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Header 1

[List View](#)

General Information

[Contact](#)[Default Values](#)[Discount](#)[Document Information](#)

Procurement Folder: 358306

Procurement Type: Central Contract - Fixed Amt

Vendor ID:

Legal Name: SUTTLE & STALNAKER PLLC

Alias/DBA:

Total Bid: \$27,500.00

Response Date: Response Time:

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT1800000001

Published Date: 8/30/17

Close Date: 9/7/17

Close Time: 13:30

Status: Closed

Solicitation Description:

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 358306

Solicitation Description : ADDENDUM 2- SSAE 18 STATEMENT OF STANDARDS ATTESTATION

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2017-09-07 13:30:00	SR 0705 ESR09071700000000903	1

VENDOR
000000202390 SUTTLE & STALNAKER PLLC

Solicitation Number: CRFQ 0705 LOT1800000001

Total Bid : \$27,500.00 **Response Date:** 2017-09-07 **Response Time:** 12:43:17

Comments:

FOR INFORMATION CONTACT THE BUYER
 Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature on File	FEIN #	DATE
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	AUDIT SERVICES				\$27,500.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : THE WV LOTTERY IS SOLICITING BIDS TO ESTABLISH A CONTRACT FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 (SSAE 18) FOR REVIEW OF IGT GLOBAL SOLUTIONS CORP FOR THE PERIOD 4/1/2018 TO 3/31/2019.

Comments: Annual price of \$27,500.00; total price for three years of \$82,500.00.

COMMITMENT TO SERVE

West Virginia Lottery

West Virginia Lottery

Statement on Standards for Attestation Engagements No. 18

Response to Request for Quotation
RFQ Number CRFQ 0705 LOT1800000001

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

Contact Person:



Chris Deweese, CPA, CGMA, Member

September 7, 2017

TABLE OF CONTENTS

TRANSMITTAL LETTER	4 - 5
MANDATORY REQUIREMENTS	6
CONTRACT SERVICE REQUIREMENTS AND DELIVERABLES	7 - 8
TIME PERIOD	8
CONTRACT REVIEW	8
SUBSTANTIVE PROCEDURES	8
REPORT	9
QUALIFICATIONS	10
FIRM QUALIFICATIONS AND EXPERIENCE	11 - 19
PERSONNEL QUALIFICATIONS AND EXPERIENCE	20 - 21
RESUMES & CPE	22 - 33
PROOF OF LICENSURE	34 - 46
COST	47 - 50
APPENDIX	
QUALITY CONTROL DOCUMENT	Upon Request
REQUEST FOR QUOTATION	51

TRANSMITTAL LETTER



September 7, 2017

West Virginia Lottery
900 Pennsylvania Avenue
Charleston, West Virginia 25302

We are pleased to submit our proposal to serve as independent Certified Public Accountants to perform the statement on standards for attestation engagements no. 18 (SSAE 18) for a review of IGT Global Solutions Corporation for the West Virginia Lottery for the period April 1, 2018 through March 31, 2019. Suttle & Stalnaker, PLLC welcomes this opportunity to serve you. We are particularly well suited to serve you since our experience is especially strong in working with West Virginia State government and governmentally funded organizations. We will use the services of Wolf & Company, a firm that is part of our Allinial Global network of firms that specialized in Information Technology auditing and consulting, to assist us in this engagement. They will provide planning, supervision and review assistance.

The team which we have assembled to serve West Virginia Lottery has a long-standing relationship with various State and local government organizations which means that we know and understand the difficult issues and how to address them. Our primary team members have extensive technical knowledge of and experience with information technology controls, regulatory requirements, and best practices and will be available at your request. Your engagement member will be Chris Deweese. He has been engagement member for audits of WorkForce West Virginia, West Virginia Consolidated Public Retirement Board, and numerous other governmental organizations.

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

Very truly yours,

Suttle & Stalnaker, PLLC

MANDATORY REQUIREMENTS

MANDATORY REQUIREMENTS

3.1 to 3.2 - Contract Service Requirements and Deliverables:

Contract Services must meet or exceed the mandatory requirements listed below. The vendor will review of the Lottery's service organization, the instant and on-line vendor. The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants -- Statement on Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1) . Those standards require that the service auditor plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the AICPA guidelines throughout the audit period. The service auditor will obtain sufficient and appropriate evidence to provide a reasonable basis for their opinion.

The service auditor is responsible for expressing an opinion on:

- *The fairness of the presentation of the description of the transaction processing system that was designed and implemented throughout the audit period.*
- *The suitability of the design of controls related to the control objectives stated in the AICPA guidelines, providing reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the audit period and user entities applied the complementary user entity controls contemplated in the design of IGT GLOBAL SOLUTIONS CORP. WV's controls throughout the audit period.*
- *The operating effectiveness of controls tested, which together with the complementary user entity controls, would be necessary to provide reasonable assurance that the control objectives stated in the description were achieved and operated effectively through the audit period.*

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

We will review the West Virginia Lottery's service organization, instant and on-line vendor IGT GLOBAL SOULUTIONS CORP. The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants - Statement on Standards for Attestation Engagements No. 18 - Reporting on Controls at a Service Organization (SOC1). Our approach to the services described is as follows:

1. Obtain IGT GLOBAL SOULUTIONS CORP'S:
 - a. Description of the systems to be reviewed;
 - b. Written assertion;
 - c. Control objectives to be included in the report; and

- d. Description of existing controls.
2. Obtain reasonable assurance about whether, in all material respects, management's description of IGT GLOBAL SOLUTIONS CORP's system fairly presents the system that was designed and implemented throughout the period April 1, 2018 to March 31, 2019 (Type 2), based on the criteria in management's assertion.
3. Obtain reasonable assurance about whether, in all material respects, the controls related to the control objectives stated in management's description of the of IGT GLOBAL SOLUTIONS CORP's system were suitably designed throughout the period April 1, 2018 to March 31, 2019 (Type 2).
4. Obtain reasonable assurance about whether, in all material respects, the controls related to the control objectives stated in management's description of the of IGT GLOBAL SOLUTIONS CORP's system were operating effectively throughout the period April 1, 2018 to March 31, 2019 (Type 2).

We will accomplish this by performing interviews of IGT GLOBAL SOLUTIONS CORP's personnel, observing business processes and inspecting documentation surrounding the existing controls.

3.3 - Time Period

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

We will provide an examination that encompasses the time period since the cutoff date for the last audit through the last day of the period being audited.

3.4 - Contract Review

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

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

3.5 - Substantive Procedures

Additional substantive procedures to Lottery transactions at IGT GLOBAL SOLUTIONS CORP. may be required. These areas of interest will be described by the Lottery upon contract award.

We understand that substantive procedures related to Lottery transactions may be required and we will comply with this requirement.

3.6 - Report

Twenty-five (25) copies of the SSAE 18 report must be provided for the use of the Lottery and its independent auditors and issued by August 31st of each year.

We will provide twenty-five (25) copies of the SSAE 18 Report to the West Virginia Lottery and its independent auditors by August 31st of each successive year assuming there are no delays in contract award and sufficient audit evidence is made available on a timely basis.

QUALIFICATIONS

QUALIFICATIONS

2.1. It is the desire of the Lottery that the vendor be a licensed CPA firm with five (5) years of prior experience in SAS 70 reviews and one (1) year experience in SSAE 18 reviews. Vendors should identify no less than two (2) comparable engagements, which have been conducted by the vendor over the past five years. Subcontracts are not permissible.

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

Firm Qualifications and Experience

Suttle & Stalnaker, PLLC, Certified Public Accountants, has offices located at 1411 Virginia Street East, The Virginia Center, Suite 100, Charleston, West Virginia 25301; 68 Clay Street, Wharf District, Morgantown, West Virginia 26501; and at Towne Square, PO Box 149, Parkersburg, West Virginia 26102. The Firm currently consists of the following personnel, 36 of which are certified public accountants: members/partners - 14, managers, seniors and staff accountants - 57, support staff - 15. Currently there are approximately 26 individuals in our governmental audit staff. The work performed will be coordinated by our Charleston office. Various members and employees of the Firm are members of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, Government Finance Officers' Association, and other professional organizations.

We are experienced in and perform a full range of activities. Our professionals are organized according to their functional discipline: accounting and auditing, tax and tax consulting, and management consulting. We consider ourselves business advisors who not only solve problems but also prevent them.

Wolf & Company is a leading regional certified public accounting and business consulting firm that is part of our Allinial Global network of firms. Wolf & Company was founded in 1911, with offices in Boston and Springfield, Massachusetts; Albany, New York; and Livingston, New Jersey. Wolf & Company is one of the few firms in the Northeast that provides financial and risk management services including internal audit, information technology assurance and regulatory compliance. The Firm has approximately 200 professionals, of which approximately 25 are dedicated specifically to providing IT assurance services to our clients.

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

Service Organization Control (SOC) Reporting Experience

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

- SOC 1 Reports (SAS 70, SSAE 16, and SSAE 18)
- SOC 2 Reports
- SOC Readiness Reviews

Annually, Wolf issues over fifteen SOC 1 and 2 reports. The following are references to similar engagements:

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

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

State of West Virginia and West Virginia Lottery

Suttle & Stalnaker, PLLC has been in business since 1973 and has performed governmental audits for over 40 years. Suttle & Stalnaker, PLLC has previously performed the audit of the West Virginia Lottery's financial statements for three years including assistance with preparation and review of the Lottery's Comprehensive Annual Financial Report (CAFR) for each year, which were submitted to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting Program. Our review included the completion of available GFOA relevant reporting checklists. The Lottery's CAFR's received this prestigious award for all three years.

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

Suttle & Stalnaker, PLLC has also served as the drawing witness for nightly drawings for numerous years during the time period from 1990 - 2014. During that time, drawing procedures were revised and improved several times, often as a result of observations by our personnel. As a result of our observations, the Lottery was kept informed of various matters that arose during the drawings that were beyond the minimum requirements for reporting by the drawing accountant. These engagements demonstrate our ability to meet the time parameters required by the Department of Administration's Financial and Reporting Section, as well as our ability to effectively and efficiently complete audits in the complex State environment.

Allinial Global



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

Allinial Global firms have the flexibility to find not just a good solution to your business challenges—but the best solution for you. Working with an Allinial Global firm means that you have access to the experience and knowledge of every firm in our organization through our Transfer of

Excellence.

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

Quick Stats:

Member Firms: 120
Net Fees: 2.01 million
Partners: 1,497
Staff: 9,171

Countries: 41
Locations: 362
Largest Firm (millions): 380
Average Firm (millions): 15

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



Learning & Development

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



Human Resources

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



International Connection

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



Technical Support

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



Communities of Practice

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



Marketing Resources

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



Information Technology

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



Practice Management

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

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

2.2. Successful vendor should provide personnel resumes that include the name, title, responsibilities, education, and accounting, auditing, and EDP experience, including at least five years of experience and details of any experience that relates to providing services similar to those described in this solicitation, of all individuals, who will be assigned to work on any contract awarded pursuant to the solicitation, and the amount of time each will devote to such work. Sufficient detail must be provided to enable the Lottery to determine that the personnel assigned can perform the work specified in the solicitation. The Lottery reserves the right to reject the employees assigned to work on this review.

Personnel resumes and qualifications are addressed in the personnel qualifications and experience section which begins on page 20.

2.4 Background and Management The successful vendor should provide the following information or an indication that the information is not applicable to them and why not:

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

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

OFFICE ADDRESS	MEMBER NAMES
<p>CHARLESTON OFFICE 1411 VIRGINIA STREET EAST SUITE 100 CHARLESTON, WV 25301</p>	<ul style="list-style-type: none"> • Chris Deweese, CPA, CGMA • Horace Emery, CPA • Robert Newtown, CPA, CVA • Wally Suttle CPA • Patricia D. Clark, CPA • Chris Lambert CPA, CGMA • Joyce Burdette, CPA • Miri Hunter, CPA, CGMA • Saundra, Uy, CPA, CVA • Harry Harless, CPA, CGMA • Bruce Lawson, CPA, PFS

OFFICE ADDRESS	MEMBER NAMES
PARKERSBURG OFFICE 201 THIRD STREET PARKERSBURG, WV 26102	<ul style="list-style-type: none"> • Beth Fleming Bumgarner, CPA, CGMA, CSRP • Bart Scott, CPA
MORGANTOWN OFFICE 68 CLAY STREET, SUITE C MORGANTOWN, WV 26501	<ul style="list-style-type: none"> • Reed Tanner, CPA

Beth Bumgarner
136 Camp Sandy Bend Road
Elizabeth, WV 26143

Bruce Lawson
305 Dutch Road
Charleston, WV 25302

Patricia Clark
85 Hunting Hills Drive
Charleston, WV 25311

Robert Newton
16093 Charleston Road
Kenna, WV 25248

Chris Deweese
1045 Divide Ridge Road
Given, WV 25245

Bart Scott
15 Westwood Drive
Parkersburg, WV 26101

Horace Emery
1019 Cleveland Avenue
Charleston, WV 25302

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

Harry Harless
354 Creekstone Ridge
South Charleston, WV 25309

Reed Tanner
229 Morris Street
Morgantown, WV 26501

Miri Hunter
253 Ariel Heights
Charleston, WV 25311

Sandra Uy
2518 Kay Lane
Charleston, WV 25302

Chris Lambert
3024 Cliffside Road
Hurricane, WV 25526

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

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

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

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

2.4.4 The name, address, and telephone number of a representative to contact regarding all matters.

Chris Deweese, CPA, CGMA, Member
Suttle & Stalnaker, PLLC
1411 Virginia Street East, Suite 100
Charleston, West Virginia 25301
304-343-4126

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

Attorneys and law firms representing Suttle & Stalnaker PLLC include:

- Karen Miller 304-343-7910
- Kay Casto and Chaney 304-345-8900

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

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

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

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

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

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

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

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

2.4.10 The details of any termination of a contract for any reason during the last five years.

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

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

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

2.4.12 The vendor's Federal Employer Identification Number and the West Virginia Tax Identification Number shall be provided.

