerryDunn, BerryDunn Principals, and the personnel

Required Details from CRFQ Section 2.3	BerryDunn Response
	assigned to this SSAE 16 engagement with any employee of the Lottery or GTECH.
2.3.14: Background investigations and site inspection(s)	As necessary, BerryDunn will provide information to the Lottery to facilitate background investigations of BerryDunn personnel and/or site visits of our facility(s).
2.3.15: Rejection of BerryDunn personnel	<p>BerryDunn has proposed a team of qualified and experienced personnel to conduct this engagement and we are confident they will meet your expectations. We understand that the Lottery reserves the right to reject any of our project personnel it deems unsuitable to work on this project.</p> <p>BerryDunn has sufficient staffing resources to conduct this SSAE 16 examination in a timely and professional manner.</p> <p>BerryDunn acknowledges responsibility for acts of omission on the part of our employees and will adhere to a disciplined project management approach for this engagement.</p>
2.3.16: Replacement of BerryDunn personnel	BerryDunn accepts and will comply with these conditions.

## 3.0 Mandatory Contract Services Requirements and Deliverables

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

### 3.1 Engagement Schedule

We understand that the Lottery seeks to have the final SSAE 16 report completed by August 31, 2015. We will finalize the project schedule with you during the project planning meeting described below to allow contractual deadlines to be met with ease.

### 3.2 Examination Approach

We will employ a structured approach that we have used successfully in past SSAE 16 examinations in the lottery industry. We will conduct the examination in accordance with standards established by the AICPA. Those standards require that we plan and perform the examination to obtain a reasonable basis for rendering an opinion. We believe that our work plan will provide a reasonable basis for our opinion. During the course of the examination, we will:

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

Our work plan anticipates that GTECH will prepare a dedicated test environment that operates in substantially the same manner as the Lottery's gaming system in the production environment. We will execute tests and exception tests, compare input to generated output, validate end of day processes, and perform balancing procedures as needed. We will also

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

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

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

We have experience preparing control descriptions for online and instant lottery games as well as for general IT controls. We have also gained an understanding of GTECH's Enterprise lottery systems during our on-site procedures at numerous GTECH installations. This experience will ensure we can work with the GTECH and Lottery staff in West Virginia effectively and efficiently in the preparation of a comprehensive description. The description will be included in the SSAE 16 report.

- We will share preliminary findings with the Lottery and GTECH in a mutually agreed-upon timeframe. We will then present draft SSAE 16 reports to GTECH and the West Virginia Lottery representatives for review and comment. We will then provide 15 bound copies of the final reports for the use of the Lottery and its independent auditors no later than August 31, 2015. We will also be available for executive briefings with Lottery management and GTECH.

### 3.3 Control Objectives

We have reviewed the Control Objectives presented within question 10 of Addendum 1 and agree to cover those presented controls in our examinations. We have experience in all the Controls mentioned through our prior work with GTECH. We have successfully worked with on-site personnel to complete the process in an efficient manner with minimal disruptions to daily Lottery and GTECH operations.

### 3.4 Engagement Tools and Resources

BerryDunn has developed custom audit scripts that are run on major servers and systems (Windows, Unix, Linux, etc.). These scripts gather the required information on systems around users, access levels, groups, passwords, and other security configuration settings. These

scripts allow our personnel to effectively and efficiently complete our on-site examination procedures with minimal effect on day-to-day operations at the service centers.

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

### **3.5 Engagement Communications**

Our SSAE 16 examination will be subject to the following conditions:

- We anticipate that GTECH will assign a project coordinator. This coordinator will work with us regarding such issues as appointment scheduling with GTECH and Lottery staff and provision of review documentation. We will meet with the coordinator on a regular basis (at least monthly) to discuss the status of the examination and discuss any issues that may arise.
- GTECH will be responsible for making staff, documentation, test environments, and operations available for examination, approving control objectives and descriptions of internal control policies and procedures, providing us with certain written representations in support of our report, reviewing a draft of the SSAE 16 report, and responding to findings.
- We will notify the Lottery immediately if circumstances relating to records and/or the availability of sufficient competent evidential matter arise during the course of our work, which in our professional judgment prevent us from completing the examination. In such a situation, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.
- The examination is subject to the inherent limitation of the potential effectiveness of policies and procedures at GTECH and the Lottery and, accordingly, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.
- Our reports are intended for the internal use of GTECH and the West Virginia Lottery and their auditors/state regulators.

### **3.6 Quality Control**

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

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

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

BerryDunn participates in the highest-level peer review program that requires our firm's quality control practices to be audited by an independent Certified Public Accounting (CPA) firm every three years. In our most recent peer review in 2012, we received an unqualified (clean) opinion.

