



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

Header @ 1

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 1039319

Procurement Type: Central Contract - Fixed Amt

Vendor ID:

Legal Name: ARNETT CARBIS TOOTHMAN LLP

Alias/DBA:

Total Bid: \$127,500.00

Response Date:

Response Time:

Responded By User ID:

First Name:

Last Name:

Email:

Phone:

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT2200000013

Published Date: 5/20/22

Close Date: 5/25/22

Close Time: 13:30

Status: Closed

Solicitation Description:

Total of Header Attachments: 1

Total of All Attachments: 1



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

**State of West Virginia
 Solicitation Response**

Proc Folder: 1039319
Solicitation Description: Addendum No. 1 - SSAE 18 AUDIT REVIEW OF IGT CORP
Proc Type: Central Contract - Fixed Amt

Solicitation Closes	Solicitation Response	Version
2022-05-25 13:30	SR 0705 ESR05242200000007424	1

VENDOR
 000000201471
 ARNETT CARBIS TOOTHMAN LLP

Solicitation Number: CRFQ 0705 LOT2200000013
Total Bid: 127500 **Response Date:** 2022-05-24 **Response Time:** 16:35:52
Comments:

FOR INFORMATION CONTACT THE BUYER

Toby L Welch
 (304) 558-8802
 toby.l.welch@wv.gov

Vendor Signature X	FEIN#	DATE
---------------------------	--------------	-------------

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Auditing Services				127500.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments: Our contract amount is the total of Year 1 with 2 optional renewal years:
Year 1: \$40,000
Year 2: \$42,500
Year 3: \$45,000

Extended Description:

lease see Exhibit A Pricing Page.

THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 FOR A REVIEW OF IGT FOR THE PERIOD OF 7/1/22 THROUGH 6/30/23

Vendor name: Baker Tilly US, LLP
Buyer name: Toby L. Welch
Solicitation number: CRFQ LOT 2200000013
Bid opening date: Wednesday May 25, 2022
Bid opening time: 1:30 PM

FAX: +1 (304) 558 3970





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

**State of West Virginia
 Centralized Request for Quote
 Service - Prof**

Proc Folder: 1039319			Reason for Modification:
Doc Description: SSAE 18 AUDIT REVIEW OF IGT CORP			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2022-05-06	2022-05-25 13:30	CRFQ 0705 LOT2200000013	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code:

Vendor Name : Baker Tilly US, LLP

Address : 101 Washington Street East

Street :


City : Charleston

State : WV **Country :** US **Zip :** 25329

Principal Contact : In West Virginia: Christopher Joseph, CPA, CISA, CRISC, CITP; in Philadelphia: Mark Laccetti, CPA, CGMA

Vendor Contact Phone: Chris Joseph: +1 (304) 346 0441 or Mark Laccetti: +1 (215) 557 2217 **Extension:**

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

Vendor Signature X  **FEIN#** 39 0859910 **DATE** 5/25/2022

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

ADDITIONAL INFORMATION

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, per the bid requirements, specifications, terms and conditions attached to this solicitation.

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

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

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

lease see Exhibit A Pricing Page.

THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FOR A STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO. 18 FOR A REVIEW OF IGT FOR THE PERIOD OF 7/1/22 THROUGH 6/30/23

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Questions are due by 4:00 p.m.	2022-05-18

	Document Phase	Document Description	Page
LOT2200000013	Final	SSAE 18 AUDIT REVIEW OF IGT CORP	3

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions



State of West Virginia Department of Administration

SSAE 18 Audit Review of IGT Corporation

May 25, 2022





May 25, 2022

State of West Virginia
Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, West Virginia 25305-0130

Attention: Toby L. Welch, Buyer
Re: SSAE18 Review of IGT (RFQ # LOT2200000013)

Dear Mr. Welch:

Baker Tilly US, LLP (Baker Tilly) is excited about the opportunity to continue the long history of service to the State of West Virginia Lottery (WV Lottery or the Lottery) established by **Arnett Carbis Toothman (ACT)**, with whom we recently merged.

Our response meets your request for quote (RFQ) requirements and describes our extensive experience and qualifications in SSAE 18 engagements and examination of System and Organizational Control (SOC) reports. Additionally, as expected by the Lottery, we continue to maintain our offices in Charleston, West Virginia – and have included contact information for local practitioners in **section 3.5.1**.

In addition to the benefits afforded by ACT's history of service to and familiarity with the Lottery, its operations and IGT Corporation, we can now offer additional value via Baker Tilly's resources:

The right firm

The Lottery will benefit from our best-of-both-worlds solution that pairs the technical qualifications, technology tools and expansive resources of the largest firms with the responsive service, personalized attention and proactive communication of smaller firms.

The right experience

Our firm is structured around industry-specialized practice groups, allowing us to provide focused training and continuing education to our team members. Our understanding of your industry, paired with targeted experience, will help you thrive now and as you evolve.

The right team

Your team includes technical and industry-specialized team members who understand your operational and compliance requirements, challenges and opportunities. You will receive a tailored approach designed to meet your needs and exceed your expectations.

The right value

We provide high-quality service for a fair and reasonable fee. Our significant level of partner and manager involvement translates into a responsive, efficient engagement and the ability to deliver value throughout the year.

State of West Virginia
Department of Administration
May 20, 2022

The State of West Virginia Lottery will be a valued client of Baker Tilly, and I will be personally involved in all aspects of our relationship, from planning through completion – as will former ACT team members with whom you are familiar.

Thank you for the opportunity to make tangible contributions to your success. Our team is excited to earn your trust, and we look forward to discussing your questions and feedback.

Sincerely,
BAKER TILLY US, LLP

A handwritten signature in blue ink, appearing to read "Mark Laccetti". The signature is fluid and cursive, with a prominent initial "M" and a long, sweeping underline.

Mark Laccetti, CPA, CGMA
+1 (215) 557 2217 | mark.laccetti@bakertilly.com

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Baker Tilly is responsive, interactive and produces the results they say they will. We are very pleased with the services they provide and consider **Baker Tilly a leader among accounting and advisory firms.**

— Controller



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About Baker Tilly

Baker Tilly has the resources and reach to meet the Lottery's needs as a SOC auditor – both now and into the future.

Baker Tilly was founded in 1931 with one central objective: **use our industry specialization to help our clients improve their operations.** With teams that include financial, business and industry-specific specialization, our clients work with knowledgeable professionals who understand their organizations and can create innovative solutions to help them overcome their unique challenges.

Building off 90 years of experience serving organizations like yours, Baker Tilly uses our public sector expertise to inform our approach to staffing, performing and reporting our internal audit work. Since our inception, Baker Tilly has understood that our business demands absolute integrity, a belief in the value of trusted relationships and a willingness to collaborate with every client. The figure below shows some key facts about Baker Tilly.



COMPREHENSIVE EXPERIENCE TO SERVE YOU

The Lottery will receive support and guidance from a respected firm that continues to grow – as evidenced by INSIDE Public Accounting naming Baker Tilly as the ninth largest accounting firm in the U.S. on their 2021 Top 400 Firms list.

Celebrating 90 years in serving our valued clients

As a future-looking firm, we celebrate 90 years in the marketplace by honoring our roots and continuing to shape our future. We embrace the fact that business can't stand still – and we won't stand still. As we help our clients identify new needs and opportunities, we innovate and change to work better. We celebrate where we came from and how far we have come – which is essential to knowing who we are and where we are headed.



Our roots took hold in 1931 in Waterloo, Wisconsin, where we began as a public accounting firm specializing in canning factory audits. Since that time, we have grown with more than 40 different combinations, each with its own rich history, expanding our presence coast to coast and globally and our scope across industries, services and areas of expertise.