Federal Employee Identification Number: 55-0538163
WV Tax Identification Number: 55-53-8163-002

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

be disqualified. Failure to disclose any such relationship may be a cause for contract termination or disqualification of the quotation.

We will be able to provide this information upon contract approval.

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

We understand and agree to background investigations as considered necessary.

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

We understand and agree to these terms.

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

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

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

We understand and agree to these terms.

Personnel Qualifications and Experience

We firmly believe that the true quality of service can be linked directly to competent people dedicated to excellence. The professionals selected to serve West Virginia Lottery are based on your specific needs and requirements. Resumes and continuing professional education records are included on the following pages.



Chris Deweese, CPA, CGMA
Member of Suttle & Stalnaker PLLC

Chris Deweese, Member, will serve as the engagement Member. He will be responsible for the engagement, including ensuring that all professional standards are met as well as performing the detail Member review. Chris has over 22 years of experience. Chris has served on numerous State of West Virginia engagements, including the West Virginia Lottery, the West Virginia Department of Transportation, the West Virginia Division of Highways, the West Consolidated Public Retirement Board, the West Virginia Public Employees Insurance Agency, West Virginia Public Defender Services, and for Suttle & Stalnaker, PLLC's portion of the State of West Virginia Single Audit. Chris also worked closely with the West Virginia Department of Administration regarding the implementation of GASB 45, *Other Post Employment Benefits*.



Natalie Luppold, CPA, CISA, CITP
Senior Manager of Suttle & Stalnaker PLLC

Natalie Luppold, Senior Manager will be responsible for overall on-site coordination and execution of the audit. Natalie has over 11 years of experience during which time she has worked on several engagements that involve assessments of client information technology controls, compliance and regulatory audits, policy and procedure development, and internal audit procedures. Due to Natalie's unique experience in both financial audits and information technology consulting, she is able to identify gaps in information technology controls and security that could impact the financial statements.



William Nowick, CISA, CISSP, QSA, PCIP
Principal of Wolf & Company

Will Nowick is a Principle in Wolf's Information Technology (IT) Assurance Services group and has over 15 years of experience in providing IT Services, including working with Suttle & Stalnaker PLLC on various projects for over 10 years. William will provide assistance with supervision and review.



James T. McGough, CPA, CGMA
Senior Manager of Wolf & Company

James is a Senior Manager in Wolf's Audit Services Department and has over 20 years of experience in accounting, auditing, and managerial consulting. James will be responsible for supervision.



Alexander T. Hintlian, CISA, CCFSP
Supervisor of Wolf & Company

Alex is a Supervisor in Wolf's Information Technology (IT) Assurance Services group and has over 8 years of experience executing IT audit services for clients in a variety of industries, including the financial, educational, software and healthcare sectors. Alex will be responsible for coordination and supervision.

Other Staff

Other staff will be assigned and will meet the mandatory requirements of the contract. No subcontractors are anticipated to be used in this contract.

CHRISTOPHER D. DEWEESE, CPA, CGMA

Member

Firm Responsibilities

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

Experience

Chris has over 22 years of experience in public accounting. He has served as an auditor for the following clients:

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

CHRISTOPHER D. DEWEESE, (Continued)

Education

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

Professional Activities

Chris is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants (WVSCPA), and is the Past-President of the Board of Directors of the Charleston Chapter and co-chair of the Accounting and Audit subcommittee of the WVSCPA. Chris also serves on several not-for-profit boards in the area. Chris was the 2004 recipient of the WVSCPA Young CPA of the Year Award.

Continuing Professional Education

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
WV Society of CPAs	01/28/2014	Legislative Seminar and Reception	4
WV Society of CPAs	01/17/2014	Cabinet Meeting	5
Suttle & Stalnakner, PLLC	01/02/2014	Five Year Plans	1
Suttle & Stalnakner, PLLC	01/10/2014	Public Company Training	3
Suttle & Stalnakner, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
WV Society of CPAs	05/09/2014	Committee Day	3
Suttle & Stalnakner, PLLC	05/21/2014	Director - Mentor II Role	4
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	4
Suttle & Stalnakner, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	4
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Society of CPAs	06/18-21/2014	Annual Meeting	5.5
WV Department of Administration - FARS	06/27/2014	GAAP Closing Process Training	1
WV Society of CPAs	06/18-21/2014	Annual Meeting	4.5
WV Dept. of Education	07/8-10/2014	Much Ado About Accounting Conference	10.5
Suttle & Stalnakner, PLLC	08/14/2014	Single Audit and Governmental Update	6
Suttle & Stalnakner, PLLC	11/18/2014	Repair Regulations	1
Charleston Chapter of WVSCPAs	11/05/2014	Ethics: A Risk Management Perspective	2
Suttle & Stalnakner, PLLC	11/04/2014	Client Expansion	4
Charleston Chapter of WVSCPAs	12/2/2014	WVSCPA & Manna Meal Update	1
Suttle & Stalnakner, PLLC	12/05/2014	Suttle & Stalnakner Writing Workshop	1.5
			71
2015			
WV Society of CPAs	01/26/2015	Legislative Seminar and Reception	4
WV Society of CPAs	01/16/2015	Cabinet Meeting	3
AGA - Charleston Chapter	01/21/2015	WV Ethics Law	1
WV Society of CPAs	05/01/2015	Committee Day	3
State of WV, WVHEPC, Division of Finance	06/10/2015	GAAP Closing Process Training	4
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	2.5
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
WV Society of CPAs	06/17-20/2015	Annual Meeting at The Greenbrier	4.5
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	7
WV Department of Education	07/15-17/2015	All Quiet on the Finance Front	6.5
WV Society of CPAs	09/02-03/2015	2015 WV Chamber of Commerce Annual Meeting & Business Summit	3.5

CHRISTOPHER D. DEWEESE, (Continued)

Suttle & Stalnaker, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
WV Dept. of Education	12/02/2015	WV Education Information System Winter Conference	3.5
			49
2016			
WV Society of CPAs	01/25/2016	Legislative Seminar and Reception	4.5
WV Society of CPAs	01/15/2016	Cabinet Meeting	2
Suttle & Stalnaker, PLLC	02/09/2016	Growth Culture Essentials	1
Suttle & Stalnaker, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
WV Society of CPAs	05/06/2016	Committee Day	3
Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	5.5
WV Society of CPAs	06/15-18/2016	Annual Meeting	4.5
WV Higher Education Policy Commission - Division of Finance	06/07/2016	GAAP Closing Process Training	3.5
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
CAMICO	07/28/2016	Loss Prevention In-Firm Presentation "Professional Liability Exposures and Remedies"	1
WV Dept. of Education, Office of School Finance	07/12-14/2016	A Tale of Two Budgets Conference	6
State of WV, DOE, FARS	07/21/2016	2016 GAAP Uniform Guidance Training	6
WV Society of CPAs	08/31-09/02/2016	2016 WV Chamber of Commerce Annual Meeting	4.5
Suttle & Stalnaker, PLLC	08/11/2016	Using IT in a Single Audit	3
AICPA	08/12/2016	2016 GAQC Annual Update Webcast	2
WVU Bureau of Business & Economic Research	10/4/2016	WV Economic Outlook Conference	4
Charleston Chapter of the WVSCPA	12/06/2016	WVSCPA Update	1
WV Dept. of Education	12/1-2-2016	WVEIS Winter Conference	5
Suttle & Stalnaker, PLLC	12/5-7/2016	AICPA National Conference on Current SEC & PCAOB Developments	15
			81
Grand Total			201

NATALIE LUPPOLD, CPA, CISA, CITP

Senior Manager

Firm Responsibilities

Natalie Luppold is a senior manager who works primarily in the audit and accounting areas of Suttle & Stalnaker, PLLC. Her responsibilities include, but are not limited to, carrying out audit plans, communication with clients during the course of the fieldwork, completion of final audit reports.

Experience

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

- West Virginia State Legislature IT Control Assessment
- WorkForce West Virginia National Directory of New Hires Independent Security Assessment
- West Virginia Division of Highways
- West Virginia Offices of the Insurance Commission
- Engagement to evaluate cost sharing compliance with provisions of a federal program . Involved visiting 10 different states
- Engagement to test compliance with a specific new federal program . Involves visiting approximately 15 states to date

Natalie has worked on several IT specific engagements, including those testing controls, compliance and social engineering. Her experience includes reviewing IT controls for several West Virginia State Agencies and financial institution engagements.

Education

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

Professional Activities

Certified Public Accountant. Certified Information System Auditor. Certified Information Technology Professional. Member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, Information Systems and Audit Control Association, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the AICPA Information Technology Section. Natalie also serves on the Board of Directors for the Charleston Chapter of the West Virginia Society of Certified Public Accountants and a community nonprofit organization.

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

SPONSOR	DATE	DESCRIPTION	HOURS
2014			
Suttle & Stalnakar, PLLC	01/10/2014	Public Company Training	3
Suttle & Stalnakar, PLLC	01/02/2014	Five Year Plans	1
CISA Online Review Course	02/14/2014	Module 1 - CISA :(2011) The Process of Auditing Information Systems	3
Suttle & Stalnakar, PLLC	03/13/2014	Independence Standards - SEC Engagements	1.5
CISA Online Review Course	03/31/2014	Module 3 - (2011) CISA's Role in Systems and Infrastructure Life Cycle Management	6
CISA Online Review Course	03/22/2014	Module 2 - CISA: (2011) CISA's Role in IT Governance	5
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	7
Thomson Reuters	04/09/2014	Information Technology & Fraud - The Puzzle	1
Suttle & Stalnakar, PLLC	04/21/2014	Independence Standards - SEC, EBP & YB Engagements	2
Thomson Reuters	04/09/2014	Information Technology & Fraud - The Puzzle	1
Suttle & Stalnakar, PLLC	04/29/2014	GAQC 2014 Annual Update	2
AGA, Charleston Chapter	04/24/2014	AGA Spring Training Event	1
CISA Online Review Course	04/08/2014	Module 4 - (2011) CISA's Role in IT Service Delivery and Support	6
Suttle & Stalnakar, PLLC	05/21/2014	Manager - Mentor I Role	4
Suttle & Stalnakar, PLLC	05/21/2014	Director - Mentor II Role	4
AuditWatch	05/29/2014	Audit Watch Best Practices Refresher	8
CISA Online Review Course	05/02/2014	Module 5 - (2011) CISA's Role in Protection of Information Assets	6
Suttle & Stalnakar, PLLC	05/08/2014	SEC Risk Assessment, Testing and Documentation	8
WV Department of Administration - FARS	06/27/2014	GAAP Closing Process Training	1
Checkpoint Learning	07/03/2014	Data Privacy and Encryption	2
Suttle & Stalnakar, PLLC	07/29/2014	Single Audit Super Circular	1
WV Bankers Association	09/29-30/2014	BSA/AML School	15.5
Suttle & Stalnakar, PLLC	11/04/2014	Client Relations - Dealing with Difficult Situations	4
Suttle & Stalnakar, PLLC	12/08/2014	AICPA - Audits of Banks and Other Financial Institutions	8
Suttle & Stalnakar, PLLC	12/05/2014	Suttle & Stalnakar Writing Workshop	1.5
			102.5
2015			
Suttle & Stalnakar, PLLC	04/27/2015	Employee Benefit Plan Audits - Re-engineering	4
WV Society of CPAs	05/01/2015	Committee Day	3
Community Bankers of West Virginia	06/5-7/2015	20th Annual Convention	6.5
WV Dept. of Administration - FARS	07/21/2015	West Virginia Single Audit Meeting	4.5
ISACA	11/10/2015	Certificate of completion for Collaborative Onsite Assessments: A Game Changer in Third-Party Risk Management	1
Suttle & Stalnakar, PLLC	12/15/2015	Interest Rate Risk Policies, Considerations & Consequences	6
Suttle & Stalnakar, PLLC	12/21/2015	SSARS No. 21 Implementation Strategies	2
Thomson Reuters	12/22/2015	Practice Issues - Compilation and Review Update	17
Thomson Reuters	12/28/2015	OMB Circular A-133: The Single Audit	7
Suttle & Stalnakar, PLLC	12/04/2015	Ethics and Professional Conduct Applicable in All Settings - Ind., Sm Bus, Gov & SEC - References to AICPA Code of Conduct, GAO Yellowbook, and SEC-PCAOB Standards	2
			53
2016			
Checkpoint Learning	01/08/2016	Federal Single Audit - Major Program Determination	2
Checkpoint Learning	01/20/2016	Common Practice Problems in Preparing Nonprofit Organization Financial Statements	2
Suttle & Stalnakar, PLLC	02/04/2016	Audit Quality Toolkit by the AICPA	1
Suttle & Stalnakar, PLLC	02/09/2016	Growth Culture Essentials	1
Checkpoint Learning	02/09/2016	Identifying and Correcting the Most Common Audit Inefficiencies	2
Suttle & Stalnakar, PLLC	02/04/2016	ASU Revenue Recognition & Standards Update	2
Checkpoint Learning	02/19/2016	A Single Audit Case Study	2
Checkpoint Learning	03/09/2016	Audit Sampling Considerations in a Single Audit	2
SANS Institute	03/14-19/2016	Security Essentials Bootcamp Style	46
WV Society of CPAs	05/06/2016	Committee Day	3

NATALIE LUPPOLD, (Continued)

Suttle & Stalnaker, PLLC	05/23/2016	Ethics - Lunch and Learn	2
Community Bankers of West Virginia	06/10-12/2016	21st Annual Convention	6
Suttle & Stalnaker, PLLC	06/20/2016	Quality Control & Independence in an SEC, DOL and Governmental Environment	1
Allinial Global	08/17-18/2016	Training LP3#1 (16'-17' Mid-Atlantic Consortium)	16.5
Suttle & Stalnaker, PLLC	08/18/2016	FASB & GASB Standards Update for 2016	1
Checkpoint Learning	11/29/2016	A Close Look at GASB Statements No. 69 and 70	2
Allinial Global	12/12-13/2016	Training: LP3#2 (2016-2017 Mid-Atlantic Consortium)	17.5
Suttle & Stalnaker, PLLC	12/15/2016	Excel Add-in for Governmental Statements	9
			118
Grand Total			273.5

William Nowik, CISA, CISSP, QSA, PCIP

Principal of Wolf & Company

OVERVIEW

Will is a Principal in Wolf's Information Technology (IT) Assurance Services group where he is responsible for managing a team of professionals to ensure that his clients receive IT services that are tailored to their individual needs. Prior to joining Wolf in 2002, Will held an internal IT auditor role with Staples, Inc.