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

## Appendix A: Signed Forms and Documentation

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

- State of West Virginia Request for Quotation: Version 1
- State of West Virginia Request for Quotation: Version 2
- Purchasing Affidavit
- Vendor Preference Certificate
- Certification and Signature Page
- Addendum Acknowledgement Form
- Addendum 1, including Addendum Acknowledgement Form



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

State of West Virginia  
 Request for Quotation

Proc Folder: 39351

Doc Description: SSAE 16 REVIEW OF GTECH CORP

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2014-10-24	2014-12-03 13:30:00	CRFQ 0705 LOT1500000001	1

**BID RECEIVING LOCATION**

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

**VENDOR**

Vendor Name, Address and Telephone Number:  
 Berry Dunn McNeil & Parker, LLC  
 100 Middle Street, Portland, ME 04104  
 (207)775-2387

**FOR INFORMATION CONTACT THE BUYER**

Evelyn Melton  
 (304) 558-7023  
 evelyn.p.melton@wv.gov

Signature X

FEIN # 01-0523282

DATE December 3, 2014

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



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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	SSAE16 AUDIT OF GTECH CORP	1		\$30,000	\$30,000

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENT NO. 16 (SSAE 16) AUDIT OF GTECH CORP.

THE WEST VIRGINIA PURCHASING DIVISION IS SOLICITING BIDS ON BEHALF OF THE WEST VIRGINIA LOTTERY TO ESTABLISH A CONTRACT FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 16 (SSAE 16) FOR A REVIEW OF GTECH CORPORATION.

LOT150000001	<b>Document Phase</b> Final	<b>Document Description</b> SSAE 16 REVIEW OF GTECH CORP	<b>Page 3</b> <b>of 3</b>
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**ADDITIONAL TERMS AND CONDITIONS**

See attached document(s) for additional Terms and Conditions



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

State of West Virginia  
 Request for Quotation

Proc Folder: 39351

Doc Description: ADDENDUM # 1 - SSAE 16 REVIEW OF GTECH CORP

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2014-11-20	2014-12-03 13:30:00	CRFQ 0705 LOT1500000001	2

**BID RECEIVING LOCATION**

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

**VENDOR**

Vendor Name, Address and Telephone Number:

Berry Dunn McNeil & Parker, LLC  
 100 Middle Street, Portland, ME 04104  
 (207)775-2387

**FOR INFORMATION CONTACT THE BUYER**

Evelyn Melton  
 (304) 558-7023  
 evelyn.p.melton@wv.gov

Signature X

FEIN # 01-0523282

DATE December 3, 2014

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

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	SSAE16 AUDIT OF GTECH CORP	1		\$30,000	\$30,000

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description :**

STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENT NO. 16 (SSAE 16) AUDIT OF GTECH CORP.

ADDENDUM NO. 1 - ADDENDUM ISSUED TO PROVIDE VENDORS A REVISED COPY OF THE SPECIFICATIONS, TO ANSWER VENDORS' QUESTIONS SUBMITTED REGARDING THE SOLICITATION AND TO PROVIDE ADDENDUM ACKNOWLEDGMENT.

LOT150000001	<b>Document Phase</b> Final	<b>Document Description</b> ADDENDUM # 1 - SSAE 16 REVIEW OF GTECH CORP	<b>Page 3</b> <b>of 3</b>
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**ADDITIONAL TERMS AND CONDITIONS**

See attached document(s) for additional Terms and Conditions

STATE OF WEST VIRGINIA  
Purchasing Division

# PURCHASING AFFIDAVIT

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

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

**DEFINITIONS:**

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

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

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

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

**WITNESS THE FOLLOWING SIGNATURE:**

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

Authorized Signature: *[Signature]* Date: December, 3, 2014

State of Maine

County of Cumberland, to-wit:

Taken, subscribed, and sworn to before me this 2<sup>nd</sup> day of December, 2014.

My Commission expires \_\_\_\_\_, 20\_\_\_\_.

AFFIX SEAL HERE

**MARY M. MILLS**  
Notary Public, Maine  
My Commission Expires December 31, 2016

*[Signature]*  
Purchasing Affidavit (Revised 07/01/2012)

# State of West Virginia VENDOR PREFERENCE CERTIFICATE

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

1. **Application is made for 2.5% vendor preference for the reason checked:**  
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,  
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. **Application is made for 2.5% vendor preference for the reason checked:**  
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. **Application is made for 2.5% vendor preference for the reason checked:**  
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4. **Application is made for 5% vendor preference for the reason checked:**  
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**  
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**  
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**  
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

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

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

Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Berry Dunn McNeil & Parker, LLC

Signed: 

Date: December 3, 2014

Title: Principal

REQUEST FOR QUOTATION  
CRFQ\_LOT1500000001 - STATEMENT ON STANDARDS FOR ATTESTATION 33  
ENGAGEMENTS NO.16 (SSAE 16) REVIEW OF GTECH

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**10. MISCELLANEOUS:**

**10.1. Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

**Contract Manager:** Mark Caiazzo  
**Address:** 100 Middle Sreet  
Portland, ME 04104  
**Telephone Number:** (207) 541-2321  
**Fax Number:** (207) 774-2375  
**Email Address:** mcaiazzo@berrydunn.com

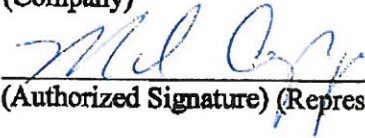


**CERTIFICATION AND SIGNATURE PAGE**

By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; understand the requirements, terms and conditions, and other information contained herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

Berry Dunn McNeil & Parker, LLC

(Company)



(Authorized Signature) (Representative Name, Title)

(207-775-2387) (207-774-2375) December 3, 2014

(Phone Number) (Fax Number) (Date)

ADDENDUM ACKNOWLEDGEMENT FORM  
SOLICITATION NO.: LOT1500000001 - SSAE 16

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.

