



# West Virginia Purchasing Division

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The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at [wvOASIS.gov](http://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](http://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: DIXON HUGHES GOODMAN LLP

Alias/DBA:

Total Bid: \$55,000.00

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

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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**

<b>Proc Folder:</b>	1039319	
<b>Solicitation Description:</b>	Addendum No. 1 - SSAE 18 AUDIT REVIEW OF IGT CORP	
<b>Proc Type:</b>	Central Contract - Fixed Amt	
<b>Solicitation Closes</b>	<b>Solicitation Response</b>	<b>Version</b>
2022-05-25 13:30	SR 0705 ESR05252200000007443	1

<b>VENDOR</b>
000000213588 DIXON HUGHES GOODMAN LLP

**Solicitation Number:** CRFQ 0705 LOT2200000013

**Total Bid:** 55000      **Response Date:** 2022-05-25      **Response Time:** 10:54:25

**Comments:**

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

<b>Vendor Signature X</b>	<b>FEIN#</b>	<b>DATE</b>
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All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Auditing Services				55000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Commodity Line Comments:**

**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

# DHG

**QUALITY SOC REPORTING TO BUILD TRUST**



**A PROPOSAL FOR / State of West Virginia**

**MAY, 2022**



May 25, 2022

Toby L. Welsh, Purchasing Division  
State of West Virginia  
2019 Washington Street E  
Charleston, West Virginia 25305

Dear Mr. Welsh:

We are pleased to submit this proposal to provide System and Organization Controls (SOC) reporting services to State of West Virginia and International Game Technology PLC (referred to herein as the State and IGT). It is our understanding that you are looking for SOC 1 Type II examination services over the West Virginia Lottery, which is administered by IGT. We understand that the primary driver behind this endeavor is the need to maintain confidence and trust in the operation of the lottery. Our goal is to provide the State and IGT with technical knowledge and industry intelligence from an experienced, best-in-class client service team, focused on your needs both today and tomorrow. Based on our understanding of what you are looking for in a business advisor, we have prepared this proposal to reinforce the advantages that DHG is proud to offer the State and IGT:

- **Dedicated, knowledgeable, experienced team members:** We have a dedicated team of professionals who exclusively perform controls testing for these kinds of reports day-in, day-out. The result is a team of seasoned professionals who love what they do and who are highly flexible and responsive. Our professionals maintain multiple certifications, including the CPA, CIA, CFE, CRMA, CISA, CCE, CEH, CMMC RP, CISSP, CCSFP, HCISPP, CRISC, and PECB ISO 27001 Senior Lead Auditor, as testaments to their skills. Working with seasoned professionals like these, who know exactly what is needed to complete your examination, helps reduce follow up requests, minimizes the impact on your resources, and streamlines the overall engagement experience.
- **Excellence in communication:** Our approach includes ongoing communication during engagement planning, fieldwork, and reporting processes. We believe our hands-on approach in communicating technical concepts and results to stakeholders is invaluable. Transparency is one of the hallmarks of service at DHG. You will not experience end of engagement audit surprises or “gotcha” auditing here; as soon as we know, you will know.
- **Innovative technology and tools that drive more efficient and effective engagements:** DHG has invested in the development and configuration of several innovative tools to take advantage of the power that software automation has to offer. These proprietary tools allow us to simplify some of the more repetitive tasks of SOC engagements, such as generating document request lists and status reports at the push of a button. We also have a dedicated, proprietary tool to facilitate the flow of audit artifacts, which helps support all our engagements via a robust repository activity history, automated tracking and alerting of outstanding documentation requests, and easy tracking for any follow up requests. Using these tools results in greater audit efficiency on our side, which delivers savings we can then pass on to you. Most firms switching from a “Big Four” firm realize significant cost savings when switching to DHG.
- **Quality and credibility you can trust:** With more than 2,000 professionals, DHG is a top 20 professional services firm in the nation. DHG is passionate about creating unparalleled client experiences that are as personal as they are productive. Your DHG SOC Team has been issuing SOC reports since the inception of SOC reporting, and even before that, issued the precursor to SOC reports, SAS 70 reports. With this rich history in special attestation and SOC reporting, we understand the compliance challenges commonly faced by businesses in your industry, the pitfalls and how to avoid them, and the importance of quality. After all, without quality, there cannot be trust, and trust is the whole purpose of a SOC report. Your DHG SOC team issued over 200 SOC reports in the past year alone and has an average overall customer satisfaction rating of 98% (4.73 out of 5), far above industry average.



- **Future-focused approach:** While future growth may look different for each organization, we know that the State and IGT must continue to evolve to be successful. We will continuously provide you with our best practices approach and offer insights that keep you up-to-date with relevant developments. We will help you achieve your goals today with an eye toward your future success.

Our experienced team members, commitment to communication, depth of assessment experience, and ability to provide timely insight to current issues are just a few of the intangible benefits you can expect from DHG. We appreciate the opportunity to prepare this proposal for you, and we look forward to working with you on these engagements.