AREAS OF EXPERTISE

Will has performed consulting services for various industries including Financial, Technology, Healthcare, and Government. His consulting experience includes cybersecurity, IT risk management, network infrastructure and design, Microsoft Windows & Active Directory security, VMware security, IBM iSeries (AS/400) security, Oracle Database security, wireless network security, web applications, firewalls, business continuity planning and disaster recovery, incident response, vulnerability assessments, penetration testing, social engineering testing, application security reviews, and policy and procedure development. In addition to the areas noted above, Will has helped his clients implement information security programs that comply with Gramm Leach Bliley Act (GLBA), Payment Card Industry Data Security Standard (PCI DSS), state privacy laws, and Sarbanes-Oxley (SOX 404) Act.

EDUCATION AND CERTIFICATIONS

Graduate of Bryant College
 Certified Information Systems Security Professional (CISSP)
 Certified Information Systems Auditor (CISA)
 Qualified Security Assessor (QSA)
 Payment Card Industry Professional (PCIP)

MEMBERSHIPS AND ORGANIZATIONS

Rhode Island Chapter of the Information Systems Audit and Control Association (ISACA)
 New England Chapter of the Information Systems Security Association (ISSA)
 Boston Chapter of InfraGard

PRESENTATIONS AND ARTICLES

November 2015 - "Cybersecurity: What CFO's Need to Know," NJ Bankers Association
 November 2015 - "PCI DSS Compliance: Why Banks Need to Comply," NJ Bankers Association
 September 2015 - "Cybersecurity: Are You Ready for What's Next?" Financial Managers Society
 September 2015 - "Vendor Management Panelist," NJ Bankers Association
 April 2015 - "Risk Management: Mobile Banking, Cybersecurity, & ATM Fraud," NJ Bankers Association
 March 2015 - "People, Process, and Technology: The new PCI DSS 3.0 Standard," ISACA
 January 2015 - "Cybersecurity: Are You Ready for What's Next?" BankWorld
 December 2014 - "PCI Roundtable," Healthcare Financial Management Association
 October 2014 - "Role of the ISO," NJ Bankers Association
 August 2014 - "COBIT," NJ Bankers Association
 June 2014 - "PCI in Healthcare," Wolf Healthcare Roundtable
 April 2014 - "Corporate Account Takeover," EGRC
 April 2014 - "Cyber Security Risk Assessment," NJ Bankers Association
 April 2014 - "Vendor Management: Managing Your Third Party Outsourcing Risks," Northern NJ Bankers Association Luncheon
 March 2014 - "PCI in Healthcare," Wolf Healthcare Roundtable

WILLIAM NOWIK, (Continued)**Continuing Professional Education**

Training Date	Sum of CPE_Hours		Sponsor	Course_Name	Category Name 2017	Reporting Period		Grand Total
	Student	Or Instructor Location				2016	2015	
2/1/2017	S	Frisco, TX	HITRUST Alliance Wolf & Company, P.C.	Certified CSF Practitioner Training & Exam O	ther	23		23
1/16/2017	S	Boston, MA	Company, P.C. Wolf & Company, P.C.	BIM: IT Assurance MBTI Teambuilding Workshop, Part 1 (Intro to the MBTI)	Other	2		2
10/17/2016	S	Webinar	Company, P.C. Wolf & Company, P.C.	2016-2017 Independence & Ethics Training E	thics	2		2
8/17/2016	S	Webinar	Company, P.C.	2016-2017 Security Awareness Training	Other	1		1
7/11/2016	S	Denver, CO	SANS Institute Wolf & Company, P.C.	Cyber Threat Intelligence	Other	30		30
4/15/2016	S	Boston, MA	Company, P.C. Wolf & Company, P.C.	Risk Assessment Engagements	Other	1.5		1.5
12/30/2015	S	Webinar	Company, P.C. Wolf & Company, P.C.	2016 Independence & Ethics Training	Ethics	2		2
11/11/2015	S	Boston, MA Salt Lake City, UT A	Company, P.C.	FDICIA/SOX Audits for Financial Audits Training: LP4#4 (Summer 2014-15) - Salt Lake City, UT - Oct 19-21, 2015	A&A	1.5		1.5
10/19/2015	S	Webinar	Allinial Global Wolf & Company, P.C.	2015-2016 Security Awareness Training	Other	17		17
7/23/2015	S	Webinar	Company, P.C. Wolf & Company, P.C.	2015-2016 Security Awareness Training	Other	1		1
6/19/2015	S	Boston, MA	Company, P.C. Wolf & Company, P.C.	IS: IT Assurance Cyber Security Training	Other		1	1
6/12/2015	S	Webinar	Company, P.C. Wolf & Company, P.C.	FY15 Independence & Ethics Training	Ethics		2	2
6/2/2015	I	Boston, MA	Company, P.C.	BIM: 003-Orientation: Interns (Day 2) Department Overviews LP4#3 (Summer 2014-15) - Indianapolis, IN O	Other		4.5	4.5
5/20/2015	S	Indianapolis, IN	Allinial Global NJ Bankers Association	Risk Management: Mobile Banking, Cybersecurity, and ATM Fraud	ther		22.5	22.5
4/29/2015	I	Monroe, NJ	NJ Bankers Association	New Jersey Banker Annual Security Seminar O	Other		3	3
3/31/2015	S	Monroe, NJ	Association	People, Process, and Technology: The New PCI DSS 3.0 Standard Seminar	ther		5	5
3/11/2015	I	Boston, MA	ISACA Wolf & Company, P.C.	PCI Compliance in Healthcare	Other		9	9
3/5/2015	I	Boston, MA	Company, P.C.	SecureWorld Cybersecurity - Are You Ready for What's Next O	Other		3	3
3/4/2015	S	Boston, MA	SecureWorld Wolf & Company, P.C.	SecureWorld Cybersecurity - Are You Ready for What's Next O	ther		12	12
1/23/2015	I	Uncasville, CT	Company, P.C.	LP4: Program for Emerging Leaders - (2014-15 Summer) #2, San Diego	ther		3	3
12/8/2014	S	San Diego, CA	Allinial Global NJ Bankers Association	The Role of an Information Security Officer O	Other		22.5	22.5
10/6/2014	I	Edison, NJ	Association	PCI SSC QSA New (2014) Training	ther		3	3
8/20/2014	S	Boston, MA	PCI	PCI SSC QSA New (2014) Training	Other		16	16
Grand Total						58 23	106.5	187.5

James T. McGough, CPA, CGMA

Audit Senior Manager of Wolf & Company

OVERVIEW

Jim is a Senior Manager serving in Wolf's Audit Department, and has over twenty years of experience in accounting, auditing, and managerial consulting related to the financial services industry. He's also a member of the Firm's Accounting and Auditing Committee which oversees the Firm's compliance with professional standards.

AREAS OF EXPERTISE

Jim focuses on financial statement audits for public and non-public banks, investment management companies, and trust operations. He works extensively with SEC reporting issues for our publicly held banking clients. Jim also performs internal audit services and SOC1 examinations. A former examiner for the National Credit Union Administration, Jim has extensive experience in the credit union industry.

EDUCATION AND CERTIFICATIONS

Graduate of Fitchburg State College

Certified Public Accountant (CPA)

Chartered Global Management Accountant (CGMA)

MEMBERSHIPS AND ORGANIZATIONS

American Institute of Certified Public Accountants (AICPA)

Massachusetts Society of CPAs (MSCPA)

James T. McGough (Continued)

Continuing Professional Education

Date	Training	Hours
6/23/2017	IS: STAR: Job Budgeting	2
5/19/2017	Employee Benefit Plan Conference	8
11/11/2016	TA: Investment Companies	3
11/11/2016	TA: Alternative Investments	1
10/3/2016	TA: Audit Staff Grade 1 Orientation Program, Day 3 of 6	12
9/23/2016	TA: Substantive Testing	6
9/9/2016	TA: A&A Update (CECL)	5
9/9/2016	TA: A&A Update	7
8/31/2016	2016-2017 Independence & Ethics Training	2
8/30/2016	New Lease Accounting Standard: How Will Clients and Businesses	2
7/28/2016	Financial Institutions Fly-In: San Diego, CA	10
7/28/2016	Financial Institutions Fly-In: San Diego, CA	2
7/13/2016	2016-2017 Security Awareness Training	1
6/21/2016	Forum on Auditing in the Small Business Environment	7
4/26/2016	BIM: Development Advisor Coaching for Performance Day 2 of 2	8
4/25/2016	BIM: Development Advisor Coaching for Performance Day 1 of 2	8
12/20/2015	2016 Independence & Ethics Training	2
11/17/2015	CFO Conference with FMS NY/NY	3
11/11/2015	TA: Internal Control Testing & Risk Assessment	3
11/11/2015	TA: Internal Control Testing & Risk Assessment	3
9/21/2015	TA: A&A Update	5
9/21/2015	TA: A&A Update	7
7/30/2015	Financial Institutions Fly-In, Charleston	8
7/30/2015	Financial Institutions Fly-In, Charleston	5
6/22/2015	Preparing the Statement of Cash Flows in Accordance with ASC 231	3
6/16/2015	Cracking the Codification: US GAAP Research Made Easy	2
5/21/2015	2015-2016 Security Awareness Training	1
4/6/2015	FY15 Independence & Ethics Training	2
3/13/2015	Directors & Managing Officers Conference	3
11/14/2014	Documentation Killers	1
9/19/2014	TA: Secondary Market	12
9/10/2014	TA: BOLI, SERPS, Cash Flows & Research	24
9/5/2014	A&A Update	8
7/24/2014	Fly-In Financial Institutions Forum	6
7/25/2014	Fly-In Financial Institutions Forum	6

Alexander T. Hintlian, CISA, CCSFP

IT Assurance Supervisor of Wolf & Company

OVERVIEW

Alex is a Supervisor in Wolf's Information Technology (IT) Assurance Services group where he is responsible for coordinating, supervising and executing IT audit services for clients in a variety of industries, including the financial, educational, software and healthcare sectors.

Alex interned with Wolf in the summer of 2009 before joining the firm full-time in July 2010. Prior to joining Wolf, Alex worked performing SOX 404 internal control testing at John Hancock Financial Services.

AREAS OF EXPERTISE

Alex's expertise is in facilitating and performing Service Organization Control (SOC) Reports for a wide array of service providers. Alex's specialties include; IT audit, network vulnerability assessments, disaster recovery planning, IT governance, application security, compliance and risk management. In addition to the technical audits noted above, Alex has performed work in various compliance areas including the Gramm-Leach-Bliley Act (GLBA), Health Insurance Portability and Accountability Act (HIPAA), Statement on Standards for Attestation Engagements (SSAE) No.16 and Service Organization Control (SOC) Reports.

