



West Virginia Purchasing Division

2019 Washington Street, East
Charleston, WV 25305
Telephone: 304-558-2306
General Fax: 304-558-6026
Bid Fax: 304-558-3970

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



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: 

SO Doc ID: LOT1500000001

Legal Name: CLIFTONLARSONALLEN LLP


Published Date: 11/20/14

Alias/DBA:



Close Date: 12/3/14

Total Bid: \$33,000.00

Close Time: 13:30

Response Date: 

Status: Closed

Response Time: Solicitation Description: 


Total of Header Attachments: 0

Total of All Attachments: 0



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

**State Of West Virginia
 Solicitation Response**

Proc Folder : 39351

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

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation No	Version
	2014-12-03 13:30:00	SR 0705 ESR12031400000001236	1

VENDOR

000000184076
 CLIFTONLARSONALLEN LLP

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.
-------------------------------	--



December 3, 2014

**Proposal for a Statement on Standards for
Attestation Engagements No. 16 (SSAE 16)
for a Review of GTECH to:**

The West Virginia Lottery

Prepared by:

James P. Kreiser, CISA, CRMA, CFSA, Principal
james.kreiser@CLAconnect.com
direct 717-558-0860 | mobile 717-576-5588

Joel Eshleman, CISA, CIA, Engagement Director
joel.eshleman@CLAconnect.com
direct 717-558-0860 | mobile 717-615-8177

CRFQ_LOT1500000001

December 3, 2014

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

RE: Request for Quotation – CRFQ_LOT1500000001

Dear Ms. Melton:

CliftonLarsonAllen LLP (CLA) is pleased to present our proposal in response to the West Virginia Purchasing Division's RFQ on behalf of The West Virginia Lottery (the Lottery) to provide a statement on standards for attestation engagements No.16 (SSAE 16) for a review of GTECH. This is a significant opportunity that we highly value, and we believe that we have the resources, proven methodology, experience and commitment to provide optimum service and add value to the Lottery.

Our wealth of resources and experience providing SSAE 16 audits makes CLA ideally suited to meet your service needs. We have an unparalleled reputation for helping state agency clients effectively accomplish their goals. Plus, CLA has extensive experience in the areas of information security, third-party reporting and transaction processing services; plus, we know what constitutes relevant information and how to interpret it.

The team we have assembled for the Lottery is committed to providing outstanding service. As you will see, we have gathered a multi-disciplinary service team with exceptional systems security, data integrity and SSAE 16 (formerly SAS 70) audit experience that enables us to confidently support your organization. Furthermore, our prior work with similar, complex operating systems puts CLA in a unique position to build upon the knowledge gained during our previous engagements. This insight will allow CLA to not only achieve the objectives of the engagement, but also add value to the Lottery and its operations.

For ease of evaluation, the structure of our response precisely mirrors your CRFQ_LOT1500000001 section titled, *2. Qualifications*. Furthermore, we have included the *State of West Virginia Request for Quotation Form* on the subsequent page and the following required forms in *Appendix A: Administrative Items*:

- Certification and Signature Page
- Addendum Acknowledgement Form
- Purchasing Affidavit

Even though the Lottery did not ask for our approach to perform the work, we feel it is an important component of the proposal. As such, we have included our workplan in *Appendix B: Efficient and Thorough Workplan*.

As a principal of CLA, I offer my personal commitment to providing the Lottery the best resources and services available. If you have any need to discuss the details regarding our submission, please contact James or Joel at 717-558-0860 with any additional questions.

Sincerely,

CliftonLarsonAllen LLP



James P. Kreiser, CISA, CRMA, CFSA
Principal

CliftonLarsonAllen LLP



Joel Eshleman, CISA, CIA
Engagement Director



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:

CliftonLarsonAllen LLP
 945 East Park Drive, Suite 202
 Harrisburg, PA 17111
 717-558-0860

FOR INFORMATION CONTACT THE BUYER

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

Signature X *James P. Kruse*

FEIN # 41-0746749

DATE 11/26/2014

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 year			\$33,000

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	Document Phase Final	Document Description ADDENDUM # 1 - SSAE 16 REVIEW OF GTECH CORP	Page 3 of 3
---------------------	--------------------------------	---	------------------------------

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

TABLE OF CONTENTS

Experience in SAS70/SSAE 16 Reviews	1
Licensed CPA Firm	1
SAS70 and SSAE 16 Review Experience	1
Comparable Engagement References	4
Engagement Team Certifications	5
Personnel Resumes	6
Background and Management	10
Vendor Information	10
Attorneys and Law Firms Representing Vendor in West Virginia	10
List of Jurisdictions Vendor Has Contracts to Supply Services	10
Convictions and Disciplinary Actions	11
Details of Contract Terminations	11
Details of Assessment of Penalties	11
Federal Employer Identification Number	11
Conflict of Interest	11
Background Investigations Initiated by the Lottery	12
Quality and Continuity of Personnel	12
Appendix A: Administrative Items	A-1
Appendix B: Efficient and Thorough Workplan	A-5
Appendix C: West Virginia License	A-10
Appendix D: Engagement Team Certifications	A-12
Appendix E: CLA Principals	A-18

EXPERIENCE IN SAS70/SSAE 16 REVIEWS

(CRFQ_LOT1500000001 section 2.1)

The West Virginia Lottery (the Lottery) will be served by some of CliftonLarsonAllen LLP’s (CLA) most knowledgeable Business Risk Services (BRS) and Information Technology (IT) specialists. Our professionals are immersed and trained in their specialized fields, so we understand the complexities of your complex IT environment. This aptitude will allow CLA to not only achieve the objectives of this contract, but also add value to the Lottery.

Licensed CPA Firm

We affirm that CLA is a licensed CPA firm and is qualified to practice public accountancy in the State of West Virginia.

Furthermore, we have provided CLA’s firm CPA license to practice in the State of West Virginia in *Appendix C: West Virginia License*.

SAS70 and SSAE 16 Review Experience

Our experience with SSAE 16 examinations, previously SAS70, spans across small and large organizations, including entities with systems comparable to GTECH. Our in-depth experience conducting SSAE 16 and SAS70 examinations includes expertise in auditing the controls of various platforms, systems and applications, including mainframe systems, various versions of UNIX systems, Windows servers, legacy operating systems, web-based applications, and various types of databases (Oracle, Sybase, DB-2, Microsoft SQL Server, etc).

In addition, we have reviewed countless SSAE 16 and SAS70 reports and understand the value and reliance financial auditors place on these reports. This insight enables us to ensure that our SSAE 16 reports provide information useful to the Lottery’s management. Our expertise in conducting SSAE 16 examinations of various types of service organizations has allowed us to complete these engagements on time and provide valuable comments on the following:

- Control environment
- Design of controls
- Control objectives
- User control considerations
- Operating effectiveness of controls placed in operation

We have conducted SSAE 16 engagements for Hewlett-Packard, First Health/Magellan, the Pennsylvania Municipal Retirement System, the Maryland Transportation Authority (Xerox Business Services), Equifax Verification Services, TransCore, and many others.

The following table provides a sampling of entities we presently serve:

Relevant Experience	
Client	Nature of Service
Commonwealth of Pennsylvania	CLA performs internal consulting services on the Commonwealth’s ERP system. We advise and help evaluate controls regarding security and user administration, as well as process and control enhancements for their financial reporting and administrative objectives, including assessing workflow configurations for system privilege elevation and

Relevant Experience	
Client	Nature of Service
	<p>exception processing approval.</p> <p>We have also performed facilitated Enterprise Risk Assessment (ERA) programs for pilot agencies within the Commonwealth. This resulted in their internal audit staff being trained to assist in the assessments going forward and in the development and implementation of a formal ERM program.</p> <p>In addition, we have performed collection audits for the Pennsylvania Attorney General, business process/consulting projects for the Comptroller Operations, performance audit and status of appropriations audit services for the Auditor General.</p>
New Jersey Transit Authority	CLA performs IT auditing services on an as-needed basis. The IT audits include but are not limited to, application and general controls, physical and logical security, pre and post-implementation, back-up and retention, business continuing planning, data integrity, management process, etc.
Lower Colorado River Authority, TX	We performed an ERA over the complete operations of the Authority. We assessed the overall environment and identified key risks to be addressed immediately and those which could be addressed over a set period of time. Our team held training sessions with the Board of Directors to educate them on the ERM process and on the results of the LCRA assessment specifically.
School District of Philadelphia, PA	CLA was engaged to assess the compliance with information technology general controls standards of the key financial applications.
Loudoun County, VA	CLA provides financial, compliance and performance auditing services on an as needed basis for the County. We are helping the County bring a systematic disciplined approach to assessing the effectiveness of the design and execution of the County's system of internal controls and risk management processes.
Maryland-National Capital Park and Planning Commission	CLA performed an extensive risk assessment for the Commission. This assessment included extensive review of various controls and processing flows, as well as an assessment of infrastructure security and privacy considerations. Through this assessment, several gaps were identified and presented to the Executive Committee, along with suggested recommendations, which were used by the Commission to implement improvements.
Metropolitan Washington Airports Authority, DC	CLA serves as an internal audit function, whereby we have an overall contract with the Authority and then they issue tasks for specific internal audit projects. These projects have included internal control analysis, payroll analysis, revenue analysis, IT assessments, utilization of real estate analysis, and contract compliance with outside vendors.
City of Cape Coral, FL	CLA performed internal process and control reviews for the City. These reviews have included payroll processes, as well as system implementation, fuel/fleet inventory, and procurement processes. These engagements have been on a co-sourcing basis with the City's internal audit department, and have included departments such as Police, Fire, Finance, IT, Fleet, Facilities and others.
Arizona State University	CLA performed an internal controls review of the functional and technical processes of all systems that are material to ASU's financial statements. This included a 360 degree review of access controls and associated compensating controls. Specifically, the areas under review included Student Processes, Human Resource Processes, Advantage Financial System Security – User Front End, Auxiliary Revenue Areas, Property Control / Accounting, Purchasing Card, and Credit Card Processing (PCI compliance).

Relevant Experience	
Client	Nature of Service
Chisago County, MN	CLA performed an internal audit, system and application audits, due diligence reviews, forensic and incident response, IT staff training, external penetration tests, and internal vulnerability assessments for the County.
North Dakota Department of Health	CLA performed a risk assessment and internal audit of the following areas—employee expense reporting, human resources, annual leave and compensatory time, and federal grant administration.
State of South Carolina, Dept. of Health & Human Services	In 2010 CLA performed an IT-Risk Assessment for the Department of Health and Human Services. Furthermore, CLA performs the ongoing CAFR and Single Audit support services for South Carolina. This work includes internal control testing, IT controls assessments, and other related transaction procedures related to payroll, fixed assets, accruals, etc.
Maryland Dept. of Housing and Community Development	We perform internal audits of financial statements submitted to the agency under loan agreements. We performed all reviews requested within the specified time frames and assisted in modifying the system in which the reporting occurs, revising the form to clarify questions asked, and provided input for corrective actions as needed on each review. We made improvement by assisting the agency in executing a more timely review of submitted reports to relieve and reduce staffing requirements for the agency, and provided input to the reporting process to improve compliance and efficiency. In addition, we provided training of DHCD staff to enable them to better understand financial statements and improve effectiveness of review.
North Carolina Dept. of Transportation	We perform an annual risk assessment of North Carolina’s internal control program, Enhancing Accountability in Government through Leadership and Education (EAGLE). Our review included, (1) Reliability of financial reporting, (2) Compliance with applicable laws and regulations, (3) Effectiveness and efficiency of operations, and (4) General IT Control Processes, which include IT General controls, IT Application controls, and End-User Computing controls. CLA identified risks and compensating controls that reduced the possibility of material misstatements and misappropriation of assets. The assessment also indicated opportunities to increase efficiency and control effectiveness in NCDOT’s business processes and operations.
Virginia Department of Transportation	We have worked on over 20 separate Statements of Work under this contract, including performing an IT review of the Department’s computer operations (critical data and operations, system development life cycle methodology, maintenance, new and revised software, contingency planning and emergency. preparedness) and application system security audits. Additionally, we have evaluated controls over VDOT’s Toll Operations as part of an SSAE 16 audit.
Maryland Transportation Authority	We perform a SSAE 16 report for the Authority. We identified weakness in the internal controls over financial reporting and provided assistance to improve these processes. We assisted with the revamping of their financial reporting process so that it is now more automated. In addition, we identified weaknesses in their documentation of accounting policies and procedures and assisted to improve this documentation.

Comparable Engagement References

As depicted on the previous pages, we have a multitude of experience providing similar services to state agencies and municipalities. In addition, we serve or have served the following state lottery clients:

- **Colorado Division of Lottery:** We were previously engaged to perform the financial and compliance audits for the Colorado Lottery, including performing an evaluation of the SSAE 16/SAS70 report performed on the operations of Scientific Games that were designed specifically for the Colorado Lottery. The Colorado Lottery uses Scientific Games as their service provider.
- **Missouri Lottery:** We currently perform a financial statement audit of Missouri’s state lottery system.
- **Indiana Lottery:** We currently perform a financial statement audit of Indiana’s state lottery system.

In addition, our firm-wide professionals also have previous gaming experience serving such entities as Colville Gaming LLC in Washington; Division of Gaming in Denver; New Mexico Gaming Control Board; Casino White Cloud in Kansas; Golden Eagle Casino in Kansas; Potawatomi Carter Casino Hotel in Wisconsin; Quinault Beach Resort & Casino in Washington; Santa Ana Star Casino in New Mexico; and Sterling Casino Lines in Florida.

We understand that quality of service will be a key factor as you prepare to select a firm to serve the Lottery. We encourage you to contact the client references below to learn more about our team’s experience and commitment to quality client service.

Maryland Transportation Authority	
Description of Services	We have provided advice on issues related to public transit providers including a SSAE 16 Report of Xerox processing operations related to E-ZPass and several internal audit projects concerning payroll analysis, revenue analysis, IT assessments and contract compliance with outside vendors. We have also performed the financial statement audit, single audit and reviewed their CAFR and provided recommendations for improvement.
Time Period Performed	2011 – present
Contact Information	Deborah Sharpless, CFO; 410-537-6767 Kerwin Stokes, Xerox Program Manager; 410-633-6911 ext. 4103

Social Money	
Description of Services	We have provided advice on issues including a SSAE 16 Report and ACH processing of consumer savings program operations.
Time Period Performed	2010 – present
Contact Information	Dan Schulz, Vice President of Information Technology; 515-221-4218

ENGAGEMENT TEAM CERTIFICATIONS

(CRFQ_LOT1500000001 section 2.2)

As requested in CRFQ_LOT1500000001, we have provided copies of our team members' current certifications in *Appendix D: Engagement Team Certifications*.

PERSONNEL RESUMES

(CRFQ_LOT1500000001 section 2.3)

The professionals at CLA operate as a team. We have found that the best way to thoroughly meet the needs of our clients is to work together, utilizing each other's areas of specialty. Our principals and managers stay closely involved with all of our clients, so you know your engagement will be handled with the highest degree of accuracy and professionalism.

Our BRS team has dedicated IT audit professionals certified in IT audit, IT security and other related aspects of IT consulting and advisory services. Additionally, the members of your proposed engagement team currently perform SSAE 16 audits for large, governmental entities including the Maryland Transportation Authority, Transportation Corridor Agencies (TCA – of California), the Commonwealth of Massachusetts (via the OneCare contract provider(s)), the State of Delaware, among others. These professionals have dedicated most, if not all, of their careers to serving the government community. This provides us with an in-depth understanding of the internal controls, transactions and operations related to governmental state agencies. The proposed engagement team is experienced and highly-knowledgeable of governmental processes, operations and risk considerations as well.

We have identified the key members of the Lottery's engagement team and provided resumes of each below and on the following pages.

Due to the firm's confidentiality terms, we cannot provide the home addresses and telephone numbers of our employees; however, we have provided their office location and contact information. If CLA is selected as the winning firm, we will provide all required information at that time so the Lottery can conduct the necessary background checks.

JIM KREISER, CISA, CRMA, CFSA	
Title	Business Risk Services Principal
Engagement Responsibilities	Jim will serve as the overall Engagement Principal-in-Charge and coordinate the engagement, approach, methodology and team.
Office Address and Phone Number	945 East Park Drive, Suite 202; Harrisburg, PA 17111 717-558-0860
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Information Systems Auditor • Certified in Risk Management Assurance • Certified Financial Services Auditor • Information Systems Audit and Control Association, Member • Institute of Internal Auditors, Member
Education	Bachelor of Science in Economics and Philosophy, Carnegie Mellon University
Relevant Experience	<p>Jim has over 18 years of experience in the areas of business process and controls, information technology audits, third-party reporting and risk advisory services. His experience includes projects requiring extensive knowledge of information systems and business operations to support business strategies. He will provide assurance that internal controls and governance developed consider operational implications for systems and environments.</p> <p>Jim's experience also includes ten years with a Big 4 firm, during which time he served as the IT audit lead for the GAAP and Single Audit engagements, and led several projects relative to the SAP implementation for the Commonwealth of</p>

JIM KREISER, CISA, CRMA, CFSA

Pennsylvania. He also was the lead IT manager for the Pennsylvania Turnpike Commission IT procedures associated with the financial audit from 2004-2007, and also worked with the Commission on their SAP implementation project. Furthermore, Jim has served as the project manager or lead partner for SAS70 and SSAE 16 engagements at clients such as Unisys, Hewlett Packard, Xerox, TransCore and many others. Many of his SSAE 16 clients are service organizations for governmental entities.

Jim serves as a national principal for the BRS team over the State & Local Government Industry teams at CLA. In addition, Jim has led various training seminars for NASACT in the areas of Enterprise Resource Planning system implementation processes, and for the MAIGAF related to SSAE 16 and SOC reports.