One thing has not changed in 90 years: **our shared passion for enhancing and protecting our clients' value.**

3.0 Qualifications

3.1 Licensure

Baker Tilly US, LLP is a licensed Certified Public Accounting (CPA) and consulting firm employing professionals with over 30 years of experience in examination of System and Organizational Control (SOC) reports. We conduct examinations in a number of other states throughout the U.S.

In November 2021, Baker Tilly combined with Arnett Carbis Toothman (ACT), the firm which issued SOC reports for the West Virginia Lottery from 2004 through 2021. Augmented by Baker Tilly's national 300+ member risk advisory and internal audit practice, our West Virginia-based team will perform this year's assessments with the same dedication and personalized attention to which the Lottery's stakeholders have grown accustomed.

3.1.1 Evidence of performance

Our public sector specialization and experience

Baker Tilly is one of the few CPA firms with a state and local government group dedicated entirely to serving governmental clients.

Nationwide, our state and local government practice serves a wide variety of state and local government entities, including cities, villages, towns, counties, public utilities and school districts and agencies. Several of these client groups now have their own subspecialty practice areas.

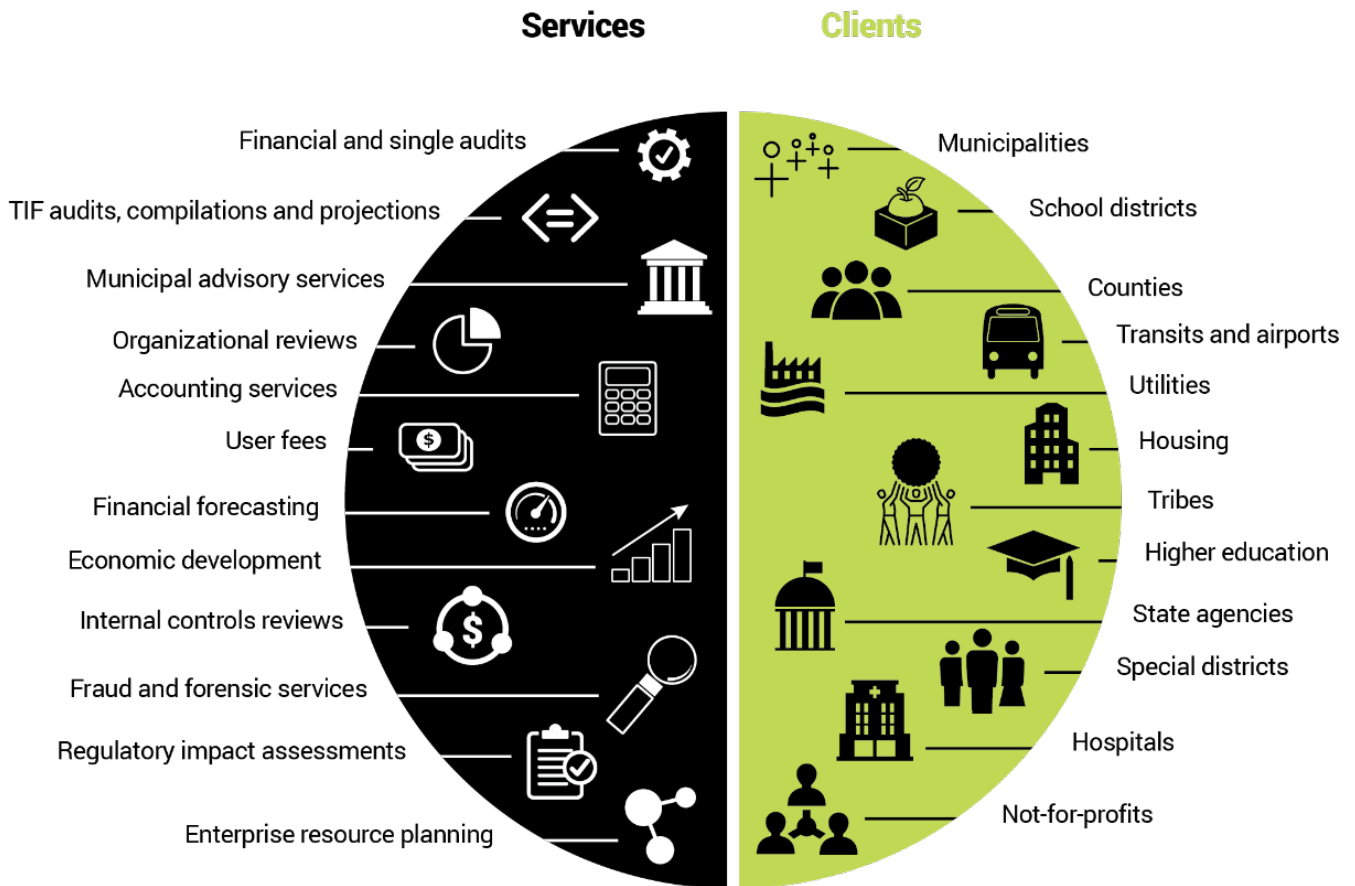
The Lottery will benefit from our specially organized group of staff and partners in several specific ways:

- **Specialized training and continuing education:** The Lottery is assured of a consulting team with the necessary knowledge and skills you desire
- **Dedication to your industry:** Your public sector professionals live and breathe government, working exclusively in this industry year-round, and have direct experience working with state agencies like the Department and organizations like the Lottery. This translates into insights only experience can bring as well as service from a team who understands the best ways to communicate and collaborate with public sector entities.
- **Industry involvement:** Members of our public sector practice group are active participants in key industry organizations, including the American Institute of Certified Public Accountants (AICPA) and the Governmental Audit Quality Center (GAQC). Because of our work with these groups, we are knowledgeable of dynamic, consequential trends in state and local government – and equipped with leading practices to help the Lottery best respond to them.



- **Knowledge shared with the Lottery:** At Baker Tilly, serving governments goes beyond services – we also supply our state and local government clients with crucial thought leadership in the form of webinars, workshops, articles and our regular newsletter, Government Connection.
- **Year-round consultation:** Throughout our relationship – not just during this engagement – we will be available for routine calls or technical questions, connecting you with recommendations and ideas to address the inevitable operational issues that arise. Additionally, we can alert you to new opportunities for us to collaborate and create value for the Lottery.
- **More than 420 Baker Tilly professionals – including nearly 40 partners** – focus directly on serving organizations like yours, providing hundreds of thousands of client service hours annually to this industry..

Below is an overview of our public sector practice.



Sample public sector clients

The following contains a representative list of our recent clients and includes a diverse array of our public sector clients – local governments, public utilities, transits, higher education institutions, and more.

Anaheim Public Utilities, CA	City of Richmond, CA	Sacramento Municipal Utility District, CA
Burbank Water and Power, CA	City of Riverside, CA	San Diego Gas & Electric
Champaign County, IL	City of Rochester, NY	San Diego State University
City of Ann Arbor, MI	City of San Antonio, TX	San Diego State University Research Foundation
City of Arlington, TX	City of St. Paul, MN	San Mateo County, CA
City of Bowling Green, KY	City of Tallahassee, FL	Seattle City Light
City of Burbank, CA	City of Terre Haute, IN	Southern California University of Health Sciences
City of Carlsbad, CA	City of Thousand Oaks, CA	Southern Ute Indian Tribe
City of Chicago, IL	City of Tulsa, OK	State of California
City of Cincinnati, OH	DuPage County, IL	State of Oregon
City of Costa Mesa, CA	El Paso County, TX	University School of Milwaukee
City of Dallas, TX	Elkhart Community Schools, IL	University of California System
City of Des Moines, IA	Grand River Dam Authority, OK	University of California, Irvine
City of Fargo, ND	Guam Water Utilities	University of California, San Francisco
City of Fort Wayne, IN	Imperial Irrigation District, CA	University of California, Santa Barbara
City of Fort Worth, TX	Laguna Woods Village, CA	University of Oregon
City of Goleta, CA	Lawrence Berkeley National Laboratory, CA	University of Washington
City of Houston, TX	Modesto Irrigation District/MSR	Upper Darby School District, PA
City of Kansas City, MO	Public Power Agency, CA	Utah Department of Transportation
City of Lincoln, NE	Northern California Public Power Agency	Western Oregon University
City of Madison, WI	Orlando Utility Commission, FL	
City of Milwaukee, WI	Oregon State University	
City of Minneapolis, MN	Pasadena Water & Electric, CA	
City of Missoula, MT	Portland State University, OR	
City of Modesto, CA		
City of Oklahoma City, OK		

3.1.2 Similar service examples

We are always happy to provide references because it is important for you to talk with the organizations we serve. Our similar client base equals experience-derived insights for the State.