Respectfully presented,

A handwritten signature in black ink that reads "Jennifer Jones".

Jennifer Jones  
National Managing Principal, SOC and HITRUST Practice  
919.610.4658  
jennifer.jones@dhg.com



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## OUR UNDERSTANDING OF YOUR NEEDS

Dixon Hughes Goodman LLP (DHG) is grateful for the opportunity to provide SOC services to the State and IGT. Below and on the pages that follow, we have outlined our understanding of your needs, why DHG is the most qualified firm to serve you, and our approach for building a valued client relationship based on technical quality, seamless coordination, and exceptional client service. We look forward to the opportunity to serve the State and IGT.

We enjoyed talking to you and learning about your needs and the challenges you face. Based on our understanding, you are looking for SOC 1 Type II examination services. In this proposal we outline our experience and approach to SOC reporting.

### SCOPE OF SERVICES

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- SOC 1 Type 2 Examination – West Virginia Lottery
  - + One SOC 1 Type 2 Report intended for use by the State
  - + Reporting period of July 1, 2022 to June 30, 2023
  - + Report to be issued by 8/31/2023
  - + 16 Control Objectives
  - + Observation of live games and physical security controls at two locations
  - + Observation of each draw close
  - + All other observations to be performed remotely via screensharing technology
  - + Multiple systems in-scope



#### WHAT CLIENTS SAY ABOUT US:

1. Competent, professional, and courteous service provided by knowledgeable and experienced consultants delivered as promised.
2. DHG consistently provides professional service that meets or exceeds our needs.

# ABOUT DHG

## TECHNICAL KNOWLEDGE

98%

Clients agree DHG demonstrates significant technical competence

## INDUSTRY INTELLIGENCE

10+

Key industries with a depth of industry sector experience and focus, offering industry dedicated assurance, tax and advisory services

## FUTURE FOCUSED

2,000+

People, including more than 300 partners, principals, managing directors and directors committed to innovation



Ranking among the top 20 in the nation, DHG is a leading professional services firm offering assurance, tax and advisory services for clients in all 50 states and internationally. Our strength lies in the integration of our technical knowledge, industry intelligence and future focused approach. Together, these principles drive our purpose: to help clients achieve goals today and tomorrow.

With more than 2,000 professionals across the United States and in the United Kingdom, DHG is passionate about creating unparalleled client experiences that are as personal as they are productive. We listen, collaborate and innovate to support and enrich our clients and the communities they serve.

## OUR COMMITMENT

DHG's client experience model is driven by the unique needs and goals of each individual client. When we engage with you, we intentionally seek to understand and exceed your expectations by considering your unique, individual goals.



BE RESPONSIVE

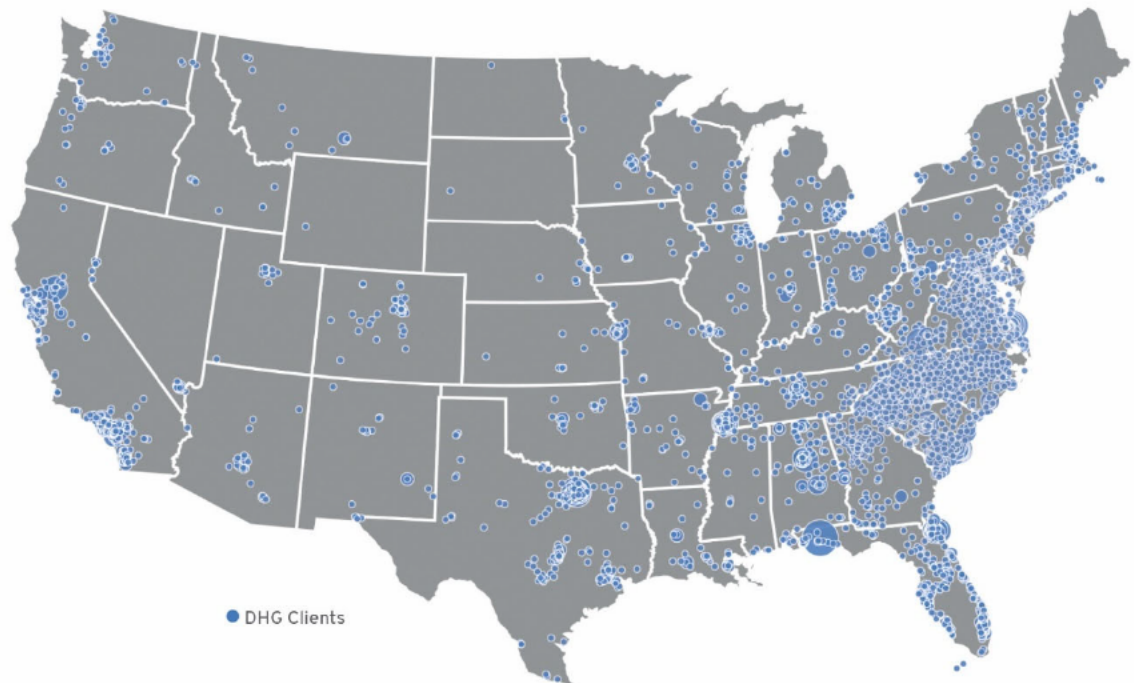


TAKE ACTION



ADD VALUE

## NATIONAL FOCUS, GLOBAL ACUMEN



Member of Praxity™, an international alliance of independent accounting firms that offers multinational clients access to resources around the world.