KEITH NOVAK, CPA

Title	Government Subject Matter Expert Principal
Engagement Responsibilities	Keith will serve as a subject matter expert on governmental accounting matters as needed.
Office Address and Phone Number	1966 Greenspring Drive, Suite 300; Timonium, MD 21093 410-453-0900
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Public Accountant • American Institute of Certified Public Accountants, Member • Maryland Association of Certified Public Accountants, Member • Maryland Government Finance Officers Association, Member • Government Finance Officers Association (GFOA) of the United States and Canada, Member • Better Business Bureau of Greater Maryland, Treasurer/Director
Education	Bachelor of Science in Accounting, University of Maryland
Relevant Experience	<p>Keith has over 33 years of experience and is a widely known and recognized leader with extensive experience serving state and local government agencies. Keith is the supervising audit principal or concurrent review principal for some of CLA's largest state and local government clients. Keith has served state and local government clients throughout his career, and he is very familiar with the challenges and unique characteristics of entities in these sectors.</p> <p>A thought leader in the changing world of governmental accounting standards, Keith is known for his involvement with proposed new accounting pronouncements and his understanding of the principles that underlie the various accounting rules and procedures. Over the years, Keith has been closely involved with his clients' efforts to understand and implement rapidly changing accounting principles.</p> <p>Within CLA, Keith is the Eastern Region Principal-in-Charge of the State and Local Government Practice for CLA, as well as the Principal-in-Charge of the Eastern Region assurance practice. In addition, he is a member of the CLA Operational Excellence Advisory Board, which is charged with improving processes while retaining quality and profitability.</p> <p>Keith is an active speaker on governmental accounting and auditing issues</p>

KEITH NOVAK, CPA

throughout the northeast region. For example, he is frequently requested to speak to professional organizations and has made presentations to the Southern Maryland Chapter and Western Maryland Chapters of the Maryland Association of Certified Public Accountants (MACPA), Maryland Association of Community College Business Officers Association, the Association of School Business Officers and the Central Pennsylvania Chapter of the AGA. In addition, he is an instructor for the Intermediate Government Accounting course for Maryland GFOA.

JOEL ESHLEMAN, CISA, CIA

Title	Primary Risk Management & IT Practice Manager
Engagement Responsibilities	Joel will serve as the manager and your primary point of contact on the SSAE 16 SOC 1 deliverable. He will be responsible for the day-to-day operations.
Office Address and Phone Number	945 East Park Drive, Suite 202; Harrisburg, PA 17111 717-558-0860
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Information Systems Auditor • Certified Internal Auditor • Information System Audit and Control Association, Member • Institute of Internal Auditors, Member
Education	Bachelor of Science in Accounting, York College of Pennsylvania
Relevant Experience	<p>Joel has over 15 years of experience and is a leader on the information technology auditing and consulting team at CLA. Joel's experience includes five years with a Big 4 firm performing information technology, business process and control, and third-party reporting reviews. Joel has led SAP information technology and security controls tests for compliance with SOX for organizations such as Astra-Zeneca Pharmaceuticals, Discovery Communications, Invista and the Commonwealth of Pennsylvania since 2004. Joel specializes in the development, testing, reporting, remediation and monitoring of sensitive access and segregation of duties through automated tools in SAP (Approva and GRC).</p> <p>Joel has assisted clients with ERP system design and implementation in the government, manufacturing and entertainment industries, including the following specialized projects:</p> <ul style="list-style-type: none"> • <u>Security</u>: Design/re-design of profiles and roles to meet processing/controls needs • <u>Transport</u>: Design of Transport paths and associated controls • <u>ITGC</u>: Assess the adequacy of information technology general controls (change management, access controls, support system security configuration) • <u>Data Conversion</u>: Identify, map, design, and monitor the conversion of data • <u>Project Management</u>: Participate and validate that management complies with the established SDLC with appropriate control points and reporting. <p>Joel has lead training seminars on the risks and controls of SDLCs, Audit ITGC in SAP, and GRC Module Overview and Use.</p>

PHIL DELBELLO, CISA	
Title	BRS Manager
Engagement Responsibilities	Phil will serve as the lead senior on the SSAE 16 SOC 1 deliverable and will be one of your primary day-to-day contacts.
Office Address and Phone Number	1966 Greenspring Drive, Suite 300; Timonium, MD 21093 410-453-0900
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Information Systems Auditor • Information System Audit and Control Association, Member
Education	Bachelor of Business Administration in Accounting, Minor in Information Systems, Loyola University
Relevant Experience	Phil has nearly five years of experience as lead senior performing SSAE 16 engagements, and specializes in performing database security audits. He has led both SOC 1 and SOC 2 engagements for various sized organizations, and has a detailed understanding of the SOC reporting requirements. His experience also includes ERP application reviews, IT risk assessments, ERM engagements, ISO27001 evaluations and Corporate IT assessments. Phil also has experience testing IT controls around logical access, physical access, system and application change management and backup and recovery.

BACKGROUND AND MANAGEMENT

(CRFQ_LOT1500000001 section 2.3)

Vendor Information

(CRFQ_LOT1500000001 sections 2.3.1; 2.3.2; 2.3.3; and 2.3.4)

CLA is a limited liability partnership (2.3.1.c.) that is wholly owned by its 500+ principals, none of whom owns more than two percent of the firm. Please see *Appendix E: CLA Principals* for a list of these principals.

CLA, incorporated in the state of Minnesota, has grown our practice to comprise over 3,600 dedicated professionals in 90 offices across the United States to help businesses, governments, nonprofits and the individuals who own and lead them. Our professionals practice in specific industries to deliver audit, tax, consulting and outsourcing capabilities best aligned with our clients' needs. Plus, our integrated wealth advisory services address our clients' personal financial goals, and our international resources help organizations successfully enter and compete in all markets, foreign and domestic. For more information, visit www.CLAconnect.com. In addition, investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC.

The representative to contact regarding all matters is as follows:

- Name: James P. Kreiser
- Address: 945 East Park Drive, Suite 202; Harrisburg, PA 17111
- Phone: 717-558-0860

Attorneys and Law Firms Representing Vendor in West Virginia

(CRFQ_LOT1500000001 section 2.3.5)

CLA does not have any attorneys and law firms representing CLA in the State of West Virginia.

List of Jurisdictions Vendor Has Contracts to Supply Services

(CRFQ_LOT1500000001 section 2.3.6)

CLA has contracts to supply services in states throughout the United States; as such, CLA is properly licensed to practice public accountancy in all 50 states and the District of Columbia. Furthermore, we serve states and/or state agencies in the following jurisdictions:

- Arizona
- California
- Colorado
- Delaware
- District of Columbia
- Florida
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Kentucky
- Maryland
- Massachusetts
- Minnesota
- Mississippi
- Missouri
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- North Carolina
- North Dakota
- Ohio
- Oregon
- Pennsylvania
- South Carolina
- Tennessee
- Texas
- Virginia
- Washington
- West Virginia
- Wisconsin

Convictions and Disciplinary Actions

(CRFQ_LOT1500000001 sections 2.3.7; 2.3.8; and 2.3.9)

Neither CLA, nor the professional staff assigned to this engagement, has any recent Securities and Exchange Commission (SEC) or state boards of accountancy litigation filed against them. From time to time, the firm is involved in claims concerning alleged professional malpractice, employment law and other matters. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions, all cases are expected to be fully covered by insurance.

In those cases where claims have been resolved, the firm is subject to confidentiality agreements that prohibit the disclosure of any information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements. However, in no instances has any court or alternative dispute resolution (ADR) finding ever been entered against the firm with any finding of professional malpractice.

Details of Contract Terminations

(CRFQ_LOT1500000001 section 2.3.10)

During the last five years, CLA has not had any contracts terminated before the contract end date.

Details of Assessment of Penalties

(CRFQ_LOT1500000001 section 2.3.11)

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

The firm and professionals within the firm presently do not have any regulatory or ethics inquiries of a serious nature or outside the normal course of our practice. Also, the firm and its professionals have never had any serious regulatory or ethics sanctions imposed after completion of the inquiries' proceedings.

Federal Employer Identification Number

(CRFQ_LOT1500000001 section 2.3.12)

CLA's Federal Employer Identification Number (FEIN) is 41-0746749, and our West Virginia Tax Identification Number (Non Resident Composite account number) is 2271-6179.

Conflict of Interest

(CRFQ_LOT1500000001 section 2.3.13)

CLA is independent of the Lottery and GTECH as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's Government Auditing Standards. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the Lottery or GTECH.

Furthermore, CLA is unaware of any personal or business relationship between CLA, the principals and employees assigned to the review and/or of their immediate families with any employee of the Lottery or GTECH.

CLA's Audit and Accounting Manual includes detailed procedures designed to ensure compliance with independence requirements and to avoid other conflicts of interest. Our policies are extensive and designed to meet the requirements of the American Institute of Certified Public Accountants (AICPA), the U.S. Securities and Exchange Commission (SEC), Public Company Accounting Oversight Board (PCAOB), state licensing agencies and the U.S. Government Accounting Office's Government Auditing Standards. Some of the key elements of our policies are:

- Independence training for all professionals
- Annual written representations of independence from all personnel who perform client services
- Extensive client and engagement acceptance and continuance policies
- Separate sections in our Manual specific to independence over SEC engagements and *Government Auditing Standards* engagements
- Requirements for confirming independence of outside accounting firms and independent contractors
- Maintenance of a firm-wide client list and a restricted entities list

Background Investigations Initiated by the Lottery

(CRFQ_LOT1500000001 sections 2.3.14)

CLA understands and accepts any investigations initiated by the Lottery into the background of our firm, officers, principals, investors, owners, subcontractors, employees or any other associates of CLA as deemed necessary by the Lottery.

We understand that these investigations may include, financial/credit and criminal matters, fingerprint identification and site inspections of the vendor's facilities.

Quality and Continuity of Personnel

(CRFQ_LOT1500000001 sections 2.3.15 and 2.3.16)

CLA ensures that during the performance of this review, we shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them.

We understand that the Lottery reserves the right to reject or request to remove any of CLA's personnel as deemed unsuitable for proper completion of work.


In addition, CLA will notify the Lottery in the event of any change in personnel assigned to the review.

APPENDIX A: ADMINISTRATIVE ITEMS

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.

CliftonLarsonAllen LLP
(Company)

 James P. Kreiser, Principal
(Authorized Signature) (Representative Name, Title)

P: 717-558-0860 F: 717-558-6739, 11/26/2014
(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.

CliftonLarsonAllen LLP
Company

James P. Krueger
Authorized Signature

11/26/2014
Date

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

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: CliftonLarsonAllen LLP

Authorized Signature: *James P. Kreis* Date: 11/26/2014

State of Maryland

County of Baltimore, to-wit:

Taken, subscribed, and sworn to before me this 26th day of November, 2014.

My Commission expires April 17th, 2017.

AFFIX SEAL HERE



NOTARY PUBLIC *Kristen C. Marino*

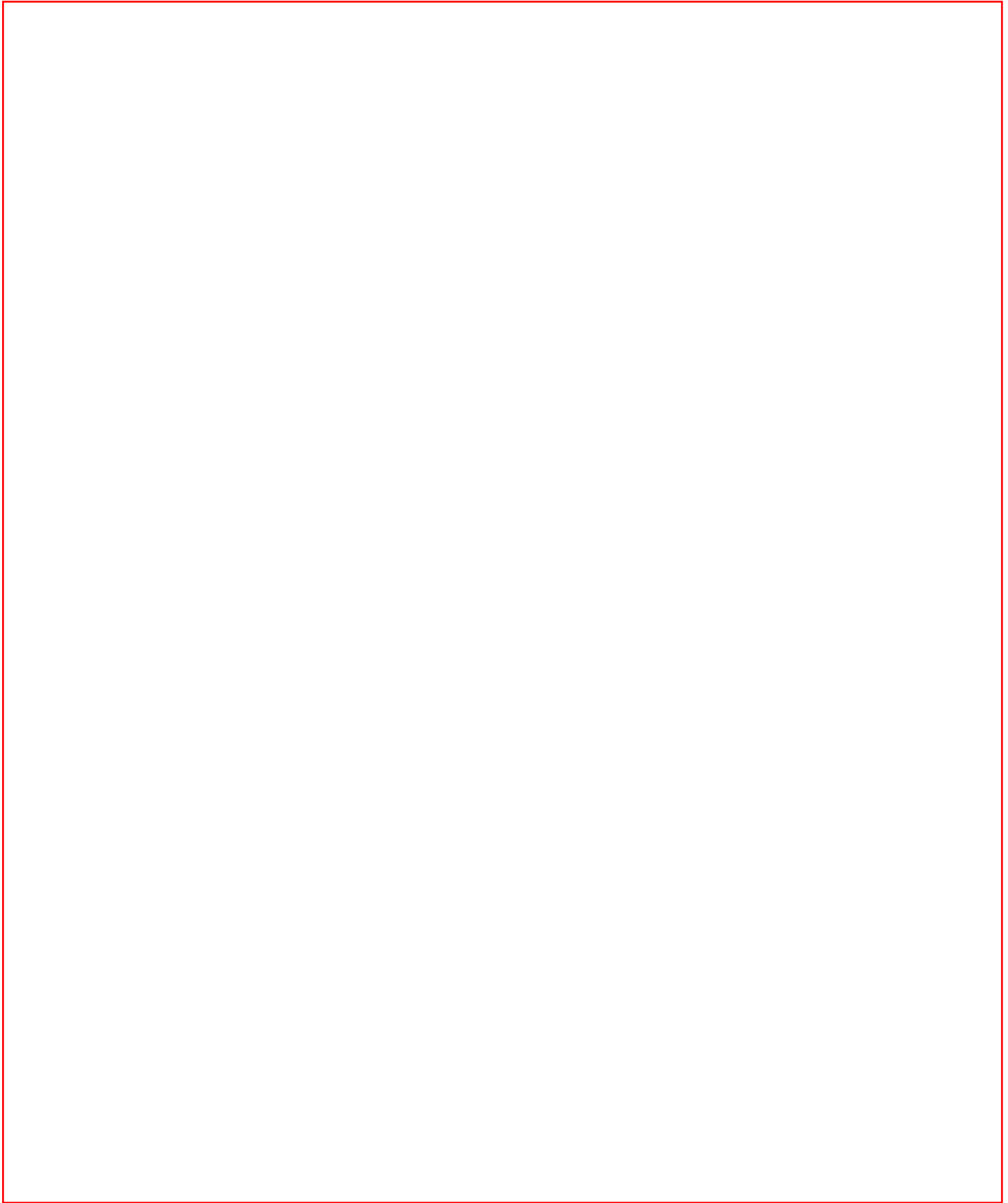
The following section is considered exempt information. Pages A-5 – A-9 contain information related to trade secret and proprietary information and each page has been marked as so and blocked out of this standard version. The public disclosure of this information would cause substantial harm to CLA’s competitive position.

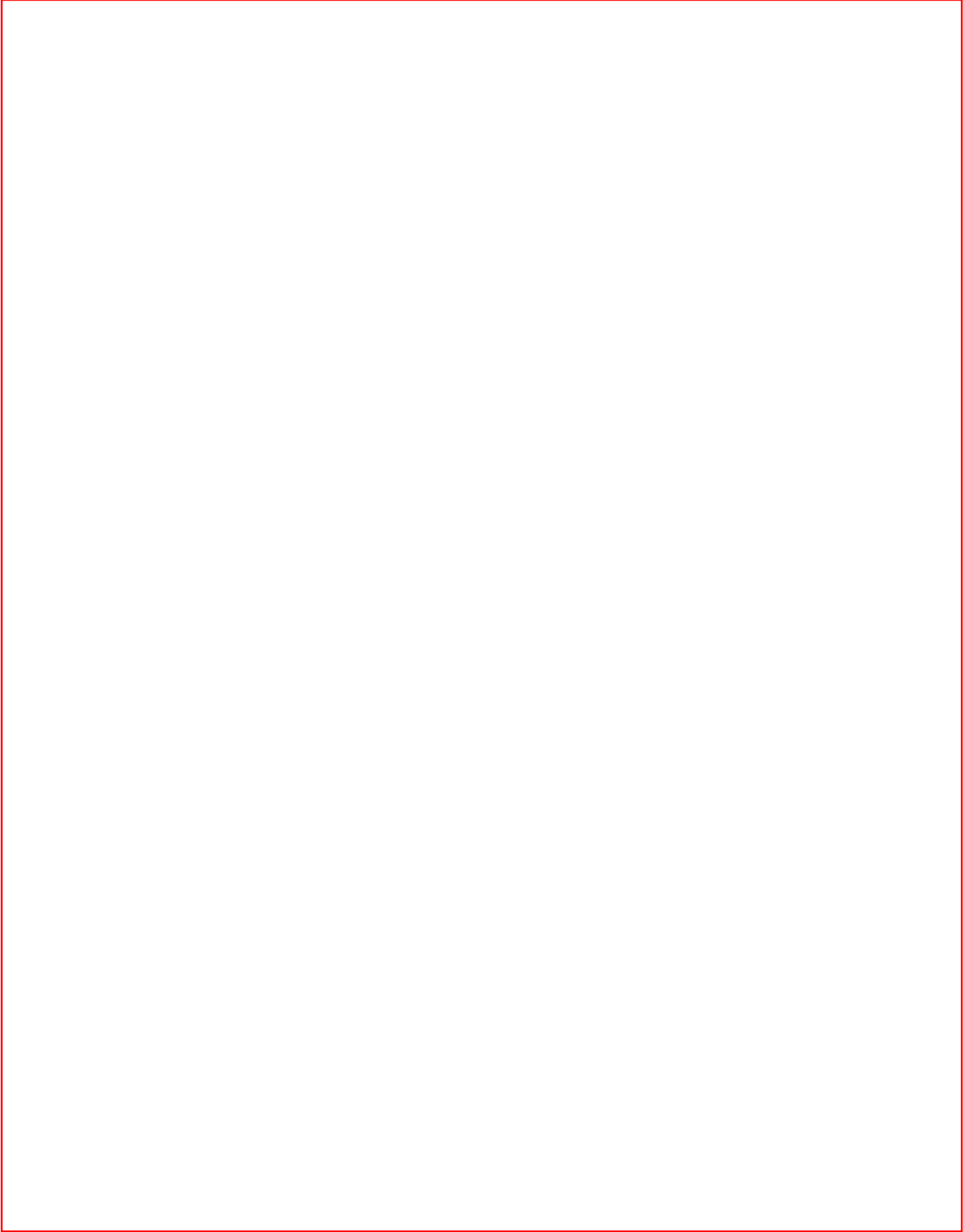
APPENDIX B: EFFICIENT AND THOROUGH WORKPLAN