Demonstrating successful relationships with similar clients

We encourage you to connect with the clients below to learn more about the value of their relationship with Baker Tilly. Each client will offer a different perspective as you consider your own needs.

ALLEN GIBBS & HOULIK, L.C.

Name	Brad Bechtel	Title	Vice-President
Phone	+1 (316) 291 4131	Email	bjbechtel@aghlc.com
Address	301 North Main, Suite 1700 Wichita, Kansas 67202		
Services	Baker Tilly provides SSAE18 SOC I Type II audit services for Allen Gibbs & Houlik, L.C. which is one of the Midwest's largest providers of 401(k), Flex Plans, and Cafeteria Plan services, providing their clients with Internet access to their 401(k) accounts for daily valuation and transaction services.		

AGVANTIS, INC.

Name	Aaron Sanchez	Title	Vice President, Data management and governance
Phone	+1 (316) 266 5381	Email	aaron.sanchez@agvantis.com
Address	245 N. Waco, Ste 270 Wichita, Kansas 67202		
Services	Baker Tilly provides SSAE18 SOC 1 and SOC 2 Type II audit services for AgVantis, Inc., a service corporation under section 4.25 of the Farm Credit Act working exclusively for the Farm Credit System		

PRELUDE SERVICES

Name	Terry Freed	Title	President and CEO
Phone	+1 (717) 441 2441	Email	TFreed@preludeservices.com
Address	5095 Ritter Road, Suite 112 Mechanicsburg, PA 17055		
Services	Baker Tilly provides SSAE18 SOC 1 and SOC 2 Type II audit services for Prelude Services, an IT support business in the healthcare industry serving senior living and long-term care organizations.		

PROVIDING VALUABLE PERSPECTIVES FROM CURRENT CLIENTS

At Baker Tilly, relationships matter. Our Value Architects™ have a record of successfully enhancing and protecting similar clients' value – resulting in experience-based insights for the State.

3.2 Engagement Team

The State will work with a consistent team of Value Architects™ who understand your organization and can add value from day one. The combination of your engagement team's experience with the gaming industry and expertise in SOC assessment translates into tangible results.

Aligning key engagement team members with your goals

Your handpicked team of professionals offers a collaborative focus supported by the breadth and depth of our firm's national resources. We believe in strong personal relationships, and this means a personal interest in the State from some of our most experienced team members. Engagement team members are introduced below, and complete resumes are included in **section 3.4**.

INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR THE LOTTERY

Engagement leadership



Mark Laccetti, CPA, CGMA – Partner

Value that Mark brings to the Lottery: Engagement partner

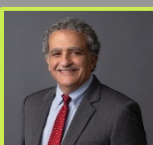
Mark will oversee the entire engagement to make sure the State receives a meaningful, genuine experience. He will work with our Value Architects™ to provide a seamless and well-planned engagement process, valuable solutions and technically accurate final deliverables to achieve your goals. Mark is committed to the State's success and satisfaction with our services; he will collaborate with you and the team to meet your deadlines and exceed expectations.



Jeff Krull, CPA, CISA – Partner

Value that Jeff brings to the Lottery: SSAE 18 and SOC assessment subject-matter advisor

Jeff's expertise includes cybersecurity, IT controls, System and Organization Controls (SOC) examinations internal auditing, business process controls and specialized compliance assessments and attestations. He will support the engagement team with leading practices, perspectives and technical insights to ensure a thorough examination and a valuable engagement process.



Christopher Joseph, CPA, CISA, CRISC, CITP – Director

Value that Chris brings to the Lottery: client relationship director

Chris formerly served as a member of the leadership team at Arnett Carbis Toothman and is now is a consulting director with Baker Tilly US, LLP. He offers more than 35 years of accounting, auditing, tax and consulting experience and will serve as the Lottery's local contact and will oversee the day-to-day engagement activities and development and review of deliverables.



Trista Cline

Value that Trista brings to the Lottery: engagement project manager

Trista has more than 13 years of experience in IT risk advisory consulting. She will work with staff members on the day-to-day completion the SSAE 18 SOC 1 Type II report and provide project management to ensure timely deliverables, meaningful insights and efficient use of resources.



Mitchell Bartoldson – Consultant

Value that Mitchell brings the Lottery: consultant

Mitchell offers 3 years of experience in preparing SOC 1 and SOC 2 audits, IT audits, IT risk assessments and security testing. He will leverage his familiarity with the Lottery and his knowledge of SSAE 18 evaluations and SOC standards to perform day-to-day engagement tasks as directed.



Staff and Seniors - TBD

Baker Tilly staffs a deep bench of IT audit and SOC specialists, and we will assign additional resources to the University's engagement to support your objectives and timeline.

3.3 Supervisory staff degrees

All engagement team members hold bachelor's degrees in Accounting or Management Information Systems.

3.4 Engagement team resumes

Detailed resumes for the members of your proposed engagement team begin on the next page.

PARTNER

Mark E. Laccetti, CPA, CGMA

Mark is a partner in Baker Tilly's Philadelphia risk advisory practice with more than 30 years of public accounting experience.



Baker Tilly US, LLP

T: +1 (215) 557 2217
mark.laccetti@bakertilly.com

bakertilly.com

Education

Bachelor of science
Rider University
(Lawrenceville, New Jersey)

Mark's professional background includes working with organizations to identify business risks and improve controls in place to mitigate identified business risks. He has led engagement teams in performing business process risk assessments and conducting operational, financial and compliance audits, and has also managed internal audit co-sourcing and outsourcing engagements and assisted companies in performing various special projects to improve cash flow, reduce costs and increase productivity. Mark works closely with audit committees, management and corporate counsel to create an environment where financial reporting is transparent, consistent and of the highest quality. Additionally, he has acted as the examiner-in-charge on the National Association of Insurance Companies Risk Focused Examinations for state insurance departments. Mark's varied industry experience includes higher education, insurance, healthcare, not-for-profit, pharmaceutical, biotechnology, chemical, gas and manufacturing, technology and consumer products.

Specific experience

- Serves as partner on outsourced internal audit clients, responsible for managing, developing and executing internal audit programs
- Serves as chief audit executive for outsourced internal audit clients
- Helped numerous clients in performing risk assessments, analyzing the results and developing multiyear internal audit plans
- Presents to senior leaders and board members across a wide span of industries
- Collaborates with senior leaders and audit committee members daily to develop internal audit recommendations and plans
- Participates in ongoing operational meetings with clients to discuss compliance, strategy and control matters
- Developed and executed test plans to assess the operating effectiveness of key controls for critical business processes
- Supervises multiple teams of auditors on engagements; responsibilities include coaching, training and developing team members
- Acted as the examiner-in-charge on the National Association of Insurance Companies Risk Focused Examinations for state insurance departments
- Led enterprise risk management engagements

PARTNER

Mark E. Laccetti, CPA, CGMA

Page 2

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Healthcare Financial Management Association
- Institute of Internal Auditors
- Association of Healthcare Internal Auditors

Community involvement

- Project Freedom Inc., treasurer
- Notre Dame High School, finance committee member
- The Grande at Old York Homeowners Association, board member

PARTNER

Jeffrey Krull, CPA, CISA

With more than 20 years of experience in process and controls, information technology, and internal audit, Jeff is the leader of Baker Tilly's cybersecurity practice.