EDUCATION AND CERTIFICATIONS

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

MEMBERSHIPS AND ORGANIZATIONS

National and New England chapters of the Information Systems Audit and Control Association (ISACA)
 Webmaster, New England chapter of ISACA
 Massachusetts Society of Certified Public Accountants (MSCPA)
 Greater Boston Audit Professionals (GBAP)

Continuing Professional Education

Date	Training	Hours
6/16/2017	IS: STAR: Job Budgeting	2
6/6/2017	ISACA New England Conference 2017	8
4/14/2017	BIM: MBTI Workshop Part 2 - IT Assurance	2
3/17/2017	IS: SOC Readiness Assessments (Phase II)	2
2/20/2017	IS: Understanding SOC Reports (Phase I)	2
2/16/2017	Strengthening Trust and Transparency in the New Health Economy	7
1/18/2017	BIM: L&L: Business Development Roundtable, Time Management	2
1/16/2017	IT Assurance MBTI Teambuilding Workshop, Part 1	2
1/11/2017	Certified CSF Practitioner Training &	23

Alexander T. Hintlian (Continued)Continuing Professional Education

<u>Date</u>	<u>Training</u>	<u>Hours</u>
11/11/2016	BIM: Professional Networking & Business Development	1
8/31/2016	2016-2017 Independence & Ethics Training	2
8/11/2016	TA: General Controls Review	6
7/21/2016	L&L: Business Development Roundtable, Session #4	2
7/13/2016	2016-2017 Security Awareness Training	1
5/19/2016	BIM: L&L: Business Development Roundtable, How to Utilize Soc	2
4/20/2016	Principals of Persuasion (POP) Utilized in Social Engineering	2
4/15/2016	Risk Assessment Engagements	2
3/29/2016	SecureWorld	12
2/15/2016	IT Assurance Nexpose Overview	2
1/21/2016	L&L: Business Development Roundtable, - Building a Successful	2
12/31/2015	2016 Independence & Ethics Training	2
12/1/2015	Caseware & Audit Programs	6
11/19/2015	L&L: Business Development Roundtables, Session #1	2
11/11/2015	FDICIA/SOX Audits for Financial Audits	2
10/8/2015	SOC Audits	6
10/7/2015	Application Security Reviews	6
10/6/2015	Financial Audit Review	3
10/6/2015	IT Audit Tools & Network Resources	3
10/2/2015	BIM: Business Etiquette & Dining Training	2
7/29/2015	Training: LP2 -	27
7/9/2015	IS: SOC Reports Training	5
6/19/2015	IS: IT Assurance Cyber Security Training	1
6/16/2015	ISACA New England Conference 2015	8
5/21/2015	2015-2016 Security Awareness Training	1
5/4/2015	BIM: 102-Writing Articles for Publication	8
4/17/2015	Vendor Final Review - WolfPAC	1
4/17/2015	WolfPAC Training and Lab Overview	1
3/20/2015	TA: Active Directory Review	2
3/4/2015	SecureWorld	12
3/2/2015	CSX Fundamentals Workshop	17
2/16/2015	IS: Sampling Standards	5
1/27/2015	FY15 Independence & Ethics Training	2
11/21/2014	L&L: Business Development Roundtable, Session #1	1
10/16/2014	Tackling SOC 2 Audits and HIPAA Compliance	1

204



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

*The person indicated below is
licensed as a
Certified Public Accountant
for the period beginning
July 1, 2017 through June 30, 2018*

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

*The person indicated below is
licensed as a
Certified Public Accountant
for the period beginning
July 1, 2017 through June 30, 2018*

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


Board President


Executive Director



**CHRISTOPHER D DEWEESE
SUTTLE & STALNAKER PLLC
1411 VIRGINIA ST E STE 100
CHARLESTON WV 25301-3086**


Board President


Executive Director

To use license as a Wall License, cut off excess paper and affix the above to wall for display.
To use the license as a Pocket Card, cut right column to the size of a business card or driver's license and laminate if desired.



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

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

*The person indicated below is
licensed as a
Certified Public Accountant
for the period beginning
July 1, 2017 through June 30, 2018*

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

[Signature]
Board President

[Signature]
Executive Director

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

[Signature]
Board President

[Signature]
Executive Director

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To use the license as a Pocket Card, cut right column to the size of a business card or driver's license and laminate if desired.



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

Natalie C. Luppold

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

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

07 May 2015

Date of Certification

31 January 2019

Expiration Date

Certificate Number

Handwritten signature of Robert E. Street in black ink.

International President of ISACA and ITGI

Handwritten signature of Bernie Ball in black ink.

Chair, CISA Certification Committee





American Institute of
Certified Public Accountants

certifies that

Natalie C. Luppold

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

Certified Information Technology Professional · CITP®

Date Certified May 31, 2012 Certificate Number ██████

Tommye E. Barie
Tommye E. Barie, Chair - National Accreditation Commission



Barry C. Melancon
Barry C. Melancon, CPA, President & CEO

PCI Security Standards Council, LLC

acknowledges that

William Nowik

Wolf & Company, P.C.

has successfully fulfilled the requirements for designation as a

Payment Card Industry Qualified Security Assessor

and has been approved to perform PCI Data Security Assessments
in the regions authorized by the PCI SSC on this date

07 September 2017



PCI QSA Code: XXXXXXXXXX

A handwritten signature in black ink, appearing to read "Mauro Lance", written over a horizontal line.

Mauro Lance,
Chief Operating Officer, PCI SSC

This designation is subject to re-qualification at 12-month intervals and suspension or revocation for failure to comply with any applicable requirement set forth in the current version of the Payment Card Industry (PCI) Data Security Standard Validation Requirements for Qualified Security Assessors.

ISACA Certification Verification on 06 September 2017

Name: Mr. William Joseph Nowik
Status: ACTIVE
Certification Type: CISA
Certification Number: [REDACTED]
Date Certified: 30 July 2004
Expiration Date: 31 December 2017



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Nowik, William J.
Furlong
PA
United States

Certification(s)

Certification	Date Certified	Certification Expiration Date
CISSP	Jan 19 2006	Jan 31 2018

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HITRUST

Health Information Trust Alliance

HITRUST Hereby Awards

William Nowik

The Credential of

Certified CSF Practitioner

Having met all the requirements for certification which include professional experience prerequisite and completion of required training and competency exam.

Subject to remaining current with training requirements and re-certification over three years



Dan Nutkis
Chief Executive Officer
HITRUST CSF Training for
Practitioners

Practitioner No:



Certification Date:

2/1/2017 - 2/3/2017

Practitioner Since:

February 3, 2017

PCI Security Standards Council, LLC
acknowledges that

William Nowik

has successfully fulfilled the requirements for

PCI Professional (PCIP)TM

on this date

29 September 2014

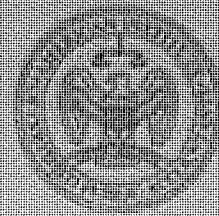


PCIP Code: [REDACTED]

A handwritten signature in black ink, appearing to read "R. Russo".

Robert Russo, General Manager
PCI SSC

This designation is subject to re-qualification at 36-month intervals and suspension or revocation for failure to comply with any applicable requirement set forth in the PCIP Qualification Requirements or Code of Professional Conduct.



American Institute of Certified Public Accountants

certifies that

James T. McGough, CPA

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

Chartered Global Management Accountant[®]

Date Certified December 31, 2014

Certificate Number [REDACTED]

Association of International
Certified Professional Accountants



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



An Official website of the Commonwealth of Massachusetts

eLicensing and ePermitting Portal

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

Information Pertaining To: Certified Public Accountant [REDACTED]

Licensee Detail

License Number: [REDACTED]
Licensing Entity: Board of Public Accountancy
License Type: Certified Public Accountant
Type Class: CA
License Issue Date: 12/03/1998
License Expiration Date: 06/30/2018 **Status:** Current
Current Discipline:
Prior Discipline:

Name: JAMES T MCGOUGH
Business Name:
DBA Name:

Public Documents

HITRUST

Health Information Trust Alliance

HITRUST Hereby Awards

Alexander Hintlian

The Credential of

Certified CSF Practitioner

Having met all the requirements for certification which include professional experience prerequisite and completion of required training and competency exam.

Subject to remaining current with training requirements and re-certification over three years



Dan Nutkis
Chief Executive Officer
HITRUST CSF Training for
Practitioners

Practitioner No:



Certification Date:

1/11/2017 - 1/13/2017

Practitioner Since:

January 13, 2017



**Certified Information
Systems Auditor®**

An ISACA® Certification

ISACA hereby certifies that

Alex Hintlian

has successfully met all requirements and is qualified as **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.



Certification Number

16 February 2012

Date of Certification

Chair, ISACA Board of Directors

31 January 2019

Expiration Date

Chief Executive Officer



COST



COST QUOTE FOR AUDIT SERVICES

September 7, 2017

West Virginia Lottery
 900 Pennsylvania Avenue
 Charleston, West Virginia 25302

Req#: CRFQ 0705 LOT1800000001
 Opening Date: 09/07/2017
 Opening Time: 1:30 p.m.

Name of Firm - Suttle & Stalnaker, PLLC

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

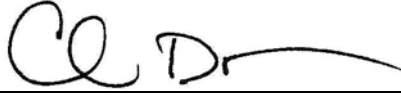
Chris Deweese, CPA, CGMA, Member

Septem


ber 7, 2017

Date

EXHIBIT A

PRINT NAME	Chris Deweese
SIGNATURE	
COMPANY NAME	Suttle & Stalnaker PLLC
COMPANY ADDRESS	1411 Virginia Street East, Suite 100
	Charleston, WV 25301
PHONE 304-343-4126	
FAX 304-343-8008	
EMAIL ADDRESS	cdweese@suttlecpas.com

ALL-INCLUSIVE PRICE (Consists of all charges and expenses, including travel, meals, and lodging)	YEAR 1	\$ 27,500
	YEAR 2	\$ 27,500
	YEAR 3	\$ 27,500
TOTAL BID AMOUNT YEAR 1, 2, AND 3	\$	82,500

Signature:  _____ Date: September 7, 2017

Title: Member

COST QUOTE FOR ADDITIONAL ACCOUNTING AND AUDITING CONSULTING SERVICES

<u>Classification</u>	<u>Hourly Rate</u>
Partner/Member \$310	
Senior Manager	250
Manager 210	
Supervisor 180	
Senior 140	
Staff 120	
Other Support/Clerical	100
Other - EDP	250

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

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

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

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

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

REQUEST FOR QUOTATION



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

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

Proc Folder: 358306

Doc Description: ADDENDUM 2- SSAE 18 STATEMENT OF STANDARDS ATTESTATION

Proc Type: Central Contract - Fixed Amt

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-30	2017-09-07 13:30:00	CRFQ 0705 LOT1800000001	3

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:

Suttle & Stalnaker, PLLC
 1411 Virginia Street, East, Suite 100
 Charleston, WV 25301
 304-343-4126

FOR INFORMATION CONTACT THE BUYER

Michelle L Childers
 (304) 558-2063
 michelle.l.childers@wv.gov

Signature X

Chris Deemeese

FEIN # 55-0538163

DATE 09/07/2017

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

[Handwritten initials]

ADDITIONAL INFORMAITON:

Addendum

Addendum 2 issued to publish and distribute the attached information to the vendor community.

Request for Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Lottery to establish a contract for a Statement on Standards for Attestation Engagements No.18 (SSAE 18) for a review of IGT Global Solutions Corporation.

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	AUDIT SERVICES				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description :

THE WV LOTTERY IS SOLICITING BIDS TO ESTABLISH A CONTRACT FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 (SSAE 18) FOR REVIEW OF IGT GLOBAL SOLUTIONS CORP FOR THE PERIOD 4/1/2018 TO 3/31/2019.

LOT1800000001	Document Phase Final	Document Description ADDENDUM 2- SSAE 18 STATEMENT OF STANDARDS ATTESTATION	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

INSTRUCTIONS TO VENDORS SUBMITTING BIDS

1. REVIEW DOCUMENTS THOROUGHLY: The attached documents contain a solicitation for bids. Please read these instructions and all documents attached in their entirety. These instructions provide critical information about requirements that if overlooked could lead to disqualification of a Vendor's bid. All bids must be submitted in accordance with the provisions contained in these instructions and the Solicitation. Failure to do so may result in disqualification of Vendor's bid.

2. MANDATORY TERMS: The Solicitation may contain mandatory provisions identified by the use of the words "must," "will," and "shall." Failure to comply with a mandatory term in the Solicitation will result in bid disqualification.

3. PREBID MEETING: The item identified below shall apply to this Solicitation.

A pre-bid meeting will not be held prior to bid opening

A **NON-MANDATORY PRE-BID** meeting will be held at the following place and time:

A **MANDATORY PRE-BID** meeting will be held at the following place and time:

All Vendors submitting a bid must attend the mandatory pre-bid meeting. Failure to attend the mandatory pre-bid meeting shall result in disqualification of the Vendor's bid. No one person attending the pre-bid meeting may represent more than one Vendor.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. The State will not accept any other form of proof or documentation to verify attendance. Any person attending the pre-bid meeting on behalf of a Vendor must list on the attendance sheet his or her name and the name of the Vendor he or she is representing.

Additionally, the person attending the pre-bid meeting should include the Vendor's E-Mail address, phone number, and Fax number on the attendance sheet. It is the Vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of Vendor's bid.

All Vendors should arrive prior to the starting time for the pre-bid. Vendors who arrive after the starting time but prior to the end of the pre-bid will be permitted to sign in, but are charged with knowing all matters discussed at the pre-bid.

Questions submitted at least five business days prior to a scheduled pre-bid will be discussed at the pre-bid meeting if possible. Any discussions or answers to questions at the pre-bid meeting are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the Solicitation prior to bid opening.

4. VENDOR QUESTION DEADLINE: Vendors may submit questions relating to this Solicitation to the Purchasing Division. Questions must be submitted in writing. All questions must be submitted on or before the date listed below and to the address listed below in order to be considered. A written response will be published in a Solicitation addendum if a response is possible and appropriate. Non-written discussions, conversations, or questions and answers regarding this Solicitation are preliminary in nature and are nonbinding.

Submitted e-mails should have solicitation number in the subject line.

Question Submission Deadline: August 17, 2017 at 10:00 AM EST.

Submit Questions to: Michelle Childers, Senior Buyer
2019 Washington Street, East
Charleston, WV 25305
Fax: (304) 558-4115 (Vendors should not use this fax number for bid submission)
Email: Michelle.L.Childers@wv.gov

5. VERBAL COMMUNICATION: Any verbal communication between the Vendor and any State personnel is not binding, including verbal communication at the mandatory pre-bid conference. Only information issued in writing and added to the Solicitation by an official written addendum by the Purchasing Division is binding.