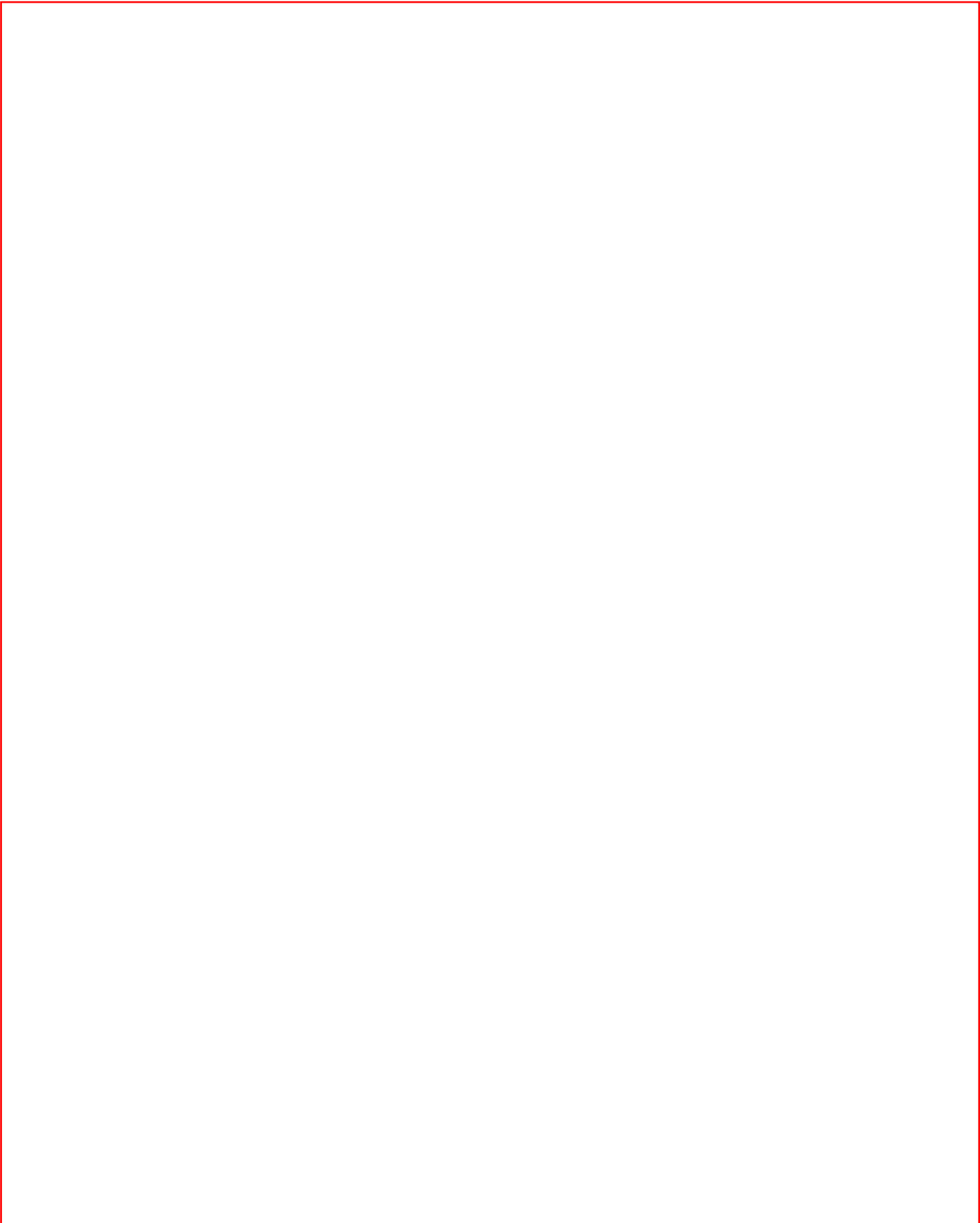
EXEMPT AND PROPRIETARY INFORMATION



EXEMPT AND PROPRIETARY INFORMATION







APPENDIX C: WEST VIRGINIA LICENSE



State of West Virginia
West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
July 1, 2014 through June 30, 2015

F0347A
CLIFTONLARSONALLEN LLP
220 S 6TH ST STE 300
MINNEAPOLIS MN 55402


Board President


Executive Director



State of West Virginia
West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301
(304) 558-3557

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
July 1, 2014 through June 30, 2015

F0347A
CLIFTONLARSONALLEN LLP
220 S 6TH ST STE 300
MINNEAPOLIS MN 55402


Board President


Executive Director

APPENDIX D: ENGAGEMENT TEAM CERTIFICATIONS



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Jim Kreiser

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.

10 March 2000

Date of Certification

Handwritten signature of Gregory T. Gambolati.

International President of ISACA and ITGI

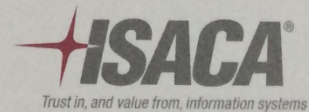
31 January 2016

Expiration Date

Handwritten signature of the Chair, CISA Certification Committee.

Chair, CISA Certification Committee

██████████
Certificate Number



Be It Known That

James Paul Kreiser

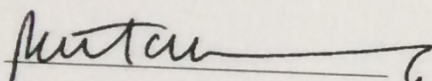
Has successfully met the prescribed requirements for certification as established by
The Institute of Internal Auditors and is hereby awarded the professional designation of

Certification in Risk Management Assurance

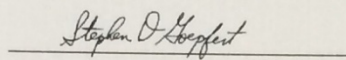
Conferred by the Professional Certification Board and the Board of Directors
of The Institute of Internal Auditors

This month of

June 2012


CHAIRMAN OF THE BOARD OF DIRECTORS




CHAIRMAN OF THE PROFESSIONAL
CERTIFICATION BOARD

CERTIFICATE NO.

CFSA

Certified Financial Services Auditor

BE IT KNOWN THAT

James Paul Kreiser

HAS SUCCESSFULLY MET THE PRESCRIBED REQUIREMENTS FOR CERTIFICATION AS ESTABLISHED BY
THE INSTITUTE OF INTERNAL AUDITORS, AND IS HEREBY AWARDED THE PROFESSIONAL DESIGNATION OF

Certified Financial Services Auditor

CONFERRED BY THE BOARD OF REGENTS AND THE BOARD OF DIRECTORS OF THE INSTITUTE OF INTERNAL AUDITORS

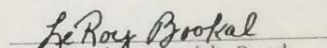
THIS MONTH OF

June 2002

Certificate No.


Chairman, IIA Board of Regents




IIA Chairman of the Board



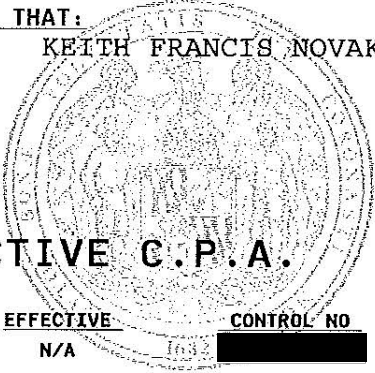
LICENSE * REGISTRATION * CERTIFICATION * PERMIT

STATE OF MARYLAND

DEPARTMENT OF LABOR, LICENSING AND REGULATION

MARYLAND STATE BOARD OF PUBLIC ACCOUNTANCY
CERTIFIES THAT:

KEITH FRANCIS NOVAK



IS AN AUTHORIZED: 01 - ACTIVE C.P.A.

LIC/REG/CERT

EXPIRATION

EFFECTIVE

CONTROL NO

06-13-2016

N/A

Leonard J. Howie, III
Secretary DLLR

Signature of Bearer



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Joel S. Eshleman

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.

21 December 2005

Date of Certification

Kenneth L. VanderWal

International President of ISACA and ITGI

31 January 2015

Expiration Date

[Signature]
Chair, CISA Certification Committee

Certificate Number





Be It Known That

Joel Eshleman

Has successfully met the prescribed requirements
for certification as established by The Institute of Internal Auditors
and is hereby awarded the professional designation of

Certified Internal Auditor

Conferred by the Board of Regents and the Board of Directors
of The Institute of Internal Auditors

This month of

November 2007

CHAIRMAN OF THE BOARD OF DIRECTORS

CHAIRMAN OF THE BOARD OF REGENTS





CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Phillip M. Del Bello

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.

08 March 2013

Date of Certification

International President of ISACA and ITGI

31 January 2017

Expiration Date

Chair, CISA Certification Committee

[Redacted]

Certificate Number



APPENDIX E: CLA PRINCIPALS

CLIFTONLARSONALLEN PRINCIPALS

Name	Office Location	Job Title
Aase, Benjamin E.	Minneapolis	Principal
Abell, Christine M.	Minneapolis	Principal
Abrams, Joseph	Boston	Principal
Abramson Jr., Robert F.	Bellevue	Principal
Adams, Gregory S.	Oak Brook	Principal
Adams, Lawrence D.	Minneapolis	Principal
Africk, Michael A.	Oak Brook	Principal
Akmon, Sandra L.	Phoenix	Principal
Anderson, Casey G.	Minneapolis	Principal
Anderson, Kimberly A.	Madison	Principal
Anderson, Timothy W.	Schererville	PIC
Andreucci, James J.	Milwaukee	Principal
Appelquist, Karl P.	Champaign	PIC - Eastern IL
Arends, Craig R.	Minneapolis	Principal
Atkinson, Christopher M.	Peoria	Principal
Auterman, Beth A.	Champaign	Principal
Babicz, Stanley M.	Milwaukee	Principal
Badger, Casey C.	Minneapolis	Principal
Bailey, David E.	Peoria	Chief Operating Officer
Bailey, Paul M.	Bellevue	Principal
Baker, Anita F.	Phoenix	Managing Principal
Baker, William K.	Boston	Principal
Bakke, Jason C.	Minneapolis	Principal
Barnette, Matthew J.	Charlotte	Principal
Barrington, Jay	St Louis	Principal
Bartholomew, Nathaniel T.	Arlington	Principal
Bartow, Carrie J.	Greenwood Village	Principal
Bass, Steven B.	Bellevue	Principal
Bauer, William W.	Oak Brook	Principal
Baumann, Brad D.	Oshkosh	Principal
Beaulieu, Chris F.	Oak Brook	Principal
Beck, James D.	Boise	Principal
Beien, James C.	Oak Brook	Principal
Benton, William R.	Sebring	Principal
Berens, John C.	Charlotte	PIC
Bergin, Timothy V.	Brainerd	Principal
Bertossi, Douglas A.	Minneapolis	Principal
Betz, Charles C.	Minneapolis	Principal
Biebl, Andrew R.	New Ulm	Principal
Bien, Stephen A.	Eau Claire	PIC
Birkelien, Matthew E.	Baltimore	Principal
Bishop, Jonathan L.	Wenatchee	Principal
Bishop, Robert W.	Racine	Principal
Bjorkman, John P.	Spokane	Principal
Blodgett, Robert H.	Greenwood Village	Principal
Blue, William E.	Moses Lake	Principal
Boddy, Wendla A.	Charlotte	Principal
Bodine, Stephen W.	Minneapolis	Principal

CLIFTONLARSONALLEN PRINCIPALS

Boelter, Korey L.	Minneapolis	Principal
Bohene, Gilbert K.	Arlington	Principal
Bone, Matthew R.	Albuquerque Downtown	Principal
Bonick, Jeffrey R.	Peoria	Principal
Borden, Rick C.	Buffalo	Principal
Boyce, Lambert G.	Baltimore	Principal
Brand, Jerome E.	Oak Brook	Principal
Brandenburg, Jeffrey A.	Madison	Principal
Brandt, Brenda	Phoenix	Principal
Brault, Greg T.	Othello	Principal
Braunewell, Bruce W.	Plymouth Meeting	Principal
Brogan, Craig L.	Washington DC Calverton	Principal
Brown, Margaret C.	Albuquerque Downtown	Principal
Brown, Nancy H.	Charlotte	Principal
Brown, Wayne R.	Minneapolis	Principal
Buck, Jay L.	Tucson	PIC
Buelow, Dennis P.	Greenwood Village	Principal
Bunevich, Sue A.	Tampa	Principal
Burns, Frederick F.	Naples	Principal
Bushman, Bruce G.	Spokane	Principal
Bushman, Patrick E.	Dixon	Principal
Bushong, Jean	Greenwood Village	Principal
Bussink, Gregory J.	Washington DC Calverton	Principal
Butters, Carl B.	St Louis	Principal
Buwalda, Brian P.	Orlando	Principal
Buytaert, Dale R.	Owatonna	Principal
Byer, Patrick M.	Washington DC Calverton	MP - Federal Govt
Cairns, Kevin P.	Naples	Principal
Calise, Lorenzo J.	Orlando	Principal
Cameron, Charles R.	St Louis	Principal
Campbell, Robert B.	Minneapolis	Principal
Caputo, Marie C.	Washington DC Calverton	Principal
Carlson, Colette L.	St Cloud	Principal
Carroll, Jason B.	Greenwood Village	Principal
Carter, Michael E.	Lakeland	Principal
Casey, Robert A.	Arlington	Principal
Chamberlain, Travis N.	Indianapolis	Principal
Chastang, Lawrence J.	Orlando	Principal
Chavarria, Gregory J.	Albuquerque	Principal
Chez, Laury A.	Oak Brook	Principal
Childers, Timothy S.	Belleville	Principal
Christiansen, Richard J.	New Ulm	Principal
Christopher, Susan K.	Naples	Principal
Claeys, Matthew J.	Plymouth Meeting	PIC - Pennsylvania
Clark, Susan J.	Minneapolis	Principal
Clarke, Cathy J.	Minneapolis	Principal
Clenin, Kenneth L.	Bellevue	Principal
Clifford, Richard B.	Arlington	Principal
Cobia, David K.	Yakima	Principal

CLIFTONLARSONALLEN PRINCIPALS

Collidge, Qasim M.	Baltimore	Principal
Collins, Kevin F.	Greenwood Village	Principal
Conley, Craig D.	Indianapolis	Principal
Conner, Ralph A.	Yakima	Principal
Cooper, Amelia C.	Naples	Principal
Cosgray, Gehrig C.	Washington DC Calverton	Principal
Coveney, Gerlad W.	Plymouth Meeting	Principal
Cox, Kevin R.	Spokane	PIC
Craft, Todd C.	Milwaukee	PIC - Central WI
Crane, Clinton	Dallas	Principal
Cummings, Mark A.	Boston	Principal
Dahl, Harold G.	Minneapolis	Principal
Dalbey, Mark M.	Peoria	Principal
Dalton, Thomas M.	Plymouth Meeting	Principal
Danielson, Thomas L.	Minneapolis	Principal
Darwin, Ben L.	Phoenix	Principal
Dassow, Allan P.	Madison	Principal
Davidson III, James P.	Minneapolis	Principal
De Santis, Donald G.	Bellevue	Principal
DeBruyn, Stephen J.	Danville	MP - Eastern Midwest
Deindoerfer, Todd L.	Toledo	PIC
Delgado, Kyla J.	Bellevue	Principal
Denslow, Denise D.	Greenwood Village	Principal
DeSimone, Anna	Belmont	Principal
Dial, Randie G.	Indianapolis	Principal
DiBenedetto, Robert P.	Naples	Principal
Dietzen, Scott J.	Spokane	Managing Principal
DiFebbo, Diane C.	Orlando	Principal
Ditzler, Steven V.	Spokane	Principal
Domanico, Eileen L.	Plymouth Meeting	Principal
Dorn, John W.	Minneapolis	Principal
Draeger, Gregg A.	Owatonna	PIC
Drexler, Michael C.	Phoenix	Principal
Drimel, William F.	Milwaukee	National Tech Ptr Assur
DuBois, Barbara	St Louis	Principal
Duffner, Jason A.	Dallas	Principal
Dunne, Caren L.	Albuquerque	Principal
Duranceau, Bonnie B.	Orlando	Principal
Durkin, Ronald L.	Los Angeles	Principal
Early, William A.	Baltimore	Principal
Eckman, Jacqueline M.	Phoenix	Principal
Eich, Mark A.	Minneapolis	Principal
Eiserman, Leslie W.	Orlando	Principal
Elmenhurst, David A.	Walla Walla	Principal
Elmshouser, Mark D.	Greenwood Village	Principal
Elsy, Deborah S.	Minneapolis	Principal
Engelbrecht, Glennon S.	St Louis	PIC
Enger, Joshua A.	St Cloud	Principal
Enger, Terrell A.	Minneapolis	MP - Northern

CLIFTONLARSONALLEN PRINCIPALS

Ercolano, Salvatore P.	Washington DC Calverton	Principal
Etheridge, Todd M.	Dixon	PIC
Falken, Neil W.	Minneapolis	Principal
Fallon, George F.	Washington DC Calverton	Principal
Farrell, Robert R.	Rockford	Principal
Fast, Trenton D.	Owatonna	Principal
Felicelli, Jerry	Minneapolis	Managing Principal
Feltz, Jason M.	Oshkosh	Principal
Fiebelkorn, Douglas P.	Boston	PIC
Fisher, John T.	Bellevue	PIC
Fishers, Kate	Orlando	Principal
Flanders, Rachel N.	Minneapolis	Principal
Flattum, Jason A.	Minneapolis	Principal
Floyd, Derek	Peoria	Principal
Ford, Anita M.	Minneapolis	Chief Assurance Officer
Foster, Lowell L.	Austin MN	Principal
Frank, Donald D.	Medina	Principal
Frazer, Gary W.	St Joseph	Principal
Freeland, Deborah D.	Indianapolis	Principal
Frein, Daniel M.	Bellevue	Principal
Friend, John S.	Moses Lake	Principal
Frye, Andrew J.	Minneapolis	Principal
Gaarder, Terrie J.	Tomah	Principal
Gady, John W.	Boston	Principal
Gale, Jon W.	Brainerd	Principal
Gallinaro, Yung-Hee	Arlington	Principal
Ganim, Randall E.	Belleville	Principal
Gartman, Ryan D.	Sheboygan	Principal
Gebers, Erling D.	Quincy WA	Principal
Gelhaus, Mark J.	Racine	Principal
Gerstein, Mitchell	Plymouth Meeting	Principal
Geyen, Brock J.	Eau Claire	Principal
Gibson, James R.	Peoria	Principal
Gibson, Robert G.	Oak Brook	Principal
Gibson, Rusty L.	Peoria	Principal
Gillett, Mark	Baltimore	Principal
Glawe, Joseph	Peoria	Principal
Glen, Dale R.	Oshkosh	Principal
Glenn, Sondra L.	St Cloud	Principal
Goldenson, Richard H.	Phoenix	MP - Southwest
Goldenstein, Jean I.	St Louis	Principal
Gorden, Scott D.	Minneapolis	Managing Principal
Gorman, John P.	Princeton	Principal
Gray Jr, John H.	Winter Haven	Principal
Gries, Karen A.	Arlington	Principal
Griffin, Mark A.	Oshkosh	Principal
Gross, Christopher P.	Brainerd	Principal
Gugora, Christopher V.	Oak Brook	Principal
Gunther, Emily E.	Plymouth Meeting	Principal