Baker Tilly US, LLP

T: +1 (215) 557 2223
jeff.krull@bakertilly.com

bakertilly.com

Education

Bachelor of Science in accounting and management information system
Georgetown University
(Washington, D.C.)

His expertise includes cybersecurity, IT controls, System and Organization Controls (SOC) examinations internal auditing, business process controls and specialized compliance assessments and attestations. Examples of these engagements include: cybersecurity, SOC examinations, Sarbanes-Oxley (SOX) compliance, internal audit, pre- and post- implementation assessments, privacy, and HIPAA risk assessments and specialized compliance attestations for clients. His client base includes a variety of industries – energy and utilities, healthcare, insurance, technology and service providers, government contractors and financial institutions. Jeff has provided services to clients ranging from small family-owned enterprises to Fortune 500 multinational organizations.

Specific experience

- Partner-in-charge of SOC examinations across a variety of industries including insurance, technology service providers, tax authorities, and many others
- Partner-in-charge of IT co-sourced and outsourced internal audits for clients ranging in size from small start-ups to Fortune 500 organizations
- Partner-in-charge of HIPAA risk assessment services for clients ranging in size from small start-ups to Fortune 500 organizations
- Implements and leads SOX 404 testing for clients ranging in size from small start-ups to Fortune 500 organizations
- Overseas training for the cybersecurity team
- Licensed CPA in Pennsylvania
- Certified Information Systems Auditor

PARTNER

Jeffrey Krull, CPA, CISA

Page 2

Industry involvement

- American Institute of Certified Public Accountants (AICPA), Information Technology and Management Assurance (IMTA) Executive Committee member
- AICPA COVID-19 Technology Task Force member
- AICPA third party certification working group member
- Former chair of the AICPA IMTA SOC Task Force
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Information Systems Audit and Control Association (ISACA)
- Former member of the board of trustees of Devon Preparatory School
- Former member of the board of trustees of the Children’s Scholarship Fund of Baltimore
- Former volunteer for the finance committee of the Maryland Food Bank
- A nationally recognized speaker on a variety of cybersecurity, corporate governance and risk management topics.
- Co-authored “10 Questions Audit Committees Should Ask,” published in The CPA Journal

DIRECTOR

Christopher E. Joseph, CPA, CISA, CRISC, CITP

Chris Joseph is a director with Baker Tilly US, LLP.



Baker Tilly US, LLP

101 Washington Street, East
Charleston, WV 25329
United States

T: +1 (304) 346 0441
chris.joseph@bakertilly.com

bakertilly.com

Education

Bachelor of Science in accounting
University of Kentucky

Completed various computer science courses and numerous continuing education courses in the information technology, information security, and cyber security areas

Chris Joseph formerly served as a member of the leadership team at Arnett Carbis Toothman and is now is a consulting director with Baker Tilly US, LLP. He offers more than 35 years of accounting, auditing, tax and consulting experience.

Specific experience

- Experience performing:
 - Information technology risk assessments
 - Information technology/system audits
 - Internet banking audits
 - Security and operational reviews
 - Penetration testing, vulnerability assessment and social engineering (security testing)
 - National Automated Clearing House Association (NACHA) audits
 - System and organization controls (SOC) examinations
- Frequent instructor and lecturer on information systems security, information systems auditing, cyber security, and related topics in the financial institutions and healthcare industries
- Authored a significant number of publications and continuing education courses

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)
- Information Systems Audit and Control Association (ISACA)

Community Involvement

- Advisory Council of the Western Region of Catholic Charities of West Virginia

MANAGER

Trista Cline

Trista is a manager in the risk advisory practice group



Baker Tilly US, LLP

101 Washington Street, East
Charleston, West Virginia 25301
United States

T: +1 (304) 352 9979

trista.cline@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in Management
Information Systems, Marshall
University

Trista is a manager with over thirteen years of experience in information technology and risk advisory services. In her previous work with Arnett Carbis Toothman and now in her role at Baker Tilly, she has focused on serving clients in a variety of industries, including financial institutions, health care manufacturing and oil and gas.

Specific experience

- Supports clients in various industries with information technology audits
- Performs penetration testing and vulnerability assessments
- Performs System and Organization Controls assessments and develops SOC reports
- Manages claims administration for class action lawsuits
- Performs information technology risk assessments in healthcare, financial services and other industries

Industry involvement

American Institute of Certified Public Accountants (AICPA)
Information Systems Audit and Control Association (ISACA)

CONSULTANT

Mitchell Bartoldson

Michael is a consultant in the risk advisory practice group



Baker Tilly US, LLP

101 Washington Street, East
Charleston, West Virginia 25301
United States

T: +1 (304) 352 9994

mitchell.bartoldson@bakertilly.com

bakertilly.com

Education

Bachelors of Business in
Accounting and Finance,
Marshall University

Formerly a consultant with Arnett Carbis Toothman, Michell offers 3 years of experience in IT risk advisory services, to include SOC examinations and reporting, security testing, and IT audits. He has worked with clients in various industries and the public sector.

Specific experience

- Performs testing for various types of engagements across various industries
- Contributes to SOC 1 and SOC 2 audits, IT audits, IT risk assessments and security testing
- Assists management with preparation of reports; coordinates and hosts client meetings
- Coordinates and plans engagements and assists staff engagement project management

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- West Virginia Society of Certified Public Accountants (WVSCPA)
- Interfraternity Council at Marshall University
- Alpha Tau Omega

3.5 Vendor Information

3.5.1 Business Name & Address

Corporate Headquarters 205 N Michigan Ave Chicago, Illinois 60601	Mailing Address PO Box 7398 Madison, Wisconsin 53707	West Virginia Office 101 Washington Street, East Charleston, West Virginia 25301
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3.5.1.1 Vendor is a partnership

Not Applicable, Baker Tilly is not a partnership.

3.5.1.2 Vendor is a trust

Not Applicable, Baker Tilly is not a trust.

3.5.1.3 Vendor is a limited liability partnership

Baker Tilly is organized as a limited liability partnership with 500+ partners. No one partner holds more than a 2% interest in the firm. A complete list of the partners as of January 2022 appears in **Appendix A**.

3.5.1.4 Vendor is an association

Not Applicable, Baker Tilly is not an association.

3.5.1.5 Vendor is a corporation

Not Applicable, Baker Tilly is not a corporation.

3.5.1.6 Vendor is a subsidiary company

Not Applicable, Baker Tilly is not a subsidiary company.

3.5.2 Type of business entity

The firm is presently organized as a Limited Liability Partnership (LLP) and is authorized to do business in West Virginia as well as various other states such as Ohio, Kentucky, Pennsylvania, Virginia, New Jersey, Kansas, New Mexico, and Alabama. The nature of the business Baker Tilly provides is accounting, auditing, tax and consulting services.

3.5.3 Place of vendor incorporation

Baker Tilly is registered as a Limited Liability Partnership (domiciled) in the State of Illinois.