Berry Dunn McNeil & Parker, LLC  
Company

  
Authorized Signature

December 3, 2014  
Date

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

**SOLICITATION NUMBER: CRFQ\_LOT150000001**  
**Addendum Number: 1**

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

**Applicable Addendum Category:**

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

**Description of Modification to Solicitation:**

1. To modify specification of the product or service being sought. Revised specifications is attached.
2. To provide responses to Vendors' questions.
3. To provide Addendum Acknowledgment.

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

**Terms and Conditions:**

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

# ATTACHMENT A

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**SPECIFICATIONS**

**PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of THE WEST VIRGINIA LOTTERY to establish a contract for a STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.16 (SSAE 16) for a REVIEW OF GTECH

**BACKGROUND:** The West Virginia Lottery (Lottery) was created and organized in April 1985 to generate revenue to benefit the citizens of the state. Through the years, the mission has evolved to include the specific funding of programs benefiting education, senior citizens, tourism, and other programs as the Legislature may determine. To meet this requirement to generate revenues, the Lottery began selling instant game tickets on January 9, 1986, and began selling on-line game tickets on November 25, 1986. The Lottery also participates in the Multi State Lottery games (MUSL), including but not limited to Mega Millions, Hot Lotto, Powerball and Monopoly (1/2015).

The Lottery contracted with GTECH Corporation, Providence Rhode Island for the Instant and On-line Gaming System on June 28, 2009. The primary functions of the Instant and On-line Gaming System are as follows:

Transaction processing of Instant and On-line Products:

- Powerball (MUSL) product
- Mega Millions (MUSL) product
- Hot Lotto (MUSL) product
- Daily 3
- Daily 4
- Cash 25
- Travel Keno
- Monopoly (MUSL) product starts January 2015

Transactions for each product offered:

- Sales
- Validations
- Terminal Reports
- Instant Ticket Validation

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- Retrieval of report data
  - Instant Product Inventory movement
  - ICS processing
  - Billing functions
  - Promotions (Gaming promotions)
  - Ticket Stock Inventory and Controls (GGuard)

The GTECH Enterprise Series (ES) solution has been configured to provide a combination of performance, reliability, flexibility, and resilience over the term of the contract. The ES Transaction Engine (ESTE) is a key part of the ES solution.

The architecture comprises four redundant, physically separate, fully integrated ES Transaction Engines. Each runs on an IBM System p52a server. The four ES Transaction Engines are securely linked together (N-Plexed) across two data centers: the Primary Data Center (PDC) in Charleston, West Virginia and a Backup Data Center (BDC) in the Middletown Mall in White Hall, West Virginia. These systems operate in a quadruplex configuration to provide multiple levels of redundancy. This configuration maintains operation and data integrity in the event of a system failure at the PDC or a total failure of the PDC requiring a failover to the two systems at the BDC. The IBM p52a servers were installed in April 2009 and operational in June 2009. The primary functions of the p52a servers are as follows:

- Instant & On-line Weekly Accounting
- Telemarketing (Instant Product)
- Sales Tracking (Instant & On-line Products)
- Billing (Instant & On-line Products)
- Prize Payments (Instant & On-line Products)
- Inventory Control (Instant Products)
- Retailer Tracking (Instant & On-line Products)
- Instant Product Reports
- Separate Billing Reports for Instant and On-line Products

Internal Control System (ICS) is used to balance the Instant and On-line Gaming System IBM eServers 3500. Two Systems are located in Charleston, WV, and one in White Hall, WV. Both production systems reside in Lottery Data Centers.

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GTECH is an international company that designs, manufactures, installs, and operates instant and on-line ticket wagering systems for domestic and foreign governments and government-licensed organizations. The Lottery also has a Development ICS System located at the vendors PDC location.

GTECH is under the local management of the account executive. The organization is divided into the following departments:

- Field Services
- Computer Operations
- Marketing and Telsell
- Hotline

GTECH instant and on-line gaming system includes the following components:

- Central Systems
- Disaster Recovery with Business Continuity
- Terminals – Altura (Online/Instants) and Lottery to go terminal (Pay n Play)
- Hardware and Software
- Services
- Personnel to manage, operate, support and maintain the systems.

The GTECH Online telecommunications network is comprised of the following technologies to support critical applications:

- Internet Protocol (IP) from terminal to host.
- A hybrid-technology, integrated online network.
- Approximately 98 percent satellite communications (VSAT).
- Approximately 2 percent cellular.

The communication network provides a dedicated, always-on private network – consisting primarily of VSAT and cellular (depending upon availability per retailer) to support end to end connectivity from the online lottery terminals to the data centers. Each data center will be connected via redundant, high bandwidth, T-3 ATM links to ensure that all transactions are logged at both data centers.

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GTECH operates satellite technology from its satellite hubs in Nevada, Texas and Rhode Island. GTECH provides field service employees that provide support to the satellite (on premise equipment) and retailer terminals.

Each retailer location has a Lottery terminal, of which, there are two types, an On-line (Altura) and an LTG "Lottery to Go" (Pay n Play) terminal. Not all locations have the LTG terminals.