CLIFTONLARSONALLEN PRINCIPALS

Gunza, Nancy L.	Plymouth Meeting	Principal
Gutesha, Michael M.	Greenwood Village	Principal
Haakonson, James A.	Brainerd	Principal
Hakim, Mary Anne	Arlington	Principal
Halfman, Theresa A.	Milwaukee	Principal
Hallada, Antony R.	Minneapolis	Chief Financial Svcs Ofc
Halvorsen, James L.	Marshfield	Principal
Hamilton, Richard J.	Boston	Principal
Hansen, Jonathan T.	Baltimore	Principal
Harn, Virginia A.	Minneapolis	Principal
Hart, Gregory W.	Minneapolis	Principal
Harwell, Christine S.	Greenwood Village	Principal
Hasenbank, Todd M.	Marshfield	Principal
Hathorne, Gregory M.	Orlando	Principal
Hearn, Bethany M.	Champaign	Principal
Hecht, Marion A.	Arlington	Principal
Heck, Jay W.	Indianapolis	Principal
Hegarty, Christopher B.	Plymouth Meeting	Principal
Heneke, David T.	St Cloud	Principal
Henkemeyer, Jamie J.	St Cloud	Principal
Hennen, Robert M.	St Cloud	Principal
Henry, Scott V.	Dallas	Principal
Herman, Joseph	St Louis	Principal
Herold, Michael A.	Minneapolis	Principal
Hess, Scott E.	Racine	Principal
Hess, Tyler J.	Minneapolis	Principal
Hesse, Christopher W.	Minneapolis	Principal
Hice, Randall D.	Omak	Principal
Hicks, Dennis D.	Indianapolis	Principal
Hicks, Gerald W.	Mankato	Principal
Hicks, Jeremy D.	Charlotte	Principal
Hillary, Michael T.	Peoria	Principal
Hillberg, Kimberley M.	Austin MN	Principal
Hintz, Ronald L.	Des Moines	Principal
Hoeing, Wayne T.	Indianapolis	Principal
Hoering, Edward A.	Belleville	Principal
Hoffman, Herbert J.	Tucson	Principal
Hoffmeister, Jon R.	Oak Brook	Principal
Hoogeveen, Dennis J.	Minneapolis	Principal
Hopkins, David J.	Phoenix	Principal
Horak, Bernard H.	Minneapolis	Chief Tax Officer
Host, Douglas P.	Brainerd	Principal
Hostetter, Henry B.	Orlando	Principal
Houle, Nicholas J.	Minneapolis	Principal
Howe, Victor A.	Boston	Principal
Humes, Brian	St Louis	Principal
Humes, Joan	St Louis	Principal
Hunt, Matthew	Burlington	Principal
Huxford, Joseph T.	Indianapolis	Principal

CLIFTONLARSONALLEN PRINCIPALS

Isaacson, Janis K.	Phoenix	Principal
Jacobs, Peter L.	Cedar Rapids	PIC
Jacobson, David	Plymouth Meeting	Principal
Jansen, Steven R.	Mankato	Principal
Jenkins, Steven L.	Racine	Principal
Joda, Ann M.	Milwaukee	Principal
Johnson, Steven C.	Racine	Principal
Johnson, Thomas G.	Tucson	Principal
Jones, Janice T.	Lakeland	Principal
Jones, Nancy A.	Bellevue	Principal
Jones, Roger C.	Des Moines	Principal
Joyce, Mark J.	Tampa	Principal
Judge, Martin H.	Boston	Principal
Kane, Robert B.	Cedar Rapids	Principal
Karam, Yassir	Indianapolis	Chief Spec Serv Officer
Keller, David E.	St Louis	Principal
Kelly, Paul J.	Plymouth Meeting	Principal
Kessinger, Kara	Plymouth Meeting	Principal
Kienholz, Kelly J.	Medina	Principal
King, Bradley N.	Charlotte	Principal
Kiryliuk, Mervin N.	Naples	Principal
Kling, Jill L.	Orlando	Principal
Knopik, Christopher G.	Minneapolis	Principal
Kolquist, Ronald	St Cloud	Principal
Koop, Thomas P.	Brainerd	Principal
Kosinski, Michael A.	Fort Myers	Principal
Kossow, Deborah A.	Milwaukee	Principal
Kotridis, George C.	Plymouth Meeting	Principal
Krebsbach, Mark R.	St Cloud	PIC - St. Cloud
Kreiser, James P.	Harrisburg	Principal
Kruchoski, Jan M.	Minneapolis	Principal
Kuhn, Lawrence G.	Oak Brook	Principal
Kunze, Chad D.	Phoenix	Principal
Kvilhaug, Jefforie A.	Orlando	Managing Principal
Laabs, Bryan F.	Milwaukee	Principal
Lafin, Andrew P.	Tampa	Principal
Lang, Jeffrey M.	Mankato	Principal
Langan, John P.	Washington DC Calverton	Managing Principal
Langfield, Jonathan	Boston	Principal
Larsen, Daniel L.	Austin MN	Principal
Lassen, Chad M.	Minneapolis	Principal
Laubach, Melissa A.	St Cloud	Principal
Lawrence, Toby L.	Cedar Rapids	Principal
Leary, Jennifer M.	Charlotte	Principal
LeClaire, William A.	St Cloud	Principal
Leder, Kevin A.	Charlotte	Principal
Legge, David R.	Arlington	Principal
Lehan, Matthew S.	Des Moines	Principal
Lehman, Emily V.	Lakeland	Principal

CLIFTONLARSONALLEN PRINCIPALS

Lehman, John P.	Peoria	PIC
Leith, David D.	Albuquerque Downtown	Principal
Lemon, David R.	Quincy WA	PIC
Lenell, Jacob S.	Milwaukee	Principal
Lensmire, Michael S.	Stevens Point	PIC
Lentz, Stephen R.	Eau Claire	Principal
Leswing, Amelia S.	Arlington	Principal
Lewis, Jamie	Baltimore	Principal
Lewis, John G.	Toledo	Principal
Little, David R.	Cedar Rapids	Principal
Lively, Scott H.	St Louis	Principal
Loberg, Donald J.	Minneapolis	Principal
Loftus, Christian M.	Plymouth Meeting	Principal
Loman, Dennis C.	Tri Cities	Principal
Lynch, Milton B.	Plymouth Meeting	Principal
MacLachlan, Roderick J.	Toledo	Principal
Malecha, Timothy R.	Minneapolis	Principal
Marcum, Edward R.	Indianapolis	PIC
Marino, Mary D.	Bellevue	Principal
Markert, Stephanie E.	Minneapolis	Principal
Massey, Gary R.	Charlotte	Principal
Matthiesen, John H.	Schererville	Principal
Mauszycki, Roderick A.	Minneapolis	Principal
McCabe, Ellen Q.	Minneapolis	Principal
McClure, Charity M.	Orlando	Principal
McCollum, Phillip R.	Phoenix	Principal
McConnell, Michael D.	Minneapolis	Principal
McCormick, Dennis P.	Mankato	Principal
McElroy, Charles J.	Minneapolis	Chief Quality Officer
McGarvey, Darryn R.	Minneapolis	Principal
Mckenzie, Mario E.	Charlotte	Principal
McMillon, Jerry D.	Dallas	Principal
Meder, Kevin J.	Belleville	Principal
Medgaarden, Tanya M.	Austin MN	Principal
Meidel, Mike C.	Danville	Principal
Meindl, Stephen R.	Oak Brook	PIC - Chicago/North IL
Messing, Renee	Milwaukee	Principal
Metcalf, Samantha A.	Minneapolis	Principal
Meyer, Cheryl A.	New Ulm	Principal
Meyer, Stacy A.	Minneapolis	Principal
Miller, Benjamin D.	Greenwood Village	Principal
Miller, David L.	Yakima	Principal
Miller, Gail A.	Minneapolis	Principal
Mims, Marcus J.	Albuquerque Downtown	Principal
Mitchell, Jon W.	Tucson	Principal
Moeller, John E.	Cedar Rapids	Principal
Mogensen, Bryan W.	Phoenix	Principal
Monaghan, Beth	Charlotte	Principal
Morales, Maria E.	Tampa	Principal

CLIFTONLARSONALLEN PRINCIPALS

Morrison, Barbara J.	Boston	Principal
Morrow Jr, Robert H.	Plymouth Meeting	Principal
Moss, Christopher K.	Oshkosh	Principal
Muehl, Philip A.	Danville	Principal
Muehler, Timothy P.	Milwaukee	Principal
Mullenbach, Darrel J.	Minneapolis	Principal
Murphy, Robert T.	Indianapolis	Principal
Murray, William E.	Cedar Rapids	Principal
Neiffer, Paul G.	Yakima	Principal
Netek, Randy D.	Dallas	Principal
Niedermuller, Paul B.	Denver Broomfield	Principal
Nielsen, Nick A.	St Cloud	Principal
Nielsen, Ronald E.	Des Moines	Principal
Nilson, Richard W.	St Cloud	Principal
Noakes, Gayle M.	Minneapolis	Managing Director CLA
Noble, Steven A.	Minneapolis	Principal
North, David E.	Peoria	Niche Leader Fed Tax Con
Novak, Keith	Baltimore	Principal
Nowak, Robert J.	Oak Brook	Principal
O'Brien, Thomas M.	Tri Cities	Principal
Oliver, William H.	Washington DC Calverton	Principal
Olsen, Craig W.	Eau Claire	Principal
Olson, Jonathan D.	Alexandria	Principal
O'Reilly, Terrance J.	Minneapolis	Principal
Ortiz, Georgie L.	Albuquerque Downtown	Principal
O'Shaughnessy, Timothy S.	St Louis	Principal
Osuch, Dennis J.	Phoenix	Principal
O'Toole, Bernadette A.	Plymouth Meeting	Principal
O'Toole, John A.	Plymouth Meeting	Principal
Pacheco-Morton, Janet P.	Albuquerque Downtown	Principal
Parker, Paul A.	Dallas	Principal
Parnas, Robert N.	St Louis	Principal
Parsons, Harold G.	Minneapolis	Principal
Paulsen, Nicholas A.	Alexandria	Principal
Pearson, Jean C.	Denver Broomfield	Principal
Pendergast, John E.	Bellevue	Principal
Peterson, Daniel F.	Minneapolis	Principal
Peterson, Jeffrey E.	Stevens Point	Principal
Peterson, Lori A.	Minneapolis	Principal
Petri, William A.	Denver Broomfield	PIC - New Mexico/Colorado
Pfeiffer, Gerald E.	Peoria	Principal
Phillips, David P.	Tucson	Principal
Piche', Christine A.	Minneapolis	Principal
Pielech, Robert M.	New Bedford	Principal
Platt, Jessica R.	New Bedford	Principal
Popenhagen, Craig W.	Austin MN	Principal
Potvin, William R.	Brainerd	PIC - Brainerd
Prenzno, John W.	Phoenix	Principal
Prigge, Michael N.	Minneapolis	Principal

CLIFTONLARSONALLEN PRINCIPALS

Prinzo, Michael J.	Albuquerque Downtown	Principal
Pye, Brian G.	Minneapolis	Principal
Quinn, John J.	Oak Brook	Principal
Rademeyer, Daniel J.	St Louis	Principal
Ramsdell, Mark G.	St Cloud	Principal
Rappis, James G.	Milwaukee	National Tech Ptr Tax
Raschiatore, Mark J.	Plymouth Meeting	Principal
Rassi, John A.	Peoria	Principal
Ray, William A.	Phoenix	Principal
Raymon, Jeffrey L.	New Bedford	Principal
Reagan, Michele A.	Rockford	Principal
Reckord, Harley B.	Spokane	Principal
Redovan, Martin A.	Fort Myers	Principal
Reed, John	Fort Myers	Principal
Reedy, Mary L.	Brainerd	Principal
Reilly, Vincent P.	Plymouth Meeting	Principal
Reinhart, Bryon J.	Minneapolis	Principal
Rey, Thomas R.	Baltimore	Principal
Reynolds, Timothy M.	St Joseph	Principal
Richter, John P.	Charlotte	Chief Practice Officer
Ritchie, Dennis L.	Minneapolis	Principal
Roark, Steven M.	Spokane	Principal
Robbins, Peter G.	Dallas	Principal
Robertson, Matthew J.	St Joseph	Principal
Rogers, Christian	Burlington	Principal
Rohne, Dean M.	Austin MN	Principal
Rohrs, Kevin B.	Toledo	Principal
Romes, Randall J.	Minneapolis	Principal
Rosa, A. S.	Plymouth Meeting	Principal
Rosenberg, Bert	Oak Brook	Principal
Ross, Timothy M.	Arlington	Principal
Rubenstein, Linda	Gaithersburg	Principal
Rubsam, Stacy D.	Minneapolis	Principal
Rutledge, Cory R.	Minneapolis	Principal
Ryan, Dudley	Minneapolis	Principal
Rybicki, Jack A.	Tampa	Principal
Sauder, John D.	Indianapolis	PIC - Indiana/Ohio
Schamberger, Steven G.	Minneapolis	National PIC of Tax Ops
Scheevel, Emily A.	Minneapolis	Principal
Scheffki, Michelle M.	Peoria	PIC CSC Technology
Scheid, Cynthia K.	Owatonna	Principal
Schile, Robert E.	Minneapolis	Principal
Schleper, Dennis M.	Tampa	Chief Practice Officer
Schlueter, Joseph F.	Minneapolis	Principal
Schmidt, Alicia R.	Bellevue	Principal
Schmidt, Dennis L.	Alexandria	Principal
Schmittgens, Greg	St Louis	Principal
Schneider, Stephen R.	St Louis	Principal
Schoenleber, James P.	Baltimore	Director, IT Risk Managem

CLIFTONLARSONALLEN PRINCIPALS

Schuh, David A.	Minneapolis	Principal
Schultz, David	Naples	Principal
Schwartz, Gregory W.	Minneapolis	Principal
Schweigel, Catherine M.	Milwaukee	MP of Global Assurance
Sellner, Jeffrey P.	Minneapolis	Principal
Servais, Jeffrey N.	Minneapolis	Principal
Setchell, Michael E.	Dixon	Principal
Sharma, Mrudul L.	Minneapolis	Principal
Shoup, Vernon E.	Greenwood Village	Principal
Shull, Brian C.	Spokane	Principal
Shute, Doreen S.	Washington DC Calverton	Principal
Sibley, Kenneth D.	Dallas	Principal
Siegel, Michael J.	Plymouth Meeting	Principal
Simons, Alan B.	Plymouth Meeting	Principal
Sims, Lorianne R.	Orlando	PIC
Skelly, Timothy J.	Minneapolis	Managing Principal
Skie, Erik B.	Oak Brook	Managing Principal
Slavik, Michael F.	Boston	Principal
Smith, J A.	Arlington	Principal
Smith, James W.	Plymouth Meeting	Principal
Smutz, Matthew A.	Peoria	Principal
Sniegowski, Robert J.	Minneapolis	Principal
Solley, Caleb A.	Orlando	Principal
Songer, Darrell	St Louis	Principal
South, Thomas J.	Boise	Principal
Spellman, Sarah L.	Plymouth Meeting	Principal
Spence, Marni J.	Orlando	Principal
Sprang, Todd A.	Oak Brook	Principal
Stadtmueller, Gerald J.	Oshkosh	PIC - Eastern WI
Stang, Steven D.	Charlotte	Principal
Stanz, Christine M.	St Cloud	Principal
Starman-Coombs, Cheryl J.	Minneapolis	Principal
Stearns, Ronald L.	Phoenix	Principal
Stevens, Scott E.	Peoria	Principal
Stiglich, John C.	Joliet	Principal & VP Ben Plan Srv
Stoetzel, Michael T.	Madison	Principal
Strand, Kenneth F.	Boston	Principal
Straulin, Jay E.	St Louis	Principal
Strothkamp, Scott W.	St Louis	Principal
Sturtevant, Jack S.	Charlotte	Principal
Sturz, Patrick J.	Eau Claire	Principal
Sullivan, Daniel	Burlington	Principal
Supinski, Anita M.	Brainerd	Principal
Sylvan, Randall S.	Oak Brook	Principal
Tameron, Joseph A.	Phoenix	Principal
Tauer, John J.	Minneapolis	Principal
Taylor, Charles D.	Oak Brook	Principal
Ten Clay, Sharon W.	Minneapolis	Principal
Terhaar, Brent A.	Dallas	PIC

CLIFTONLARSONALLEN PRINCIPALS

Thieret, Dan J.	St Louis	Principal
Thole, Daniel L.	Rice Lake	Principal
Thomas, James R.	Oak Brook	Principal
Thomas, Karen E.	Charlotte	Principal
Thompson, David E.	Bellevue	Principal
Thomsen, Darel L.	Tri Cities	Principal
Thomsen, David A.	Quincy WA	Principal
Thorp, David J.	Minneapolis	Principal
Thorson, Steven T.	Austin MN	Principal
Thro, Jacques M.	St Louis	Principal
Tingley, Jennifer M.	Minneapolis	Principal
Tinney, Amanda K.	St Louis	Principal
Tolander, Janet L.	Eau Claire	Principal
Tolentino, Enrico J.	Indianapolis	Principal
Townsley, Scott E.	Plymouth Meeting	Principal
Tracey, Steven W.	Hudson	Principal
Tracy, Robert J.	Minneapolis	Principal
Tracy, Scott B.	Milwaukee	MP - CORE
Trimner, David	Arlington	Principal
Tveit, Kristin D.	St Cloud	Principal
Tyner, Jeffrey E.	Oak Brook	Principal
Ulrey, Susan D.	Indianapolis	Principal
Utz, Michael L.	Minneapolis	Principal
Valucci, Michael A.	Plymouth Meeting	Principal
Van Meter, R S.	Greenwood Village	Principal
Van Oostrum, William	Yakima	Principal
Van Vynckt, Joseph A.	Minneapolis	Principal
Vetsch, Gordon J.	Minneapolis	Principal
Viere, Gordon A.	Minneapolis	Chief Executive Officer
Viker, Darwin W.	Austin MN	Principal
Vincent, William M.	Cedar Rapids	Principal
Vojtisek, Rick G.	Racine	Principal
Von Elm, Roger C.	Arlington	Principal
Vrieze, Jeffery A.	Minneapolis	Principal
Walker, Sean M.	Milwaukee	MP, State & Local Govt
Waller, Matthew J.	Phoenix	Principal
Ward, Owen M.	Baltimore	Principal
Warren, Timothy G.	Boston	Principal
Watson, James D.	Plymouth Meeting	Principal
Weiman, Paul A.	Denver Broomfield	Principal
Welch, Kenneth M.	Washington DC Calverton	Principal
Weldon, James C.	Dallas	Principal
Wells, Randolph L.	Bellevue	Principal
Werner, Terry J.	St Louis	Principal
Westervelt, Michael A.	Charlotte	Principal
Wheeler, Hope E.	Champaign	Principal
White, Joseph P.	Minneapolis	Principal
Wierson, Craig E.	Des Moines	Principal
Wiese, Cory J.	Eau Claire	Principal

