

09/08/17 13:04:52
WV Purchasing Division

Proposal to Serve

West Virginia Lottery Commission

CRFQ 0705 LOT1800000002

Buyer: Michelle Childers

CRFQ No.: LOT1800000002

Bid Opening Date: September 12, 2017

Bid Opening Time: 1:30PM

Gibbons & Kawash phone number: 304-345-8400

Gibbons & Kawash fax number: 304-345-8451

Contact: Timothy J. Gibbons

September 12, 2017

West Virginia Lottery Commission
900 Pennsylvania Avenue
Charleston, WV 25302

We are pleased to present our credentials to continue providing professional services to the West Virginia Lottery Commission (the Lottery) as described in CRFQ LOT180000002 and commencing on the effective date of award, with options to renew for two annual periods thereafter. As a client of our firm, you can be sure of our total commitment to provide timely, responsive, and quality service. As described in Appendix A, we have committed an engagement team that has provided financial review analysis and consulting services to the West Virginia Lottery Commission for the past three years.

I certify that this proposal meets or exceeds all of the qualifications identified in Item Number 3. Qualifications, and Item Number 4. Mandatory Requirements as listed in the Specifications section of this RFQ.

We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me.

Very truly yours,


Timothy J. Gibbons
Director



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

State of West Virginia
 Request for Quotation
 10 – Consulting

Proc Folder: 358303

Doc Description: FINANCIAL REVIEW ANALYSIS

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-14	2017-09-05 13:30:00	CRFQ 0705 LOT1800000002	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Name, Address and Telephone Number:
 Gibbons & Kawash, A.C.
 300 Chase Tower
 707 Virginia Street, East
 Charleston, WV 25301
 304-345-8400

FOR INFORMATION CONTACT THE BUYER

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

Signature X *Timothy J. Gibbons* FEIN # 55-0738985 DATE 9/12/17

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

Request for Quotation

The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Lottery to establish a contract for financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits under the Racetrack Video Lottery Act [W.Va. Code 29-22a-1 et seq.], The Limited Video Lottery Act [W.Va. Code 29-22b-1 et seq.], The Racetrack Table Games Act [W.Va. Code 29-22c-1 et seq.], The Limited Gaming Facility Act [W.Va. Code 29-25-1] and/or other acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The State Lottery Commission requires a consultant accounting vendor that is able to provide calculations and analysis, and to give the commission candid and unbiased advice, concerning the initial licensing and continuing re-licensing of governed entities, as well as, specialized ad hoc intermediate and advanced financial work requiring the prior approval and direction of the commission. The accounting vendor will provide management consulting services and will perform special reviews and/or work involving the administration of the lottery's responsibilities under WV Code 29-22-29.

ACCOUNTS PAYABLE LOTTERY PO BOX 2067 CHARLESTON WV25327-2067 US		PURCHASING LOTTERY 900 PENNSYLVANIA AVE CHARLESTON WV 25302 US	
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Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	FINANCIAL ACCOUNTING REVIEW ANALYSIS	650.00000	HOURL		

Comm Code	Manufacturer	Specification	Model #
84111502			

Extended Description :

FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS PER ATTACHED SPECIFICATIONS FOR THE PERIOD 1/15/2018 TO 1/14/2019

LOT1800000002	Document Phase Final	Document Description FINANCIAL REVIEW ANALYSIS	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

REQUEST FOR QUOTATION
FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL
MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE
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SPECIFICATIONS

1. **PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of the West Virginia Lottery to establish a contract for financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits under the Racetrack Video Lottery Act [W.Va. Code §29-22a-1 et seq.], The Limited Video Lottery Act [W.Va. Code §29-22b-1 et seq.], The Racetrack Table Games Act [W.Va. Code §29-22c-1 et seq.], The Limited Gaming Facility Act [W.Va. Code §29-25-1] and/or other acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The State Lottery Commission requires a consultant accounting vendor that is able to provide calculations and analysis, and to give the commission candid and unbiased advice, concerning the initial licensing and continuing re-licensing of governed entities, as well as, specialized ad hoc intermediate and advanced financial work requiring the prior approval and direction of the commission. The accounting vendor will provide management consulting services and will perform special reviews and/or work involving the administration of the lottery's responsibilities under WV Code §29-22-29.