**Office Locations**

The Lottery operates out of two administrative offices, including a claim center and a warehouse, located at 900 Pennsylvania, Charleston, WV 25302. The West Virginia Lottery hot site is located at 2500 Fairmont Avenue, White Hall, West Virginia.

The GTECH office is located at 1700 MacCorkle Avenue, SE, 5<sup>th</sup> Floor, Charleston, WV 25314.

A new contract for the online and instant games is scheduled to begin June 2016 and the duration of this SOC Audit RFQ could have timeframes spanning a new vendor or a change in the systems utilized by the current vendor (GTECH).

1. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

2.1 "Contract Services" means SSAE 16 STANDARD WILL BE USED FOR REPORTING ON CONTROLS AT GTECH RELEVANT TO INTERNAL CONTROLS FOR FINANCIAL REPORTING.

2.2 "Pricing Section" means the pages upon which Vendor should list its proposed price for the Contract Services.

2.3 "CRFQ" means the official request for quotation published by the Purchasing Division and identified as CRFQ LOT1500000001.

2. **QUALIFICATIONS:** Vendor shall have the following minimum qualifications:

2.1 It is the desire of the Lottery that the vendor be a licensed CPA firm with five (5) years of prior experience in SAS70 reviews and one (1) year experience in



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SSAE 16 reviews with the systems used by GTECH and by the Lottery or with comparable systems. The vendor will be required to show evidence of qualifications prior to contract award. A vendor must provide evidence of performing this service for other businesses of this size, another state agency and/or another lottery. This evidence should include audit reports and related client contact information to provide the requested services to the satisfaction of the Lottery. Vendors should identify a minimum of two (2) comparable engagements, which have been conducted by the vendor over the past five years. These identified engagements will be used by the Lottery as technical references. The vendor should, therefore, indicate the names, titles, and telephone number(s) of the persons to be contacted for purposes of obtaining references, if so desired by the Lottery.

Subcontracts are not permissible.

2.2 The Vendor must demonstrate that the engagement team includes staff with experience and certification associated with CPA firms that perform SSAE16 engagements, this can be satisfied by including copies of current certifications. Such certifications could include, but not be limited to Systems Auditing and Systems Security. A Vendor will be disqualified if there are NO certified staff assigned to the project.

2.3 Prior to contract award successful vendor must provide detailed personnel resumes that include the name, home address, home telephone number, title, responsibilities, education, and accounting, auditing, and EDP experience, including at least five years of experience and details of any experience that relates to providing services similar to those described in this CRFQ, of all individuals, who will be assigned to work on any contract awarded pursuant to the CRFQ, and the amount of time each will devote to such work. The Lottery reserves the right to reject the employees assigned to work on this review.

### 2.3 Background and Management

Prior to contract award the successful vendor shall provide the following information or an indication that the information is not applicable to them and why not:

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

- a. If the vendor is a partnership, all of the general and limited partners;
- b. If the vendor is a trust, the trustee and all persons entitled to receive income or benefit from the trust;
- c. If the vendor is a limited liability company or limited liability partnership, the members, partners, officers and directors;
- d. If the vendor is an association, the members, officers and directors;
- e. If the vendor is a corporation, the officers, directors, and each owner or holder, directly or indirectly, of any equity security or other evidence of ownership of any interest in the corporation; except that in the case of owners or holders of publicly held equity securities of a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held securities must be disclosed; and
- f. If the vendor is a subsidiary company, each intermediary company, holding company or parent company involved therewith and the officers, directors and stockholders of each; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held security must be disclosed.

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- 2.3.2 The type of business entity (e.g., corporation, partnership, etc.). If the vendor is a corporation, all states in which the vendor is authorized to do business and the nature of that business.
- 2.3.3 The place of the vendor's incorporation, if any.
- 2.3.4 The name, address, and telephone number of a representative to contact regarding all matters.
- 2.3.5 The name and telephone number of all attorneys and law firms representing the vendor in the State of West Virginia, if any.
- 2.3.6 A list of jurisdictions which the vendor has contracts to supply gaming materials, equipment or services.
- 2.3.7 The details of any conviction by a federal or any state court of the vendor or any person whose name and address is required under number 4.1.1 for a criminal offense punishable by imprisonment for more than one year and the submission of a full set of fingerprints of such person made at a law enforcement agency by an agent or officer of such agency on forms supplied by the Lottery. Forms will be provided at a vendor's request.
- 2.3.8 The details of any disciplinary action taken by any state against the vendor or any person whose name and address is required under number 4.1.1 regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.
- 2.3.9 The details of any disciplinary action taken by a state against the vendor or any person whose name and address are required by number 4.1.1 regarding any order, judgment or decree of any court of competent jurisdiction, federal, or state authority permanently or temporarily enjoining him from, or otherwise limiting his participating in any type of professional or business practice or activity (i.e., licenses, suspension and/or revocation of same).
- 2.3.10 The details of any termination of a contract for any reason during the last five years.