CLIFTONLARSONALLEN PRINCIPALS

Wiggins, David J.	St Louis	Principal
Wilkerson, Walker D.	Lakeland	Principal
Wilkins, Patrick J.	Albuquerque Downtown	Principal
Wilks, Joshua W.	St Louis	Principal
Williams, Kenneth T.	Bellevue	Principal
Williams, Phillip S.	Minneapolis	Principal
Williamson, Kyle N.	Naples	PIC
Wilson, George	Gaithersburg	Principal
Wooldridge, John G.	Arlington	Principal
Wright, G. J.	Tucson	Principal
Wu, Denise S.	Washington DC Calverton	Principal
Wyzgowski, Mark D.	Des Moines	PIC - Iowa
Yahnke, Phillip P.	Tomah	Principal
Yeager, Steven K.	Orlando	Principal
Yoder, Bret M.	Greenwood Village	Principal
Yoder, Melissa A.	Peoria	Principal
Young, Sandra M.	Minneapolis	Principal
Zamora, Dominic J.	Spokane	Principal
Zasada, John	Minneapolis	Principal
Zexter, Alan	New Bedford	Principal
Ziegler, Alvin D.	Peoria	Principal
Zimmerman, Justin P.	Cedar Rapids	Principal



December 3, 2014

**Proposal for a Statement on Standards for
Attestation Engagements No. 16 (SSAE 16)
for a Review of GTECH to:**

The West Virginia Lottery

Prepared by:

James P. Kreiser, CISA, CRMA, CFSA, Principal
james.kreiser@CLAconnect.com
direct 717-558-0860 | mobile 717-576-5588

Joel Eshleman, CISA, CIA, Engagement Director
joel.eshleman@CLAconnect.com
direct 717-558-0860 | mobile 717-615-8177

CRFQ_LOT1500000001

December 3, 2014

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

RE: Request for Quotation – CRFQ_LOT1500000001

Dear Ms. Melton:

CliftonLarsonAllen LLP (CLA) is pleased to present our proposal in response to the West Virginia Purchasing Division's RFQ on behalf of The West Virginia Lottery (the Lottery) to provide a statement on standards for attestation engagements No.16 (SSAE 16) for a review of GTECH. This is a significant opportunity that we highly value, and we believe that we have the resources, proven methodology, experience and commitment to provide optimum service and add value to the Lottery.

Our wealth of resources and experience providing SSAE 16 audits makes CLA ideally suited to meet your service needs. We have an unparalleled reputation for helping state agency clients effectively accomplish their goals. Plus, CLA has extensive experience in the areas of information security, third-party reporting and transaction processing services; plus, we know what constitutes relevant information and how to interpret it.

The team we have assembled for the Lottery is committed to providing outstanding service. As you will see, we have gathered a multi-disciplinary service team with exceptional systems security, data integrity and SSAE 16 (formerly SAS 70) audit experience that enables us to confidently support your organization. Furthermore, our prior work with similar, complex operating systems puts CLA in a unique position to build upon the knowledge gained during our previous engagements. This insight will allow CLA to not only achieve the objectives of the engagement, but also add value to the Lottery and its operations.

For ease of evaluation, the structure of our response precisely mirrors your CRFQ_LOT1500000001 section titled, *2. Qualifications*. Furthermore, we have included the *State of West Virginia Request for Quotation Form* on the subsequent page and the following required forms in *Appendix A: Administrative Items*:

- Certification and Signature Page
- Addendum Acknowledgement Form
- Purchasing Affidavit

Even though the Lottery did not ask for our approach to perform the work, we feel it is an important component of the proposal. As such, we have included our workplan in *Appendix B: Efficient and Thorough Workplan*.

As a principal of CLA, I offer my personal commitment to providing the Lottery the best resources and services available. If you have any need to discuss the details regarding our submission, please contact James or Joel at 717-558-0860 with any additional questions.

Sincerely,

CliftonLarsonAllen LLP



James P. Kreiser, CISA, CRMA, CFSA
Principal

CliftonLarsonAllen LLP



Joel Eshleman, CISA, CIA
Engagement Director



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:

CliftonLarsonAllen LLP
 945 East Park Drive, Suite 202
 Harrisburg, PA 17111
 717-558-0860

FOR INFORMATION CONTACT THE BUYER

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

Signature X *James P. Kruse*

FEIN # 41-0746749

DATE 11/26/2014

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

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	SSAE16 AUDIT OF GTECH CORP	1 year			\$33,000

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.

LOT1500000001	Document Phase Final	Document Description ADDENDUM # 1 - SSAE 16 REVIEW OF GTECH CORP	Page 3 of 3
----------------------	--------------------------------	---	------------------------------

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

TABLE OF CONTENTS

Experience in SAS70/SSAE 16 Reviews	1
Licensed CPA Firm	1
SAS70 and SSAE 16 Review Experience	1
Comparable Engagement References	4
Engagement Team Certifications	5
Personnel Resumes	6
Background and Management	10
Vendor Information	10
Attorneys and Law Firms Representing Vendor in West Virginia	10
List of Jurisdictions Vendor Has Contracts to Supply Services	10
Convictions and Disciplinary Actions	11
Details of Contract Terminations	11
Details of Assessment of Penalties	11
Federal Employer Identification Number	11
Conflict of Interest	11
Background Investigations Initiated by the Lottery	12
Quality and Continuity of Personnel	12
Appendix A: Administrative Items	A-1
Appendix B: Efficient and Thorough Workplan	A-5
Appendix C: West Virginia License	A-10
Appendix D: Engagement Team Certifications	A-12
Appendix E: CLA Principals	A-18

EXPERIENCE IN SAS70/SSAE 16 REVIEWS

(CRFQ_LOT1500000001 section 2.1)

The West Virginia Lottery (the Lottery) will be served by some of CliftonLarsonAllen LLP's (CLA) most knowledgeable Business Risk Services (BRS) and Information Technology (IT) specialists. Our professionals are immersed and trained in their specialized fields, so we understand the complexities of your complex IT environment. This aptitude will allow CLA to not only achieve the objectives of this contract, but also add value to the Lottery.

Licensed CPA Firm

We affirm that CLA is a licensed CPA firm and is qualified to practice public accountancy in the State of West Virginia.

Furthermore, we have provided CLA's firm CPA license to practice in the State of West Virginia in *Appendix C: West Virginia License*.

SAS70 and SSAE 16 Review Experience

Our experience with SSAE 16 examinations, previously SAS70, spans across small and large organizations, including entities with systems comparable to GTECH. Our in-depth experience conducting SSAE 16 and SAS70 examinations includes expertise in auditing the controls of various platforms, systems and applications, including mainframe systems, various versions of UNIX systems, Windows servers, legacy operating systems, web-based applications, and various types of databases (Oracle, Sybase, DB-2, Microsoft SQL Server, etc).

In addition, we have reviewed countless SSAE 16 and SAS70 reports and understand the value and reliance financial auditors place on these reports. This insight enables us to ensure that our SSAE 16 reports provide information useful to the Lottery's management. Our expertise in conducting SSAE 16 examinations of various types of service organizations has allowed us to complete these engagements on time and provide valuable comments on the following:

- Control environment
- Design of controls
- Control objectives
- User control considerations
- Operating effectiveness of controls placed in operation

We have conducted SSAE 16 engagements for Hewlett-Packard, First Health/Magellan, the Pennsylvania Municipal Retirement System, the Maryland Transportation Authority (Xerox Business Services), Equifax Verification Services, TransCore, and many others.

The following table provides a sampling of entities we presently serve:

Relevant Experience	
Client	Nature of Service
Commonwealth of Pennsylvania	CLA performs internal consulting services on the Commonwealth's ERP system. We advise and help evaluate controls regarding security and user administration, as well as process and control enhancements for their financial reporting and administrative objectives, including assessing workflow configurations for system privilege elevation and

Relevant Experience	
Client	Nature of Service
	<p>exception processing approval.</p> <p>We have also performed facilitated Enterprise Risk Assessment (ERA) programs for pilot agencies within the Commonwealth. This resulted in their internal audit staff being trained to assist in the assessments going forward and in the development and implementation of a formal ERM program.</p> <p>In addition, we have performed collection audits for the Pennsylvania Attorney General, business process/consulting projects for the Comptroller Operations, performance audit and status of appropriations audit services for the Auditor General.</p>
New Jersey Transit Authority	CLA performs IT auditing services on an as-needed basis. The IT audits include but are not limited to, application and general controls, physical and logical security, pre and post-implementation, back-up and retention, business continuing planning, data integrity, management process, etc.
Lower Colorado River Authority, TX	We performed an ERA over the complete operations of the Authority. We assessed the overall environment and identified key risks to be addressed immediately and those which could be addressed over a set period of time. Our team held training sessions with the Board of Directors to educate them on the ERM process and on the results of the LCRA assessment specifically.
School District of Philadelphia, PA	CLA was engaged to assess the compliance with information technology general controls standards of the key financial applications.
Loudoun County, VA	CLA provides financial, compliance and performance auditing services on an as needed basis for the County. We are helping the County bring a systematic disciplined approach to assessing the effectiveness of the design and execution of the County's system of internal controls and risk management processes.
Maryland-National Capital Park and Planning Commission	CLA performed an extensive risk assessment for the Commission. This assessment included extensive review of various controls and processing flows, as well as an assessment of infrastructure security and privacy considerations. Through this assessment, several gaps were identified and presented to the Executive Committee, along with suggested recommendations, which were used by the Commission to implement improvements.
Metropolitan Washington Airports Authority, DC	CLA serves as an internal audit function, whereby we have an overall contract with the Authority and then they issue tasks for specific internal audit projects. These projects have included internal control analysis, payroll analysis, revenue analysis, IT assessments, utilization of real estate analysis, and contract compliance with outside vendors.
City of Cape Coral, FL	CLA performed internal process and control reviews for the City. These reviews have included payroll processes, as well as system implementation, fuel/fleet inventory, and procurement processes. These engagements have been on a co-sourcing basis with the City's internal audit department, and have included departments such as Police, Fire, Finance, IT, Fleet, Facilities and others.
Arizona State University	CLA performed an internal controls review of the functional and technical processes of all systems that are material to ASU's financial statements. This included a 360 degree review of access controls and associated compensating controls. Specifically, the areas under review included Student Processes, Human Resource Processes, Advantage Financial System Security – User Front End, Auxiliary Revenue Areas, Property Control / Accounting, Purchasing Card, and Credit Card Processing (PCI compliance).

Relevant Experience	
Client	Nature of Service
Chisago County, MN	CLA performed an internal audit, system and application audits, due diligence reviews, forensic and incident response, IT staff training, external penetration tests, and internal vulnerability assessments for the County.
North Dakota Department of Health	CLA performed a risk assessment and internal audit of the following areas—employee expense reporting, human resources, annual leave and compensatory time, and federal grant administration.
State of South Carolina, Dept. of Health & Human Services	In 2010 CLA performed an IT-Risk Assessment for the Department of Health and Human Services. Furthermore, CLA performs the ongoing CAFR and Single Audit support services for South Carolina. This work includes internal control testing, IT controls assessments, and other related transaction procedures related to payroll, fixed assets, accruals, etc.
Maryland Dept. of Housing and Community Development	We perform internal audits of financial statements submitted to the agency under loan agreements. We performed all reviews requested within the specified time frames and assisted in modifying the system in which the reporting occurs, revising the form to clarify questions asked, and provided input for corrective actions as needed on each review. We made improvement by assisting the agency in executing a more timely review of submitted reports to relieve and reduce staffing requirements for the agency, and provided input to the reporting process to improve compliance and efficiency. In addition, we provided training of DHCD staff to enable them to better understand financial statements and improve effectiveness of review.
North Carolina Dept. of Transportation	We perform an annual risk assessment of North Carolina’s internal control program, Enhancing Accountability in Government through Leadership and Education (EAGLE). Our review included, (1) Reliability of financial reporting, (2) Compliance with applicable laws and regulations, (3) Effectiveness and efficiency of operations, and (4) General IT Control Processes, which include IT General controls, IT Application controls, and End-User Computing controls. CLA identified risks and compensating controls that reduced the possibility of material misstatements and misappropriation of assets. The assessment also indicated opportunities to increase efficiency and control effectiveness in NCDOT’s business processes and operations.
Virginia Department of Transportation	We have worked on over 20 separate Statements of Work under this contract, including performing an IT review of the Department’s computer operations (critical data and operations, system development life cycle methodology, maintenance, new and revised software, contingency planning and emergency. preparedness) and application system security audits. Additionally, we have evaluated controls over VDOT’s Toll Operations as part of an SSAE 16 audit.
Maryland Transportation Authority	We perform a SSAE 16 report for the Authority. We identified weakness in the internal controls over financial reporting and provided assistance to improve these processes. We assisted with the revamping of their financial reporting process so that it is now more automated. In addition, we identified weaknesses in their documentation of accounting policies and procedures and assisted to improve this documentation.

Comparable Engagement References

As depicted on the previous pages, we have a multitude of experience providing similar services to state agencies and municipalities. In addition, we serve or have served the following state lottery clients:

- **Colorado Division of Lottery:** We were previously engaged to perform the financial and compliance audits for the Colorado Lottery, including performing an evaluation of the SSAE 16/SAS70 report performed on the operations of Scientific Games that were designed specifically for the Colorado Lottery. The Colorado Lottery uses Scientific Games as their service provider.
- **Missouri Lottery:** We currently perform a financial statement audit of Missouri’s state lottery system.
- **Indiana Lottery:** We currently perform a financial statement audit of Indiana’s state lottery system.

In addition, our firm-wide professionals also have previous gaming experience serving such entities as Colville Gaming LLC in Washington; Division of Gaming in Denver; New Mexico Gaming Control Board; Casino White Cloud in Kansas; Golden Eagle Casino in Kansas; Potawatomi Carter Casino Hotel in Wisconsin; Quinault Beach Resort & Casino in Washington; Santa Ana Star Casino in New Mexico; and Sterling Casino Lines in Florida.

We understand that quality of service will be a key factor as you prepare to select a firm to serve the Lottery. We encourage you to contact the client references below to learn more about our team’s experience and commitment to quality client service.

Maryland Transportation Authority	
Description of Services	We have provided advice on issues related to public transit providers including a SSAE 16 Report of Xerox processing operations related to E-ZPass and several internal audit projects concerning payroll analysis, revenue analysis, IT assessments and contract compliance with outside vendors. We have also performed the financial statement audit, single audit and reviewed their CAFR and provided recommendations for improvement.
Time Period Performed	2011 – present
Contact Information	Deborah Sharpless, CFO; 410-537-6767 Kerwin Stokes, Xerox Program Manager; 410-633-6911 ext. 4103

Social Money	
Description of Services	We have provided advice on issues including a SSAE 16 Report and ACH processing of consumer savings program operations.
Time Period Performed	2010 – present
Contact Information	Dan Schulz, Vice President of Information Technology; 515-221-4218

ENGAGEMENT TEAM CERTIFICATIONS

(CRFQ_LOT1500000001 section 2.2)

As requested in CRFQ_LOT1500000001, we have provided copies of our team members' current certifications in *Appendix D: Engagement Team Certifications*.

PERSONNEL RESUMES

(CRFQ_LOT1500000001 section 2.3)

The professionals at CLA operate as a team. We have found that the best way to thoroughly meet the needs of our clients is to work together, utilizing each other's areas of specialty. Our principals and managers stay closely involved with all of our clients, so you know your engagement will be handled with the highest degree of accuracy and professionalism.

Our BRS team has dedicated IT audit professionals certified in IT audit, IT security and other related aspects of IT consulting and advisory services. Additionally, the members of your proposed engagement team currently perform SSAE 16 audits for large, governmental entities including the Maryland Transportation Authority, Transportation Corridor Agencies (TCA – of California), the Commonwealth of Massachusetts (via the OneCare contract provider(s), the State of Delaware, among others. These professionals have dedicated most, if not all, of their careers to serving the government community. This provides us with an in-depth understanding of the internal controls, transactions and operations related to governmental state agencies. The proposed engagement team is experienced and highly-knowledgeable of governmental processes, operations and risk considerations as well.

We have identified the key members of the Lottery's engagement team and provided resumes of each below and on the following pages.

Due to the firm's confidentiality terms, we cannot provide the home addresses and telephone numbers of our employees; however, we have provided their office location and contact information. If CLA is selected as the winning firm, we will provide all required information at that time so the Lottery can conduct the necessary background checks.

JIM KREISER, CISA, CRMA, CFSA	
Title	Business Risk Services Principal
Engagement Responsibilities	Jim will serve as the overall Engagement Principal-in-Charge and coordinate the engagement, approach, methodology and team.
Office Address and Phone Number	945 East Park Drive, Suite 202; Harrisburg, PA 17111 717-558-0860
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Information Systems Auditor • Certified in Risk Management Assurance • Certified Financial Services Auditor • Information Systems Audit and Control Association, Member • Institute of Internal Auditors, Member
Education	Bachelor of Science in Economics and Philosophy, Carnegie Mellon University
Relevant Experience	<p>Jim has over 18 years of experience in the areas of business process and controls, information technology audits, third-party reporting and risk advisory services. His experience includes projects requiring extensive knowledge of information systems and business operations to support business strategies. He will provide assurance that internal controls and governance developed consider operational implications for systems and environments.</p> <p>Jim's experience also includes ten years with a Big 4 firm, during which time he served as the IT audit lead for the GAAP and Single Audit engagements, and led several projects relative to the SAP implementation for the Commonwealth of</p>

JIM KREISER, CISA, CRMA, CFSA

Pennsylvania. He also was the lead IT manager for the Pennsylvania Turnpike Commission IT procedures associated with the financial audit from 2004-2007, and also worked with the Commission on their SAP implementation project. Furthermore, Jim has served as the project manager or lead partner for SAS70 and SSAE 16 engagements at clients such as Unisys, Hewlett Packard, Xerox, TransCore and many others. Many of his SSAE 16 clients are service organizations for governmental entities.