Praxity AISBL is a global alliance of independent firms. Organized as an international not-for-profit entity under Belgium law, Praxity has its executive office in Epsom. Praxity – Global Alliance Limited is a not-for-profit company registered in England and Wales, limited by guarantee, and has its registered office in England. As an Alliance, Praxity does not practice the profession of public accountancy or provide audit, tax, consulting or other professional services of any type to third parties. The Alliance does not constitute a joint venture, partnership or network between participating firms. Because the Alliance firms are independent, Praxity does not guarantee the services or the quality of services provided by participating firms.



Effective June 1, 2022

### **TWO LEADING ACCOUNTING FIRMS AGREE TO JOIN FORCES TO CREATE A TOP-10 NATIONAL PROFESSIONAL SERVICES FIRM/BKD + DHG AGREE TO MERGE FOR A ROBUST NATIONAL GROWTH STRATEGY**

We are excited to announce that DHG and BKD have agreed to join forces to create a number 8 ranked U.S. professional services firm, effective June 1, 2022. With complementary operations, geographies, and nearly two centuries of legacy service between them, the two firms together will operate under a new firm name, FORVIS.

The new firm will provide deep industry focus, expanded advisory services, innovative services, and outstanding career opportunities, building the foundation required for long-term growth and a stronger national presence with a gateway to global expansion.

This Merger Of Equals will result in a significantly larger national presence, allowing the new firm to quickly pivot to new market opportunities as they arise and expand its reach. With more than 5,400 team members across 68 markets in 27 states, including the United Kingdom and the Cayman Islands, this merger brings clients greater opportunities for more personalized attention from professionals, regardless of location.

#### **WHY DID DHG AND BKD AGREE TO MERGE?**

DHG and BKD are both underpinned by a shared ideology to bring success to our clients through unmatched service and deep industry expertise. BKD and DHG built a relationship through our mutual participation in Praxity, a global accounting and tax alliance. Over the years, we have developed a significant degree of respect for each other with shared visions to create a people-focused firm for the future. By merging our operations together, we can better serve clients and choose a path that best positions us as a truly national firm with a gateway to global expansion.

- **\$1.4BN IN REVENUE**
- **8<sup>TH</sup> LARGEST ACCOUNTING FIRM**
- **530+ PARTNERS AND PRINCIPALS**
- **5,400+ TEAM MEMBERS**
- **68+ MARKETS IN 27 STATES + UK & Caymans**



To learn more about this exciting combination of well-aligned firms, visit our [website](#).

# KEY DIFFERENTIATORS

## A DEDICATED TEAM

Specialization leads to a more efficient, higher quality work product. Our team's dedicated focus on SOC reporting helps our our team focus only on the standards and practices that matter for SOC reporting, rather than a broader focus on financial statement audits, SOX-compliance assessments, or internal audits. In addition to the increased efficiencies and quality inherent with this strategy, this also means that if any issues do arise during the engagement, your engagement team has the ability to advise and manage the situation quickly and efficiently. Your issues and consultations are not sent off to an unknown nether or to partner you never heard of who may have little to no experience in the intricacies of SOC reporting while you wait in anticipation, but rather are dealt with locally with your personal engagement team.

**Our dedicated team members bring years of industry and professional services experience, plus critical certifications, to each of our engagements.**

- CPA / Certified Public Accountant
- CISA / Certified Information Systems Auditor
- CISSP / Certified Information Systems Security Professional
- HITRUST CCSFP / Certified CSF Practitioner
- CIA / Certified Internal Auditor
- CRISC / Certified Risk and Information Systems Control
- CFE / Certified Fraud Examiner
- CRMA / Certification in Risk Management Assurance
- CCE / Certified Computer Examiner
- CEH / Certified Ethical Hacker
- HCISPP / Healthcare Information Security and Privacy Practitioner
- PECB Certified / ISO 27001 Senior Lead Auditor

## THOUGHT LEADERSHIP

Throughout the year, we are proactive in updating clients on emerging issues through direct discussions, providing and reviewing relevant updates, and sharing our experiences with our clients. We have issued literature to our clients pertaining to cybersecurity and IT systems best practices, protecting sensitive data, and new regulatory guidance, just to name a few. Our professionals are frequent attendees and speakers at relevant events, invited to both information security industry events such as Secure World, and many client-related industry events.

## COMMITMENT TO CLIENT SERVICE

DHG has been awarded the 2021 Best of Accounting Award for providing superior service to clients.