- 2.3.11 The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.
- 2.3.12 The vendor's and any subcontractor's Federal Employer Identification Number and the West Virginia Tax Identification Number shall be provided.
- 2.3.13 Upon contract award successful vendor must disclose any potential conflict of interest relative to the performance of the requirements of this RFQ. Any vendor's employees who are former Lottery or GTECH employees must be identified along with their position and responsibilities within the vendor's organization. Also, any personal or business relationship between the vendor, the principals, and employees assigned to the review and/or of their immediate families with any employee of the Lottery or GTECH must be disclosed. Any such relationship that might be perceived or represented as a conflict must be disclosed. If a conflict of interest does exist, the employee will be disqualified. Failure to disclose any such relationship may be a cause for contract termination or disqualification of the quotation.
- 2.3.14 Because of the relationship between the Lottery and GTECH, the Lottery will initiate investigations into the background of any firm, officers, principals, investors, owners, subcontractors, employees or any other associates of the vendor(s) it deems necessary at its sole discretion. Such background investigations may include, but not be limited to, financial/credit and criminal matters; other inquiries, as deemed appropriate to verify information and conduct the background investigation, and fingerprint identification by the Lottery, the West Virginia State Police and/or the Federal Bureau of Investigation. As a part of the overall background investigation, the Lottery may conduct site inspections of the vendor's facilities to determine that adequate physical security measures are utilized. Additional periodic background investigations may be conducted by the Lottery at its discretion at any time.

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2.3.15 The Lottery reserves the right to reject any of the vendor's personnel that it deems unsuitable to work on the SSAE 16 Review. During the performance of this review, the vendor shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. The vendor shall employ sufficient labor for carrying out work to full completion in the manner and time prescribed by any contract awarded pursuant to this RFQ. The vendor shall be responsible to the Lottery for the acts and omissions of the vendor's employees. In addition, the vendor shall enforce strict discipline among the vendor's employees in performing the services under the contract.

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

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

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.

**3. MANDATORY REQUIREMENTS:**

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

The vendor will review of the Lottery's service organization, the instant and on-line vendor. The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) -- Statement on Standards for Attestation Engagements No. 16 -- Reporting on Controls at a Service Organization (SOC1). Those standards require that the service auditor plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the AICPA guidelines throughout the audit period. The service auditor will obtain sufficient and appropriate evidence to provide a reasonable basis for their opinion.

The service auditor is responsible for expressing an opinion on:

- 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 GTECH 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.

3.1.1 The vendor will provide a report on policies, procedures, systems security and data integrity measures placed into operation. The vendor will also test the operating effectiveness of these measures. This is a report on GTECH's description of its control structure policies, procedures, systems security and data integrity that may be relevant to the Lottery's internal control structure. 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.

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

3.1.3 The vendor will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, ensure the existing On-line/Instant vendor is following contract guidelines.

3.2 The Control Objectives related to the SOCI Audit are:

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

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

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

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

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

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

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

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

- 3.2.9 Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled and agent settlement reports are complete and accurate;
- 3.2.10 Scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures;
- 3.2.11 Tracking and reporting of processing problems are performed to established procedures;
- 3.2.12 Backup procedures have been developed to minimize interruption in data processing;
- 3.2.13 Logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of user access rights are properly approved and the removal of user access rights is timely;
- 3.2.14 Development and changes to the gaming system and supporting infrastructures are authorized, tested, approved, and implemented in a controlled environment;
- 3.2.15 The production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing;
- 3.2.16 Physical access to in scope game processing facilities is restricted to appropriate personnel.
- 3.2.17 Additional substantive procedures to Lottery transactions at GTECH may be required. These areas of interest will be described by the Lottery upon contract award.
- 3.2.18 Fifteen (15) copies of the SSAE 16 report must be provided for the use of the Lottery and its independent auditors and issued by August 31<sup>st</sup> of each year.
- 3.2.19 A pre-planning meeting with WV Lottery personnel will be required at the Lottery's headquarters in Charleston WV.



- 3.2.20 A subsequent pre-planning meeting (incorporating any information provided as a result of the WV Lottery meeting) will be required at the WV lottery's contractor's facilities (presently GTECH) in West Virginia.
- 3.2.21 The results of the SSAB 16 report will be presented to the Finance Committee of the WV Lottery at a commission meeting held in the WV Lottery headquarters.
- 3.2.22 Observation of at least one live game load will be required.
- 3.2.23 Observation of at least one game draw will be required.
- 3.2.24 Observations of physical security controls at the Primary Data Center and the Backup Data center (currently in Fairmont WV) will be required.
- 3.2.25 Fieldwork will be substantially completed at the WV lottery's contractor's facilities (presently GTECH) in West Virginia.

**4. CONTRACT AWARD:**

**4.1 Contract Award:** The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Section.

**4.2 Pricing Section:** Vendor should complete the Pricing Section in full as failure to complete the Pricing Section its entirety may result in Vendor's bid being disqualified.

Notwithstanding the foregoing, the Purchasing Division may correct errors as it deems appropriate. Vendor should type or electronically enter the information into the Pricing Section to prevent errors in the evaluation.

- 5. PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. In the event that this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.

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6. **PAYMENT:** Agency shall pay FLAT FEE UPON COMPLETION AND ACCEPTANCE OF THE SSAE 16 BY THE LOTTERY, as shown on the Pricing Section for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
  
7. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.
  
8. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
  - 8.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
  - 8.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
  - 8.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.
  - 8.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures, including background checks and fingerprinting.
  - 8.5. Vendor shall inform all staff of Agency's security protocol and procedures.

**9. VENDOR DEFAULT:**

- 9.1. The following shall be considered a vendor default under this Contract.
  - 9.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.
  - 9.1.2. Failure to comply with other specifications and requirements contained herein.
  - 9.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
  - 9.1.4. Failure to remedy deficient performance upon request.
- 9.2. The following remedies shall be available to Agency upon default.
  - 9.2.1. Cancellation of the Contract.
  - 9.2.2. Cancellation of one or more release orders issued under this Contract.
  - 9.2.3. Any other remedies available in law or equity.

**10. MISCELLANEOUS:**

- 10.1. **Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

**Contract Manager:** Mark Caiazzo  
**Address:** 100 Middle Street  
Portland, ME 04104  
**Telephone Number:** 207-541-2321  
**Fax Number:** 207-774-2375  
**Email Address:** mcaiazzo@berrydunn.com

**WEST VIRGINIA LOTTERY**

**ADDENDUM #1 SSAE 16 AUDIT – To answer Vendor questions and provide further clarification to specifications.**

Solicitation No. CRFQ 0705 LOT150000001

**QUESTION 1:** Item 3.1.3- Can you provide a copy of the current Lottery Games Operation Services Contract related to determining if the On-line/Instant vendor is following contract guidelines?

**ANSWER 1:** Yes, a copy of the contract will be provided to the vendor with the low bid meeting specifications.

**QUESTION 2:** Are in-person presentations of the results of the SOC1 work expected at meetings of the Finance Committee or the Lottery Commission?

**ANSWER 2:** Yes, including planning meetings with the Lottery and the traditional vendor (GTECH), as well as presentation of the Audit to the Commission at the conclusion of the project. In addition:

- Observation of at least one live game load will be required.
- Observation of at least one game draw will be required.
- Observations of physical security controls at the Primary Data Center and the Backup Data center (currently in Fairmont WV) will be required.

**QUESTION 3:** Is the successful proposer expected to execute a non-disclosure agreement with the WV Lottery's contractor / vendor (GTECH)?

**ANSWER 3:** Yes.

**QUESTION 4:** Can test documentation be removed from the Lottery vendor (GTECH) location, or is most testing required to be on site?

**ANSWER 4:** Testing is required to be on site.

**QUESTION 5:** Will the Lottery complete background checks on each individual participating in the SOC 1 project, and if so, do the individuals participating in the SOC 1 project need to appear at the Lottery's offices when the background check is completed in advance of beginning the work?

**ANSWER 5:** All individuals will require background checks. Individuals will need to appear at the Lottery's offices prior to beginning work.

**QUESTION 6:** What were the prior year's fees and budgeted hours?

**ANSWER 6:** Any information regarding the prior year's fees is public information available on the WV Purchasing site. Budgeted hours by vendor are unknown.

**QUESTION 7:** Is the prior year report available for review prior to submission of our response? If not, can you provide details on the control objectives included in the report and the number of control activities in each control objective?

**ANSWER 7:** The report is for restricted use and is not available for review.

**QUESTION 8:** What is the period of the review covered by the audit? And what is the reporting time frame required to issue the report?

**ANSWER 8:** The period of the review covered is 7/1/14 through 6/30/15. Reporting time frame to issue the report is August 31<sup>st</sup> of each year.

**QUESTION 9:** Is the Pricing Section referenced in the CRFQ section 4.2 referring to the Criteria Response tab online or is there another Pricing Section attachment that we are to complete?

**ANSWER 9:** The Pricing Section referenced in section 4.2 is the Commodity Line Pricing online. (This is the first 1 to 3 pages of the paper form of the solicitation) No separate Pricing attachment to complete.

Example:	Line	Comm Ln Desc Qty	Unit Issue	Unit Price	Total Price
	1	SSAE16 AUDIT OF GTECH CORP			

**QUESTION 10:** Was a SSAE16 engagement performed in the prior year(s)? If so, can you please share a copy of the system descriptions, control objectives, and testing results? If you can't share the whole report, what can you share and can we please obtain a copy?

**ANSWER 10:** The report is for restricted use, it was an unqualified opinion. The control objectives are described as follows:

- 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.

**QUESTION 11:** What are the changes to the environment since the last time you have had a SSAE16 performed?

**ANSWER 11:** No environmental changes have occurred since the last SSAE16, however the Lottery is planning for a relocation of its backup data center which would result in potential changes in audit procedures during the contract period. Also, the traditional Lottery contract with GTECH expires 6/2016 so this SSAE 16 audit could include a new vendor, or a new system, which would then require changes in audit procedures. Finally a test ICS system has been installed at the vendor site (currently GTECH).

**QUESTION 12:** Will the satellite technology from the satellite hubs in Nevada, Texas, and RI be in scope? Are there any other locations in scope and, if so, what are the locations or is it just the Charleston offices and White Hall office?

**ANSWER 12:** Satellite technology is not in scope, at this time the locations are Charleston and the White Hall office, although the location of the backup data center (currently at White Hall) will change (most likely within a 50 mile radius) during the duration of this contract.