Jim serves as a national principal for the BRS team over the State & Local Government Industry teams at CLA. In addition, Jim has led various training seminars for NASACT in the areas of Enterprise Resource Planning system implementation processes, and for the MAIGAF related to SSAE 16 and SOC reports.

KEITH NOVAK, CPA

Title	Government Subject Matter Expert Principal
Engagement Responsibilities	Keith will serve as a subject matter expert on governmental accounting matters as needed.
Office Address and Phone Number	1966 Greenspring Drive, Suite 300; Timonium, MD 21093 410-453-0900
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Public Accountant • American Institute of Certified Public Accountants, Member • Maryland Association of Certified Public Accountants, Member • Maryland Government Finance Officers Association, Member • Government Finance Officers Association (GFOA) of the United States and Canada, Member • Better Business Bureau of Greater Maryland, Treasurer/Director
Education	Bachelor of Science in Accounting, University of Maryland
Relevant Experience	<p>Keith has over 33 years of experience and is a widely known and recognized leader with extensive experience serving state and local government agencies. Keith is the supervising audit principal or concurrent review principal for some of CLA's largest state and local government clients. Keith has served state and local government clients throughout his career, and he is very familiar with the challenges and unique characteristics of entities in these sectors.</p> <p>A thought leader in the changing world of governmental accounting standards, Keith is known for his involvement with proposed new accounting pronouncements and his understanding of the principles that underlie the various accounting rules and procedures. Over the years, Keith has been closely involved with his clients' efforts to understand and implement rapidly changing accounting principles.</p> <p>Within CLA, Keith is the Eastern Region Principal-in-Charge of the State and Local Government Practice for CLA, as well as the Principal-in-Charge of the Eastern Region assurance practice. In addition, he is a member of the CLA Operational Excellence Advisory Board, which is charged with improving processes while retaining quality and profitability.</p> <p>Keith is an active speaker on governmental accounting and auditing issues</p>

KEITH NOVAK, CPA

throughout the northeast region. For example, he is frequently requested to speak to professional organizations and has made presentations to the Southern Maryland Chapter and Western Maryland Chapters of the Maryland Association of Certified Public Accountants (MACPA), Maryland Association of Community College Business Officers Association, the Association of School Business Officers and the Central Pennsylvania Chapter of the AGA. In addition, he is an instructor for the Intermediate Government Accounting course for Maryland GFOA.

JOEL ESHLEMAN, CISA, CIA

Title	Primary Risk Management & IT Practice Manager
Engagement Responsibilities	Joel will serve as the manager and your primary point of contact on the SSAE 16 SOC 1 deliverable. He will be responsible for the day-to-day operations.
Office Address and Phone Number	945 East Park Drive, Suite 202; Harrisburg, PA 17111 717-558-0860
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Information Systems Auditor • Certified Internal Auditor • Information System Audit and Control Association, Member • Institute of Internal Auditors, Member
Education	Bachelor of Science in Accounting, York College of Pennsylvania
Relevant Experience	<p>Joel has over 15 years of experience and is a leader on the information technology auditing and consulting team at CLA. Joel's experience includes five years with a Big 4 firm performing information technology, business process and control, and third-party reporting reviews. Joel has led SAP information technology and security controls tests for compliance with SOX for organizations such as Astra-Zeneca Pharmaceuticals, Discovery Communications, Invista and the Commonwealth of Pennsylvania since 2004. Joel specializes in the development, testing, reporting, remediation and monitoring of sensitive access and segregation of duties through automated tools in SAP (Approva and GRC).</p> <p>Joel has assisted clients with ERP system design and implementation in the government, manufacturing and entertainment industries, including the following specialized projects:</p> <ul style="list-style-type: none"> • <u>Security</u>: Design/re-design of profiles and roles to meet processing/controls needs • <u>Transport</u>: Design of Transport paths and associated controls • <u>ITGC</u>: Assess the adequacy of information technology general controls (change management, access controls, support system security configuration) • <u>Data Conversion</u>: Identify, map, design, and monitor the conversion of data • <u>Project Management</u>: Participate and validate that management complies with the established SDLC with appropriate control points and reporting. <p>Joel has lead training seminars on the risks and controls of SDLCs, Audit ITGC in SAP, and GRC Module Overview and Use.</p>

PHIL DELBELLO, CISA	
Title	BRS Manager
Engagement Responsibilities	Phil will serve as the lead senior on the SSAE 16 SOC 1 deliverable and will be one of your primary day-to-day contacts.
Office Address and Phone Number	1966 Greenspring Drive, Suite 300; Timonium, MD 21093 410-453-0900
Professional Certifications & Affiliations	<ul style="list-style-type: none"> • Certified Information Systems Auditor • Information System Audit and Control Association, Member
Education	Bachelor of Business Administration in Accounting, Minor in Information Systems, Loyola University
Relevant Experience	Phil has nearly five years of experience as lead senior performing SSAE 16 engagements, and specializes in performing database security audits. He has led both SOC 1 and SOC 2 engagements for various sized organizations, and has a detailed understanding of the SOC reporting requirements. His experience also includes ERP application reviews, IT risk assessments, ERM engagements, ISO27001 evaluations and Corporate IT assessments. Phil also has experience testing IT controls around logical access, physical access, system and application change management and backup and recovery.

BACKGROUND AND MANAGEMENT

(CRFQ_LOT1500000001 section 2.3)

Vendor Information

(CRFQ_LOT1500000001 sections 2.3.1; 2.3.2; 2.3.3; and 2.3.4)

CLA is a limited liability partnership (2.3.1.c.) that is wholly owned by its 500+ principals, none of whom owns more than two percent of the firm. Please see *Appendix E: CLA Principals* for a list of these principals.

CLA, incorporated in the state of Minnesota, has grown our practice to comprise over 3,600 dedicated professionals in 90 offices across the United States to help businesses, governments, nonprofits and the individuals who own and lead them. Our professionals practice in specific industries to deliver audit, tax, consulting and outsourcing capabilities best aligned with our clients' needs. Plus, our integrated wealth advisory services address our clients' personal financial goals, and our international resources help organizations successfully enter and compete in all markets, foreign and domestic. For more information, visit www.CLAconnect.com. In addition, investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC.

The representative to contact regarding all matters is as follows:

- Name: James P. Kreiser
- Address: 945 East Park Drive, Suite 202; Harrisburg, PA 17111
- Phone: 717-558-0860

Attorneys and Law Firms Representing Vendor in West Virginia

(CRFQ_LOT1500000001 section 2.3.5)

CLA does not have any attorneys and law firms representing CLA in the State of West Virginia.

List of Jurisdictions Vendor Has Contracts to Supply Services

(CRFQ_LOT1500000001 section 2.3.6)

CLA has contracts to supply services in states throughout the United States; as such, CLA is properly licensed to practice public accountancy in all 50 states and the District of Columbia. Furthermore, we serve states and/or state agencies in the following jurisdictions:

- Arizona
- California
- Colorado
- Delaware
- District of Columbia
- Florida
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Kentucky
- Maryland
- Massachusetts
- Minnesota
- Mississippi
- Missouri
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- North Carolina
- North Dakota
- Ohio
- Oregon
- Pennsylvania
- South Carolina
- Tennessee
- Texas
- Virginia
- Washington
- West Virginia
- Wisconsin

Convictions and Disciplinary Actions

(CRFQ_LOT1500000001 sections 2.3.7; 2.3.8; and 2.3.9)

Neither CLA, nor the professional staff assigned to this engagement, has any recent Securities and Exchange Commission (SEC) or state boards of accountancy litigation filed against them. From time to time, the firm is involved in claims concerning alleged professional malpractice, employment law and other matters. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions, all cases are expected to be fully covered by insurance.

In those cases where claims have been resolved, the firm is subject to confidentiality agreements that prohibit the disclosure of any information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements. However, in no instances has any court or alternative dispute resolution (ADR) finding ever been entered against the firm with any finding of professional malpractice.

Details of Contract Terminations

(CRFQ_LOT1500000001 section 2.3.10)

During the last five years, CLA has not had any contracts terminated before the contract end date.

Details of Assessment of Penalties

(CRFQ_LOT1500000001 section 2.3.11)

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

The firm and professionals within the firm presently do not have any regulatory or ethics inquiries of a serious nature or outside the normal course of our practice. Also, the firm and its professionals have never had any serious regulatory or ethics sanctions imposed after completion of the inquiries' proceedings.

Federal Employer Identification Number

(CRFQ_LOT1500000001 section 2.3.12)

CLA's Federal Employer Identification Number (FEIN) is 41-0746749, and our West Virginia Tax Identification Number (Non Resident Composite account number) is 2271-6179.

Conflict of Interest

(CRFQ_LOT1500000001 section 2.3.13)

CLA is independent of the Lottery and GTECH as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's Government Auditing Standards. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the Lottery or GTECH.

Furthermore, CLA is unaware of any personal or business relationship between CLA, the principals and employees assigned to the review and/or of their immediate families with any employee of the Lottery or GTECH.

CLA's Audit and Accounting Manual includes detailed procedures designed to ensure compliance with independence requirements and to avoid other conflicts of interest. Our policies are extensive and designed to meet the requirements of the American Institute of Certified Public Accountants (AICPA), the U.S. Securities and Exchange Commission (SEC), Public Company Accounting Oversight Board (PCAOB), state licensing agencies and the U.S. Government Accounting Office's Government Auditing Standards. Some of the key elements of our policies are:

- Independence training for all professionals
- Annual written representations of independence from all personnel who perform client services
- Extensive client and engagement acceptance and continuance policies
- Separate sections in our Manual specific to independence over SEC engagements and *Government Auditing Standards* engagements
- Requirements for confirming independence of outside accounting firms and independent contractors
- Maintenance of a firm-wide client list and a restricted entities list

Background Investigations Initiated by the Lottery

(CRFQ_LOT1500000001 sections 2.3.14)

CLA understands and accepts any investigations initiated by the Lottery into the background of our firm, officers, principals, investors, owners, subcontractors, employees or any other associates of CLA as deemed necessary by the Lottery.

We understand that these investigations may include, financial/credit and criminal matters, fingerprint identification and site inspections of the vendor's facilities.

Quality and Continuity of Personnel

(CRFQ_LOT1500000001 sections 2.3.15 and 2.3.16)

CLA ensures that during the performance of this review, we shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them.

We understand that the Lottery reserves the right to reject or request to remove any of CLA's personnel as deemed unsuitable for proper completion of work.


In addition, CLA will notify the Lottery in the event of any change in personnel assigned to the review.

APPENDIX A: ADMINISTRATIVE ITEMS

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.

CliftonLarsonAllen LLP
(Company)

 James P. Kreiser, Principal
(Authorized Signature) (Representative Name, Title)

P: 717-558-0860 F: 717-558-6739, 11/26/2014
(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.

CliftonLarsonAllen LLP
Company

James P. Krueger
Authorized Signature

11/26/2014
Date

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

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: CliftonLarsonAllen LLP

Authorized Signature: *James P. Kreis* Date: 11/26/2014

State of Maryland

County of Baltimore, to-wit:

Taken, subscribed, and sworn to before me this 26th day of November, 2014.

My Commission expires April 17th, 2017.

AFFIX SEAL HERE

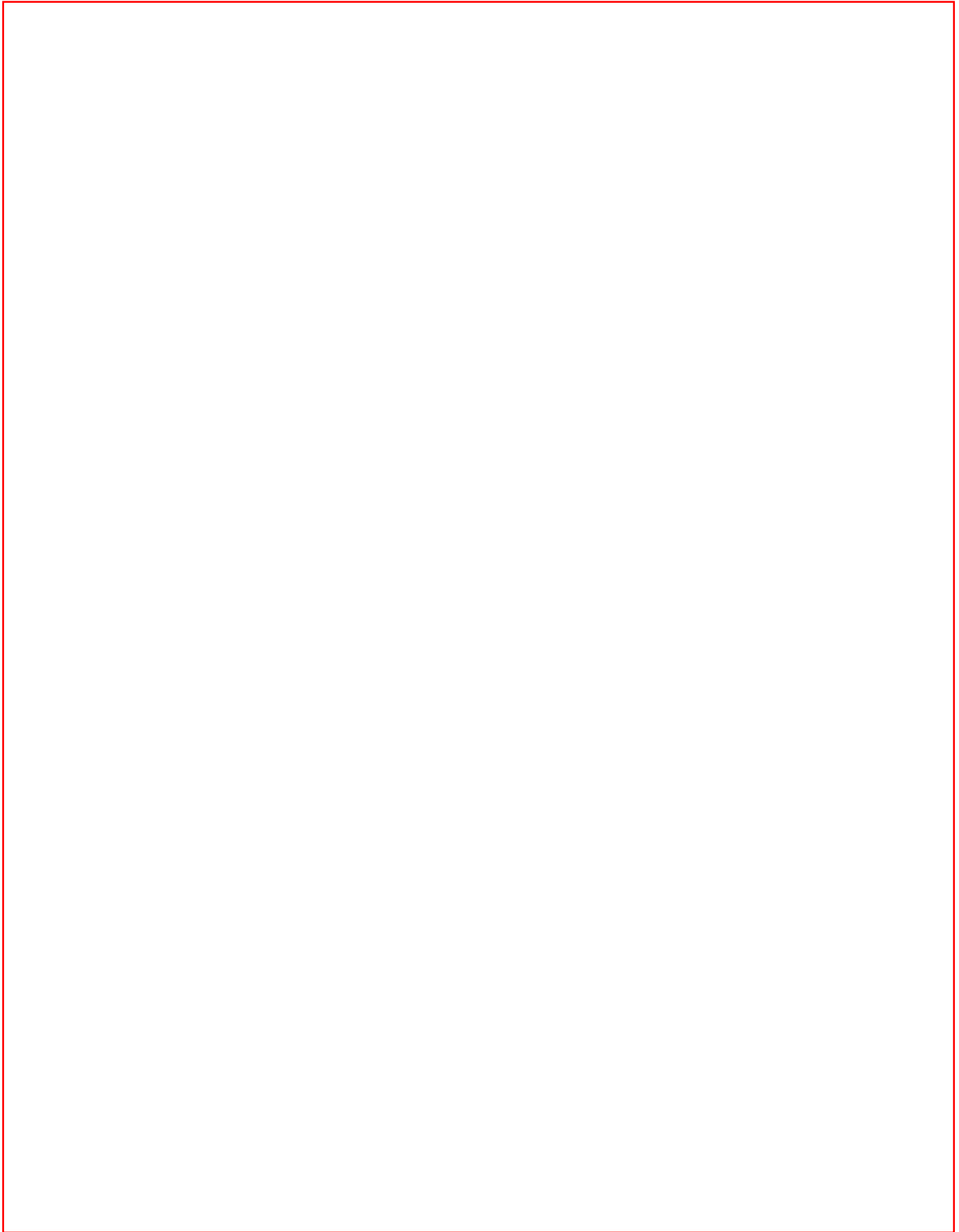


NOTARY PUBLIC *Kristen C. Marino*

The following section is considered exempt information. Pages A-5 – A-9 contain information related to trade secret and proprietary information and each page has been marked as so and blocked out of this standard version. The public disclosure of this information would cause substantial harm to CLA’s competitive position.

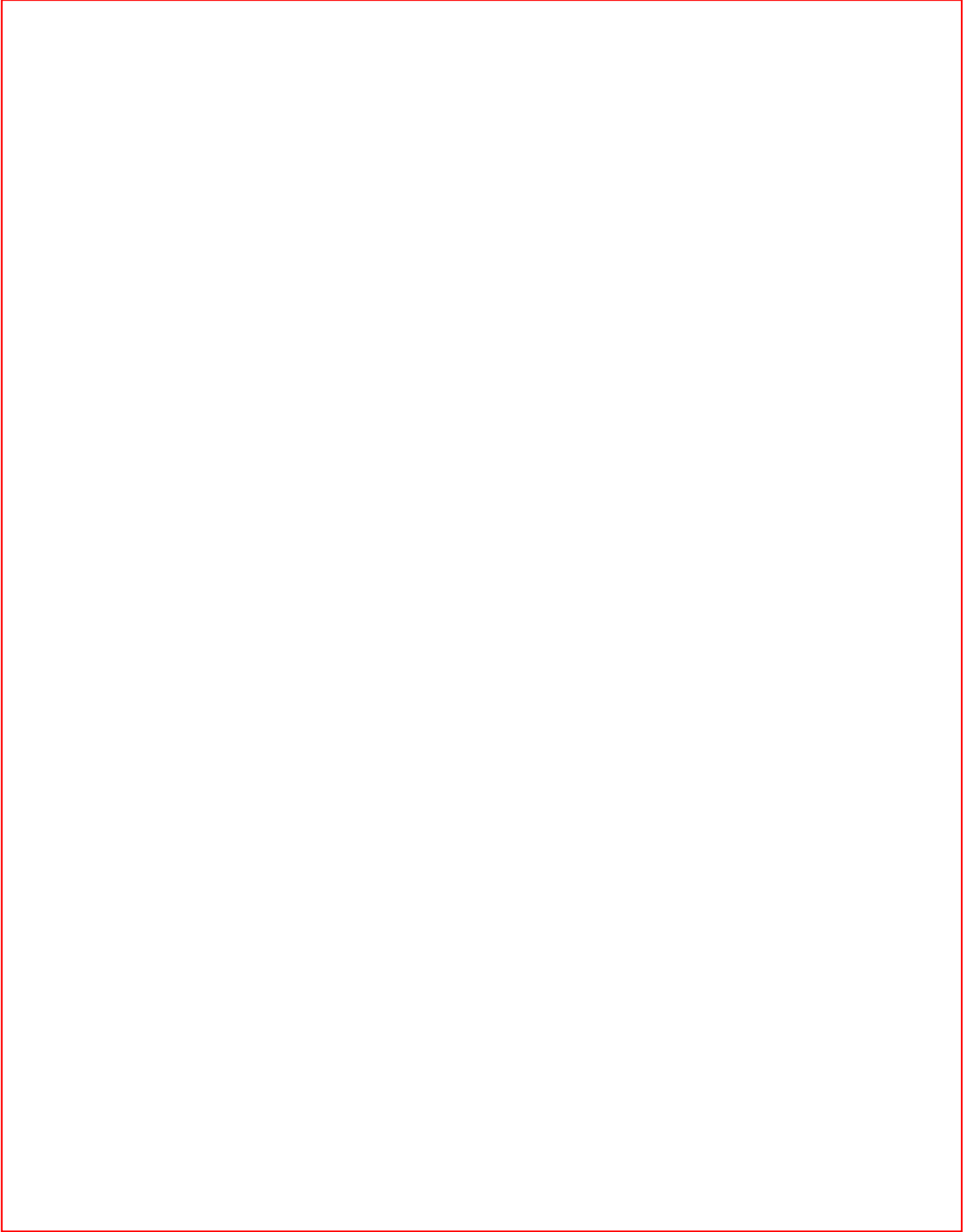
APPENDIX B: EFFICIENT AND THOROUGH WORKPLAN

EXEMPT AND PROPRIETARY INFORMATION



EXEMPT AND PROPRIETARY INFORMATION







APPENDIX C: WEST VIRGINIA LICENSE



State of West Virginia
West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
July 1, 2014 through June 30, 2015

F0347A
CLIFTONLARSONALLEN LLP
220 S 6TH ST STE 300
MINNEAPOLIS MN 55402


Board President


Executive Director




State of West Virginia
West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301
(304) 558-3557

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
July 1, 2014 through June 30, 2015

F0347A
CLIFTONLARSONALLEN LLP
220 S 6TH ST STE 300
MINNEAPOLIS MN 55402


Board President


Executive Director

APPENDIX D: ENGAGEMENT TEAM CERTIFICATIONS



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Jim Kreiser

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.