3.5.4 Contract primary contact

Baker Tilly's authorized, primary contact for this RFQ for all matters is:

Mark Laccetti, CPA, CGMA

+1 (215) 557 2217 | mark.laccetti@bakertilly.com

3.5.5 Attorneys representing vendor

Baker Tilly is not represented by any law firm in West Virginia.

3.5.6 Contracts to supply gaming materials, equipment or services

Baker Tilly does not have any contracts to supply gaming materials, equipment or services.

3.5.7 Convictions

Not Applicable – no persons under 3.2 have been convicted of such offenses.

3.5.8 Disciplinary actions regarding to any matter related to gaming services

Not Applicable – no disciplinary actions have ever been taken against Baker Tilly or persons under 3.2.

3.5.9 Disciplinary actions regarding any order, judgment or court decree

Not Applicable – no disciplinary actions have ever been taken against Baker Tilly or persons under 3.2.

3.5.10 Contract termination within last 5 years

As a large accounting firm, Baker Tilly may have contracts terminated for a variety of reasons. In the past, we have lost clients due to the following:

- Mandatory audit firm rotation
- Project completion
- Mergers and acquisitions
- Competitive bidding

The relationship that we maintain with each former client is sensitive and based on trust and confidentiality. We cannot disclose the information surrounding these relationships without each organization's explicit, written permission.

3.5.11 & 3.5.12 Contract incidents and penalties

Not Applicable – No penalties have been assessed toward Baker Tilly under any of its existing or past contracts.

3.5.13 Tax Identification numbers

Federal Employer Identification #: 39 0859910

West Virginia Withholding #: 2237-4071

3.5.14 Potential conflict of interest disclosures

Baker Tilly does not have any potential conflict of interest with respect to the performance of the requirements of this RFQ. None of our employees are former West Virginia Lottery or IGT employees. There are no personal or business relationships between the vendor, the partners, and employees

assigned to the examination and/or of their immediate families with any employee of the West Virginia Lottery or IGT that would result in a conflict of interest.

Baker Tilly is independent from the West Virginia Lottery and IGT, and can meet needs and contract requirements without any concerns with regard to independence.

3.5.15 Background checks

Baker Tilly will gladly provide all requested information to accommodate the background investigation process. Baker Tilly personnel proudly adhere to the American Institute of CPA's professional standards and code of conduct. The professional personnel assigned to this engagement will be of the highest level of integrity and character. Our core values are presented in **Appendix B**.

Staff members assigned to the project have been cleared by the West Virginia Lottery in the recent SSAE18 audits we have conducted on their behalf.

3.5.16 Vendor employment practices

Baker Tilly understands the concerns regarding staffing and will provide only staffing appropriate for the engagement. West Virginia Lottery personnel have found the staff of our firm to be acceptable over the last several years of providing SAS70 / SSAE16 / SSAE 18 services.

3.5.17 Vendor replacement personnel

Baker Tilly will work with the Lottery to ensure mutually acceptable staff.

3.5.18 Personnel change notification

Baker Tilly will inform the Lottery if at any time there is a change in personnel associated with the contract.

3.5.19 Record retention

As a public accounting firm, we maintain all records pertaining to the engagement in accordance with Generally Accepted Accounting Principles. In addition, we participate in a peer review process routinely whereby another accounting firm conducts a formal review of our accounting principles and practices. Since the inception of Baker Tilly, there has never been an adverse opinion during the peer review process.

We will maintain and make all records pertaining to the contract available to the West Virginia 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.

4.0 Mandatory requirements

4.1 Mandatory contract services requirements and deliverables

4.1.1 Examination

Baker Tilly will examine IGT Global Solutions Corporation West Virginia Lottery Operations' (IGT WV) description of its gaming system for processing West Virginia Lottery transactions and the suitability of the design and the operating effectiveness of controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in IGT WV's Assertion. The controls and control objectives included in the description will be those that management of IGT WV believes are likely to be relevant to user entities' internal control over financial reporting.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria and management's assertion, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the period. We believe that the evidence we will obtain will be sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a description of a service organization's system and the suitability of the design and operating effectiveness of its controls involves

- Performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on the criteria in management's assertion.
- Assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description.
- Testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved.
- Evaluating the overall presentation of the description, suitability of the control objectives stated therein, and suitability of the criteria specified by the service organization in its assertion.

4.1.2 Opinion

Baker Tilly will express an opinion on the fairness of the presentation of the description and on the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description of IGT Global Solutions Corporation West Virginia Lottery Operations' (IGT WV) description of its gaming system, based on our examination.

4.1.3 Report

Baker Tilly will provide a report on IGT WV's description of its gaming system and on the suitability of the design and operating effectiveness of its controls in accordance with the Statement on Standards for Attestation Engagements No. 18 (SSAE18) and applicable sections related to Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting (SOC1).

4.1.4 Time Period

Baker Tilly 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, and as designated in 4.1.9 and clarified and removed in Addendum No. 1 – Vendor Questions and Agency Answers.

4.1.5 Services Contract Guidelines

Baker Tilly will review the current Lottery Games Operations 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.

4.1.6 Control Objectives

Baker Tilly will address each control objective in the SSAE18 Report to the West Virginia Lottery.

4.1.7 Report Copies

Baker Tilly will provide fifteen (15) copies of the SSAE18 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.

4.1.8 Pre-Planning

Baker Tilly will conduct a pre-planning meeting with West Virginia Lottery personnel at the Lottery's headquarters in Charleston, WV prior to the commencement of each year's engagement.

4.1.9 Audit Period

We understand that the examination period is July 1, 2021 to June 30, 2022.

4.1.10 Subsequent Planning

Baker Tilly will conduct a subsequent pre-planning meeting at the West Virginia Lottery's contractor's facilities in West Virginia prior to the commencement of each year's engagement.

4.1.11 Presentation of Results

Baker Tilly will present the results of the SSAE18 report to the Finance Committee of the West Virginia Lottery at a commission meeting held at the WV Lottery headquarters.

4.1.12 Observations – Game Load

Baker Tilly will observe at least one live game load each year for the purposes of adequately testing the control environment.

4.1.13 Observations – Draw Close

Baker Tilly will observe at least one live draw close / game draw each year for the purposes of adequately testing the control environment.

4.1.14 Observations – Physical Security

Baker Tilly will observe and inspect physical security controls at the Primary Data Center and the Backup Data center each year.

4.1.15 Fieldwork

Baker Tilly will substantially complete the SOC 1 engagement fieldwork at the WV Lottery's contractor's facilities in West Virginia.

5. Organization and administration

Baker Tilly has experience with the control objectives detailed in the State's RFQ, through prior work with the West Virginia Lottery and IGT. We have successfully worked on-site with personnel from both organizations to efficiently complete work in accordance to contract requirements.

6. Contract and award

Understood and agreed.

7. Performance

Understood and agreed.

8. Payment

Understood and agreed.

9. Travel

Understood and agreed.

10. Facilities access

10.1 Access Cards

Personnel listed under the section 3.2 Engagement Team are the principal service personnel which will be issued access cards and/or keys to perform service.

10.2 Controlling Cards

We will be responsible for controlling cards and keys and will pay replacement fees, if the cards or keys become lost or stolen.

10.3 Notification

We will notify the West Virginia Lottery and/or IGT immediately in the instance of any lost, stolen, or missing cards or keys.

10.4 Security Protocol

We are aware that all personnel performing under this Contract will be subject to the Agency's security protocol and procedures, including background checks and fingerprinting.

10.5 Security Protocol - Awareness

We will inform all staff of Agency's security protocol and procedures.