ClearlyRated's Best of Accounting® Award winners are industry leaders in service quality based entirely on ratings provided by their clients. DHG received satisfaction scores of 9 or 10 out of 10 from more than 86 percent of its clients, significantly higher than the industry's average of 43 percent in 2020. Examples of our specific results are:

- 98%** • of clients are extremely satisfied or satisfied with their DHG service.
- 97%** • of clients are likely to recommend DHG.
- 97%** • of clients say DHG professionals deliver high-quality, error-free work.
- 97%** • of clients say DHG is highly knowledgeable in their industry.



## SOC 1 TYPE II EXAMINATION - GENERAL APPROACH AND METHODOLOGY

Having performed numerous SOC examinations, we recognize the time, effort, and resources required for an organization to undergo a SOC examination. At DHG, we are committed to interacting with you in a manner that minimizes impacts to business operations so you and your resources can continue to focus on what is most important-- running the business.

Our preferred approach is to perform testing once a significant portion of the reporting period has occurred, scheduled based on client preference and consideration of AICPA testing requirements. By allowing a significant portion of the reporting period to occur prior to testing, the State and IGT will only need to pull system-generated listings, populations, and sample evidence one time, which greatly reduces the administrative burden on your internal project management team. This process also allows the internal project management team ample time to pull evidence prior to fieldwork beginning, which greatly improves the likelihood of exceeding final project delivery deadlines.

We have broken our SOC methodology into five phases, which we have outlined below.

1

### Phase 1: Confirm Expectations, Logistics and Scope

#### Key Milestones:

- Execute Engagement Letter between DHG, the State, and IGT;
- Identify key control activity stakeholders and locations in-scope;
- Confirm applicable systems in-scope, including O/S layer, application layer, and database layer and where each system resides; and
- Establish recurring meetings to monitor examination progress.

2

### Phase 2: Planning

#### Key Milestones:

- Conduct a planning session with the applicable management teams and control owners to confirm the understanding of responsibilities and help ensure that risks to the achievement of control objectives are adequately addressed;
- Help ensure that any changes which have occurred to the control environment since the last examination or assessment were accurately captured within the control descriptions; and
- Confirm what documentation will be requested for each control activity and agree on key engagement milestones and deliverable dates.

3

### Phase 3: Fair Presentation, Suitability of Design, and Pre-Audit Activities

#### Key Milestones:

- Evaluate and reaffirm the suitability of the design of controls with management;
- Evaluate and reaffirm management's description of the system to help ensure that all relevant controls have been identified, are included within management's description, and are fairly presented in accordance with applicable standards; and
- Distribute the document request list and observation request listings, taking into consideration the time and resources required to provide the documentation necessary to complete testing.

4

## Phase 4: Perform Control Activity Testing

### Key Milestones:

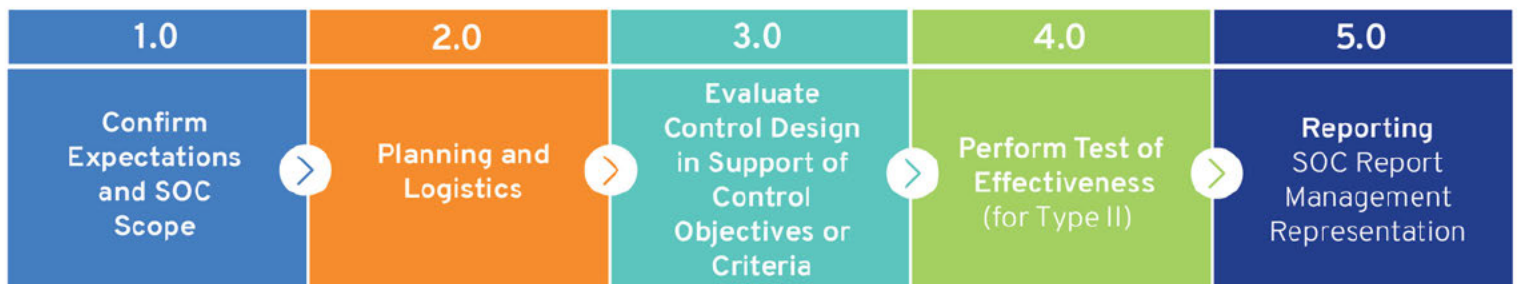
- Test the design and operating effectiveness of identified controls for the specified period by performing a combination of interviews, detailed inspection testing, and observations;
- Determine whether controls were suitably designed and operating effectively throughout the specified period; and
- Confirm the validity of identified findings with the process owners and inform management of validated findings.

5

## Phase 5: Reporting

### Key Milestones:

- Hold exit meeting and discuss findings and recommendations;
- Perform Engagement Principal and Engagement Quality Reviewer review of workpapers;
- Prepare and deliver pre-production report draft to the State and IGT;
- Make specific inquires to management and request written representation letters from management as required by professional standards; and
- Issue final SOC 2 Type II report to the State and IGT.