2. **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 review and analysis as outlined herein.

 - 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.

3. **QUALIFICATIONS:** Vendor, or Vendor's staff if requirements are inherently limited to individuals rather than corporate entities, shall have the following minimum qualifications:
 - 3.1 The Vendor must not have a conflict of interest with regard to any other work performed by the Vendor for the State of West Virginia.

 - 3.2 The Vendor must not have an accountant-client relationship with any of the four pari-mutuel racetracks that are located in West Virginia and regulated by the State Lottery

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Commission. See Exhibit B for listing of the four licensed racetracks.

- 3.3** The Vendor must not have an accountant-client relationship with any of the manufacturers of the video lottery machines that are now licensed by the West Virginia Lottery and that may hereafter become licensed or permitted. See Exhibit C for listing of the licensed/permitted manufacturers.
- 3.4** The Vendor must not have an accountant-client relationship with any of the limited video lottery operators or retailers that now hold West Virginia Lottery limited video lottery licenses or that may hereafter become licensed. See Exhibit D for listing of limited video lottery licensees.
- 3.5** The Vendor must not have an accountant-client relationship with any of the supply manufacturers related to the operation of table games that are now licensed by the West Virginia Lottery and that may hereafter become licensed. See Exhibit E for listing of table games supply manufacturers.
- 3.6** The Vendor must not have an accountant-client relationship with any limited gaming facility that is now licensed by the West Virginia Lottery and that may hereafter become licensed. See Exhibit F for listing of limited gaming facilities.
- 3.7** 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.
- 3.8** The Vendor must be able to respond to or meet with the Lottery at Lottery headquarters within one hour.
- 3.9** The one or more partners or members to be assigned to this contract must be properly licensed to practice accountancy in the State of West Virginia and is/are a certified

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public accountant who has/have met all continuing professional education requirements within the preceding two years.

3.8 The one or more partners or members to be assigned to this contract must be experienced in the preparation and analysis of a variety of regulatory financial forms required by the United States Securities and Exchange Commission ("SEC").

3.10 None of the partners or members of the Vendor shall have been convicted of any violation of security laws or of gambling laws.

4. MANDATORY REQUIREMENTS:

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

4.1.1 The Vendor awarded the contract as a result of this solicitation will assist the Director of the West Virginia Lottery and the Commissioners to review the financial condition of businesses licensed, permitted, or applying for licenses or permits as video lottery terminal manufacturers, licensed racetracks, limited video lottery licensed operators and table games supply manufacturers under the Racetrack Video Lottery Act (W.Va. Code §29-22A-1 et seq.), the Limited Video Lottery Act (W.Va. Code §29-22B-1 et seq.), the Racetrack Tables Games Act (W.Va. Code §29-22C-1 et seq.), the Limited Gaming Facility [Casino] Act (W.Va. Code §29-25-1) and/or by other Acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The accounting Vendor will provide management consulting services and will perform special reviews and/or work of the administration of the Lottery's responsibilities under W.Va. Code §29-22-29 as directed by the Commission.

4.1.2 Services will include, but are not limited to, the review of year-end financial statements, (both audited and unaudited) of applicants. The review of applicant's interim financial statements, business plan, financial projections, Federal and State tax returns, as well as, when applicable, filings with the SEC. Such services will also include the review of proposed and final loan documents. In addition, a review may be required of the personal financial

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statements of certain shareholders, officers and members of their board of directors, (or other group depending upon the business structure of the applicant) as well as a review of personal federal and state income tax returns. These reviews will be conducted by the Vendor maintaining strict confidentiality to the applicants.