10 March 2000

Date of Certification

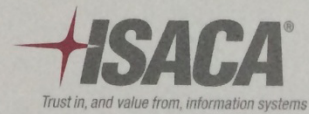
International President of ISACA and ITGI

31 January 2016

Expiration Date

Chair, CISA Certification Committee

Certificate Number



Be It Known That

James Paul Kreiser

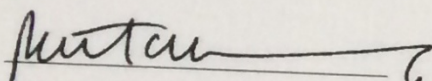
Has successfully met the prescribed requirements for certification as established by
The Institute of Internal Auditors and is hereby awarded the professional designation of

Certification in Risk Management Assurance

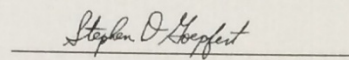
Conferred by the Professional Certification Board and the Board of Directors
of The Institute of Internal Auditors

This month of

June 2012


CHAIRMAN OF THE BOARD OF DIRECTORS




CHAIRMAN OF THE PROFESSIONAL
CERTIFICATION BOARD

CERTIFICATE NO.

CFSA

Certified Financial Services Auditor

BE IT KNOWN THAT

James Paul Kreiser

HAS SUCCESSFULLY MET THE PRESCRIBED REQUIREMENTS FOR CERTIFICATION AS ESTABLISHED BY
THE INSTITUTE OF INTERNAL AUDITORS, AND IS HEREBY AWARDED THE PROFESSIONAL DESIGNATION OF

Certified Financial Services Auditor

CONFERRED BY THE BOARD OF REGENTS AND THE BOARD OF DIRECTORS OF THE INSTITUTE OF INTERNAL AUDITORS

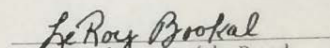
THIS MONTH OF

June 2002

Certificate No.


Chairman, IIA Board of Regents




IIA Chairman of the Board



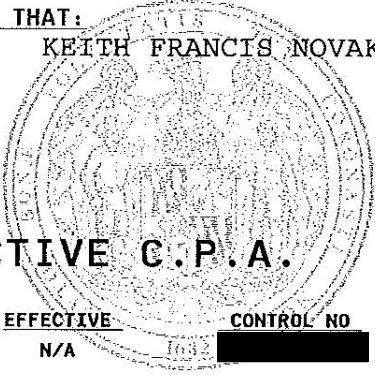
LICENSE * REGISTRATION * CERTIFICATION * PERMIT

STATE OF MARYLAND

DEPARTMENT OF LABOR, LICENSING AND REGULATION

MARYLAND STATE BOARD OF PUBLIC ACCOUNTANCY
CERTIFIES THAT:

KEITH FRANCIS NOVAK



IS AN AUTHORIZED: 01 - ACTIVE C.P.A.

LIC/REG/CERT



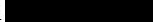
EXPIRATION

06-13-2016

EFFECTIVE

N/A

CONTROL NO



Signature of Bearer

Leonard J. Howie, III
Secretary DLLR



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Joel S. Eshleman

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.

21 December 2005

Date of Certification

Kenneth L. VanderWal

International President of ISACA and ITGI

31 January 2015

Expiration Date

[Signature]

Chair, CISA Certification Committee



Certificate Number





Be It Known That

Joel Eshleman

Has successfully met the prescribed requirements
for certification as established by The Institute of Internal Auditors
and is hereby awarded the professional designation of

Certified Internal Auditor

Conferred by the Board of Regents and the Board of Directors
of The Institute of Internal Auditors

This month of

November 2007

CHAIRMAN OF THE BOARD OF DIRECTORS

CHAIRMAN OF THE BOARD OF REGENTS





CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Phillip M. Del Bello

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.

08 March 2013

Date of Certification

Handwritten signature of Gregory T. Gambella in black ink.

International President of ISACA and ITGI

31 January 2017

Expiration Date

Handwritten signature of the Chair of the CISA Certification Committee in black ink.

Chair, CISA Certification Committee



Certificate Number



APPENDIX E: CLA PRINCIPALS

CLIFTONLARSONALLEN PRINCIPALS

Name	Office Location	Job Title
Aase, Benjamin E.	Minneapolis	Principal
Abell, Christine M.	Minneapolis	Principal
Abrams, Joseph	Boston	Principal
Abramson Jr., Robert F.	Bellevue	Principal
Adams, Gregory S.	Oak Brook	Principal
Adams, Lawrence D.	Minneapolis	Principal
Africk, Michael A.	Oak Brook	Principal
Akmon, Sandra L.	Phoenix	Principal
Anderson, Casey G.	Minneapolis	Principal
Anderson, Kimberly A.	Madison	Principal
Anderson, Timothy W.	Schererville	PIC
Andreucci, James J.	Milwaukee	Principal
Appelquist, Karl P.	Champaign	PIC - Eastern IL
Arends, Craig R.	Minneapolis	Principal
Atkinson, Christopher M.	Peoria	Principal
Auterman, Beth A.	Champaign	Principal
Babicz, Stanley M.	Milwaukee	Principal
Badger, Casey C.	Minneapolis	Principal
Bailey, David E.	Peoria	Chief Operating Officer
Bailey, Paul M.	Bellevue	Principal
Baker, Anita F.	Phoenix	Managing Principal
Baker, William K.	Boston	Principal
Bakke, Jason C.	Minneapolis	Principal
Barnette, Matthew J.	Charlotte	Principal
Barrington, Jay	St Louis	Principal
Bartholomew, Nathaniel T.	Arlington	Principal
Bartow, Carrie J.	Greenwood Village	Principal
Bass, Steven B.	Bellevue	Principal
Bauer, William W.	Oak Brook	Principal
Baumann, Brad D.	Oshkosh	Principal
Beaulieu, Chris F.	Oak Brook	Principal
Beck, James D.	Boise	Principal
Beien, James C.	Oak Brook	Principal
Benton, William R.	Sebring	Principal
Berens, John C.	Charlotte	PIC
Bergin, Timothy V.	Brainerd	Principal
Bertossi, Douglas A.	Minneapolis	Principal
Betz, Charles C.	Minneapolis	Principal
Biebl, Andrew R.	New Ulm	Principal
Bien, Stephen A.	Eau Claire	PIC
Birkelien, Matthew E.	Baltimore	Principal
Bishop, Jonathan L.	Wenatchee	Principal
Bishop, Robert W.	Racine	Principal
Bjorkman, John P.	Spokane	Principal
Blodgett, Robert H.	Greenwood Village	Principal
Blue, William E.	Moses Lake	Principal
Boddy, Wendla A.	Charlotte	Principal
Bodine, Stephen W.	Minneapolis	Principal

CLIFTONLARSONALLEN PRINCIPALS

Boelter, Korey L.	Minneapolis	Principal
Bohene, Gilbert K.	Arlington	Principal
Bone, Matthew R.	Albuquerque Downtown	Principal
Bonick, Jeffrey R.	Peoria	Principal
Borden, Rick C.	Buffalo	Principal
Boyce, Lambert G.	Baltimore	Principal
Brand, Jerome E.	Oak Brook	Principal
Brandenburg, Jeffrey A.	Madison	Principal
Brandt, Brenda	Phoenix	Principal
Brault, Greg T.	Othello	Principal
Braunewell, Bruce W.	Plymouth Meeting	Principal
Brogan, Craig L.	Washington DC Calverton	Principal
Brown, Margaret C.	Albuquerque Downtown	Principal
Brown, Nancy H.	Charlotte	Principal
Brown, Wayne R.	Minneapolis	Principal
Buck, Jay L.	Tucson	PIC
Buelow, Dennis P.	Greenwood Village	Principal
Bunevich, Sue A.	Tampa	Principal
Burns, Frederick F.	Naples	Principal
Bushman, Bruce G.	Spokane	Principal
Bushman, Patrick E.	Dixon	Principal
Bushong, Jean	Greenwood Village	Principal
Bussink, Gregory J.	Washington DC Calverton	Principal
Butters, Carl B.	St Louis	Principal
Buwalda, Brian P.	Orlando	Principal
Buytaert, Dale R.	Owatonna	Principal
Byer, Patrick M.	Washington DC Calverton	MP - Federal Govt
Cairns, Kevin P.	Naples	Principal
Calise, Lorenzo J.	Orlando	Principal
Cameron, Charles R.	St Louis	Principal
Campbell, Robert B.	Minneapolis	Principal
Caputo, Marie C.	Washington DC Calverton	Principal
Carlson, Colette L.	St Cloud	Principal
Carroll, Jason B.	Greenwood Village	Principal
Carter, Michael E.	Lakeland	Principal
Casey, Robert A.	Arlington	Principal
Chamberlain, Travis N.	Indianapolis	Principal
Chastang, Lawrence J.	Orlando	Principal
Chavarria, Gregory J.	Albuquerque	Principal
Chez, Laury A.	Oak Brook	Principal
Childers, Timothy S.	Belleville	Principal
Christiansen, Richard J.	New Ulm	Principal
Christopher, Susan K.	Naples	Principal
Claeys, Matthew J.	Plymouth Meeting	PIC - Pennsylvania
Clark, Susan J.	Minneapolis	Principal
Clarke, Cathy J.	Minneapolis	Principal
Clenin, Kenneth L.	Bellevue	Principal
Clifford, Richard B.	Arlington	Principal
Cobia, David K.	Yakima	Principal

CLIFTONLARSONALLEN PRINCIPALS

Collidge, Qasim M.	Baltimore	Principal
Collins, Kevin F.	Greenwood Village	Principal
Conley, Craig D.	Indianapolis	Principal
Conner, Ralph A.	Yakima	Principal
Cooper, Amelia C.	Naples	Principal
Cosgray, Gehrig C.	Washington DC Calverton	Principal
Coveney, Gerlad W.	Plymouth Meeting	Principal
Cox, Kevin R.	Spokane	PIC
Craft, Todd C.	Milwaukee	PIC - Central WI
Crane, Clinton	Dallas	Principal
Cummings, Mark A.	Boston	Principal
Dahl, Harold G.	Minneapolis	Principal
Dalbey, Mark M.	Peoria	Principal
Dalton, Thomas M.	Plymouth Meeting	Principal
Danielson, Thomas L.	Minneapolis	Principal
Darwin, Ben L.	Phoenix	Principal
Dassow, Allan P.	Madison	Principal
Davidson III, James P.	Minneapolis	Principal
De Santis, Donald G.	Bellevue	Principal
DeBruyn, Stephen J.	Danville	MP - Eastern Midwest
Deindoerfer, Todd L.	Toledo	PIC
Delgado, Kyla J.	Bellevue	Principal
Denslow, Denise D.	Greenwood Village	Principal
DeSimone, Anna	Belmont	Principal
Dial, Randie G.	Indianapolis	Principal
DiBenedetto, Robert P.	Naples	Principal
Dietzen, Scott J.	Spokane	Managing Principal
DiFebbo, Diane C.	Orlando	Principal
Ditzler, Steven V.	Spokane	Principal
Domanico, Eileen L.	Plymouth Meeting	Principal
Dorn, John W.	Minneapolis	Principal
Draeger, Gregg A.	Owatonna	PIC
Drexler, Michael C.	Phoenix	Principal
Drimel, William F.	Milwaukee	National Tech Ptr Assur
DuBois, Barbara	St Louis	Principal
Duffner, Jason A.	Dallas	Principal
Dunne, Caren L.	Albuquerque	Principal
Duranceau, Bonnie B.	Orlando	Principal
Durkin, Ronald L.	Los Angeles	Principal
Early, William A.	Baltimore	Principal
Eckman, Jacqueline M.	Phoenix	Principal
Eich, Mark A.	Minneapolis	Principal
Eiserman, Leslie W.	Orlando	Principal
Elmenhurst, David A.	Walla Walla	Principal
Elmshauser, Mark D.	Greenwood Village	Principal
Elsy, Deborah S.	Minneapolis	Principal
Engelbrecht, Glennon S.	St Louis	PIC
Enger, Joshua A.	St Cloud	Principal
Enger, Terrell A.	Minneapolis	MP - Northern

CLIFTONLARSONALLEN PRINCIPALS

Ercolano, Salvatore P.	Washington DC Calverton	Principal
Etheridge, Todd M.	Dixon	PIC
Falken, Neil W.	Minneapolis	Principal
Fallon, George F.	Washington DC Calverton	Principal
Farrell, Robert R.	Rockford	Principal
Fast, Trenton D.	Owatonna	Principal
Felicelli, Jerry	Minneapolis	Managing Principal
Feltz, Jason M.	Oshkosh	Principal
Fiebelkorn, Douglas P.	Boston	PIC
Fisher, John T.	Bellevue	PIC
Fishers, Kate	Orlando	Principal
Flanders, Rachel N.	Minneapolis	Principal
Flattum, Jason A.	Minneapolis	Principal
Floyd, Derek	Peoria	Principal
Ford, Anita M.	Minneapolis	Chief Assurance Officer
Foster, Lowell L.	Austin MN	Principal
Frank, Donald D.	Medina	Principal
Frazer, Gary W.	St Joseph	Principal
Freeland, Deborah D.	Indianapolis	Principal
Frein, Daniel M.	Bellevue	Principal
Friend, John S.	Moses Lake	Principal
Frye, Andrew J.	Minneapolis	Principal
Gaarder, Terrie J.	Tomah	Principal
Gady, John W.	Boston	Principal
Gale, Jon W.	Brainerd	Principal
Gallinaro, Yung-Hee	Arlington	Principal
Ganim, Randall E.	Belleville	Principal
Gartman, Ryan D.	Sheboygan	Principal
Gebers, Erling D.	Quincy WA	Principal
Gelhaus, Mark J.	Racine	Principal
Gerstein, Mitchell	Plymouth Meeting	Principal
Geyen, Brock J.	Eau Claire	Principal
Gibson, James R.	Peoria	Principal
Gibson, Robert G.	Oak Brook	Principal
Gibson, Rusty L.	Peoria	Principal
Gillett, Mark	Baltimore	Principal
Glawe, Joseph	Peoria	Principal
Glen, Dale R.	Oshkosh	Principal
Glenn, Sondra L.	St Cloud	Principal
Goldenson, Richard H.	Phoenix	MP - Southwest
Goldenstein, Jean I.	St Louis	Principal
Gorden, Scott D.	Minneapolis	Managing Principal
Gorman, John P.	Princeton	Principal
Gray Jr, John H.	Winter Haven	Principal
Gries, Karen A.	Arlington	Principal
Griffin, Mark A.	Oshkosh	Principal
Gross, Christopher P.	Brainerd	Principal
Gugora, Christopher V.	Oak Brook	Principal
Gunther, Emily E.	Plymouth Meeting	Principal

CLIFTONLARSONALLEN PRINCIPALS

Gunza, Nancy L.	Plymouth Meeting	Principal
Gutesha, Michael M.	Greenwood Village	Principal
Haakonson, James A.	Brainerd	Principal
Hakim, Mary Anne	Arlington	Principal
Halfman, Theresa A.	Milwaukee	Principal
Hallada, Antony R.	Minneapolis	Chief Financial Svcs Ofc
Halvorsen, James L.	Marshfield	Principal
Hamilton, Richard J.	Boston	Principal
Hansen, Jonathan T.	Baltimore	Principal
Harn, Virginia A.	Minneapolis	Principal
Hart, Gregory W.	Minneapolis	Principal
Harwell, Christine S.	Greenwood Village	Principal
Hasenbank, Todd M.	Marshfield	Principal
Hathorne, Gregory M.	Orlando	Principal
Hearn, Bethany M.	Champaign	Principal
Hecht, Marion A.	Arlington	Principal
Heck, Jay W.	Indianapolis	Principal
Hegarty, Christopher B.	Plymouth Meeting	Principal
Heneke, David T.	St Cloud	Principal
Henkemeyer, Jamie J.	St Cloud	Principal
Hennen, Robert M.	St Cloud	Principal
Henry, Scott V.	Dallas	Principal
Herman, Joseph	St Louis	Principal
Herold, Michael A.	Minneapolis	Principal
Hess, Scott E.	Racine	Principal
Hess, Tyler J.	Minneapolis	Principal
Hesse, Christopher W.	Minneapolis	Principal
Hice, Randall D.	Omak	Principal
Hicks, Dennis D.	Indianapolis	Principal
Hicks, Gerald W.	Mankato	Principal
Hicks, Jeremy D.	Charlotte	Principal
Hillary, Michael T.	Peoria	Principal
Hillberg, Kimberley M.	Austin MN	Principal
Hintz, Ronald L.	Des Moines	Principal
Hoeing, Wayne T.	Indianapolis	Principal
Hoering, Edward A.	Belleville	Principal
Hoffman, Herbert J.	Tucson	Principal
Hoffmeister, Jon R.	Oak Brook	Principal
Hoogeveen, Dennis J.	Minneapolis	Principal
Hopkins, David J.	Phoenix	Principal
Horak, Bernard H.	Minneapolis	Chief Tax Officer
Host, Douglas P.	Brainerd	Principal
Hostetter, Henry B.	Orlando	Principal
Houle, Nicholas J.	Minneapolis	Principal
Howe, Victor A.	Boston	Principal
Humes, Brian	St Louis	Principal
Humes, Joan	St Louis	Principal
Hunt, Matthew	Burlington	Principal
Huxford, Joseph T.	Indianapolis	Principal