6. BID SUBMISSION: All bids must be submitted electronically through wvOASIS or signed and delivered by the Vendor to the Purchasing Division at the address listed below on or before the date and time of the bid opening. Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason. The Purchasing Division will not accept bids, modification of bids, or addendum acknowledgment forms via e-mail. Acceptable delivery methods include electronic submission via wvOASIS, hand delivery, delivery by courier, or facsimile.

The bid delivery address is:
Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

A bid that is not submitted electronically through wvOASIS should contain the information listed below on the face of the envelope or the bid may be rejected by the Purchasing Division.:

SEALED BID:
BUYER:
SOLICITATION NO.:
BID OPENING DATE:
BID OPENING TIME:
FAX NUMBER:

The Purchasing Division may prohibit the submission of bids electronically through wvOASIS at its sole discretion. Such a prohibition will be contained and communicated in the wvOASIS system resulting in the Vendor's inability to submit bids through wvOASIS. Submission of a response to an Expression or Interest or Request for Proposal is not permitted in wvOASIS.

For Request For Proposal ("RFP") Responses Only: In the event that Vendor is responding to a request for proposal, the Vendor shall submit one original technical and one original cost proposal plus N/A convenience copies of each to the Purchasing Division at the address shown above. Additionally, the Vendor should identify the bid type as either a technical or cost proposal on the face of each bid envelope submitted in response to a request for proposal as follows:

BID TYPE: (This only applies to CRFP)

- Technical
 Cost

7. BID OPENING: Bids submitted in response to this Solicitation will be opened at the location identified below on the date and time listed below. Delivery of a bid after the bid opening date and time will result in bid disqualification. For purposes of this Solicitation, a bid is considered delivered when confirmation of delivery is provided by wvOASIS (in the case of electronic submission) or when the bid is time stamped by the official Purchasing Division time clock (in the case of hand delivery).

Bid Opening Date and Time: August 30, 2017 at 1:30 PM EST.

Bid Opening Location: Department of Administration, Purchasing Division
2019 Washington Street East
Charleston, WV 25305-0130

8. ADDENDUM ACKNOWLEDGEMENT: Changes or revisions to this Solicitation will be made by an official written addendum issued by the Purchasing Division. Vendor should acknowledge receipt of all addenda issued with this Solicitation by completing an Addendum Acknowledgment Form, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

9. BID FORMATTING: Vendor should type or electronically enter the information onto its bid to prevent errors in the evaluation. Failure to type or electronically enter the information may result in bid disqualification.

10. ALTERNATES: Any model, brand, or specification listed in this Solicitation establishes the acceptable level of quality only and is not intended to reflect a preference for, or in any way favor, a particular brand or vendor. Vendors may bid alternates to a listed model or brand provided that the alternate is at least equal to the model or brand and complies with the required specifications. The equality of any alternate being bid shall be determined by the State at its sole discretion. Any Vendor bidding an alternate model or brand should clearly identify the alternate items in its bid and should include manufacturer's specifications, industry literature, and/or any other relevant documentation demonstrating the equality of the alternate items. Failure to provide information for alternate items may be grounds for rejection of a Vendor's bid.

11. EXCEPTIONS AND CLARIFICATIONS: The Solicitation contains the specifications that shall form the basis of a contractual agreement. Vendor shall clearly mark any exceptions, clarifications, or other proposed modifications in its bid. Exceptions to, clarifications of, or modifications of a requirement or term and condition of the Solicitation may result in bid disqualification.

12. COMMUNICATION LIMITATIONS: In accordance with West Virginia Code of State Rules §148-1-6.6, communication with the State of West Virginia or any of its employees regarding this Solicitation during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited without prior Purchasing Division approval. Purchasing Division approval for such communication is implied for all agency delegated and exempt purchases.

13. REGISTRATION: Prior to Contract award, the apparent successful Vendor must be properly registered with the West Virginia Purchasing Division and must have paid the \$125 fee, if applicable.

14. UNIT PRICE: Unit prices shall prevail in cases of a discrepancy in the Vendor's bid.

15. PREFERENCE: Vendor Preference may only be granted upon written request and only in accordance with the West Virginia Code § 5A-3-37 and the West Virginia Code of State Rules. A Vendor Preference Certificate form has been attached hereto to allow Vendor to apply for the preference. Vendor's failure to submit the Vendor Preference Certificate form with its bid will result in denial of Vendor Preference. Vendor Preference does not apply to construction projects.

16. SMALL, WOMEN-OWNED, OR MINORITY-OWNED BUSINESSES: For any solicitations publicly advertised for bid, in accordance with West Virginia Code §5A-3-37(a)(7) and W. Va. CSR § 148-22-9, any non-resident vendor certified as a small, women-owned, or minority-owned business under W. Va. CSR § 148-22-9 shall be provided the same preference made available to any resident vendor. Any non-resident small, women-owned, or minority-owned business must identify itself as such in writing, must submit that writing to the Purchasing Division with its bid, and must be properly certified under W. Va. CSR § 148-22-9 prior to contract award to receive the preferences made available to resident vendors. Preference for a non-resident small, women-owned, or minority owned business shall be applied in accordance with W. Va. CSR § 148-22-9.

17. WAIVER OF MINOR IRREGULARITIES: The Director reserves the right to waive minor irregularities in bids or specifications in accordance with West Virginia Code of State Rules § 148-1-4.6.

18. ELECTRONIC FILE ACCESS RESTRICTIONS: Vendor must ensure that its submission in wvOASIS can be accessed and viewed by the Purchasing Division staff immediately upon bid opening. The Purchasing Division will consider any file that cannot be immediately accessed and viewed at the time of the bid opening (such as, encrypted files, password protected files, or incompatible files) to be blank or incomplete as context requires, and are therefore unacceptable. A vendor will not be permitted to unencrypt files, remove password protections, or resubmit documents after bid opening to make a file viewable if those documents are required with the bid. A Vendor may be required to provide document passwords or remove access restrictions to allow the Purchasing Division to print or electronically save documents provided that those documents are viewable by the Purchasing Division prior to obtaining the password or removing the access restriction.

19. NON-RESPONSIBLE: The Purchasing Division Director reserves the right to reject the bid of any vendor as Non-Responsible in accordance with W. Va. Code of State Rules § 148-1-5.3, when the Director determines that the vendor submitting the bid does not have the capability to fully perform, or lacks the integrity and reliability to assure good-faith performance.”

20. ACCEPTANCE/REJECTION: The State may accept or reject any bid in whole, or in part in accordance with W. Va. Code of State Rules § 148-1-4.5. and § 148-1-6.4.b.”

21. YOUR SUBMISSION IS A PUBLIC DOCUMENT: Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

22. INTERESTED PARTY DISCLOSURE: W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$100,000, the vendor must submit to the Purchasing Division a disclosure of interested parties to the contract, prior to contract award. That disclosure must occur on the form prescribed and approved by the WV Ethics Commission. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. "Interested parties" means: (1) A business entity performing work or service pursuant to, or in furtherance of, the applicable contract, including specifically sub-contractors; (2) the person(s) who have an ownership interest equal to or greater than 25% in the business entity performing work or service pursuant to, or in furtherance of, the applicable contract; and (3) the person or business entity, if any, that served as a compensated broker or intermediary to actively facilitate the applicable contract or negotiated the terms of the applicable contract with the state agency: Provided, That subdivision (2) shall be inapplicable if a business entity is a publicly traded company: Provided, however, That subdivision (3) shall not include persons or business entities performing legal services related to the negotiation or drafting of the applicable contract.

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of a Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

2. DEFINITIONS: As used in this Solicitation/Contract, the following terms shall have the meanings attributed to them below. Additional definitions may be found in the specifications included with this Solicitation/Contract.

2.1. "Agency" or "Agencies" means the agency, board, commission, or other entity of the State of West Virginia that is identified on the first page of the Solicitation or any other public entity seeking to procure goods or services under this Contract.

2.2. "Bid" or "Proposal" means the vendors submitted response to this solicitation.

2.3. "Contract" means the binding agreement that is entered into between the State and the Vendor to provide the goods or services requested in the Solicitation.

2.4. "Director" means the Director of the West Virginia Department of Administration, Purchasing Division.

2.5. "Purchasing Division" means the West Virginia Department of Administration, Purchasing Division.

2.6. "Award Document" means the document signed by the Agency and the Purchasing Division, and approved as to form by the Attorney General, that identifies the Vendor as the contract holder.

2.7. "Solicitation" means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

2.8. "State" means the State of West Virginia and/or any of its agencies, commissions, boards, etc. as context requires.

2.9. "Vendor" or "Vendors" means any entity submitting a bid in response to the Solicitation, the entity that has been selected as the lowest responsible bidder, or the entity that has been awarded the Contract as context requires.

3. CONTRACT TERM; RENEWAL; EXTENSION: The term of this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below:

Term Contract

Initial Contract Term: This Contract becomes effective on April 1, 2018 and extends for a period of one (1) year(s).

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Renewal of this Contract is limited to two (2) successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed twenty-four (24) months in total. Automatic renewal of this Contract is prohibited. Notwithstanding the foregoing, Purchasing Division approval is not required on agency delegated or exempt purchases. Attorney General approval may be required for vendor terms and conditions.

Delivery Order Limitations: In the event that this contract permits delivery orders, a delivery order may only be issued during the time this Contract is in effect. Any delivery order issued within one year of the expiration of this Contract shall be effective for one year from the date the delivery order is issued. No delivery order may be extended beyond one year after this Contract has expired.

Fixed Period Contract: This Contract becomes effective upon Vendor's receipt of the notice to proceed and must be completed within _____ days.

Fixed Period Contract with Renewals: This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within _____ days.

Upon completion, the vendor agrees that maintenance, monitoring, or warranty services will be provided for one year thereafter with an additional _____ successive one year renewal periods or multiple renewal periods of less than one year provided that the multiple renewal periods do not exceed _____ months in total. Automatic renewal of this Contract is prohibited.

One Time Purchase: The term of this Contract shall run from the issuance of the Award Document until all of the goods contracted for have been delivered, but in no event will this Contract extend for more than one fiscal year.

Other: See attached.

4. NOTICE TO PROCEED: Vendor shall begin performance of this Contract immediately upon receiving notice to proceed unless otherwise instructed by the Agency. Unless otherwise specified, the fully executed Award Document will be considered notice to proceed.

5. QUANTITIES: The quantities required under this Contract shall be determined in accordance with the category that has been identified as applicable to this Contract below.

Open End Contract: Quantities listed in this Solicitation are approximations only, based on estimates supplied by the Agency. It is understood and agreed that the Contract shall cover the quantities actually ordered for delivery during the term of the Contract, whether more or less than the quantities shown.

Service: The scope of the service to be provided will be more clearly defined in the specifications included herewith.

Combined Service and Goods: The scope of the service and deliverable goods to be provided will be more clearly defined in the specifications included herewith.

One Time Purchase: This Contract is for the purchase of a set quantity of goods that are identified in the specifications included herewith. Once those items have been delivered, no additional goods may be procured under this Contract without an appropriate change order approved by the Vendor, Agency, Purchasing Division, and Attorney General's office.

6. EMERGENCY PURCHASES: The Purchasing Division Director may authorize the Agency to purchase goods or services in the open market that Vendor would otherwise provide under this Contract if those goods or services are for immediate or expedited delivery in an emergency. Emergencies shall include, but are not limited to, delays in transportation or an unanticipated increase in the volume of work. An emergency purchase in the open market, approved by the Purchasing Division Director, shall not constitute a breach of this Contract and shall not entitle the Vendor to any form of compensation or damages. This provision does not excuse the State from fulfilling its obligations under a One Time Purchase contract.

7. REQUIRED DOCUMENTS: All of the items checked below must be provided to the Purchasing Division by the Vendor as specified below.

BID BOND (Construction Only): Pursuant to the requirements contained in W. Va. Code § 5-22-1(c), All Vendors submitting a bid on a construction project shall furnish a valid bid bond in the amount of five percent (5%) of the total amount of the bid protecting the State of West Virginia. The bid bond must be submitted with the bid.

PERFORMANCE BOND: The apparent successful Vendor shall provide a performance bond in the amount of _____. The performance bond must be received by the Purchasing Division prior to Contract award. On construction contracts, the performance bond must be 100% of the Contract value.

LABOR/MATERIAL PAYMENT BOND: The apparent successful Vendor shall provide a labor/material payment bond in the amount of 100% of the Contract value. The labor/material payment bond must be delivered to the Purchasing Division prior to Contract award.

In lieu of the Bid Bond, Performance Bond, and Labor/Material Payment Bond, the Vendor may provide certified checks, cashier's checks, or irrevocable letters of credit. Any certified check, cashier's check, or irrevocable letter of credit provided in lieu of a bond must be of the same amount and delivered on the same schedule as the bond it replaces. A letter of credit submitted in lieu of a performance and labor/material payment bond will only be allowed for projects under \$100,000. Personal or business checks are not acceptable. Notwithstanding the foregoing, West Virginia Code § 5-22-1 (d) mandates that a vendor provide a performance and labor/material payment bond for construction projects. Accordingly, substitutions for the performance and labor/material payment bonds for construction projects is not permitted.

MAINTENANCE BOND: The apparent successful Vendor shall provide a two (2) year maintenance bond covering the roofing system. The maintenance bond must be issued and delivered to the Purchasing Division prior to Contract award.

LICENSE(S) / CERTIFICATIONS / PERMITS: In addition to anything required under the Section entitled Licensing, of the General Terms and Conditions, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits prior to Contract award, in a form acceptable to the Purchasing Division.