- 4.1.3 From time to time, the Commission will meet in other parts of West Virginia, usually at a racetrack location, and the Vendor will be expected to attend most of these meeting to present analysis at public meetings. Travel and lodging expense outside of the headquarters area of the lottery to attend these meetings are not considered commuting expense and shall be reimbursed using State travel policies. The Vendor may be assigned special review or administrative work needed to advise the Commission or accomplish administrative duties of the Lottery.

5. 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.

5.2 Pricing Page: Vendor should complete the Pricing Page by inserting their hourly rate. Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Pricing Pages through wvOASIS, if available, or as an electronic document. 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.

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

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7. **PAYMENT:** Agency shall pay hourly rate, 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.
8. **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.
9. **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:
 - 9.1. Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.
 - 9.2. Vendor will be responsible for controlling cards and keys and will pay replacement fee, if the cards or keys become lost or stolen.
 - 9.3. Vendor shall notify Agency immediately of any lost, stolen, or missing card or key.
 - 9.4. Anyone performing under this Contract will be subject to Agency's security protocol and procedures.
 - 9.5. Vendor shall inform all staff of Agency's security protocol and procedures.

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10. VENDOR DEFAULT:

10.1. The following shall be considered a vendor default under this Contract.

10.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.

10.1.2. Failure to comply with other specifications and requirements contained herein.

10.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

10.2.1. Immediate cancellation of the Contract.

10.2.2. Immediate cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

11.1. 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: Timothy J. Gibbons
Telephone Number: 304-345-8400
Fax Number: 304-345-8451
Email Address: tgibbons@gandkcpas.com

Exhibit A - Pricing Page
Financial Review Analysis

Item#	Year:	Description	Hours:	Unit Price:	Extended Price:
1	1	Financial Review Analysis Services	650	98.00	63,700.00
Total Bid Amount					63,700.00

Note: Quantities (hours) listed above are estimates and are for evaluation purposes only. Actual usage may be more or less.

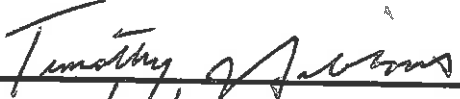
Vendor Name: Gibbons & Kawash, A.C.

Address: 300 Chase Tower
707 Virginia Street, East
Charleston, WV 25314

Email: tgibbons@gandkcpas.com

Fax#: 304-345-8451

Phone#: 304-345-8400

Signature: 

Date: 9/12/17

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EXHIBIT B LICENSED RACETRACKS

PNGI Charles Town Gaming LLC
dba Hollywood Casino at Charles Town Races

Mountaineer Park, Inc.
dba Mountaineer Casino Racetrack & Resort

Wheeling Island Gaming, Inc.
dba Wheeling Island Hotel-Casino-Racetrack

Racing Corporation of West Virginia
dba Mardi Gras Casino & Resort

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EXHIBIT C LICENSED/PERMITTED MANUFACTURERS

Ainsworth Game Technology, Ltd.
Aristocrat Technologies, Inc.
Aruze Gaming America, Inc.
Bally Technologies
IGT
International Game Technology, PLC
Konami Gaming, Inc.
Everi Games, Inc.
Grand Vision Gaming
Incredible Technologies, Inc.
Scientific Games International

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EXHIBIT D LIMITED VIDEO LOTTERY LICENSES

A-1 Amusement, Inc.
Action Gaming, Inc.
Advanced Lottery Technologies, LLC
Ajax Amusement Machines, Inc.
Bat's Inc.
Blue Diamond, LLC
Buck's, Inc.
Clay Music Corporation
Coin Op Vending Corporation
Derrick Video, LLC
Dustyn Enterprises, Inc.
Ellifritz Amusement, LLC
Game Room Amusement, Vending and Sales, Inc.
Grand Slam Gaming
J & J Amusement
Jacks Enterprises, Inc.
K & K Music Company
LeeJay, Inc.
Mountaineer Music, LLC
Poke, Inc.
Progressive Video Lottery, Ltd
Random World, Ltd
S & B Gaming, LLC
Shaffer Amusements Company, LLC
Southern amusement Company, Inc.
Trans-Allegheny Enterprises, LLC
Valley Coin Machine
Vast Vending, Inc.
Viking Vending Services, LLC
Viking Video & Music, Inc.
Warden Amusement, Inc.
Wheeling Coin, LLC
Woodward Video, LLC
Worldwide Gaming, LLC

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EXHIBIT E LICENSED TABLE GAMES SUPPLY MANUFACTURERS:

IGT

Bally Technologies, Inc.