CLIFTONLARSONALLEN PRINCIPALS

Isaacson, Janis K.	Phoenix	Principal
Jacobs, Peter L.	Cedar Rapids	PIC
Jacobson, David	Plymouth Meeting	Principal
Jansen, Steven R.	Mankato	Principal
Jenkins, Steven L.	Racine	Principal
Joda, Ann M.	Milwaukee	Principal
Johnson, Steven C.	Racine	Principal
Johnson, Thomas G.	Tucson	Principal
Jones, Janice T.	Lakeland	Principal
Jones, Nancy A.	Bellevue	Principal
Jones, Roger C.	Des Moines	Principal
Joyce, Mark J.	Tampa	Principal
Judge, Martin H.	Boston	Principal
Kane, Robert B.	Cedar Rapids	Principal
Karam, Yassir	Indianapolis	Chief Spec Serv Officer
Keller, David E.	St Louis	Principal
Kelly, Paul J.	Plymouth Meeting	Principal
Kessinger, Kara	Plymouth Meeting	Principal
Kienholz, Kelly J.	Medina	Principal
King, Bradley N.	Charlotte	Principal
Kiryluik, Mervin N.	Naples	Principal
Kling, Jill L.	Orlando	Principal
Knopik, Christopher G.	Minneapolis	Principal
Kolquist, Ronald	St Cloud	Principal
Koop, Thomas P.	Brainerd	Principal
Kosinski, Michael A.	Fort Myers	Principal
Kossow, Deborah A.	Milwaukee	Principal
Kotridis, George C.	Plymouth Meeting	Principal
Krebsbach, Mark R.	St Cloud	PIC - St. Cloud
Kreiser, James P.	Harrisburg	Principal
Kruchoski, Jan M.	Minneapolis	Principal
Kuhn, Lawrence G.	Oak Brook	Principal
Kunze, Chad D.	Phoenix	Principal
Kvilhaug, Jefforie A.	Orlando	Managing Principal
Laabs, Bryan F.	Milwaukee	Principal
Laflin, Andrew P.	Tampa	Principal
Lang, Jeffrey M.	Mankato	Principal
Langan, John P.	Washington DC Calverton	Managing Principal
Langfield, Jonathan	Boston	Principal
Larsen, Daniel L.	Austin MN	Principal
Lassen, Chad M.	Minneapolis	Principal
Laubach, Melissa A.	St Cloud	Principal
Lawrence, Toby L.	Cedar Rapids	Principal
Leary, Jennifer M.	Charlotte	Principal
LeClaire, William A.	St Cloud	Principal
Leder, Kevin A.	Charlotte	Principal
Legge, David R.	Arlington	Principal
Lehan, Matthew S.	Des Moines	Principal
Lehman, Emily V.	Lakeland	Principal

CLIFTONLARSONALLEN PRINCIPALS

Lehman, John P.	Peoria	PIC
Leith, David D.	Albuquerque Downtown	Principal
Lemon, David R.	Quincy WA	PIC
Lenell, Jacob S.	Milwaukee	Principal
Lensmire, Michael S.	Stevens Point	PIC
Lentz, Stephen R.	Eau Claire	Principal
Leswing, Amelia S.	Arlington	Principal
Lewis, Jamie	Baltimore	Principal
Lewis, John G.	Toledo	Principal
Little, David R.	Cedar Rapids	Principal
Lively, Scott H.	St Louis	Principal
Loberg, Donald J.	Minneapolis	Principal
Loftus, Christian M.	Plymouth Meeting	Principal
Loman, Dennis C.	Tri Cities	Principal
Lynch, Milton B.	Plymouth Meeting	Principal
MacLachlan, Roderick J.	Toledo	Principal
Malecha, Timothy R.	Minneapolis	Principal
Marcum, Edward R.	Indianapolis	PIC
Marino, Mary D.	Bellevue	Principal
Markert, Stephanie E.	Minneapolis	Principal
Massey, Gary R.	Charlotte	Principal
Matthiesen, John H.	Schererville	Principal
Mauszycki, Roderick A.	Minneapolis	Principal
McCabe, Ellen Q.	Minneapolis	Principal
McClure, Charity M.	Orlando	Principal
McCollum, Phillip R.	Phoenix	Principal
McConnell, Michael D.	Minneapolis	Principal
McCormick, Dennis P.	Mankato	Principal
McElroy, Charles J.	Minneapolis	Chief Quality Officer
McGarvey, Darryn R.	Minneapolis	Principal
Mckenzie, Mario E.	Charlotte	Principal
McMillon, Jerry D.	Dallas	Principal
Meder, Kevin J.	Belleville	Principal
Medgaarden, Tanya M.	Austin MN	Principal
Meidel, Mike C.	Danville	Principal
Meindl, Stephen R.	Oak Brook	PIC - Chicago/North IL
Messing, Renee	Milwaukee	Principal
Metcalf, Samantha A.	Minneapolis	Principal
Meyer, Cheryl A.	New Ulm	Principal
Meyer, Stacy A.	Minneapolis	Principal
Miller, Benjamin D.	Greenwood Village	Principal
Miller, David L.	Yakima	Principal
Miller, Gail A.	Minneapolis	Principal
Mims, Marcus J.	Albuquerque Downtown	Principal
Mitchell, Jon W.	Tucson	Principal
Moeller, John E.	Cedar Rapids	Principal
Mogensen, Bryan W.	Phoenix	Principal
Monaghan, Beth	Charlotte	Principal
Morales, Maria E.	Tampa	Principal

CLIFTONLARSONALLEN PRINCIPALS

Morrison, Barbara J.	Boston	Principal
Morrow Jr, Robert H.	Plymouth Meeting	Principal
Moss, Christopher K.	Oshkosh	Principal
Muehl, Philip A.	Danville	Principal
Muehler, Timothy P.	Milwaukee	Principal
Mullenbach, Darrel J.	Minneapolis	Principal
Murphy, Robert T.	Indianapolis	Principal
Murray, William E.	Cedar Rapids	Principal
Neiffer, Paul G.	Yakima	Principal
Netek, Randy D.	Dallas	Principal
Niedermuller, Paul B.	Denver Broomfield	Principal
Nielsen, Nick A.	St Cloud	Principal
Nielsen, Ronald E.	Des Moines	Principal
Nilson, Richard W.	St Cloud	Principal
Noakes, Gayle M.	Minneapolis	Managing Director CLA
Noble, Steven A.	Minneapolis	Principal
North, David E.	Peoria	Niche Leader Fed Tax Con
Novak, Keith	Baltimore	Principal
Nowak, Robert J.	Oak Brook	Principal
O'Brien, Thomas M.	Tri Cities	Principal
Oliver, William H.	Washington DC Calverton	Principal
Olsen, Craig W.	Eau Claire	Principal
Olson, Jonathan D.	Alexandria	Principal
O'Reilly, Terrance J.	Minneapolis	Principal
Ortiz, Georgie L.	Albuquerque Downtown	Principal
O'Shaughnessy, Timothy S.	St Louis	Principal
Osuch, Dennis J.	Phoenix	Principal
O'Toole, Bernadette A.	Plymouth Meeting	Principal
O'Toole, John A.	Plymouth Meeting	Principal
Pacheco-Morton, Janet P.	Albuquerque Downtown	Principal
Parker, Paul A.	Dallas	Principal
Parnas, Robert N.	St Louis	Principal
Parsons, Harold G.	Minneapolis	Principal
Paulsen, Nicholas A.	Alexandria	Principal
Pearson, Jean C.	Denver Broomfield	Principal
Pendergast, John E.	Bellevue	Principal
Peterson, Daniel F.	Minneapolis	Principal
Peterson, Jeffrey E.	Stevens Point	Principal
Peterson, Lori A.	Minneapolis	Principal
Petri, William A.	Denver Broomfield	PIC - New Mexico/Colorado
Pfeiffer, Gerald E.	Peoria	Principal
Phillips, David P.	Tucson	Principal
Piche', Christine A.	Minneapolis	Principal
Pielech, Robert M.	New Bedford	Principal
Platt, Jessica R.	New Bedford	Principal
Popenhagen, Craig W.	Austin MN	Principal
Potvin, William R.	Brainerd	PIC - Brainerd
Prenzno, John W.	Phoenix	Principal
Prigge, Michael N.	Minneapolis	Principal

CLIFTONLARSONALLEN PRINCIPALS

Prinzo, Michael J.	Albuquerque Downtown	Principal
Pye, Brian G.	Minneapolis	Principal
Quinn, John J.	Oak Brook	Principal
Rademeyer, Daniel J.	St Louis	Principal
Ramsdell, Mark G.	St Cloud	Principal
Rappis, James G.	Milwaukee	National Tech Ptr Tax
Raschiatore, Mark J.	Plymouth Meeting	Principal
Rassi, John A.	Peoria	Principal
Ray, William A.	Phoenix	Principal
Raymon, Jeffrey L.	New Bedford	Principal
Reagan, Michele A.	Rockford	Principal
Reckord, Harley B.	Spokane	Principal
Redovan, Martin A.	Fort Myers	Principal
Reed, John	Fort Myers	Principal
Reedy, Mary L.	Brainerd	Principal
Reilly, Vincent P.	Plymouth Meeting	Principal
Reinhart, Bryon J.	Minneapolis	Principal
Rey, Thomas R.	Baltimore	Principal
Reynolds, Timothy M.	St Joseph	Principal
Richter, John P.	Charlotte	Chief Practice Officer
Ritchie, Dennis L.	Minneapolis	Principal
Roark, Steven M.	Spokane	Principal
Robbins, Peter G.	Dallas	Principal
Robertson, Matthew J.	St Joseph	Principal
Rogers, Christian	Burlington	Principal
Rohne, Dean M.	Austin MN	Principal
Rohrs, Kevin B.	Toledo	Principal
Romes, Randall J.	Minneapolis	Principal
Rosa, A. S.	Plymouth Meeting	Principal
Rosenberg, Bert	Oak Brook	Principal
Ross, Timothy M.	Arlington	Principal
Rubenstein, Linda	Gaithersburg	Principal
Rubsam, Stacy D.	Minneapolis	Principal
Rutledge, Cory R.	Minneapolis	Principal
Ryan, Dudley	Minneapolis	Principal
Rybicki, Jack A.	Tampa	Principal
Sauder, John D.	Indianapolis	PIC - Indiana/Ohio
Schamberger, Steven G.	Minneapolis	National PIC of Tax Ops
Scheevel, Emily A.	Minneapolis	Principal
Scheffki, Michelle M.	Peoria	PIC CSC Technology
Scheid, Cynthia K.	Owatonna	Principal
Schile, Robert E.	Minneapolis	Principal
Schleper, Dennis M.	Tampa	Chief Practice Officer
Schlueter, Joseph F.	Minneapolis	Principal
Schmidt, Alicia R.	Bellevue	Principal
Schmidt, Dennis L.	Alexandria	Principal
Schmittgens, Greg	St Louis	Principal
Schneider, Stephen R.	St Louis	Principal
Schoenleber, James P.	Baltimore	Director, IT Risk Managem

CLIFTONLARSONALLEN PRINCIPALS

Schuh, David A.	Minneapolis	Principal
Schultz, David	Naples	Principal
Schwartz, Gregory W.	Minneapolis	Principal
Schweigel, Catherine M.	Milwaukee	MP of Global Assurance
Sellner, Jeffrey P.	Minneapolis	Principal
Servais, Jeffrey N.	Minneapolis	Principal
Setchell, Michael E.	Dixon	Principal
Sharma, Mrudul L.	Minneapolis	Principal
Shoup, Vernon E.	Greenwood Village	Principal
Shull, Brian C.	Spokane	Principal
Shute, Doreen S.	Washington DC Calverton	Principal
Sibley, Kenneth D.	Dallas	Principal
Siegel, Michael J.	Plymouth Meeting	Principal
Simons, Alan B.	Plymouth Meeting	Principal
Sims, Lorianne R.	Orlando	PIC
Skelly, Timothy J.	Minneapolis	Managing Principal
Skie, Erik B.	Oak Brook	Managing Principal
Slavik, Michael F.	Boston	Principal
Smith, J A.	Arlington	Principal
Smith, James W.	Plymouth Meeting	Principal
Smutz, Matthew A.	Peoria	Principal
Sniegowski, Robert J.	Minneapolis	Principal
Solley, Caleb A.	Orlando	Principal
Songer, Darrell	St Louis	Principal
South, Thomas J.	Boise	Principal
Spellman, Sarah L.	Plymouth Meeting	Principal
Spence, Marni J.	Orlando	Principal
Sprang, Todd A.	Oak Brook	Principal
Stadtmueller, Gerald J.	Oshkosh	PIC - Eastern WI
Stang, Steven D.	Charlotte	Principal
Stanz, Christine M.	St Cloud	Principal
Starman-Coombs, Cheryl J.	Minneapolis	Principal
Stearns, Ronald L.	Phoenix	Principal
Stevens, Scott E.	Peoria	Principal
Stiglich, John C.	Joliet	Principal & VP Ben Plan Srv
Stoetzel, Michael T.	Madison	Principal
Strand, Kenneth F.	Boston	Principal
Straulin, Jay E.	St Louis	Principal
Strothkamp, Scott W.	St Louis	Principal
Sturtevant, Jack S.	Charlotte	Principal
Sturz, Patrick J.	Eau Claire	Principal
Sullivan, Daniel	Burlington	Principal
Supinski, Anita M.	Brainerd	Principal
Sylvan, Randall S.	Oak Brook	Principal
Tameron, Joseph A.	Phoenix	Principal
Tauer, John J.	Minneapolis	Principal
Taylor, Charles D.	Oak Brook	Principal
Ten Clay, Sharon W.	Minneapolis	Principal
Terhaar, Brent A.	Dallas	PIC

CLIFTONLARSONALLEN PRINCIPALS

Thieret, Dan J.	St Louis	Principal
Thole, Daniel L.	Rice Lake	Principal
Thomas, James R.	Oak Brook	Principal
Thomas, Karen E.	Charlotte	Principal
Thompson, David E.	Bellevue	Principal
Thomsen, Darel L.	Tri Cities	Principal
Thomsen, David A.	Quincy WA	Principal
Thorp, David J.	Minneapolis	Principal
Thorson, Steven T.	Austin MN	Principal
Thro, Jacques M.	St Louis	Principal
Tingley, Jennifer M.	Minneapolis	Principal
Tinney, Amanda K.	St Louis	Principal
Tolander, Janet L.	Eau Claire	Principal
Tolentino, Enrico J.	Indianapolis	Principal
Townsley, Scott E.	Plymouth Meeting	Principal
Tracey, Steven W.	Hudson	Principal
Tracy, Robert J.	Minneapolis	Principal
Tracy, Scott B.	Milwaukee	MP - CORE
Trimner, David	Arlington	Principal
Tveit, Kristin D.	St Cloud	Principal
Tyner, Jeffrey E.	Oak Brook	Principal
Ulrey, Susan D.	Indianapolis	Principal
Utz, Michael L.	Minneapolis	Principal
Valucci, Michael A.	Plymouth Meeting	Principal
Van Meter, R S.	Greenwood Village	Principal
Van Oostrum, William	Yakima	Principal
Van Vynckt, Joseph A.	Minneapolis	Principal
Vetsch, Gordon J.	Minneapolis	Principal
Viere, Gordon A.	Minneapolis	Chief Executive Officer
Viker, Darwin W.	Austin MN	Principal
Vincent, William M.	Cedar Rapids	Principal
Vojtisek, Rick G.	Racine	Principal
Von Elm, Roger C.	Arlington	Principal
Vrieze, Jeffery A.	Minneapolis	Principal
Walker, Sean M.	Milwaukee	MP, State & Local Govt
Waller, Matthew J.	Phoenix	Principal
Ward, Owen M.	Baltimore	Principal
Warren, Timothy G.	Boston	Principal
Watson, James D.	Plymouth Meeting	Principal
Weiman, Paul A.	Denver Broomfield	Principal
Welch, Kenneth M.	Washington DC Calverton	Principal
Weldon, James C.	Dallas	Principal
Wells, Randolph L.	Bellevue	Principal
Werner, Terry J.	St Louis	Principal
Westervelt, Michael A.	Charlotte	Principal
Wheeler, Hope E.	Champaign	Principal
White, Joseph P.	Minneapolis	Principal
Wierson, Craig E.	Des Moines	Principal
Wiese, Cory J.	Eau Claire	Principal

CLIFTONLARSONALLEN PRINCIPALS

Wiggins, David J.	St Louis	Principal
Wilkerson, Walker D.	Lakeland	Principal
Wilkins, Patrick J.	Albuquerque Downtown	Principal
Wilks, Joshua W.	St Louis	Principal
Williams, Kenneth T.	Bellevue	Principal
Williams, Phillip S.	Minneapolis	Principal
Williamson, Kyle N.	Naples	PIC
Wilson, George	Gaithersburg	Principal
Wooldridge, John G.	Arlington	Principal
Wright, G. J.	Tucson	Principal
Wu, Denise S.	Washington DC Calverton	Principal
Wyzgowski, Mark D.	Des Moines	PIC - Iowa
Yahnke, Phillip P.	Tomah	Principal
Yeager, Steven K.	Orlando	Principal
Yoder, Bret M.	Greenwood Village	Principal
Yoder, Melissa A.	Peoria	Principal
Young, Sandra M.	Minneapolis	Principal
Zamora, Dominic J.	Spokane	Principal
Zasada, John	Minneapolis	Principal
Zexter, Alan	New Bedford	Principal
Ziegler, Alvin D.	Peoria	Principal
Zimmerman, Justin P.	Cedar Rapids	Principal