LICENSED CERTIFIED PUBLIC ACCOUNTANT

The apparent successful Vendor shall also furnish proof of any additional licenses or certifications contained in the specifications prior to Contract award regardless of whether or not that requirement is listed above.

8. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below prior to Contract award. Subsequent to contract award, and prior to the insurance expiration date, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies mandated herein, including but not limited to, policy cancelation, policy reduction, or change in insurers. The insurance coverages identified below must be maintained throughout the life of this contract. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether or not that insurance requirement is listed in this section.

Vendor must maintain:

Commercial General Liability Insurance in at least an amount of:
\$500,000.00 _____

Automobile Liability Insurance in at least an amount of: _____

Professional/Malpractice/Errors and Omission Insurance in at least an amount of:

Commercial Crime and Third Party Fidelity Insurance in an amount of:

Cyber Liability Insurance in an amount of: _____

Builders Risk Insurance in an amount equal to 100% of the amount of the Contract.

9. WORKERS' COMPENSATION INSURANCE: The apparent successful Vendor shall comply with laws relating to workers compensation, shall maintain workers' compensation insurance when required, and shall furnish proof of workers' compensation insurance upon request.

10. LITIGATION BOND: The Director reserves the right to require any Vendor that files a protest of an award to submit a litigation bond in the amount equal to one percent of the lowest bid submitted or \$5,000, whichever is greater. The entire amount of the bond shall be forfeited if the hearing officer determines that the protest was filed for frivolous or improper purpose, including but not limited to, the purpose of harassing, causing unnecessary delay, or needless expense for the Agency. All litigation bonds shall be made payable to the Purchasing Division. In lieu of a bond, the protester may submit a cashier's check or certified check payable to the Purchasing Division. Cashier's or certified checks will be deposited with and held by the State Treasurer's office. If it is determined that the protest has not been filed for frivolous or improper purpose, the bond or deposit shall be returned in its entirety.

11. LIQUIDATED DAMAGES: Vendor shall pay liquidated damages in the amount of

for _____.

This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy.

12. ACCEPTANCE: Vendor's signature on its bid, or on the certification and signature page, constitutes an offer to the State that cannot be unilaterally withdrawn, signifies that the product or service proposed by vendor meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise indicated, and signifies acceptance of the terms and conditions contained in the Solicitation unless otherwise indicated.

13. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification.

14. PAYMENT: Payment in advance is prohibited under this Contract. Payment may only be made after the delivery and acceptance of goods or services. The Vendor shall submit invoices, in arrears.

15. PURCHASING CARD ACCEPTANCE: The State of West Virginia currently utilizes a Purchasing Card program, administered under contract by a banking institution, to process payment for goods and services. The Vendor must accept the State of West Virginia's Purchasing Card for payment of all orders under this Contract unless the box below is checked.

Vendor is not required to accept the State of West Virginia's Purchasing Card as payment for all goods and services.

16. TAXES: The Vendor shall pay any applicable sales, use, personal property or any other taxes arising out of this Contract and the transactions contemplated thereby. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.

17. ADDITIONAL FEES: Vendor is not permitted to charge additional fees or assess additional charges that were not either expressly provided for in the solicitation published by the State of West Virginia or included in the unit price or lump sum bid amount that Vendor is required by the solicitation to provide. Including such fees or charges as notes to the solicitation may result in rejection of vendor's bid. Requesting such fees or charges be paid after the contract has been awarded may result in cancellation of the contract.

18. FUNDING: This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available.

19. CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-6.1.e.

20. TIME: Time is of the essence with regard to all matters of time and performance in this Contract.

21. APPLICABLE LAW: This Contract is governed by and interpreted under West Virginia law without giving effect to its choice of law principles. Any information provided in specification manuals, or any other source, verbal or written, which contradicts or violates the West Virginia Constitution, West Virginia Code or West Virginia Code of State Rules is void and of no effect.

22. COMPLIANCE WITH LAWS: Vendor shall comply with all applicable federal, state, and local laws, regulations and ordinances. By submitting a bid, Vendor acknowledges that it has reviewed, understands, and will comply with all applicable laws, regulations, and ordinances.

23. ARBITRATION: Any references made to arbitration contained in this Contract, Vendor's bid, or in any American Institute of Architects documents pertaining to this Contract are hereby deleted, void, and of no effect.

24. MODIFICATIONS: This writing is the parties' final expression of intent. Notwithstanding anything contained in this Contract to the contrary no modification of this Contract shall be binding without mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any change to existing contracts that adds work or changes contract cost, and were not included in the original contract, must be approved by the Purchasing Division and the Attorney General's Office (as to form) prior to the implementation of the change or commencement of work affected by the change.

25. WAIVER: The failure of either party to insist upon a strict performance of any of the terms or provision of this Contract, or to exercise any option, right, or remedy herein contained, shall not be construed as a waiver or a relinquishment for the future of such term, provision, option, right, or remedy, but the same shall continue in full force and effect. Any waiver must be expressly stated in writing and signed by the waiving party.

26. SUBSEQUENT FORMS: The terms and conditions contained in this Contract shall supersede any and all subsequent terms and conditions which may appear on any form documents submitted by Vendor to the Agency or Purchasing Division such as price lists, order forms, invoices, sales agreements, or maintenance agreements, and includes internet websites or other electronic documents. Acceptance or use of Vendor's forms does not constitute acceptance of the terms and conditions contained thereon.

27. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments. Notwithstanding the foregoing, Purchasing Division approval may or may not be required on certain agency delegated or exempt purchases.

28. WARRANTY: The Vendor expressly warrants that the goods and/or services covered by this Contract will: (a) conform to the specifications, drawings, samples, or other description furnished or specified by the Agency; (b) be merchantable and fit for the purpose intended; and (c) be free from defect in material and workmanship.

29. STATE EMPLOYEES: State employees are not permitted to utilize this Contract for personal use and the Vendor is prohibited from permitting or facilitating the same.

30. BANKRUPTCY: In the event the Vendor files for bankruptcy protection, the State of West Virginia may deem this Contract null and void, and terminate this Contract without notice.

31. PRIVACY, SECURITY, AND CONFIDENTIALITY: The Vendor agrees that it will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the Agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the Agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/default.html>.

32. YOUR SUBMISSION IS A PUBLIC DOCUMENT: Vendor's entire response to the Solicitation and the resulting Contract are public documents. As public documents, they will be disclosed to the public following the bid/proposal opening or award of the contract, as required by the competitive bidding laws of West Virginia Code §§ 5A-3-1 et seq., 5-22-1 et seq., and 5G-1-1 et seq. and the Freedom of Information Act West Virginia Code §§ 29B-1-1 et seq.

DO NOT SUBMIT MATERIAL YOU CONSIDER TO BE CONFIDENTIAL, A TRADE SECRET, OR OTHERWISE NOT SUBJECT TO PUBLIC DISCLOSURE.

Submission of any bid, proposal, or other document to the Purchasing Division constitutes your explicit consent to the subsequent public disclosure of the bid, proposal, or document. The Purchasing Division will disclose any document labeled "confidential," "proprietary," "trade secret," "private," or labeled with any other claim against public disclosure of the documents, to include any "trade secrets" as defined by West Virginia Code § 47-22-1 et seq. All submissions are subject to public disclosure without notice.

33. LICENSING: In accordance with West Virginia Code of State Rules § 148-1-6.1.e, Vendor must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agency or political subdivision. Upon request, the Vendor must provide all necessary releases to obtain information to enable the Purchasing Division Director or the Agency to verify that the Vendor is licensed and in good standing with the above entities.

34. ANTITRUST: In submitting a bid to, signing a contract with, or accepting a Award Document from any agency of the State of West Virginia, the Vendor agrees to convey, sell, assign, or transfer to the State of West Virginia all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to Vendor.

35. VENDOR CERTIFICATIONS: By signing its bid or entering into this Contract, Vendor certifies (1) that its bid or offer was made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, person or entity submitting a bid or offer for the same material, supplies, equipment or services; (2) that its bid or offer is in all respects fair and without collusion or fraud; (3) that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; and (4) that it has reviewed this Solicitation in its entirety; understands the requirements, terms and conditions, and other information contained herein.

Vendor's signature on its bid or offer also affirms that neither it nor its representatives have any interest, nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency. The individual signing this bid or offer on behalf of Vendor certifies that he or she is authorized by the Vendor to execute this bid or offer or any documents related thereto on Vendor's behalf; that he or she is authorized to bind the Vendor in a contractual relationship; and that, to the best of his or her knowledge, the Vendor has properly registered with any State agency that may require registration.

36. VENDOR RELATIONSHIP: The relationship of the Vendor to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by this Contract. The Vendor as an independent contractor is solely liable for the acts and omissions of its employees and agents. Vendor shall be responsible for selecting, supervising, and compensating any and all individuals employed pursuant to the terms of this Solicitation and resulting contract. Neither the Vendor, nor any employees or subcontractors of the Vendor, shall be deemed to be employees of the State for any purpose whatsoever. Vendor shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension, or other deferred compensation plans, including but not limited to, Workers' Compensation and Social Security obligations, licensing fees, etc. and the filing of all necessary documents, forms, and returns pertinent to all of the foregoing.

Vendor shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including, but not limited to, the foregoing payments, withholdings, contributions, taxes, Social Security taxes, and employer income tax returns.

37. INDEMNIFICATION: The Vendor agrees to indemnify, defend, and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any subcontractor, person, or firm performing or supplying services, materials, or supplies in connection with the performance of the Contract; (2) Any claims or losses resulting to any person or entity injured or damaged by the Vendor, its officers, employees, or subcontractors by the publication, translation, reproduction, delivery, performance, use, or disposition of any data used under the Contract in a manner not authorized by the Contract, or by Federal or State statutes or regulations; and (3) Any failure of the Vendor, its officers, employees, or subcontractors to observe State and Federal laws including, but not limited to, labor and wage and hour laws.

38. PURCHASING AFFIDAVIT: In accordance with West Virginia Code § 5-22-1(i), the contracting public entity shall not award a contract for a construction project to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees. Accordingly, prior to contract award, Vendors are required to sign, notarize, and submit the Purchasing Affidavit to the Purchasing Division affirming under oath that it is not in default on any monetary obligation owed to the state or a political subdivision of the state.

39. ADDITIONAL AGENCY AND LOCAL GOVERNMENT USE: This Contract may be utilized by other agencies, spending units, and political subdivisions of the State of West Virginia; county, municipal, and other local government bodies; and school districts (“Other Government Entities”). Any extension of this Contract to the aforementioned Other Government Entities must be on the same prices, terms, and conditions as those offered and agreed to in this Contract, provided that such extension is in compliance with the applicable laws, rules, and ordinances of the Other Government Entity. If the Vendor does not wish to extend the prices, terms, and conditions of its bid and subsequent contract to the Other Government Entities, the Vendor must clearly indicate such refusal in its bid. A refusal to extend this Contract to the Other Government Entities shall not impact or influence the award of this Contract in any manner.

40. CONFLICT OF INTEREST: Vendor, its officers or members or employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Vendor shall periodically inquire of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Agency.

41. REPORTS: Vendor shall provide the Agency and/or the Purchasing Division with the following reports identified by a checked box below:

Such reports as the Agency and/or the Purchasing Division may request. Requested reports may include, but are not limited to, quantities purchased, agencies utilizing the contract, total contract expenditures by agency, etc.

Quarterly reports detailing the total quantity of purchases in units and dollars, along with a listing of purchases by agency. Quarterly reports should be delivered to the Purchasing Division via email at purchasing.requisitions@wv.gov.

42. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the Director of the Division of Protective Services shall require any service provider whose employees are regularly employed on the grounds or in the buildings of the Capitol complex or who have access to sensitive or critical information to submit to a fingerprint-based state and federal background inquiry through the state repository. The service provider is responsible for any costs associated with the fingerprint-based state and federal background inquiry.

After the contract for such services has been approved, but before any such employees are permitted to be on the grounds or in the buildings of the Capitol complex or have access to sensitive or critical information, the service provider shall submit a list of all persons who will be physically present and working at the Capitol complex to the Director of the Division of Protective Services for purposes of verifying compliance with this provision. The State reserves the right to prohibit a service provider’s employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check.

Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

43. PREFERENCE FOR USE OF DOMESTIC STEEL PRODUCTS: Except when authorized by the Director of the Purchasing Division pursuant to W. Va. Code § 5A-3-56, no contractor may use or supply steel products for a State Contract Project other than those steel products made in the United States. A contractor who uses steel products in violation of this section may be subject to civil penalties pursuant to W. Va. Code § 5A-3-56. As used in this section:

a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.

b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open heath, basic oxygen, electric furnace, Bessemer or other steel making process. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:

c. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater. For the purposes of this section, the cost is the value of the steel product as delivered to the project; or

d. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

44. PREFERENCE FOR USE OF DOMESTIC ALUMINUM, GLASS, AND STEEL: In Accordance with W. Va. Code § 5-19-1 et seq., and W. Va. CSR § 148-10-1 et seq., for every contract or subcontract, subject to the limitations contained herein, for the construction, reconstruction, alteration, repair, improvement or maintenance of public works or for the purchase of any item of machinery or equipment to be used at sites of public works, only domestic aluminum, glass or steel products shall be supplied unless the spending officer determines, in writing, after the receipt of offers or bids, (1) that the cost of domestic aluminum, glass or steel products is unreasonable or inconsistent with the public interest of the State of West Virginia, (2) that domestic aluminum, glass or steel products are not produced in sufficient quantities to meet the contract requirements, or (3) the available domestic aluminum, glass, or steel do not meet the contract specifications. This provision only applies to public works contracts awarded in an amount more than fifty thousand dollars (\$50,000) or public works contracts that require more than ten thousand pounds of steel products.

The cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than twenty percent (20%) of the bid or offered price for foreign made aluminum, glass, or steel products. If the domestic aluminum, glass or steel products to be supplied or produced in a “substantial labor surplus area”, as defined by the United States Department of Labor, the cost of domestic aluminum, glass, or steel products may be unreasonable if the cost is more than thirty percent (30%) of the bid or offered price for foreign made aluminum, glass, or steel products. This preference shall be applied to an item of machinery or equipment, as indicated above, when the item is a single unit of equipment or machinery manufactured primarily of aluminum, glass or steel, is part of a public works contract and has the sole purpose or of being a permanent part of a single public works project. This provision does not apply to equipment or machinery purchased by a spending unit for use by that spending unit and not as part of a single public works project.

All bids and offers including domestic aluminum, glass or steel products that exceed bid or offer prices including foreign aluminum, glass or steel products after application of the preferences provided in this provision may be reduced to a price equal to or lower than the lowest bid or offer price for foreign aluminum, glass or steel products plus the applicable preference. If the reduced bid or offer prices are made in writing and supersede the prior bid or offer prices, all bids or offers, including the reduced bid or offer prices, will be reevaluated in accordance with this rule.

45. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE: W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$100,000, the vendor must submit to the Agency a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-award interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. "Interested parties" means: (1) A business entity performing work or service pursuant to, or in furtherance of, the applicable contract, including specifically sub-contractors; (2) the person(s) who have an ownership interest equal to or greater than 25% in the business entity performing work or service pursuant to, or in furtherance of, the applicable contract; and (3) the person or business entity, if any, that served as a compensated broker or intermediary to actively facilitate the applicable contract or negotiated the terms of the applicable contract with the state agency: Provided, That subdivision (2) shall be inapplicable if a business entity is a publicly traded company: Provided, however, That subdivision (3) shall not include persons or business entities performing legal services related to the negotiation or drafting of the applicable contract. The Agency shall submit a copy of the disclosure to the Ethics Commission within 15 days after receiving the supplemental disclosure of interested parties.

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

SPECIFICATIONS

PURPOSE AND SCOPE: The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Lottery to establish a contract for a Statement on Standards for Attestation Engagements No.18 (SSAE 18) for a review of IGT Global Solutions Corporation.

BACKGROUND: The West Virginia Lottery (Lottery) was created and organized in April 1985 to generate revenue to benefit the citizens of the state. Through the years, the mission has evolved to include the specific funding of programs benefiting education, senior citizens, tourism, and other programs as the Legislature may determine. To meet this requirement to generate revenues, the Lottery began selling instant game tickets on January 9, 1986, and began selling on-line game tickets on November 25, 1986.

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

Transaction processing of Instant and On-line Products:

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

Transactions for each product offered:

- Sales
- Validations
- Terminal Reports
- Instant Ticket Validation
- Retrieval of report data
- Instant Product Inventory movement
- ICS processing
- Billing functions

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

- Promotions (Gaming promotions)
- Ticket Stock Inventory and Controls (GGuard)

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

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

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

Internal Control System (ICS) is used to balance the Instant and On-line Gaming System IBM eServers 3500. Two Systems are located in Charleston, WV, and one in White Hall, WV. All systems reside in Lottery Data Centers. IGT GLOBAL SOLUTIONS CORP. is an international company that designs, manufactures, installs, and operates instant and on-line ticket wagering systems for domestic and foreign governments and government-licensed organizations. The Lottery also has a Development ICS System located at the vendors PDC location.

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

IGT GLOBAL SOLUTIONS CORP. is under the local management of the account executive. The organization is divided into the following departments:

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

IGT GLOBAL SOLUTIONS CORP. instant and on-line gaming system includes the following components:

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

The IGT GLOBAL SOLUTIONS CORP. Online telecommunications network is comprised of the following technologies to support critical applications:

- Internet Protocol (IP) from terminal to host.
- A hybrid-technology, integrated online network.
- Approximately 95 percent VSAT
- Approximately 5 percent cellular.

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

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

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

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

Office Locations

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

The IGT GLOBAL SOLUTIONS CORP. office is located at 1700 MacCorkle Avenue, SE, 5th Floor, Charleston, WV 25314.

1. **DEFINITIONS:** The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.
 - 2.1 **“Contract Services”** means SSAAE 18 standard will be used for reporting on controls at IGT Global Solutions Corporation. Relevant to internal controls for financial reporting as more fully described in these specifications.
 - 2.2 **“Pricing Page”** means the pages, contained wvOASIS or attached hereto as Exhibit A, upon which Vendor should list its proposed price for the Contract Services.
 - 2.3 **“Solicitation”** means the official notice of an opportunity to supply the State with goods or services that is published by the Purchasing Division.

2. **QUALIFICATIONS:** Vendor, or Vendor’s staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:
 - 2.1. It is the desire of the Lottery that the vendor be a licensed CPA firm with five (5) years of prior experience in SAS70 reviews and one (1) year experience in SSAAE 18 reviews. Vendors should identify no less than two (2) comparable engagements, which have been conducted by the vendor over the past five years. Subcontracts are not permissible.
 - 2.2. Successful vendor should provide personnel resumes that include the name, title, responsibilities, education, and accounting, auditing, and EDP experience, including at least five years of experience and details of any experience that relates to providing services similar to those described in this solicitation, of all individuals,

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

who will be assigned to work on any contract awarded pursuant to the solicitation, and the amount of time each will devote to such work. Sufficient detail must be provided to enable the Lottery to determine that the personnel assigned can perform the work specified in the solicitation. The Lottery reserves the right to reject the employees assigned to work on this review.

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

2.4 Background and Management

The successful vendor should provide the following information or an indication that the information is not applicable to them and why not:

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

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

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

- f. If the vendor is a subsidiary company, each intermediary company, holding company or parent company involved therewith and the officers, directors and stockholders of each; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held security must be disclosed.
- 2.4.2** The type of business entity (e.g., corporation, partnership, etc.). If the vendor is a corporation, all states in which the vendor is authorized to do business and the nature of that business.
- 2.4.3** The place of the vendor's incorporation, if any.
- 2.4.4** The name, address, and telephone number of a representative to contact regarding all matters.
- 2.4.5** The name and telephone number of all attorneys and law firms representing the vendor in the State of West Virginia, if any.
- 2.4.6** A list of jurisdictions which the vendor has contracts to supply gaming materials, equipment or services.
- 2.4.7** The details of any conviction by a federal or any state court of the vendor or any person whose name and address is required herein for a criminal offense punishable by imprisonment for more than one year and the submission of a full set of fingerprints of such person made at a law enforcement agency by an agent or officer of such agency on forms supplied by the Lottery. Forms will be provided at a vendor's request.
- 2.4.8** The details of any disciplinary action taken by any state against the vendor or any person whose name and address is required herein regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.
- 2.4.9** The details of any disciplinary action taken by a state against the vendor or any person whose name and address are required herein regarding any order, judgment or decree of any court of competent jurisdiction, federal, or state authority permanently or temporarily enjoining him from, or otherwise limiting his participating in any type of professional or business practice or activity (i.e., licenses, suspension and/or revocation of same).

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

- 2.4.10** The details of any termination of a contract for any reason during the last five years.
- 2.4.11** The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.
- 2.4.12** The vendor's Federal Employer Identification Number and the West Virginia Tax Identification Number shall be provided.
- 2.4.13** Upon contract award successful vendor must disclose any potential conflict of interest relative to the performance of the requirements of this solicitation. Any vendor's employees who are former Lottery or IGT GLOBAL SOLUTIONS CORP. employees must be identified along with their position and responsibilities within the vendor's organization. Also, any personal or business relationship between the vendor, the principals, and employees assigned to the review and/or of their immediate families with any employee of the Lottery or IGT GLOBAL SOLUTIONS CORP. must be disclosed. Any such relationship that might be perceived or represented as a conflict must be disclosed. If a conflict of interest does exist, the employee will be disqualified. Failure to disclose any such relationship may be a cause for contract termination or disqualification of the quotation.
- 2.4.14** Because of the relationship between the Lottery and IGT GLOBAL SOLUTIONS CORP., the Lottery will initiate investigations into the background of any firm, officers, principals, investors, owners, subcontractors, employees or any other associates of the vendor(s) it deems necessary at its sole discretion. Such background investigations may include, but not be limited to, financial/credit and criminal matters; other inquiries, as deemed appropriate to verify information and conduct the background investigation, and fingerprint identification by the Lottery, the West Virginia State Police and/or the Federal Bureau of Investigation. As a part of the overall background investigation, the Lottery may conduct site inspections of the vendor's facilities to determine that adequate physical security measures are utilized. Additional periodic background investigations may be conducted by the Lottery at its discretion at any time.
- 2.4.15** The Lottery reserves the right to reject any of the vendor's personnel that it deems unsuitable to work on the SSAE 18 Review. During the performance of this review, the vendor shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. The vendor shall employ sufficient labor for carrying out work to full completion in the manner

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

and time prescribed by any contract awarded pursuant to this solicitation. The vendor shall be responsible to the Lottery for the acts and omissions of the vendor's employees. In addition, the vendor shall enforce strict discipline among the vendor's employees in performing the services under the contract.

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

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

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

3. MANDATORY REQUIREMENTS:

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

The vendor will review of the Lottery's service organization, the instant and on-line vendor. The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants -- Statement on Standards for Attestation Engagements No. 18 -- Reporting on Controls at a Service Organization (SOC1). Those standards require that the service auditor plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the AICPA

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

guidelines throughout the audit period. The service auditor will obtain sufficient and appropriate evidence to provide a reasonable basis for their opinion.

The service auditor is responsible for expressing an opinion on:

- The fairness of the presentation of the description of the transaction processing system that was designed and implemented throughout the audit period.
- The suitability of the design of controls related to the control objectives stated in the AICPA guidelines, providing reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the audit period and user entities applied the complementary user entity controls contemplated in the design of IGT GLOBAL SOLUTIONS CORP. WV's controls throughout the audit period.
- The operating effectiveness of controls tested, which together with the complementary user entity controls, would be necessary to provide reasonable assurance that the control objectives stated in the description were achieved and operated effectively through the audit period.

- 3.2** The vendor will provide a report on policies, procedures, systems security and data integrity measures placed into operation. The vendor will also test the operating effectiveness of these measures. This is a report on IGT GLOBAL SOLUTIONS CORP.'s description of its control structure policies, procedures, systems security and data integrity that may be relevant to the Lottery's internal control structure. Whether such policies, procedures, systems security and data integrity measures were suitably designed to achieve specified control objectives, whether they have been and currently are placed in operation and whether the policies and procedures that are being tested have been operating with sufficient effectiveness to provide reasonable assurance that the related control objectives have been achieved.
- 3.3** The time period covered for any test should begin at the cutoff date for the last audit and continue through the last day of the period being audited.
- 3.4** The vendor will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, ensure the existing On-line/Instant vendor is following contract guidelines.
- 3.5** Additional substantive procedures to Lottery transactions at IGT GLOBAL SOLUTIONS CORP. may be required. These areas of interest will be described by the Lottery upon contract award.

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

- 3.6 Twenty-five (25) copies of the SSAE 18 report must be provided for the use of the Lottery and its independent auditors and issued by August 31st of each year.

4. CONTRACT AWARD:

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

Solicitation will be evaluated on Total Bid Amount. Award will be for the first year's (2018) services only. Any services for subsequent years will be added by Change Order, initiated by at the Lottery's option with the approval of the Vendor and approved by the West Virginia Purchasing Division.

Pricing Page: Vendor should complete the Pricing Page (see Exhibit "A") by providing a total, all-inclusive price incorporating professional fees and expenses for all services described in this solicitation, including travel, meals, and lodging. Vendor should provide a separate price to provide these services for Year 1, Year 2, and Year 3, as well as a Total Bid Amount that is the sum of all three prices. Vendor should complete the Pricing Page in full, because failure to complete the Pricing Page in its entirety may result in the Vendor's bid being disqualified.

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

Vendors who wish to respond to a Centralized Request for Quotation (CRFQ) online may submit information through the State's wvOASIS Vendor Self Service (VSS). Vendors should download the Exhibit "A" – Pricing Page that is attached separately to the CRFQ and published to the VSS. Vendors must complete this form with their pricing information and include it as an attachment to their online response.

If unable to respond online, Vendors must submit the completed Exhibit "A" – Pricing Page in its entirety with their bids prior to the scheduled bid opening date and time. In most cases, the Vendor can request an electronic copy of the Pricing Pages for bid purposes by sending an email request to the following address: Michelle.L.Childers@wv.gov.

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

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

6. **PAYMENT:** Agency shall pay a flat fee, as shown on the Pricing Pages, for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.

7. **TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.

8. **FACILITIES ACCESS:** Performance of Contract Services may require access cards and/or keys to gain entrance to Agency's facilities. In the event that access cards and/or keys are required:
 - 8.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.

 - 8.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.

 - 8.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.

 - 8.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures.

 - 8.5. Vendor shall inform all staff of Agency's security protocol and procedures.

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

9. VENDOR DEFAULT:

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

10. MISCELLANEOUS:

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

Contract Manager: Chris Deweese, CPA, CGMA, Member

Telephone Number: 304-343-4126

Fax Number: 304-343-8008

Email Address: CDeweese@suttlecpas.com

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

EXHIBIT A

Please see the Cost section of our proposal.