Everi Payments (Global Cash Access, Inc.)

Gaming Partners International USA, Inc.

Tech Art Manufacturing, Inc.

Midwest Game Supply Company

The United States Playing Card Company

Masque Publishing, Inc.

TCS John Huxley America, Inc.

Genesis Gaming Solutions, Inc.

Galaxy Gaming, Inc.

In Bet Gaming, Inc.

Aruze Gaming America, Inc.

AGS, LLC

Overlay Gaming Corporation

Dynamic Gaming Systems, LLC

Interblock USA, LLC (Director to approve at Commission meeting
07/26/2017)

**REQUEST FOR QUOTATION
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EXHIBIT F LIMITED GAMING FACILITY:

The Greenbrier Hotel Corporation

LIMITED GAMING FACILITY LICENSEES:

IGT
Konami Gaming, Inc.
Bally Technologies
Gaming Partners International USA, Inc.
Tech Art Manufacturing, Inc.
TCS John Huxley America, Inc.
Masque Publishing, Inc.
Galaxy Gaming, Inc.
Winning Ways, LLC
Junket Tours
Pair a Dice Travel, Inc.
Gaimari Gaming Group, LLC
Kenneth Froom Tours, Inc.
Casino Sales International, Inc.

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: Gibbons & Kawash, A.C.

Signed: 

Date: September 5, 2017

Title: Director

*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.

West Virginia Ethics Commission

Disclosure of Interested Parties to Contracts

Contracting business entity: Gibbons & Kawash, A.C.

Address: 707 Virginia Street, East, Suite 300, Charleston, WV 25301

Contracting business entity's authorized agent: Timothy J. Gibbons

Address: 707 Virginia Street, East, Suite 300, Charleston, WV 25301

Number or title of contract: CRFQ 0705 LOT1800000002

Type or description of contract: Financial Review Analysis

Governmental agency awarding contract: West Virginia Lottery Commission

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

Gibbons & Kawash, A.C.

West Virginia Lottery Commission

Signature: Timothy J. Gibbons Date Signed: 9/12/17

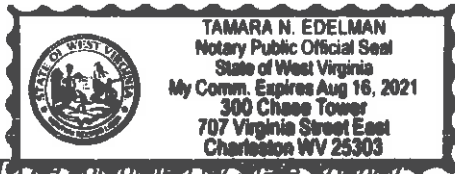
Check here if this is a Supplemental Disclosure.

Verification

State of West Virginia, County of Kanawha

I, Tamara N. Edelman, 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.

Taken, sworn to and subscribed before me this 12 day of September, 2017.



Tamara N. Edelman Notary Public's Signature

To be completed by State Agency:

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.

Timothy J. Gibbons, Director
(Name, Title)
Timothy J. Gibbons, Director
(Printed Name and Title)
707 Virginia Street, East, Suite 300, Charleston, WV 25301
(Address)
304-345-8400 / 304-345-8451
(Phone Number) / (Fax Number)
tgibbons@gandkcpas.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.

Gibbons & Kawash, A.C.
(Company)

Timothy J. Gibbons
(Authorized Signature) (Representative Name, Title)

Timothy J. Gibbons, Director
(Printed Name and Title of Authorized Representative)

9/12/17
(Date)

304-345-8400 / 304-345-8451
(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: Gibbons & Kawash, A.C.

Authorized Signature: *Timothy J. Gibbons* Date: 9/12/17

State of West Virginia

County of Kanawha, to-wit:

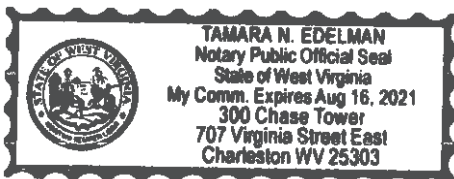
Taken, subscribed, and sworn to before me this 12 day of September, 2017.