Appendix A: Partners

Alec	Abbott
Rose Ann	Abraham
Heather	Acker
Holly	Agbayani
Gezim	Alajbegu
Amy	Allen
Yunis	Altahami
Daniel	Altschul
Shawn	Anderson
Christine	Anderson
Anthony	Anderson
William	Andronico
Cecilia	Angat
Christopher	Annand
John	Antonelli
Stephen	Aponte
David	Arrick
Jeffrey	Arsenault
Ethan	Bach
Matthew	Baker
Mark	Bakko
Douglas	Baldessari
Rene	Balli
Caroline	Banzali
Scott	Barnard
Jason	Barnes
Randall	Barrus
Ronald	Barthell
John	Basile
Doron	Bass
Kelly	Baumbach
Paul	Becht
Thomas	Bennett
Donald	Bernards
Todd	Bernhardt
Paul	Bishop
Jeremy	Bivens
Thomas	Black
Ann	Blakely
Steven	Blatt

Jeffrey	Blattner
Mark	Boettcher
Kerri	Bogda
Carol	Bolles
Norleen	Bounds
Debra	Bowes
Gary	Boyd
Kevin	Brandt
Cynthia	Bratel
William	Bressette
Adam	Bullock
Clive	Burrows
Robert	Busch
Damon	Busse
Daniel	Buttke
Andrea	Caladie
Duncan	Campbell
David	Capitano
Todd	Carpenter
Ryan	Carruth
Martin	Casaus
Lori	Catapano
Nicholus	Cavaliere
William	Chapman
Jeremy	Chapman
Andrew	Chaves
Karisa	Chin
Christine	Christine
Jennifer	Cidila
Ivan	Cilik
Jeffrey	Clayton
Helaine	Cohen
Brian	Collins
Brian	Colton
John	Compton
Ana	Coscia
Matthew	Coscia
Thomas	Coughlan
Jason	Coyle
Kyle	Crawford

Justin	Crick
Kathleen	Crowley
Shannan	Cuddy
Christine	Dahlhauser
Monica Modi	Dalwadi
John	Dauwalter
Jeffrey	Davis
Michael	Deeba
Ashley	Deihr
Todd	DeLuca
Justin	Demere
Brad	DeNoyer
Chad	Derenne
Megan	Devkota
Jeffrey	DeYoung
Rosanna	DiFilippo
Dennis	Dijanica
Andrew	Dilling
Josh	Din
Jodi	Dobson
Nicole	Donlon
Joseph	Donnelly
Jeff	Dorner
Jigna	Doshi
Michelle	Doyle
Brian	Doyle
Edwin	Drake
Charles	Droege
Travis	Drouin
Kimberly	Duffy-Wylam
Michael	Duke
Paul	Dunn
William	Duratti
David	DuVarney
Oliver	East
Matthew	Eckerle
Wayne	Ehlert
Daniel	Ehr
Brigid	Elliott-Boger
Wesley	Elrod

APPENDIX A: PARTNERS

Ryan	Engelstad
Amy	Estes
Zak	Everson
Gregory	Famiglietti
Carl	Famiglietti
Christine	Fenske
Jeffrey	Ferro
Bruce	Ferry
Paul	Finegold
Jennifer	Finger
Michael	Fitzpatrick
Russell	Fleming
Kendal	Fleming
Tiffany	Fleury
Kayla	Flint
Jeffrey	Flory
Robert	Fodera
Brian	Francesse
Paul	Frantz
Wesley	Fraser
Michael	Frey
Arthur	Full
Joshua	Ganshert
Patricia	Garcia
Michael	Garczynski
Lynn	Gardinier
Michal	Gayler
Jeffrey	Gendreau
Stephanie	Gensler
Jeffrey	George
Shante	George
Garrick	Gibson
Matthew	Gilbert
Kirk	Gilson
Kimberly	Ginn
Matthew	Glazier
Nicolas	Glorieux
Thomas	Goddard
Kristen	Godsoe
Adam	Goehring
Jerry	Goff
Carla	Gogin
Allen	Goh
Scott	Goldfarb

Timothy	Gooch
Nicholas	Goodman
Katherine	Gough
Brian	Gourlay
Brenda	Graat
James	Graff
Belvia	Gray
Michael	Green
Andrew	Greenland
David	Gregory
Paul	Grellich
Bonnie	Grey
Andrew	Grey
Adam	Grinde
Matthew	Groves
Gary	Grush
Rick	Guillen
Ian	Halligan
Ahmed	Hamdy
Gregg	Hamilton-Piercy
Kevin	Harding
Gregory	Hardy
Thomas	Harjes
Brandon	Harlan
Seth	Harrop
Danielle	Hawley
Lauren	Hayes
Therese	Heaton
Patrick	Heavens
Daniel	Hedden
Vicki	Hellenbrand
Christopher	Hempel
Mark	Heroux
Mark	Herzinger
Howard	Heyman
Kevin	Highlander
Nicholas	Hinz
Benjamin	Hobby
Dwayne	Holt
Robyn	Holyoak
Laura	Horvath
Robert	Hottle
Robert	House
Scott	Howard

Kristyn	Howell
Kenneth	Hugendubler
Tina	Huisman
Kirk	Hunt
Wade	Huseth
Jon	Hutcheson
Bruce	Hutler
Tyler	Inda
Chase	Inda
Jordan	Iverson
Suzanne	Jacobs
Robena	Jafari
Michael	Jakimzak
David	Jamiolkowski
Andrea	Jansen
Christopher	Jeffrey
Matthew	Jeffries
Kimberly	Jin
David	Johnson
Christopher	Johnson
Darren	Jones
Jeferson	Jorge
Randi	Jowers
Henry	Kahrs
Tom	Kaleko
Matthew	Kalil
Michael	Kamienski
Donald	Karabaich
Kenneth	Kasianovitz
Brian	Kassalen
Shawn	Kato
Zachary	Keenan
Michael	Kehoe
Michael	Kessler
Mark	Kiecker
Patrick	Killeen
Paul	Kinmartin
Hidetsugu	Kiuchi
Amanda	Klein
Edward	Klik
Amar	Kothapalli
John	Krause
Christopher	Krogh
Eric	Kroll

APPENDIX A: PARTNERS

Jeffrey	Krull
Thomas	Kublack
Michelle	Kupka
Jacob	Kutz
Ellen	Labita
Mark	Laccetti
Giancarlo	Laguercia
Stephen	Landsman
Karen	Larsen
Joel	Laubenstein
Peter	Lauria
James	Lawson
Stephen	Lawson
Jaime	Lawson
Ryan	Lay
Phillip	Laycock
Tina	Lazaroff
Roger	Ledbetter
Jacqueline	Lee
Noah	Leiden
Brian	Lenart
Anthony	Leung
Joseph	Lightcap
John	Lindell
Joseph	Loiacono
Robert	Long
Howard	Loomis
Theodore	Lopez
Michael	Lorber
Arthur	Louie
Jean	Lovett
Benjamin	Lozano
Alan	Lurie
Angela	MacPhee
Allan	Mader
Gerald	Mahan
Edward	Mahon
Cary	Mailandt
Kyle	Mair
Michael	Malinoski
Ryan	Maniscalco
Jonathan	Marks
Rebekah	Martin
Jill	Martin

Donna	Massanova
Fred	Massanova
Jessica	Mastropietro
Alan	Materazo
Paul	Maulfair
Joseph	McCaffrey
James	McCann
Scott	McCrillis
Stacie	McDermott
Peter	McElwain
Kelly	McEvilly
William	McGowan
Michael	McKee
Francis	McKiernan
Matthew	McNelis
Ashley	McPhee
Michael	McVetty
Jon	Meadows
Bradley	Mease
Joshua	Meinen
Deanna	Merryfield
Brett	Michalson
Fred	Middleton
Michael	Milani
Scott	Miller
Stephen	Milner
Ernest	Miranda
Shashi	Mirpuri
Mary	Miske
Alexandra	Missildine
Lawrence	Mohr
Matthew	Morris
Ross	Munson
James	Munuhe
Chase	Murphy
Jeanette	Musacchio
Frank	Nardi
Guy	Natale
John	Nealon
Jesse	Nelson
Tracey	Nguyen
Christopher	Nice
Andrew	Nichols
Theresa	Nickels