## SOC 1 TYPE II PROJECT DELIVERABLES

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We pride ourselves on the quality of our deliverables. Our deliverables will include:

1. A **SOC 1 Type II Report** with the following sections:

- Section I - Our opinion, as independent service auditors, on the design, implementation, and effectiveness of controls at a service organization for the specific examination period;
- Section II - Management's assertions regarding the fair presentation of the description of the service organization's system and the suitability of the design and operating effectiveness of the controls;
- Section III - Management's description of the service organization's system, including the control environment, any applicable user entity controls, any applicable subservice organization controls, and the controls that are in place to achieve the control objectives;
- Section IV – The control objectives, related controls, and the independent service auditor's test of controls and results; and
- Section V (optional) - Additional management information intended for use by the service organization and its customers and prospective customers.

2. A **Process Improvement Letter** – Intended for the personal use of management of the responsible party. This letter formally documents any areas identified during the audit in which there are opportunities for processes to be enhanced or the control environment strengthened.

## PROPOSED TIMELINE

We have presented a timeline for your consideration. These dates are estimates, and all dates can be modified through discussions with the State and IGT's management.

### SOC 1 Type 2 Examination Proposed Timeline – Testing After the Specified Period

- Signing of Engagement Letter between the State and IGT and DHG – May, 2022
  - MyDHG site to be set up, with e-mail address to send information to
- DHG conducts initial planning meeting with the State and IGT – June, 2022
- DHG distributes the observation request listing and full document request listing – June 3, 2022
- IGT and the State (if applicable) provides all requested documentation (except for populations and samples) – June 15, 2022
- IGT and the State (if applicable) schedules all interim observations – no later than June 17, 2022
- DHG performs all observations required before the end of the specified period – the week of June 20, 2022
- IGT and the State (if applicable) to provide populations to DHG: June 29, 2022 (populations should include the timeframe of July 1, 2021 – May 31, 2022)
- DHG to provide sample selections to the State and IGT – July 6, 2022
- IGT and the State (if applicable) to provide DHG with all sample evidence – no later than July 22, 2022
- DHG performs inspection testing – the weeks of July 25, 2022 and August 1, 2022
- DHG delivers draft SOC 1 Type 2 Report to the State and IGT – August, 2022



## REPRESENTATIVE LISTING OF SOC CLIENTS

DHG has assembled a team of highly qualified professionals with knowledge and experience in performing SOC reporting services and can guide you when making critical decisions in determining reporting scope. Due to client confidentiality reasons, we are unable to explicitly list all of our clients; however, our SOC experience includes clients within a variety of industries, sizes, and complexities located throughout the United States and globally, including:

- A large global accounts payable processor
- Business process outsourcing companies
- Cloud service providers
- Data analytic services provider in healthcare industry
- Data analytics/automation and marketing provider
- Digital marketing companies
- Financing companies
- Global electronic printing companies
- Global food service companies
- Hospitals
- Insurance brokers
- Insurance claims processing companies
- Medical claims administrators
- Mobile electronic health record software companies
- One of the largest healthcare insurance companies in the US
- One of the largest national information banking services companies in the US
- One of the largest GSEs in the US
- One of the largest asset managers in the US
- Two of the largest commercial property management companies in the US
- One of the largest credit reporting agencies in the US
- One of the largest financial industry regulators in the country
- One the largest multinational technology companies in the world
- One of the largest business process automation providers in the world
- Onsite healthcare services providers
- Platform-as-a-Service providers
- Railcar logistics company
- SaaS (Software as a Service) companies
- Technology solutions providers including data processing, hosting, and software systems platforms
- Top 50 U.S. bank

We are familiar with the expectations of the SOC report as both a service auditor and user of the report when representing our clients with regards to scope, control objectives, control narratives and testing.



## REFERENCES / CONTINUED

### REFERENCES WHO CAN BE CONTACTED

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We value each client and relationship we maintain, striving to be your trusted business advisor. If you seek additional information about our services, relationships or reputation, we encourage you to refer to the list of references below.

**Joe Phillips, VP, Business Operations**  
**Green Cloud**

\*Receives SOC 2 Type II, ISO 27001, CSA STAR, and PCI ROC reports from Dixon Hughes Goodman

510 Airport Rd Unit A, Greenville, SC 29607  
D: 877.465.1217  
E: [joe@greencloudefense.com](mailto:joe@greencloudefense.com)

**George Grundy, IT Security**  
**Havas Media**

\*Receives a SOC 2 Type II report from Dixon Hughes Goodman

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D: 212.886.4223  
E: [george.gundry@havasit.com](mailto:george.gundry@havasit.com)

**Dana Purvis, Project Manager**  
**illumifin**

\*Received Readiness Assessments as well as currently receives SOC 1 Type II, SOC 2 Type II, and AUP reports from Dixon Hughes Goodman

2000 Wade Hampton Blvd, Greenville, SC 29615  
D: 864.979.8389  
E: [dana.purvis@concentrix.com](mailto:dana.purvis@concentrix.com)

**Todd Moser, Director of Internal Audit**  
**Team Focus Insurance Group**

\*Receives SOC 1 Type II and SOC 2 Type II reports from Dixon Hughes Goodman

1300 Sawgrass Corporate Pkwy, Sunrise, FL 33323  
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E: [todd.moser@teamfocusins.com](mailto:todd.moser@teamfocusins.com)

**Jim Staley, CISO & Chief Compliance Officer**  
**Verisma Systems, Inc.**

\*Receives a SOC 2 Type II report from Dixon Hughes Goodman

1421 Prince St, Alexandria, VA, 22314  
D: 804.200.8405  
E: [jstaley@verisma.com](mailto:jstaley@verisma.com)

**Scott Snodgrass, Director of HR & Operations**  
**Watershed Health**

\*Receives a SOC 2 Type II report from Dixon Hughes Goodman

800 W Commerce Rd, Suite 201 New Orleans, LA 70123  
D: 504.930.4501  
E: [scott.snodgrass@watershedhealth.com](mailto:scott.snodgrass@watershedhealth.com)

# PROPOSED ENGAGEMENT TEAM

## SUMMARY OF EXPERIENCE AND CREDENTIALS

DHG's engagement strategy is to utilize the appropriate number of individuals to perform the work efficiently while prioritizing team stability and responsiveness. It is important to engage a firm with exceptionally strong credentials, and we are proud to offer an engagement team with significant experience and commitment to superior client service. We would plan to use a group of dedicated individuals from our National SOC and HITRUST Practice who are highly qualified to perform your engagement.

Name	Position	Years of Experience	Professional Designations	Number of Previous SOC Examinations
Jennifer Jones	National Managing Principal	18+	MBA, CIA, CFE, CRMA, CCSFP	1500+
Norman Mosrie	Partner	30+	CPA	100+
Karen Cardillo	Senior Manager	12+	CPA, CISA, CCSFP	700+
Erik Peterson	Engagement Quality Control Senior Manager	11+	CPA, CISA	600+
Casey Grimes	Manager	5+	CPA, CCSFP	225+
Kylie McElveen	Consultant	2+	N/A	100+
Jillian Dorego	Consultant	1+	N/A	50+





Jennifer Jones / National Managing Principal / 919.610.4658 / jennifer.jones@dhg.com

Jennifer will serve as the overall Principal of this engagement.

### Experience

Jennifer is a National Managing Principal within DHG's Advisory division and is the leader of the National SOC and HITRUST Practice. She works with public and private companies within various industries while focusing on the financial services, technology, and healthcare industries.

Her more than 18 years of experience includes leading third-party risk-related engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, Agreed-Upon Procedures), and HITRUST engagements focusing on both IT and business process controls and the underlying general computer controls supporting those processes.

### Industry experience

Jennifer has had experience in a variety of industries including technology, financial services, asset management, supply chain, fintech, healthcare, and real estate.

### Professional qualifications and memberships

- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certification in Risk Management Assurance (CRMA)
- Certified CSF HITRUST Practitioner (CCSFP)
- Board of Governors Member of the Raleigh-Durham Chapter of the IIA
- Risk Advisory Board Committee Member of the North Carolina AICPA
- Advisory Board Member at Meredith College
- Member of the Association of Certified Fraud Examiners (ACFE)

### Education

- Master of Business Administration (MBA)
- Bachelor of Science in Finance with a minor in English



**Norman Mosrie / Partner / 304.414.3913 / norman.mosrie@dhg.com**

Norman will serve as the Client Relationship Partner and Engagement Quality Control Reviewer. Norman is a local resident of Charleston, WV.

### Experience

With 30 years of experience, Norman has provided a wide variety of audit and business advisory services to clients focusing in the areas of healthcare, government, and insurance industries. A certified healthcare financial professional with managed care emphasis, Norman is the partner-in-charge of assurance services for DHG Healthcare. With his involvement at the national level with the American Institute of Certified Public Accountants Healthcare Expert Panel and the HFMA Principles and Practices Board, Norman is actively involved in accounting, financial reporting and other matters impacting the healthcare industry. Consequently, he provides clients with the latest updates impacting the industry. His significant healthcare experience includes financial reporting, acquisition due diligence, corporate compliance, third-party examinations, process analysis, Uniform Guidance auditing and reporting requirements and third-party reimbursement (including Medicaid) for various types of healthcare entities, including academic medical centers, community hospitals, nursing homes, home health agencies, physician practices, radiology groups and research organizations.

In addition to having served as the audit partner for the State of West Virginia Single Audit in the past, Norman's significant government experience includes serving West Virginia government entities, includes, the West Virginia Offices of the Insurance Commissioner, the West Virginia Board of Risk and Insurance Management, the West Virginia Public Employees Insurance Agency, The West Virginia Retiree Health Benefit Trust, West Virginia School Building Authority, and the West Virginia Solid Waste Management Board,. As a Government Finance Officers Association (GFOA) special review committee member, Norman has also assisted clients like the State of WV, PEIA, and BRIM in filing for and maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting. He also has experience performing audits in accordance with Government Auditing Standards and Uniform Guidance.

### Professional qualifications and memberships

- NY Certified Public Accountant (CPA) WV: [REDACTED]; NY: [REDACTED]
- Rotary Club, Past President and Paul Harris Fellow
- American Institute of Certified Public Accountants (AICPA), Former Council Member and Healthcare Expert Panel Member, National Healthcare Conference Chairman
- West Virginia Society of Certified Public Accountants (WVSCPA), Charleston Chapter of WVSCPA, Past President and Board of Directors
- Government Finance Officers Association, Special Review Committee Member
- Healthcare Financial Management Assoc, Principles & Practices Board Chair, Founders Medal of Honor
- Marshall University College of Business Advisory Board - Past President, current Board Member

### Education

- Marshall University, Bachelors, Accounting



**Karen Cardillo / Senior Manager / 336.259.6611 / karen.cardillo@dhg.com**

Karen is a Senior Manager within DHG's National SOC and HITRUST Practice focused on SOC (AT-C 105, AT-C 205, and AT-C 320) and HITRUST engagements and will be responsible for the overall management of the engagement.

### **Experience**

Karen has more than 12 years of experience working on Special Attestation Reporting engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), HITRUST engagements, Readiness Assessments, and third-party risk-related engagements focusing on both IT and business process controls and the underlying general computer controls supporting those processes.

Karen has provided these services to clients within the technology, financial services, healthcare, real estate and fintech industries. Karen's background in both Accounting and IT has proven to be invaluable as she manages SOC and HITRUST engagements which inherently include both IT and process-related controls.

### **Professional qualifications and memberships**

- Certified Public Accountant (CPA)
- Certified Information Systems Auditor (CISA)
- Certified CSF HITRUST Practitioner (CCSFP)
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the North Carolina Association of Certified Public Accountants
- Member of the Institute of Internal Auditors (IIA)

### **Education**

- Master of Accounting, Information Technology
- Bachelor of Science in Accounting, Information Systems



**Erik Peterson / Quality Control Senior Manager / 202.302.4292 / erik.peterson@dhg.com**

Erik is an Engagement Quality Control Senior Manager within the National SOC and HITRUST Practice focusing in SOC engagements (AT-C 105, AT-C 205, and AT-C 320). He will be responsible for managing the quality and reporting aspects of the SOC projects. He will work closely with the engagement team to ensure that all draft and final reports are delivered on-time and adhere to DHG's and the AICPA's quality standards.

### **Experience**

Erik's more than 11 years of experience includes executing multiple third-party risk-related engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures) and ISAE 3000 and ISAE 3402 standards with engagements focusing on both IT and business process controls and the underlying general computer controls supporting those processes. He works with public and private companies within various industries while focusing on the financial services, technology, and healthcare industries. Quality and on time delivery of our SOC reports is of utmost importance to DHG; therefore, we created Erik's dedicated position. Erik supports all SOC engagements on the back end, including the drafting and finalization of all reports and required engagement memos, to ensure that this process is seamless and exceeds quality expectations. DHG is the only firm to have this dedicated position, which results in high quality reports delivered in accordance with AICPA requirements and delivery to our clients weeks ahead of industry-standard delivery dates.

### **Professional qualifications and memberships**

- Certified Public Accountant (CPA)
- Certified Information Systems Auditor (CISA)
- Member of ISACA
- Member of the American Institute of Certified Public Accountants (AICPA)

### **Education**

- Master of Accounting
- Bachelor of Science in Accounting, with a minor in Information Systems Management

## PROPOSED ENGAGEMENT TEAM / CONTINUED



**Casey Grimes / Manager / 864.351.0706 / casey.grimes@dhg.com**

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Casey is a Manager within the National SOC and HITRUST Practice. She will be responsible for the day to day management of the engagement of the engagement.

### Experience

Casey has over five years of experience working on third-party risk-related engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures) and HITRUST engagements. Casey has provided these services to a variety of businesses, including managed service providers (MSP), software-as-a-service providers, financial service providers, print/mail services, and electronic health record (EHR) hosting and development providers.

### Professional qualifications and memberships

- Certified Public Accountant (CPA)
- Certified CSF HITRUST Practitioner (CCSFP)
- Certificate of Cloud Security Knowledge

### Education

- Master of Accounting
- Bachelor of Science, Business Administration, Accounting



**Kylie McElveen / Consultant / 919.301.6767 / kylie.mcelveen@dhg.com**

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Kylie is a Consultant within the National SOC and HITRUST Practice. She focuses on SOC engagements (AT-C 105, AT-C 205, and AT-C 320). She will be responsible for assisting with the execution of the testing.

### Experience

Kylie has more than one year of experience working on SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), and third-party risk-related engagements. Kylie's client experience includes those within the technology, fintech, and healthcare industries.

### Education

- Master of Science, Accountancy, Systems Concentration
- Bachelor of Business Administration, Accountancy





Jillian Dorego / Consultant / 980.220.6930 / jillian.dorego@dhg.com

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Jillian is a Consultant within the National SOC and HITRUST Practice. She focuses on SOC engagements (AT-C 105, AT-C 205, and AT-C 320). She will be responsible for assisting with the execution of the testing.

### Experience

Jillian has more than one year of experience working on SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), HITRUST engagements, Readiness Assessments, and third-party risk-related engagements. Jillian's client experience includes those within the technology, healthtech, and healthcare industries.

### Education

- Bachelor of Science, Cybersecurity

## PROPOSED FEES

The proposed fees reflect DHG's engagement strategy to provide high-quality services using the number of individuals needed to perform the work in the most cost-efficient manner. We strive to use a mix of professionals who can provide the necessary levels of experience and subject matter knowledge at the lowest possible cost.

SERVICES	ESTIMATED FEES
2022 SOC 1 Type II Reporting	\$55,000

Final professional fees will be determined by the scope that is agreed between the State and IGT and DHG and will be based upon the services listed in this proposal or additional areas that may be requested by the State and IGT's management.

In addition, DHG expects to be reimbursed for reasonable out-of-pocket expenses, such as any travel associated with the engagement. Every effort will be made to keep our expenses to a minimum, consistent with achieving the engagement objectives outlined in this proposal. Due to the COVID-19 pandemic, DHG currently plans to perform assessment procedures remotely and does not expect to incur any expenses associated with this engagement. Should onsite visits be necessary, we will obtain approval from management prior to incurring any expense costs.

## PROJECT ASSUMPTIONS

Successful completion of this project, as described herein, will depend on the following assumptions:

1. Frequent communications are welcomed and encouraged. Basic phone conversations, e-mails, meetings with management, and other meetings to discuss routine audit and business issues have already been included within the price. We do not charge for questions or phone conversations unless substantial, unplanned research is required.
2. Scope does not substantially change from the prior year report.
3. Only live, in-person observations of physical access controls and 8 live drawings are required, rest of fieldwork can be performed remotely.
4. No surprise fees or hidden costs. You will know our fees up front. If the scope of the engagement changes and more work will be required than either of us anticipated, we will ask for your approval before proceeding any further.
5. Management of the State and IGT are responsible for establishing and maintaining the system of internal control for the State and IGT, including ongoing monitoring activities, and for identifying and ensuring compliance with all applicable laws and regulations.
6. Management participation from both the State and IGT will be provided through timely input and feedback on findings and conclusions. Key personnel will be available for interviews and collaboration with the DHG project team and requested documentation will be available in accordance with an agreed-upon schedule.
7. There are no significant undisclosed issues that will have an impact on delivery and timing of these services.
8. DHG will not be responsible for implementing corrective actions to address recommendations resulting from this engagement.

# APPENDIX A - ADDENDUM ACKNOWLEDGEMENT

## 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.

Dixon Hughes Goodman LLP  
Company



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

May 25, 2022  
Date

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

Revised 04/01/2022

## APPENDIX B - DESIGNATED CONTACT

**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) Jennifer Jones Principal  
(Printed Name and Title) Jennifer Jones, Principal  
(Address) 500 Virginia Street East, Suite 800, Charleston, WV 25301  
(Phone Number) / (Fax Number) 919.301.6736 / 304.343.1895  
(email address) jennifer.jones@dhg.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.

Dixon Hughes Goodman LLP  
(Company) Jennifer Jones  
(Authorized Signature) (Representative Name, Title)  
Jennifer Jones, Principal May 25, 2022  
(Printed Name and Title of Authorized Representative) (Date)  
919.301.6736 / 304.343.1895  
(Phone Number) (Fax Number)  
jennifer.jones@dhg.com  
(Email Address)

Revised 04/01/2022

# APPENDIX C - PURCHASING AFFIDAVIT

## STATE OF WEST VIRGINIA Purchasing Division

### PURCHASING AFFIDAVIT

**CONSTRUCTION CONTRACTS:** Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

**ALL CONTRACTS:** 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 §81-5-3) that: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, 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: Dixon Hughes Goodman LLP

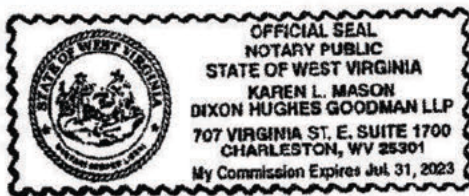
Authorized Signature: *Jennifer Jones* Date: May 25, 2022

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 25th day of May, 2022.

My Commission expires July 31, 2023.



NOTARY PUBLIC

*Karen L. Mason*

Purchasing Affidavit (Revised 01/19/2018)



Jennifer Jones

National Managing Principal

[jennifer.jones@dhg.com](mailto:jennifer.jones@dhg.com)

Norman Mosrie

Partner

[Norman.mosrie@dhg.com](mailto:Norman.mosrie@dhg.com)