**QUESTION 13:** Will the auditors need to visit any retailer as part of the audit?

**ANSWER 13:** Yes.

**QUESTION 14:** What is the period being audited?

**ANSWER 14:** The period of the review covered is 7/1/14 through 6/30/15. Reporting time frame to issue the report is August 31<sup>st</sup> of each year.

**QUESTION 15:** Who is the Executive Sponsor of this project?

**ANSWER 15:** Senior Staff of the Lottery have oversight regarding this project.

**QUESTION 16:** Will the Lottery provide a project coordinator to assist the selected consultant with collecting information and scheduling meetings, etc.?

**ANSWER 16:** No.

**QUESTION 17:** Does the West Virginia Lottery use any type of document management system for audit documents (such as Compliance 360)? Can the Lottery provide documentation electronically in advance of the consultant's onsite visits if appropriate security measures are met (Secure file transfer sites)?

**ANSWER 17:** No document management system is in use for audit documents.

**QUESTION 18:** Since the "Purchasing Affidavit" needs to be notarized, can bidders still submit their proposals via wvOASIS or should we submit our proposal in hard copy only?

**ANSWER 18:** Yes, you can still submit your proposals in WVOASIS and attached a copy of the Purchasing Affidavit also online using a *Standard type* of attachment. If in case that there is a raised seal on the Notary, and once a recommendation of award of the contract is determined we will request an original copy of the Affidavit to be sent via postal mail.

**QUESTION 19:** Regarding Section 2.1 on page 25 of the RFQ instructions: The RFP states – "This evidence should include audit reports and related client contact information..." Does the Lottery want bidders to include actual audit reports in our proposal as work samples, or are you looking for reference information for engagements where we have conducted similar audit work?

**ANSWER 19:** Reference information for engagements where the bidder has conducted similar audit work will be acceptable.

**QUESTION 20:** Regarding Section 2.2 on page 25 of the RFQ instructions: Since this is a public procurement, will a business address and telephone number be sufficient for our proposed personnel (instead of home address and telephone)?

**ANSWER 20:** Personal identification information will be required to complete background checks.

**QUESTION 21:** Regarding Sections 2.2 and 2.3 on pages 25 and 26 of the RFQ instructions: Should bidders include the information requested in Sections 2.2 and 2.3 in our proposals? Or will the Lottery require this information of the "successful vendor" only? Please clarify.

**ANSWER 21:** The information requested in Sections 2.2 and 2.3 should be provided as evidence that the vendor meets bid requirements. A contract will not be awarded unless this information is provided although the vendor has the option to wait until the bids are opened to provide said information.

**QUESTION 22:** RFQ Sections 2.3.7, 2.3.8, and 2.3.9 make reference to "number 4.1.1." I do not see a number 4.1.1 in the RFQ instructions. Please clarify.

**ANSWER 22:** RFQ Sections 2.3.7, 2.3.8, and 2.3.9 should reference 4.1.

**QUESTION 23:** Regarding Section 4.2 on page 31 of the RFQ instructions: The RFQ references "the Pricing Section." Where is the Pricing Section that we need to complete? Is this referring to the form named "Final\_CRFQ\_0705\_LOT1500000001\_1\_CRFQ\_FORM"? Please clarify.

**ANSWER 23:** See Answer No. 9

**QUESTION 24:** Does the Lottery have a preferred outline that we should use to structure the content of our proposal?

**ANSWER 24:** There is no preferred outline, vendors should follow "Instructions to Vendors" in the RFQ.

**QUESTION 25:** Are we supposed to submit our Technical and Cost Proposals as separate documents? Or can all information be submitted in one document?

**ANSWER 25:** Requests for Quotation require all information be submitted in one document. See answer 24.

**QUESTION 26:** Will the selected consultant need to conduct any work at the Lottery's White Hall location?

**ANSWER 26:** Observations of physical security at the backup data center (White Hall) will be required. Other objectives could require work to be performed at the White Hall location if the Vendor or System changes due to a new contract with the Traditional Vendor in 2016.

**QUESTION 27:** What is the audit period? Is it July 1 – June 30? Please confirm or clarify.

**ANSWER 27:** The audit period is July 1 through June 30 of each year.

**QUESTION 28:** How many control objectives and controls need to be tested?

**ANSWER 28:** See the response to question 10.

**QUESTION 29:** Are there any subservice organizations that need to be expressly included or carved out of the audit?

**ANSWER 29:** The ICS system, provided by ELSYSM, used to balance transactions is carved out of the audit.

**QUESTION 30:** Please provide bidders with a copy of the most recent SSAE 16 report of GTECH that is available for review.

- a) If no, please share if the opinion was qualified, disclaimed, or unqualified.
- b) Also, how many control objectives and control activities were included?

**ANSWER 30:** See the response to question 10 which addresses both questions above.

**QUESTION 31:** Have there been any significant changes in the Lottery's relevant systems, operations, or responsibilities since the last SSAE 16 report? If yes, will necessary edits to the description, control objectives, and control activities be made prior to the SSAE examination?

**ANSWER 31:** A new Multi State Lottery product, Monopoly Millionaires' Club will be online early in 2015, this will require changes in control activities and revised descriptions, control objectives and control activities will be provided as necessary.

**QUESTION 32:** Regarding the Lottery's most recent SSAE 16 review of GTECH: What vendor conducted the work?

**ANSWER 32:** The most recent SSAE 16 was performed by Arnett Foster Toothman PLLC.

**QUESTION 33:** What was the dollar value of the previous contract for this work?



**ANSWER 33:** Any information regarding the prior year's fees is public information available on the WV Purchasing site. Budgeted hours by vendor are unknown.

**QUESTION 34:** Approximately how many hours did the vendor spend on-site?

**ANSWER 34:** Unknown.

**QUESTION 35:** Approximately how many hours in total did the vendor spend conducting this assessment?

**ANSWER 35:** Unknown.

**QUESTION 36:** Will the results of the previous assessment be shared with the selected consultant?

**ANSWER 36:** No information will be shared prior to contract award.

**QUESTION 37:** For how many years has the Lottery worked with this vendor?

**ANSWER 37:** GTECH has had the traditional Lottery contract since 2005.

**QUESTION 38:** May we receive answers to all questions submitted by bidders?

**ANSWER 38:** Questions and answers from all vendors are included in this Addendum.

**QUESTION 39:** Does the Lottery have a budget estimate or range for this project that you can share? If yes, please provide detail.

**ANSWER 39:** The Lottery is required to accept the low bid meeting specifications and anticipates costs similar to previous years.

**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: LOT1500000001**

**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.

Berry Dunn McNeil & Parker, LLC

\_\_\_\_\_  
Company



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

December 3, 2014

\_\_\_\_\_  
Date

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

## Appendix B: Project Team Certifications

On the following pages, we have provided copies of current certifications (or proof of certification) for the following BerryDunn project team members:

- Mark Caiazzo:
  - Certified Information Systems Auditor (CISA)
  - Certified in Risk and Information Systems Control (CRISC)
- Christopher Ellingwood:
  - Certified Information Systems Auditor (CISA)
- Tina Papadopoulos:
  - Certified Information Systems Auditor (CISA)
- Jeffrey Walla
  - Certified Public Accountant (CPA)



# CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

**Mark A. Caiazzo**

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

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

28 August 1991

Date of Certification

31 January 2017

Expiration Date

██████████  
Certificate Number

A handwritten signature in black ink, appearing to read "D. Day".

International President of ISACA and ITGI

A handwritten signature in black ink, appearing to read "Bernie Ball".

Chair, CISA Certification Committee





## CERTIFIED IN RISK AND INFORMATION SYSTEMS CONTROL®

ISACA hereby certifies that

**Mark A. Caiazzo**

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

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

18 November 2010


Date of Certification

31 January 2017

Expiration Date

Certificate Number

  
International President of ISACA and ITGI

  
Chair, CRISC Certification Committee





# CERTIFIED INFORMATION SYSTEMS AUDITOR

ISACA hereby certifies that

## Christopher Ellingwood

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

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

24 February 2010

Date of Certification

31 January 2017

Expiration Date

Signature: [Redacted]

Chief, CISA Certification Services



[REDACTED]

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**From:** Dept: Certification <certification@isaca.org>  
**Sent:** Thursday, July 19, 2012 3:58 PM  
**To:** Tina Papadopoulos  
**Subject:** CISA Certification Notification

Dear Konstantina Papadopoulos, CISA

RE: CISA certification number: [REDACTED]

Congratulations! We are pleased to inform you that on 19 July 2012 the CISA Certification Committee approved your application and awarded you the Certified Information Systems Auditor (CISA) designation.

To ensure you receive your certification letter and certificate by postal mail, you may want to confirm that we have the correct mailing address on file via our web site within the next business day. This can be accomplished by logging in at [www.isaca.org](http://www.isaca.org) with your personalized login credentials and navigate to My ISACA -> *myProfile* >Account and Demographic Info > click Edit and update your contact information. If you do not know your login, please visit [www.isaca.org/login](http://www.isaca.org/login) or please contact [feedback@isaca.org](mailto:feedback@isaca.org) for further assistance.

Within seven to ten business days of this notice, your CISA certificate and pin will be sent by postal mail. Depending on your worldwide location, approximate delivery times are:

- USA -- 2-5 business days
- Alaska, Hawaii or Puerto Rico -- 4-9 business days
- Canada -- 4-14 business days
- Australia & New Zealand -- 7-14 business days
- Western Europe\* -- 7-14 business days
- Eastern Europe -- 7-21 business days
- Africa -- 7-21 business days
- South America -- 7-21 business days
- Japan -- 7-21 business days
- Rest of the world -- 7-21 business day

Again, congratulations on earning your CISA certification.

Sincerely,

Certification Department  
ISACA: Trust in, and value from, information systems



# State of Maine

DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION

BOARD OF ACCOUNTANCY

License [REDACTED]

Be it known that: **JEFFREY D. WALLA**  
has qualified as required by 32 MRSA Chapter 113 and is licensed as a

**CERTIFIED PUBLIC ACCOUNTANT**

**ISSUE DATE**  
Oct 01, 2014

*Anne L. Head*

**EXPIRATION DATE**  
Sep 30, 2015

Director, Office of Professional & Occupational Regulation