Bradley	Nicklin
John	Niehoff
Matthew	Nitka
Peter	Noce
Gregory	Norkiewicz
James	Nowoswiat
Kristi	Oates
Chad	O'Brien
Kevin	O'Connell
Daniel	O'Connor
Simon	Oddy
Thomas	Ohlgren
Anthony	Ollmann
Joseph	O'Neill
Kelechukwu	Onwuneme
Kyle	O'Rourke
Matthew	O'Rourke
Daniel	O'Sullivan
Jason	Page
Krista	Pankop
Michael	Patti
Peter	Pearce
David	Perzov
Melissa	Peterson
Jeffrey	Petrell
Gary	Plaster
Rachel	Polson
Kevin	Prather
Matthew	Prentiss
Terri	Preston
Royce	Prude
Benjamin	Quigley
Bridget	Quinn
Nuruz	Rahman
Stan	Raines
James	Raley
Larisa	Rapoport
Catherine	Rawlin
Gregory	Reda
Bernard	Regan
Jeremy	Reiter
Steven	Repko
John	Reynolds
Douglas	Richardson

APPENDIX A: PARTNERS

Rocco	Rinaldi
Matthew	Rodgers
Deen	Rogers
Erica	Rogers
John	Romano
Neil	Rosenfield
Mark	Ross
James	Rotherham
Jeffrey	Rowe
Derek	Royster
Brian	Rozek
John	Runte
Kenneth	Salgado
Samih	Salty
Todd	Samuelson
Paige	Sansone
Erin	Santossio
Joseph	Sassa
Scott	Saulino
Craig	Savell
Donna	Scaffidi
Mark	Scallon
Kevin	Schalk
Wayne	Schiferl
Steven	Schlachter
Christopher	Schmidt
John	Schmuck
Justin	Schumaker
Randi	Schuster
Jennifer	Schwalm
Renee	Schwartz
Susan	Seabury
Jason	Semler
Michael	Shafer
Atit	Shah
Jere	Shawver
Thomas	Sheahan
Eric	Sherman
Brian	Shin
Kimberly	Shult
Kurt	Siebenaller
Michael	Signor
Alyssa	Simms
James	Simpson

Christian	Skodczinski
Patrick	Smith
Troy	Smith
James	Smolinski
Jerry	Sneed III
Karen	Soefje
Gregory	Sofra
Jennifer	Soltis
Jeffrey	Spengler
Matthew	Spinek
Briggs	Stahl
James	Stanbury
Steven	Stensrud
Todd	Stokes
Lynette	Stolarzyk
Scott	Stone
Kevin	Stonesifer
Pietro	Stuardi
Nicole	Szczepanek
Thomas	Tagle
Christopher	Tait
Susan	Teicher
Mallory	Thomas
Tanya	Thomas
Melissa	Thompson
Jacob	Tompkins
Gabriel	Torre
Matthew	Tredinnick
Corey	Tremaine
Keith	Troutman
Keith	Tuffin
Justin	Turner
Wendi	Unger
Thomas	Unke
Christopher	VanStraten
Matthew	Vertin
Timothy	Voncina
Nathanael	Voss
Jeffrey	Vrabel
Andrew	Vuono
Brent	Wagner
Marcus	Wagner
Thomas	Walenchok
Thomas	Walker

Francis	Walker
Colin	Walsh
Eric	Walsh
Cassandra	Walsh
Liisa	Warden
Peter	Wautlet
Claire	Weaver
Craig	Weaver
Heather	Weber
Gregg	Weiss
Cory	Wendt
Kenneth	West
Colleen	Wevodau
Nathan	White
Alan	Whitman
Jean	Wicks
Benjamin	Wilhelm
Jack	Williams
Frank	Wisehart
James	Witt
William	Wong
Lawrence	Wood
Aaron	Worthman
Brian	Yacker
Lisa	Yamakawa
Brian	Young
David	Yu
Patrick	Yu
James	Zapata
Jonathan	Zeigler
Gregory	Zelenay
Arnold	Zippel
Brandon	Zlupko
Helen	Zydel

Appendix B: Our values

Standing on our values

Our core values infuse our culture and drive the way we plan to work with the Lottery. They are what we believe and what we expect from each other. They guide our decisions, inspire our actions and gauge how we do business. They are shorthand for what we stand for – and what we stand against. Our core values are fundamental and timeless and come to life through our own experiences and personal expression. Our core values are highlighted below.

 BELONGING We foster a deep level of mutual respect where each one of us feels seen, heard, valued and connected. We commit to a diverse and inclusive workplace upheld by fairness, compassion and equality.	 COLLABORATION We are at our best when we work together. We build on our collective strength to achieve more than we can as individuals.	 INTEGRITY We do the right thing, for the right reason, every day. Honesty, trust and keeping our promises are paramount to our success.	 PASSION We put forth our best effort every day for the benefit of our people, clients and firm. There is a sense of urgency and relentless energy in everything we do. We love our profession and take great pride in it.	 STEWARDSHIP We invest for the future with the intention of leaving everything better. We strive to make a positive difference and leave a proud legacy.
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SHARED CULTURES, VALUES, PHILOSOPHIES AND GOALS

The Lottery and Baker Tilly have a strong cultural fit, and our commonalities will lay the foundation for trust, open communication, a seamless project approach and an enduring relationship.

Prioritizing Diversity, Inclusion and Belonging for Success (DIBS)

At Baker Tilly, DIBS is who we are rather than what we do. Creating an environment where all team members are valued empowers us to bring our authentic selves to work each day. When our contributions reflect our individual best, we achieve better results for the West Virginia Lottery.

Belonging is a core Baker Tilly value. We foster a deep level of mutual respect where each one of us feels seen, heard, valued and connected. Each team member commits to upholding a diverse and inclusive workplace driven by fairness, compassion and equality.

Throughout our firm, you will find our DIBS philosophy and practices embedded into everything we do. We hire people who bring new perspectives and experiences, including Shane Lloyd, who joined Baker Tilly as our [DIBS strategy](#) leader in 2021. We embrace our differences and believe a more open, connected world serves everyone better. DIBS is the lens that helps us see things more broadly and lights the path for us to follow. This benefits our people, our clients and our communities.

DIBS steering committee

Baker Tilly’s national DIBS steering committee is designed to strengthen our firm’s culture of diversity, inclusion and belonging.

A cross-section of leaders across our firm oversees our strategy – from inclusion-related communications to accountability measures for our key diversity goals and coordination of our signature initiatives described below and on the following pages.



WE EMBED DIBS INTO ALL ASPECTS OF OUR BUSINESS
From how we recruit, develop and promote team members, to the way we serve clients and treat each other. Day in, day out.



COMMITMENT TO DIBS
We invite you to listen to how we celebrate and value the contributions of every team member across our firm.



Growth and Retention of Women (GROW)



Through our GROW initiative, Baker Tilly provides women valuable opportunities to network, share their stories, acquire skills, strengthen professional relationships and advance in their careers. Our commitment to GROW increases the number of women in management positions, enhances the retention of women at all firm levels, creates an environment where women feel empowered and supports our advocacy of advancing women in business. It also helps us share knowledge gained with clients and creates a workforce that reflects our client base.