My Commission expires August 16, 2021.

AFFIX SEAL HERE

NOTARY PUBLIC

T. N. Edelman



Purchasing Affidavit (Revised 08/01/2015)

QUALIFICATIONS AND EXPERIENCE



Timothy J. Gibbons, CPA/ABV, CVA

DIRECTOR
304-345-8400 ph
304-345-8451 fax
tgibbons@gandkcpas.com

Experience

Tim has 32 years of professional experience. He co-founded Gibbons & Kawash in 1992 after spending 15 years with local and national firms.

He has been responsible for review of accounting systems, review and evaluation of internal controls and consulting with clients on various management issues. Tim consults frequently with owners and managers regarding business, accounting, and valuation issues; assists with mergers, acquisitions, and sales of privately-owned business, and has provided services to SEC regulated entities. He provides business valuation, tax, and estate planning assistance to business owners and high income individuals.

Qualifications

Tim is the Director of Valuation and Forensic Services at Gibbons & Kawash, A.C. and specializes in the valuation of closely-held businesses and related litigation support services. Tim is a Certified Public Accountant, licensed to practice in West Virginia, and a Certified Valuation Analyst (CVA) with the National Association of Certified Valuation Analysts, holds the AICPA specialty designation of Accredited in Business Valuation (ABV) and is a member of the AICPA's Forensic and Valuation Services Center.

Professional Activities

Tim is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of CPAs (Past President), and the National Association of Certified Valuation Analysts.

Tim is a member and past president of the Charleston Rotary Club and has served on the boards of the Charleston Regional Chamber of Commerce, West Virginia Symphony, Berry Hills Country Club, United Way of Kanawha Valley, and the Boy Scouts of America—Buckskin Council. He has served as chairman of the Boy Scout Leadership Gifts Dinner and is past chairman of the finance committee of Sacred Heart Co-Cathedral.

Education

Tim graduated from Xavier University with a Bachelor of Science degree in business administration in 1974 and received an MBA from West Virginia College of Graduate Studies in 1978.



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

TIMOTHY J. GIBBONS
GIBBONS & KAWASH AC
707 VIRGINIA ST E STE 309
CHARLESTON WV 25301-2710

Board President

Board Vice Director

TIMOTHY J. GIBBONS
GIBBONS & KAWASH AC
707 VIRGINIA ST E STE 309
CHARLESTON WV 25301-2710

Board President

Executive Director



Robert E. Adams, CPA, CGMA

DIRECTOR

304-345-8400 ph
304-345-8451 fax
radams@gandkcpas.com

Experience

Rob's professional experience during the last 21 years has included significant audit responsibilities for numerous large governmental entities and

nonprofit organizations. He has consulted with governmental and not-for-profit organizations regarding federal grant compliance matters, unrelated business taxable income, and has extensive experience in evaluating internal control at not-for-profit and governmental organizations. In addition, Rob has extensive experience providing audit, tax and consulting services to a broad range of clients which include community based organizations. Rob annually monitors the

Firm's quality control for the assurance department, and is the Firm's designated partner for the AICPA Government Audit Quality Center. His service to public sector entities includes the following:

Professional Activities

Rob is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of CPAs. Rob is also a board member of West Virginia Kids Count.

Education

Rob graduated from West Virginia Wesleyan College with a bachelor of business administration in accounting.



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
Licensed Public Accountant
for the period beginning
July 1, 2017 through June 30, 2018

ROBERT E. ADAMS
20170000000000000000
100% REBATED BY 0.075 SEC
CHARLESTON WV 25301-1744

Robert E. Adams
Board President

Brenda L. Taylor
Executive Director

ROBERT E ADAMS
GIBBONS & KAWASH AC
787 VIRGINIA ST E STE 300
CHARLESTON WV 25301-2710

Robert E. Adams
Board President

Brenda L. Taylor
Executive Director



Virginia D. Supcoe, CPA/ABV, CFE

MANAGER

304-345-8400 ph
304-345-8451 fax
vsupcoe@gandkcpas.com

Experience

Virginia is the Manager of Valuation and Forensic Services at Gibbons & Kawash, A.C. She has over seven years of experience in this area.

Specifically, Virginia has prepared valuations for gift and estate tax purposes, mergers and acquisitions, equitable distribution, buy/sell agreements, strategic planning, and Employee Stock Ownership Plans. Her business valuation experience includes but is not limited to the following industries: coal, oil and gas, construction, healthcare, hospitality, food service, bio-technology, real estate holdings, and retail.

Virginia's litigation support services experience includes calculating economic damages related to personal injury, wrongful death, wrongful termination, deliberate intent, and commercial matters. Furthermore, Virginia has performed forensic accounting assignments and fraud examinations for companies' board of directors.

Qualifications

Virginia is a Certified Public Accountant licensed to practice in West Virginia and Virginia, holds the AICPA specialty designation of Accredited in Business Valuation (ABV), and is a Certified Fraud Examiner (CFE) with the Association of Certified Fraud Examiners.

Professional Activities

Virginia is a member of the American Institute of Certified Public Accountants, West Virginia Society of Certified Public Accountants, and Association of Certified Fraud Examiners. Furthermore, Virginia was a member of Leadership Kanawha Valley (Class of 2011-2012).

Education

Virginia graduated from the University of Pittsburgh with a Bachelor of Science in Business Administration in 2007, and graduated from West Virginia University with a Master of Professional Accountancy in 2008.



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

VIRGINIA DESTRO SUPCOE
408 ROCK HOLLY RD
CHARLESTON WV 25314

Virginia Destro Supcoe
Board President

Brandi L. Perry
Executive Director

VIRGINIA DESTRO SUPCOE
408 ROCK HOLLY RD
CHARLESTON WV 25314

Virginia Destro Supcoe
Board President

Brandi L. Perry
Executive Director



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

State of West Virginia
 Request for Quotation
 10 - Consulting

Proc Folder: 358303

Doc Description: ADDENDUM 1 - FINANCIAL REVIEW ANALYSIS

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-29	2017-09-05 13:30:00	CRFQ 0705 LOT1800000002	2

BID RECEIVING LOCATION:

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

VENDOR:

Vendor Name, Address and Telephone Number:

FOR INFORMATION CONTACT THE BUYER

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

Signature X

FEIN # 55-0738985

DATE

9/12/17

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

ADDITIONAL INFORMATION

Addendum

Addendum 1 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 financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits under the Racetrack Video Lottery Act [W.Va. Code 29-22a-1 et seq.], The Limited Video Lottery Act [W.Va. Code 29-22b-1 et seq.], The Racetrack Table Games Act [W.Va. Code 29-22c-1 et seq.], The Limited Gaming Facility Act [W.Va. Code 29-25-1] and/or other acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The State Lottery Commission requires a consultant accounting vendor that is able to provide calculations and analysis, and to give the commission candid and unbiased advice, concerning the initial licensing and continuing re-licensing of governed entities, as well as, specialized ad hoc intermediate and advanced financial work requiring the prior approval and direction of the commission. The accounting vendor will provide management consulting services and will perform special reviews and/or work involving the administration of the lottery's responsibilities under WV Code 29-22-29.

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	FINANCIAL ACCOUNTING REVIEW ANALYSIS	650.00000	HOURL		

Comm Code	Manufacturer	Specification	Model #
84111502			

Extended Description :

FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS PER ATTACHED SPECIFICATIONS FOR THE PERIOD 1/15/2018 TO 1/14/2019

SOLICITATION NUMBER: CRFQ LOT1800000002
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 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

11-21-2011

12-22-11

11-21-11

**Vendor Questions and Agency Answers
CRFQ LOT1800000002
Financial Review Analysis**

Q1) In reviewing CRFQ LOT 1800000002 issued August 14, 2017 and comparing it to the previous CRFQ LOT 1500000003 issued November 3, 2014 for the same services, we noted the following additional specifications described in the "Qualifications" section of the current RFQ as described below:

3.2 The Vendor must not have an accountant-client relationship with any of the four pari-mutuel racetracks that are located in West Virginia and regulated by the State Lottery Commission.

3.3 The Vendor must not have an accountant-client relationship with any of the manufacturers of the video lottery machines that are now licensed by the West Virginia Lottery and that may hereafter become licensed or permitted.

3.4 The Vendor must not have an accountant-client relationship with any of the limited video lottery operators or retailers that now hold West Virginia Lottery limited video lottery licenses or that may hereafter become licensed.

3.5 The Vendor must not have an accountant-client relationship with any of the supply manufacturers related to the operation of table games that are now licensed by the West Virginia Lottery and that may hereafter become licensed.

3.6 The Vendor must not have an accountant-client relationship with any limited gaming facility that is now licensed by the West Virginia Lottery and that may hereafter become licensed.

As CPA's, an analysis in accordance with our professional standards as promulgated by the AICPA requires our consideration of instances such as independence which encompass any conflict of interest prior to the acceptance of an engagement depending on the nature of the engagement. The nature and description of the requirements included in CRFQ LOT 1800000002 would not prohibit a CPA to provide the requested services to the Lottery if that CPA had also provided certain "accountant" services to any of the four pari-mutuel racetracks licensed in West Virginia, manufacturers of licensed West Virginia video lottery machines, licensed West Virginia limited video lottery operators or retailers, licensed West Virginia supply manufacturers related to the operation of table games, and or any licensed West Virginia limited gaming facility.

Can you provide further clarification to the term "accountant-client relationship" and when that term is "effective" in evaluating sections 3.2 through 3.6 of CRFQ LOT 1800000002?

A1) Vendor must be 100% independent from the entities described in 3.2 through 3.6

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: _____

Instructions: Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|--|--|
| <input checked="" type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

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

Gibbons & Kawash, A.C.

Company

Timothy J. Gibbons

Authorized Signature

9/12/17

Date

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



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

State of West Virginia
 Request for Quotation
 10 - Consulting

Proc Folder: 358303

Doc Description: ADDENDUM 2 - FINANCIAL REVIEW ANALYSIS

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-31	2017-09-12 13:30:00	CRFQ 0705 LOT1800000002	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:

FOR INFORMATION CONTACT THE BUYER

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

Signature X *Timothy J. Johnson* FEIN # 55-0738985 DATE 9/12/17
 All offers subject to all terms and conditions contained in this solicitation

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 financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits under the Racetrack Video Lottery Act [W.Va. Code 29-22a-1 et seq.], The Limited Video Lottery Act [W.Va. Code 29-22b-1 et seq.], The Racetrack Table Games Act [W.Va. Code 29-22c-1 et seq.], The Limited Gaming Facility Act [W.Va. Code 29-25-1] and/or other acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The State Lottery Commission requires a consultant accounting vendor that is able to provide calculations and analysis, and to give the commission candid and unbiased advice, concerning the initial licensing and continuing re-licensing of governed entities, as well as, specialized ad hoc intermediate and advanced financial work requiring the prior approval and direction of the commission. The accounting vendor will provide management consulting services and will perform special reviews and/or work involving the administration of the lottery's responsibilities under WV Code 29-22-29.

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	FINANCIAL ACCOUNTING REVIEW ANALYSIS	650.00000	HOURLY		

Comm Code	Manufacturer	Specification	Model #
84111502			

Extended Description :

FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS PER ATTACHED SPECIFICATIONS FOR THE PERIOD 1/15/2018 TO 1/14/2019

LOT1800000002	Document Phase Final	Document Description ADDENDUM 2 - FINANCIAL REVIEW ANALYSIS	Page 3 of 3
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ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

SOLICITATION NUMBER: CRFQ LOT1800000002
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 modify the bid opening date to September 12, 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.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.:

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 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.

Gibbons & Kawash, A.C.

Company
Timothy J. Gibbons

Authorized Signature
9/12/17

Date

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



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

State of West Virginia
 Request for Quotation
 10 - Consulting

Proc Folder: 358303

Doc Description: ADDENDUM 3 - FINANCIAL REVIEW ANALYSIS

Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2017-08-31	2017-09-12 13:30:00	CRFQ 0705 LOT1800000002	4

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:

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

Signature X *Timothy J. Johnson* FEIN # 55-0738985 DATE 9/12/17
 All offers subject to all terms and conditions contained in this solicitation

ADDITIONAL INFORMATION

Addendum

Addendum 3 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 financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits under the Racetrack Video Lottery Act [W.Va. Code 29-22a-1 et seq.], The Limited Video Lottery Act [W.Va. Code 29-22b-1 et seq.], The Racetrack Table Games Act [W.Va. Code 29-22c-1 et seq.], The Limited Gaming Facility Act [W.Va. Code 29-25-1] and/or other acts that may be enacted prior to or during the term of the contract issued pursuant to this solicitation. The State Lottery Commission requires a consultant accounting vendor that is able to provide calculations and analysis, and to give the commission candid and unbiased advice, concerning the initial licensing and continuing re-licensing of governed entities, as well as, specialized ad hoc intermediate and advanced financial work requiring the prior approval and direction of the commission. The accounting vendor will provide management consulting services and will perform special reviews and/or work involving the administration of the lottery's responsibilities under WV Code 29-22-29.

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	FINANCIAL ACCOUNTING REVIEW ANALYSIS	650.00000	HOURL		

Comm Code	Manufacturer	Specification	Model #
84111502			

Extended Description :

FINANCIAL REVIEW ANALYSIS RE: VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS PER ATTACHED SPECIFICATIONS FOR THE PERIOD 1/15/2018 TO 1/14/2019

SOLICITATION NUMBER: CRFQ LOT1800000002

Addendum Number: 03

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 specifications as attached.

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

CRFQ LOT1800000002 – Financial Review Analysis

Removed Specifications:

- 3.2 The Vendor must not have an accountant-client relationship with any of the four pari-mutuel racetracks that are located in West Virginia and regulated by the State Lottery Commission. See Exhibit B for listing of the four licensed racetracks.**
- 3.3 The Vendor must not have an accountant-client relationship with any of the manufacturers of the video lottery machines that are now licensed by the West Virginia Lottery and that may hereafter become licensed or permitted. See Exhibit C for listing of the licensed/permitted manufacturers.**
- 3.4 The Vendor must not have an accountant-client relationship with any of the limited video lottery operators or retailers that now hold West Virginia Lottery limited video lottery licenses or that may hereafter become licensed. See Exhibit D for listing of limited video lottery licenses.**
- 3.5 The Vendor must not have an accountant-client relationship with any of the supply manufacturers related to the operation of table games that are now licensed by the West Virginia Lottery and that may hereafter become licensed. See Exhibit E for listing of table games supply manufacturers.**
- 3.6 The Vendor must not have an accountant-client relationship with any limited gaming facility that is now licensed by the West Virginia Lottery and that may hereafter become licensed. See Exhibit F for listing of limited gaming facilities.**

Replacement Specification:

- 3.2 CPA's should follow all AICPA professional standards in evaluating any conflicts of interest related to the four pari-mutuel racetracks that are located in West Virginia and regulated by the State Lottery Commission, manufacturers of the video lottery machines that are now licensed by the West Virginia Lottery and that may hereafter become licensed or permitted, limited video lottery operators or retailers that now hold West Virginia Lottery limited video lottery licenses or that may hereafter become licensed, supply manufacturers related to the operation of table games that are now licensed by the West Virginia Lottery and that may hereafter become licensed, and any limited gaming facility that is now licensed by the West Virginia Lottery and that may hereafter become licensed.**

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: _____

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 type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input checked="" 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.

Gibbons & Kawash, A.C.

Company

Timothy J. Gibbons

Authorized Signature

9/12/17

Date

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