PRINT NAME	
SIGNATURE	
COMPANY NAME	
COMPANY ADDRESS	
PHONE	
FAX	
EMAIL ADDRESS	

ALL-INCLUSIVE PRICE (Consists of all charges and expenses, including travel, meals and lodging.)	YEAR 1	\$
	YEAR 2	\$
	YEAR 3	\$
TOTAL BID AMOUNT YEAR 1, 2, AND 3		\$

Signature: _____

Date: _____

Title: _____

By my signature above I certify that the bid submitted meets or exceeds all the mandatory specifications of this solicitation. Additionally, I agree to provide any additional documentation deemed necessary by the State of West Virginia to demonstrate compliance with said mandatory specifications.

State of West Virginia VENDOR PREFERENCE CERTIFICATE

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

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

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

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

Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Suttle & Stalnaker, PLLC

Signed: Chris Demas

Date: 09/07/2017

Title: Member

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

West Virginia Ethics Commission



Disclosure of Interested Parties to Contracts

Pursuant to W. Va. Code § 6D-1-2, a state agency may not enter into a contract, or a series of related contracts, that has/have an actual or estimated value of \$100,000 or more until the business entity submits to the contracting state agency a Disclosure of Interested Parties to the applicable contract. In addition, the business entity awarded a contract is obligated to submit a supplemental Disclosure of Interested Parties reflecting any new or differing interested parties to the contract within 30 days following the completion or termination of the applicable contract.

For purposes of complying with these requirements, the following definitions apply:

"Business entity" means any entity recognized by law through which business is conducted, including a sole proprietorship, partnership or corporation.

"Interested party" or "Interested parties" means:

- (1) A business entity performing work or service pursuant to, or in furtherance of, the applicable contract, including specifically sub-contractors;
- (2) the person(s) who have an ownership interest equal to or greater than 25% in the business entity performing work or service pursuant to, or in furtherance of, the applicable contract. (This subdivision does not apply to a publicly traded company); and
- (3) the person or business entity, if any, that served as a compensated broker or intermediary to actively facilitate the applicable contract or negotiated the terms of the applicable contract with the state agency. (This subdivision does not apply to persons or business entities performing legal services related to the negotiation or drafting of the applicable contract.)

"State agency" means a board, commission, office, department or other agency in the executive, judicial or legislative branch of state government, including publicly funded institutions of higher education: Provided, that for purposes of W. Va. Code § 6D-1-2, the West Virginia Investment Management Board shall not be deemed a state agency nor subject to the requirements of that provision.

The contracting business entity must complete this form and submit it to the contracting state agency prior to contract award and to complete another form within 30 days of contract completion or termination.

This form was created by the State of West Virginia Ethics Commission, 210 Brooks Street, Suite 300, Charleston, WV 25301-1804. Telephone: (304)558-0664; fax: (304)558-2169; e-mail: ethics@wv.gov; website: www.ethics.wv.gov.

Disclosure of Interested Parties to Contracts

Contracting business entity: Suttle & Stalnaker, PLLC

Address: 1411 Virginia Street, East, Suite 100, Charleston, WV 25301

Contracting business entity's authorized agent: Chris Deweese, CPA, CGMA

Address: 1411 Virginia Street, East, Suite 100, Charleston, WV 25301

Number or title of contract: _____

Type or description of contract: Statement on Standards for Attestation Engagements No. 18

Governmental agency awarding contract: West Virginia Lottery

Names of each Interested Party to the contract known or reasonably anticipated by the contracting business entity (attach additional pages if necessary):

Suttle & Stalnaker, PLLC

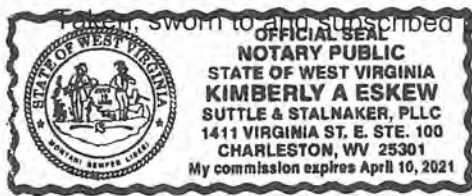
Signature: Chris Deweese / ps Date Signed: 9/7/2017

Check here if this is a Supplemental Disclosure.

Verification

State of West Virginia, County of Kanawha:

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



I, _____, sworn to and subscribed before me this 7 day of September, 2017.

Kimberly A. Eskew
Notary Public's Signature

To be completed by State Agency and submitted to the WV Ethics Commission, 210 Brooks Street, Suite 300, Charleston, WV 25301:

Date Received by State Agency: _____


Date submitted to Ethics Commission: _____

Governmental agency submitting Disclosure: _____

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

Suttle & Stalnaker, PLLC
(Name, Title)
Chris Deweese, CPA, CGMA, Member
(Printed Name and Title)
1411 Virginia Street East, Suite 100, Charleston, WV 25301
(Address)
304-343-4126 / fax 304-343-8008
(Phone Number) / (Fax Number)
CDeweese@suttlecpas.com
(email address)

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

Suttle & Stalnaker, PLLC
(Company)
 Chris Deweese, CPA, CGMA, Member
(Authorized Signature) (Representative Name, Title)

Chris Deweese, CPA, CGMA, Member
(Printed Name and Title of Authorized Representative)

09/07/2017
(Date)

304-343-4126 / fax 304-343-8008
(Phone Number) (Fax Number)

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: Suttle & Stalnaker, PLLC

Authorized Signature: _____

Date: 09/07/2017

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 7 day of September, 2017.

My Commission expires April 10, 2021, 20 .

AFFIX SEAL HERE



NOTARY PUBLIC _____

Kimberly A. Eskew
Purchasing Affidavit (Revised 08/01/2015)

SOLICITATION NUMBER: CRFQ LOT1800000001
Addendum Number: 01

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

Applicable Addendum Category:

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

Description of Modification to Solicitation:

This addendum is issued to modify the solicitation per the attached documentation and the following:

1. To modify the bid opening date to September 7, 2017 at 1:30PM, EST.

No other changes.

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

Terms and Conditions:

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

SOLICITATION NUMBER: CRFQ LOT1800000001

Addendum Number: 02

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

Applicable Addendum Category:

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

Description of Modification to Solicitation:

This addendum is issued to modify the solicitation per the attached documentation and the following:

1. To publish the vendor's questions and agency's answers.

No other changes.

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

Terms and Conditions:

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

ATTACHMENT A

Vendor Questions and Agency Answers
CRFQ LOT1800000001
SSAE 18 Statement of Standards Attestation

Q1) Reference General Term and Conditions, Section 42, Background Check. What is the per person cost of the fingerprint-based state and federal background inquiry?

A1) Lottery pays for required background checks.

Q2) Reference Specifications, Section 2.2. Must ALL proposed staff have at least 5 years of experience, or is it acceptable for key staff to have at least 5 years of experience that relates to providing services similar to those described in the solicitation?

A2) All staff must have 5 years of experience.

Q3) Reference Specifications, Section 3.5. Given that the awarded vendor will not know what "additional substantive procedures" or "areas of interest" are required until contract award, how should we include pricing for these additional procedures in our response, or will the awarded vendor be allowed to propose pricing changes based on additional procedures requested?

A3) Bids should be based on the Specifications in the Request for Quotation, with reference to the standards set forth in Statement of Standards for Attestation Engagements No. 18.

Q4) General question. When did IGT Global Solutions Corp. start as the WV Lottery service organization?

A4) 2009

Q5) General questions. Has a SOC 1 audit (under SSAE 16 or SSAE 18 standards) been performed/completed previously of IGT Global Solutions Corp. as the WV Lottery service organization? If so:

- a. What was the audit period covered by the most recent audit (or if the audit is ongoing, what will be the period covered)?

A5.a) Yes, vendor is currently auditing the period 07/01/16 – 06/30/17.

- b. How many Control Objectives and associated Control Activities are included in the most recent audit?

A5.b) Approximately 81

- c. Can we be provided the Controls Objectives and associated Control Activities for the Objectives so that we can determine the expected level of effort required to complete the audit?

A5.c) Yes, that information will be provided upon contract award.

- d. What firm completed the most recent audit or is currently conducting the audit if it is still on-going?

A5.d) Arnett, Foster, Toothman, PLLC

- e. What fees were paid to the incumbent firm for the most recent audit (or will be paid for the current audit if it is still on-going)?

A5.e) Fees paid to current vendor for SSAE16 audit may be obtained from the bids received for Solicitation CRFQ LOT15*1 with a bid opening date of 12/3/2014 at <http://www.state.wv.us/admin/purchase/bids/FY2015/BO20141203.html> However, it is the Vendor's responsibility to review the specifications for this solicitation since they have changed from the previous solicitation.

- f. Can the incumbent firm (if there is one) bid on this solicitation?

A5.f) Yes.

Q6) Will the Lottery provide a project coordinator to assist the selected consultant with collecting information and scheduling meetings, etc.?

A6) No, this is between the vendor and the auditee.

Q7) The "Disclosure of Interested Parties to Contracts" and "Purchasing Affidavit" forms need to be notarized. It is our understanding that we can still submit our proposal via wvOASIS. Please confirm or clarify.

A7) Your bid can be submitted online using wvOASIS.gov and the Vendor Self Service module. Forms can be uploaded to the header as attachments. If not submitted with bid, these forms may also be requested prior to award.

Q8) Does the West Virginia Lottery use any type of document management system for audit documents (such as Compliance 360)? Can the Lottery provide documentation electronically in advance of the consultant's onsite visits if appropriate security measures are met (Secure file transfer sites)?

A8) While the Lottery does not use any such system, it may be able to provide documentation electronically if appropriate security measures are in place. The Lottery anticipates, however, that most of the required documentation will come from IGT.

Q9) To confirm, the period of review is 4/1/18 to 3/31/19?

A9) Yes.

Q10) How many control objectives and controls need to be tested?

A10) Approximately 81

Q11) Are there any subservice organizations that need to be expressly included or carved out of the audit?

A11) No.

Q12) Please provide bidders with a copy of the most recent SSAE 16 report of IGT that is available for review.

- a. If the report cannot be shared publicly, please share if the opinion was qualified, disclaimed, or unqualified.
- b. Also, how many control objectives and control activities were included?

A12) A copy can be provided upon contract award. The SOC 1 report for the period of July 1, 2015 through June 30, 2016, which contained an unqualified opinion, included 78 Control Policies & Procedures under 17 Control Objectives.

Q13) Have there been any significant changes in the Lottery's relevant systems, operations, or responsibilities since the last SSAE 16 report?

- a. If yes, will necessary edits to the description, control objectives, and control activities be made prior to the upcoming SSAE 18 examination?

A13) Not to our knowledge. However, the Lottery recently awarded to IGT a new contract for the Instant and On-line Gaming System. The Lottery and IGT are currently discussing requirements for this system, which will be implemented effective June 28, 2018.

Q14) In what city or cities are the physical locations the selected consultant will need to visit as part of this project?

A14) Charleston, WV

Q15) Regarding Item 8 (Addendum Acknowledgement) at the top of page 6 of the RFQ: I do not see the "Addendum Acknowledgement Form" in my copy of the RFQ. Where may I find this form?

A15) This form will be sent with each Addendum as issued.

Q16) Regarding "License(s) / Certifications / Permits on page 12 of the RFQ: Do bidders need to include proof of our Certified Public Accounting license in our proposals? Or is this a requirement of the selected consultant only?

A16) It is preferred that this be submitted with the bid. If not submitted with bid, these forms may also be requested prior to award.

Q17) Regarding Item 8 (Insurance) at the top of page 13 of the RFQ: Do bidders need to provide proof of insurance in our proposals? Or is this a requirement of the selected consultant only?

A17) It is preferred that this be submitted with the bid. If not submitted with bid, these forms may also be requested prior to award.

Q18) Regarding Item 12 (Acceptance) on page 14 of the RFQ: Does the Lottery have a preferred timeframe for proposals to remain valid (e.g. 90 days, 120 days, etc.)? Is 90 days sufficient?

A18) The pricing proposed by vendor is firm for the life of the contract. A vendor's inclusion of price adjustment provisions in its bid, without express authorization from the State in the Solicitation to do so, may result in bid disqualification.

Q19) Regarding item 2.1 at the bottom of page 26 of the RFQ: Since SSAE 18 became effective a few months ago (on May 1, 2017), will the Lottery accept one year of experience with SSAE 18 and SSAE 16 combined?

A19) Yes

Q20) Regarding item 3.6 at the top of page 32 of the RFQ: Since the review period ends on 3/31, is August 31st the correct due date for the report to be issued?

A20) Yes

Q21) Regarding the Lottery's most recent SSAE 16 review of IGT:

a. What vendor conducted the work?

A21.a) Arnett, Foster, Toothman PLLC

b. What was the dollar value of the previous contract for this work?

A21.b) Fees paid to current vendor for SSAE16 audit may be obtained from the bids received for Solicitation CRFQ LOT15*1 with a bid opening date of 12/3/2014 at <http://www.state.wv.us/admin/purchase/bids/FY2015/BO20141203.html> However, it is the Vendor's responsibility to review the specifications for this solicitation since they have changed from the previous solicitation.

c. Approximately how many hours did the vendor spend on-site?

A21.c) This information is unknown by the Lottery.

d. Approximately how many hours in total did the vendor spend conducting this assessment?

A21.d) This information is unknown by the Lottery.

e. Will the results of the previous assessment be shared with the selected consultant?

A21.e) Yes

Q22) Does the Lottery have a budget estimate or range for this project that you can share? If yes, please provide detail.

A22) The budget amount is not provided to bidders.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ 0705 LOT1800000001

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

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

Suttle & Stalnaker, PLLC

Company

Chris DeWeese
Authorized Signature

09/07/2017

Date

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