Supporting Opportunity, Advancement and Recognition (SOAR)



SOAR focuses on improving inclusion and increasing retention of team members of color to create a more inclusive, innovative and productive workforce. Diversity makes each of our professionals unique; inclusion is how that unique team collaborates to achieve common goals. Our SOAR strategy rests on four key pillars: talent acquisition, advancement, education and awareness, and recognition.

NexGen: joining workforce generations



Today, four generations coexist in the workplace – baby boomers, Gen X, millennials and Gen Z – and each brings unique viewpoints influenced by events and experiences in their lifetime. With NexGen, we aim to empower the next generation of team members to collaboratively engage in our firm’s progress while promoting an overall investment in our future. Key components of NexGen’s vision involve discovering how different generations can build rewarding professional relationships that are mutually beneficial. NexGen amplifies the voices of our firm’s next generation of professionals, providing leadership and growth opportunities along the way.

PRIDE team member network



Our PRIDE team member network exists to support the LGBTQ+ community and their allies within Baker Tilly. We strive to create an open environment centered on LGBTQ+ issues and topics relevant to the workplace. This effort includes involvement, support, understanding and acceptance from colleagues across our firm.

Racial Equity Action Plan (ACTION) and focus on social justice



Our firm developed an ACTION plan to support our strategic goal of increasing the retention of team members of color and to create positive change in our communities and our profession. As initial steps in our plan, we convened our DIBS steering committee and formed a racial equity advisory group consisting of a diverse group of team members. We then worked closely with a highly respected consulting firm to assess the current state of our workplace as it relates to diversity, inclusion and racial equity. We used their recommendations to refine our DIBS strategic plan and inform the next steps in our journey.

Baker Tilly team members continue to take the time to have difficult conversations and reflect deeply. Colleagues shared stories of how racism and discrimination affect their daily lives – stories they did not feel comfortable sharing before. Others gained new insight into their own unconscious biases and the steps needed to overcome them. We are committed to continuing on this learning journey and achieving tangible results together.

Baker Tilly Foundation support for racial justice advocacy



As a firm, we have made our position clear: We stand against racism and discrimination in any form. Our Baker Tilly Foundation’s board of directors, with input from our team members, selected key racial justice organizations as recipients of direct financial support from our firm with a commitment to

match team member donations. Additionally, our local SOAR committees support social justice causes across the United States through event sponsorship, fundraising initiatives and volunteer engagement.

Tone from the top: CEO Action for Diversity & Inclusion



Baker Tilly is a member of [CEO Action for Diversity & Inclusion](#), a steering committee of CEOs focused on making diversity and inclusion a business priority. CEO Action for Diversity & Inclusion is the most extensive alliance of business leaders openly committed to sharing successful diversity initiatives and lessons learned. **As a member, Baker Tilly pledges to:**

- Make our workplace a safe place to have open conversations about diversity and inclusion
- Implement and expand unconscious bias education
- Share best, and unsuccessful, practices
- Create and share strategic inclusion and diversity plans with our board of partners



BAKER TILLY RECOGNIZED WITH PERFECT SCORE ON CORPORATE EQUALITY INDEX
 The Human Rights Campaign awarded Baker Tilly 100 points out of 100 on the 2022 Corporate Equality Index (CEI), an industry-standard measure created to evaluate corporate policies, practices and benefits that support LGBTQ+ team members.

As evidence of our commitment to DIBS, examples of public recognition received in recent years are listed below.

PUBLIC RECOGNITION AND AWARDS FROM INDEPENDENT PUBLICATIONS FOR OUR DIBS EFFORTS

- Winner of the 2022 [Human Rights Campaign Foundation's Best Places to Work](#)
- [Business Wire](#) and [Inside Public Accounting](#) articles on Shane Lloyd's appointment as Baker Tilly's Head of Diversity, Inclusion and Belonging
- [Podcast with Shane Lloyd](#) on diversity
- Host of 2020 ["Diversity Well Beyond the Theory: The 'how' in recruitment, retention and inclusion"](#) event in Tysons, Virginia
- Recognition as 2018 [Corporate Partner of the Year](#) by the National Association of Black Accountants (NABA) Metropolitan Washington, D.C. Chapter
- Winner of Corp! Magazine's ["Salute to Diversity" Award](#)
- Journal of Accountancy article featuring Baker Tilly's diversity initiatives: ["The business case for diversity and inclusion at CPA firms"](#)
- Pennsylvania Institute of Certified Public Accountants (PICPA) article by a Baker Tilly team member discussing her experience with diversity at our firm: ["CPA Now - My Experience with a Diversity Initiative"](#)
- Twin Cities Business article highlighting Baker Tilly's commitment to our GROW initiative: ["All In: Hiring Women Executives"](#)

Focusing our charitable involvement with the Baker Tilly Foundation

"Now, for tomorrow" is not merely a tagline, it is our philosophy. We bring our philanthropic efforts together under the Baker Tilly Foundation to prioritize our commitment and inspire each other to do good every day.

We created the Now for Tomorrow Scholarship in honor of our firm's 90th anniversary as we look to the future and seek to make an ever-greater impact on our profession. Funded through the Baker Tilly Foundation, the scholarship supports one of our foundation's three key pillars: education. The scholarship will support students of color seeking to join our profession. A significant scholarship package and development opportunities within our firm will help promising young professionals, who often face barriers and are underrepresented in our profession.

Now for Tomorrow *Scholarship*



We do not view diversity, inclusion and belonging as a program or something we "have to do." We genuinely believe this is who we are. This includes the way we recruit, how we develop and promote team members, how we serve clients and how we treat each other. This is not easy to do. It is much easier to roll out a program as "evidence" of our commitment. However, we are not interested in scratching the surface. We want to effect change for the long run – in our firm and in our profession.

- Baker Tilly CEO, Alan Whitman


Appendix C: Signature pages and required forms

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

(Name, Title) Mark Laccetti, CPA, CGMA, Partner
(Printed Name and Title) Mark Laccetti, CPA, CGMA, Partner
(Address) 1650 Market Street, Suite 4500 Philadelphia, PA 19103
(Phone Number) / (Fax Number) +1 (215) 557 2217
(email address) mark.laccetti@bakertilly.com

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

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code 5A-3-63, the entity entering into this contract is prohibited from engaging in a boycott against Israel.

Baker Tilly US, LLP
(Company Name)

(Authorized Signature) (Representative Name, Title)
Mark Laccetti, Partner
(Printed Name and Title of Authorized Representative) (Date)
+1 (215) 557 2217 +1 (414) 777 5555
(Phone Number) (Fax Number)
mark.laccetti@bakertilly.com
(Email Address)

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ LOT22*13

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

Baker Tilly US, LLP

Company



Authorized Signature

5/25/2022

Date

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

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

- 11.1.3 Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
- 11.1.4 Failure to remedy deficient performance upon request.
- 11.2 The following remedies shall be available to Agency upon default.
 - 11.2.1 Cancellation of the Contract.
 - 11.2.2 Cancellation of one or more release orders issued under this Contract.
 - 11.2.3 Any other remedies available in law or equity.

12. MISCELLANEOUS:

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

Contract Manager: Christopher E Joseph, CPA, CISA, CRISC, CITP

Telephone Number: +1 (304) 346 0441

Fax Number: +1 (414) 777 5555

Email Address: chris.joseph@bakertilly.com

101 Washington Street East
Charleston, WV 25329

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

**EXHIBIT A
PRICING PAGE**

YEAR	COST
Year 1	\$40,000
Year 2 – Optional Renewal	\$42,500
Year 3 – Optional Renewal	\$45,000
TOTAL BID AMOUNT	\$127,500

VENDOR NAME:

Baker Tilly US, LLP

VENDOR REPRESENTATIVE NAME:

Mark Laccetti

VENDOR REPRESENTATIVE SIGNATURE:

