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Header @ 1

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Procurement Folder: 1635941

Procurement Type: Central Contract - Fixed Amt

Vendor ID: 000000197366

Legal Name: BROWN EDWARDS & COMPANY LLP

Alias/DBA:

Total Bid: \$143,200.00

Response Date: 04/22/2025

Response Time: 16:27

Responded By User ID: readams

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Last Name: Adams

Email: readams@becpas.com

Phone: 304-343-4188

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT2500000004

Published Date: 4/16/25

Close Date: 4/23/25

Close Time: 13:30

Status: Closed

Solicitation Description: Annual Audit and Management Advisory Services

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:** 1635941  
**Solicitation Description:** Annual Audit and Management Advisory Services  
**Proc Type:** Central Contract - Fixed Amt

Solicitation Closes	Solicitation Response	Version
2025-04-23 13:30	SR 0705 ESR04222500000006415	1

**VENDOR**  
000000197366  
BROWN EDWARDS & COMPANY LLP

**Solicitation Number:** CRFQ 0705 LOT2500000004  
**Total Bid:** 143200  
**Response Date:** 2025-04-22  
**Response Time:** 16:27:30  
**Comments:** Please see attached proposal

**FOR INFORMATION CONTACT THE BUYER**  
Brandon L Barr  
304-558-2652  
brandon.l.barr@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	Audit services FY2025				45900.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Commodity Line Comments:** Please see attached proposal

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2025 (YEAR 1)  
SEE ATTACHED SPECS AND  
EXHIBIT - A PRICING PAGE  
FOR DETAILS

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Audit services FY2026				47500.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Commodity Line Comments:** Please see attached proposal

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2026 (YEAR 2)  
SEE ATTACHED SPECS AND  
EXHIBIT - A PRICING PAGE  
FOR DETAILS

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Audit services FY2027				49800.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Commodity Line Comments:** Please see attached proposal

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2027 (YEAR 3)  
SEE ATTACHED SPECS AND  
EXHIBIT - A PRICING PAGE  
FOR DETAILS

# PROPOSAL

TO PROVIDE  
PROFESSIONAL AUDITING  
AND MANAGEMENT  
ADVISORY SERVICES



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**APRIL 23, 2025**

CRFQ 0705 LOT2500000004

Bid Opening Date: 03-25-2025

Bid Closing Date: 04-23-2025

**Firm's Contact Person**

Robert E. Adams, CPA, CGMA  
Engagement Partner  
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WWW.BECPAS.COM



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## Letter of Transmittal

April 23, 2025

West Virginia Lottery Commission  
Department of Administration, Purchasing Division  
2019 Washington Street  
Charleston, WV 25305-0130

We are very pleased to present our qualifications to provide professional auditing services to the West Virginia Lottery Commission, hereafter referred to as "the Lottery" for the fiscal year ending June 30, 2025. Our audit will be performed in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We will also provide professional services to ensure the continued successful submission of the Lottery's Annual Comprehensive Financial Report (ACFR) for the coveted Certificate of Achievement for Excellence in Financial Reporting Program sponsored by the Government Finance Officers Association (GFOA). Brown, Edwards & Company, L.L.P. ("Brown Edwards") has a large state and municipal governmental practice and is a leader in providing services to those clients in West Virginia and throughout the region. We can assure you the Lottery would continue to be an important part of our governmental practice. As described in Appendix A, we have committed an engagement team with extensive experience serving governmental entities, including the Lottery, and the gaming industry in West Virginia.

Our professional relationship with the Lottery extends more than 28 years, and during that time we have witnessed the Lottery's substantial changes in operations. Racetrack video lottery, limited video lottery, table games, sports book wagering and interactive wagering, were added during our engagement as auditors. Total revenues have been strong over that period of time. Our personnel have been present as these substantial developments have impacted Lottery operations, and you can be confident that Brown Edwards understands Lottery operations thoroughly.

Our experience serving the Lottery has developed a highly trained, professional team that is knowledgeable and experienced with all West Virginia Code sections relating to the Lottery and its gaming operations. Our personnel have experience auditing all games offered by the Lottery and our understanding and knowledge of the systems and procedures relating to the Lottery's operation of all of its gaming activities are unmatched. Should we be appointed to continue to serve as auditors of the Lottery, the Lottery will receive the highest quality professional audit services from auditors that will plan, conduct, and report on the audit with competence, integrity, objectivity, and that is independent of the Lottery and the State of West Virginia in all respects.


## Letter of Transmittal, Continued

In addition, we have access to the resources of one of the nation's largest accounting and advisory firms, BDO USA, and hundreds of other CPA and specialty consulting firms, through our membership in the BDO Alliance USA. Our personnel participate in the BDO Alliance USA Gaming and Hospitality Group and Public Sector Group. These groups provide the latest information and feedback on new accounting standards as well as on operational issues. Other firms would be hard-pressed to demonstrate our depth and breadth of experience.

Providing audit services to state government entities is an important part of our practice and one in which we have extensive expertise. We have a wealth of historical experience auditing 30 State of West Virginia component units and funds over the last two decades, which individually range in size up to \$5 billion in assets and \$3 billion in revenues. We have decades of experience providing technical assistance and consulting services to State of West Virginia entities for the successful submission of Annual Comprehensive Financial Reports to receive the Certificate of Achievement for Excellence in Financial Reporting. We have assisted numerous governments in three states with submissions for the Certificate including decades of repeated successful submissions by the Lottery. Our experience with similar entities is further described in this proposal.

We have structured this proposal to communicate our experience and qualifications to effectively and efficiently respond to the requirements and expectations of the Lottery, and have made every effort to completely respond to all matters identified in your request for quote. We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me at (304) 343-4188.

### **Brown Edwards & Company, L.L.P**



Robert "Rob" E. Adams  
Partner





## About the Firm

Formed in **1967** through the merger of Fred P. Edwards Company and C. A. Brown & Company

**25** years of experience for partners and directors

**10** years of experience for senior managers and managers

## QUICK FACTS ABOUT BROWN EDWARDS

Inside Public Accounting's  
Top 100 Public  
Accounting Firms by net  
revenue



Top Accounting Firm  
headquartered in  
Virginia based on  
number of CPAs by  
Virginia Business  
Magazine



Recognized as one of  
America's Best Accounting  
& Tax Firms for 2022 by  
Forbes Magazine

**Forbes**

- Accounting Today's Top 100 Firms by net revenue
- Listed as a Top 100 Firm Pacesetter in Growth by Accounting Today
- Listed as #4 in the Va. Capital Region by Accounting Today



Recognized as a 2025  
Best of Accounting firm  
by ClearlyRated, a  
national satisfaction  
research firm



Pass opinion on our  
peer review for over  
25 years, and  
inspected by the  
PCAOB since its  
inception



More than 400  
professionals serving  
the southeastern U.S.



Top 50 Construction  
Accounting Firm as  
compiled by  
Construction Executive  
magazine

## Our Commitment to Excellence

### 5 Star Service Quality Standards

- ★ Responsiveness
- ★ Product Quality
- ★ Product Delivery
- ★ Ease of Access to Decision Makers
- ★ Professional Attitudes of all Team Members

## Our Membership in Professional Organizations

As an independent member of the BDO Alliance USA, Brown Edwards can expand the services offered to clients by drawing on the resources of BDO USA, LLP and other Alliance members.



Requires peer review every 3 years. Our most recent peer review was for the year ended September 2021. **We received a "Pass" rating, the highest rating.** Further, Brown Edwards has a practice niche which provides peer review services for other firms.

Many of our professionals are Certified Fraud Examiners ("CFE"). CFE's are experts in the field of internal control, fraud detection and prevention, litigation support, and expert witness assistance..



We adhere to specific requirements covering the governmental audits we perform, comply with the continuing education for all of our personnel working on these audits, and have access to tools that focus around quality improvement.

We have more than **25 years of experience** with the GFOA Certificate of Excellence in Financial Reporting program, and all of our clients who have chosen to participate receive the certificate.



Pass opinion on our peer review, and inspected by the PCAOB since its inception.



We are an AICPA Employee Benefit Plan Audit Quality Center Member.

## The Benefits of a Regional Firm

As a regional firm, we offer the best of both worlds. Headquartered in Roanoke, Virginia, with locations in West Virginia, (including right here in Charleston), Virginia, and Tennessee, and a total staff of over 400, we are large enough to provide services to a broad range of clients in the functional areas of accounting, auditing, tax, and management advisory services while providing you with direct, immediate access to our partners and directors.

Although we are considered a large firm on a national basis, BE is owned, operated, and managed locally and, as a result, we can respond to your needs quickly and effectively. We live and work in the markets we serve which means we have real-time knowledge of the economic events that impact our region and our clients and can understand and often anticipate the needs of organizations in our markets.

## Technology

Brown Edwards is committed to providing our professionals access to advanced technology in order to ensure optimum levels of efficiency in our engagements.

Our personnel can work from anywhere and have complete access to the firm's network as well as access to multiple high-quality research sites for research of accounting and auditing issues. Our electronic workpaper software allows efficient integration of client-prepared Word, PDF, Excel and other popular files into our workpaper solution. Our remote work platform is an invaluable tool for our continued ability to perform the highest quality audit while ensuring the safety and security of your work place, constituents, and staff. **We also plan to be on-site as necessary for elements of our services.**

All data on Brown Edwards computers, including our workpapers in our computerized audit documentation management system, is encrypted using advanced algorithm technology. The data encryption ensures that in the unlikely event that one of our computers were to be lost or stolen, your data and our workpapers would be unreadable to anyone other than Brown Edwards personnel.

## TeamMate Analytics



We use TeamMate Analytics for many of our engagements. TeamMate Analytics allow us to extract and analyze very large databases providing for more targeted testing. In many cases, TeamMate Analytics allows us to not only perform tests more efficiently, but also to apply tests that might not be possible through traditional means.

## Technology, Continued

### Security and Compliance Measures

As an extra level of security, Brown Edwards utilizes VPNs, Duo Authenticators, and firewalls to ensure the safety of private information. All employees are also required to participate in multiple KnowBe4 Trainings throughout the year so they are up to date on technology safety.

Brown Edwards is proud to say we have not had a history of data breaches.

We will ensure that staff is knowledgeable of all state code and other applicable laws and regulations impacting the Lottery, and will test the Lottery's compliance using analytical and substantive tests as deemed necessary and appropriate.

### Suralink



An automated document exchange and request list management solution built specifically for auditors. Suralink helps to create, manage, track, and share documents with clients and others in your firm easily and efficiently.

### ProSystem Fx Engagement



**ProSystem Fx Engagement** - A workpaper preparation program that produces financial statements, trial balances, journal entries, fluctuation and ratio analysis.

### Emerging Technology and Its Effect on the Audit Process

As a Top 100 accounting firm, Brown Edwards is participating in the use of artificial intelligence (AI) in the audit process. What this means for the Lottery is that you can be assured that Brown Edwards continually strives to improve the efficiency and effectiveness of our audit process in order to better serve our audit clients.

## Other Professional Service Offerings

We know our clients operate in a complex financial and compliance-focused environment. At times, clients face challenges that only our expertise can assist with. These circumstances have strengthened our relationship with clients through services that are beyond the basic engagement. Brown, Edwards can provide a number of professional services, visit us at [www.becpas.com](http://www.becpas.com) to learn more.

## Qualifications and Experience

We have assembled a dedicated team of professionals to serve the needs of the Lottery. These individuals bring a wide range of experience, professionalism, and insight to your engagement. They each have proven records with other governmental entities. Our service team is exceptionally well suited to meet your needs because:

- Our firm's experience and commitment to continuing to build our governmental practice ensures that your questions and concerns are addressed promptly.
- Our local presence provides immediate availability of resources, expertise, and decision-making on the Lottery's engagement.
- Our people have experience and knowledge that is relevant to the financial, accounting, information technology, and other business considerations facing the Lottery.
- Our people are active members in various governmental organizations and associations and maintain a strong professional relationship with FARS, the GFOA, and GASB.
- All service team members meet or exceed minimum continuing professional education requirements, including the stringent requirements under the GAO Yellow Book.

People make a difference in professional relationships. We believe communication and personal chemistry are particularly important elements of client relationships, especially in the dynamic governmental arena. Our professionals are skilled in this field, and we expect you will feel comfortable with their expertise and commitment. A short introduction to your service team is listed below with full resumes listed in **Appendix A**.

## Qualifications and Experience, Continued

**Engagement Partner** — **Robert E. Adams, CPA, CGMA**, is a Partner with Brown Edwards who has extensive experience in serving governmental and not-for-profit clients and will serve as the lead partner for the WV Lottery Commission. In this role, Rob will assume primary responsibility for the successful completion of the engagement and will maintain contact with you and senior management of the Lottery throughout the engagement to ensure that services and resources are provided to the Lottery in a timely manner. Rob will also provide technical expertise to the team and perform review and supervision procedures. Rob has over 28 years of experience providing service to the Lottery.

**Concurring Partner** — **Chris Banta, CPA, CFE**, is a Partner with Brown Edwards with 22 years of governmental and nonprofit entity experience and will serve as concurring partner for the engagement. The role of the concurring partner is an essential element of Brown Edwards' quality processed services. Chris will be available to consult with the team on accounting and reporting matters and provide technical expertise. Chris has 7 years of experience with the Lottery.

**Audit Director** — **Anthony Carpenter, CPA**, is a Director at Brown Edwards with many years of specialized experience with governmental entities and nonprofit organizations. Anthony will be responsible for developing our approach, supervising and coordinating the efforts of the engagement team, identifying and researching technical issues, and administrative matters. Anthony will be in contact with you to ensure your needs and deadlines are met and will be onsite to manage the audit process on a daily basis. Anthony has over 13 years of experience providing financial accounting and auditing services to the Lottery.

**Audit Senior Manager** — **Staunton Gorrell, CPA**, is a Senior Manager at Brown Edwards with multiple years of specialized experience with governmental entities and nonprofit organizations. Staunton has 8 years of experience auditing the Lottery's financial statements and his knowledge and experience regarding the audit service is invaluable. Staunton will be focused on supervising our engagement and assisting all personnel assigned on a daily basis.

**Information Technology Director** — **Clarence Rhudy, CPA, CISA, CITP**, is an Information Technology Director with extensive experience with governmental entities and nonprofit organizations. Clarence will serve as a consultant to the engagement. In this role, he will be available to provide technical expertise throughout the engagement. Clarence has 7 years of experience with the Lottery.

## Qualifications and Experience, Continued

**Information Technology Specialist** — **Lisa Moose, J.M., CISSP, CISA**, is an Information Technology Specialist with extensive experience with governmental entities. Lisa will serve as a consultant to the engagement. In this role, she will be available to provide technical expertise throughout the engagement. Lisa has 3 years of experience with the Lottery.

**In-Charge Associate** — **Stephen Linkous**, is an Associate in the Charleston office with experience with governmental, construction, and not-for-profit entities. In this role, he will be available to provide audit expertise throughout the engagement. Stephen has 2 years of experience with the Lottery.

## Continuing Professional Education

One of the best measures of a firm's commitment to its audit practice is the depth of specialized training provided to its professionals. Brown Edwards provides internal and external training on governmental accounting, auditing, reporting, and operations in excess of the GAO requirements. In addition, our membership in the AICPA's Governmental Audit Quality Center requires additional levels of continuing professional education to maintain our membership. We continually monitor the issuance of technical auditing and accounting pronouncements and provide our personnel with specialized training in these areas. Professionals at all levels receive specialized training in seminars and courses presented by nationally recognized experts in governmental and nonprofit accounting, auditing and financial reporting. Brown Edwards' professional staff has met all continuing professional education requirements. See a recent summary of courses taken in Appendix A for the professionals assigned to your engagement.



## Commitment to Provide Continuity of Staff

Our staffing and scheduling policies have historically been very successful in maximizing audit team continuity from year to year. Effective staff recruiting and retention is a top priority for our firm, because we realize that our most valuable investment is our people. We recruit only those who have achieved a high academic standing and have demonstrated commitment, ambition, and leadership skills, and offer them a proactive approach to staff development that includes a mentoring program, comprehensive training at every level, and performance evaluations after every significant engagement season.

We view continuity of engagement teams to be in the best interest of the Firm and our clients. Staff repetition enhances audit effectiveness and efficiency, and is our guiding principle in scheduling. When personnel changes are unavoidable, the depth of our pool of experienced professionals gives us the ability to select a replacement with similar qualifications and levels of experience for your audit team. We understand that the Lottery reserves the right to request staff changes throughout the term of the contract.





## Overall Charleston Office Experience

The Charleston office of Brown Edwards has a long tradition of providing the highest quality professional services to governmental clients. The Brown Edwards' Charleston office includes recent public sector experience with the following entities:

- City of Charleston, West Virginia
- Central West Virginia Regional Airport Authority
- Charleston Area Alliance
- Kanawha County Commission
- Kanawha County Sheriff's Department
- Kanawha Valley Regional Transportation Authority
- Kanawha County Regional Development Authority
- Region III Planning and Development Council
- Region VII Planning and Development Council
- School Building Authority of West Virginia
- South Carolina Tuition Prepayment Program
- Tobacco Settlement Finance Authority of West Virginia
- West Virginia Alcohol Beverage Control Administration
- West Virginia Board of Treasury Investments
- West Virginia Consolidated Public Retirement Board
- West Virginia Department of Transportation
- West Virginia Division of Motor Vehicles
- West Virginia Division of Public Transit
- West Virginia Aeronautics Commission
- West Virginia Public Port Authority
- West Virginia Division of Highways
- West Virginia Drinking Water Treatment Revolving Loan Fund
- West Virginia Economic Development Authority
- West Virginia Educational Broadcasting Commission
- West Virginia Housing Development Fund
- West Virginia Infrastructure and Jobs Development Council
- West Virginia Jobs Investment Trust
- **West Virginia Lottery Commission**
- West Virginia Municipal Pension Oversight Board
- West Virginia Offices of the Insurance Commissioner
- West Virginia Parkways Authority
- West Virginia College and Jumpstart Savings Plan
- West Virginia Public Service Commission
- West Virginia Regional Jail and Correctional Facility Authority
- West Virginia Solid Waste Management Board
- West Virginia State Bar
- West Virginia State Rail Authority
- West Virginia Water Development Authority
- West Virginia Water Pollution Control Revolving Loan Fund

## Overall Charleston Office Experience, Continued

The following is a list of engagements with the State of West Virginia from the Charleston office of Brown Edwards.

<b>West Virginia Engagements</b>	<b>Principal Contact</b>	<b>Scope of Work</b>	<b>Years Served</b>
<b>West Virginia Lottery Commission</b>	Michelle Painter 304-558-0500	GAS	2016-2024
<b>Tobacco Settlement Finance Authority of WV</b>	Stephanie Bailes 304-558-4083	GAS	2016-2024
<b>West Virginia Infrastructure and Jobs Development Council</b>	Marie Prezioso 304-414-6500	GAS	2016-2024
<b>West Virginia Water Development Authority</b>	Marie Prezioso 304-414-6500	GAS	2016-2024
<b>West Virginia Drinking Water Treatment Revolving Loan Fund</b>	Marie Prezioso 304-414-6500	GAS / UG	2016-2024
<b>West Virginia Water Pollution Control Fund</b>	Katheryn Emery-Fultineer 304-926-0499	GAS / UG	2016-2024
<b>West Virginia Alcohol Beverage Control Administration</b>	Julia Jones 304-356-5500	GAS	2016-2024
<b>West Virginia Solid Waste Management Board</b>	Kelly Vickers 304-926-0448	GAS / AUP	2016-2024
<b>West Virginia College and Jumpstart Savings Plan</b>	Greg Curry 304-340-2702	GAS	2016-2024
<b>West Virginia Offices of the Insurance Commissioner</b>	Melinda Kiss 304-558-3386	GAS	2024
<b>West Virginia Educational Broadcasting Commission</b>	Sarah Pitzer 304-254-7847	GAS	2024
<b>West Virginia Board of Treasury Investments</b>	Kara Hughes 304-340-1564	GAS / AUP	2016-2022
<b>West Virginia Housing Development Fund</b>	Chad Leport 304-391-8644	GAS / UG	2016-2023

## Relevant Government Experience

The Lottery is a complex governmental entity with extensive financial reporting and disclosure requirements. Our personnel selected for the Lottery engagement team are experienced with the specialized financial reporting and compliance requirements applicable to the operations of the Lottery as a government entity. Engagements identified in the section titled *Overall Charleston Office Experience* are engagements most similar to the engagement described in your request for quotation. Their annual audits are performed under *Government Auditing Standards* and/or performed in accordance with OMB's Uniform Guidance standards. Most of the audits include required reporting of supplemental information to the West Virginia Financial Accounting and Reporting Section (FARS).

## Lottery Experience

Brown Edwards has audited the financial statements of West Virginia Lottery Commission for 28 years and we have an in-depth knowledge of the operations of the Lottery. During this time, the Lottery's operations have expanded and have become substantially more complex, adding Racetrack Video Lottery, Limited Video Lottery, Table Games, Sports Book Wagering, and Interactive Gaming. Our personnel are familiar with the requirements of the State Lottery Act, the Racetrack Video Lottery Act, Limited Video Lottery Act, Table Games Act, Limited Gaming Facility Act, Sports Wagering Act, and Interactive Gaming Act, as well as the many other laws and regulations applicable to Lottery operations as presently designed. Our staff has detailed knowledge regarding all of the Lottery's various gaming types as well as the computer systems currently in use by the Lottery to operate its games, as well as the related controls that impact complete and accurate financial reporting. In connection with its traditional games, the Lottery conducts live televised drawings. Our personnel include individuals with multiple years of combined experience observing the drawings. We have also assisted in years past with reports to the Commission on certain vendor licensing matters and financial statement analysis.

## Lottery Experience, Continued

At Brown Edwards, we are the only auditor who can clearly demonstrate compliance with the RFQ which states that Brown Edwards has certified public accountants assigned to the Lottery work who understand real and traditional, instant and online gaming (to include the automated computer systems used to account for these operations), RVL, (to include the automated central computer system), LVL (with related central computer system applications), racetrack table games operations, and limited gaming facility operations of table games and video lottery (central computer system), sports wagering, and interactive gaming. Brown Edwards is responsible for understanding the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for each of the above game types. The Lottery requires that all partners, audit managers, and senior accountants assigned to the Lottery work be certified public accountants with a license to practice in West Virginia, and who have a minimum of five (5) years of auditing experience of gaming lotteries, and five (5) years governmental auditing of state level agencies.

## Gaming Industry Experience

Our gaming industry experience includes over 12 years of providing financial statement auditing services to a licensed racetrack, Mardi Gras Casino and Resort (formerly Tri-State) in Cross Lanes, West Virginia. The scope of our work included Racetrack Video Lottery operations at the track, which operated "coin drop" machines and "TITO" (ticket in ticket out) machines, as well as pari-mutuel wagering operations. Our experience with the licensed racetrack has provided a unique perspective for our understanding of racetrack video lottery.

We performed separate engagements for two licensed racetracks in West Virginia (Tri-State and Mountaineer) relating to evaluations of procedures and controls over their pari-mutuel wagering or totalisator (tote) systems. These services included procedures at the local tracks and at the off-site data center responsible for processing data from over 60 tracks in the eastern U.S. utilizing inter-tote protocol. These services were provided to one track (Mountaineer) for two years and another track (Tri-State) for over 10 years. Our experience with these systems has contributed to our ability to evaluate electronic controls and procedures in environments such as the Lottery's.

## Understanding of Lottery Operations

Brown Edwards understands that the Finance Division of the Lottery is managed by a deputy director, a chief accountant, and two (2) accounting managers and consists of ten (10) other active employees.

### Computer Systems Utilized for Lottery Operations

We understand that a daily reconciliation of online operations is performed on the Lottery's computer by means of a set of software procedures called the Internal Control Systems (ICS). IGT Global Solutions Corporation (IGT), the current online and instant games vendor, provides the Lottery with log files of all online transactions recorded during the day's activities. The Lottery processes these files on its ICS computer and processes them through the ICS. While doing this, ICS:

- Verifies that the correct date is being processed
- Processes the transactions and the drawings occurring on that day
- Produces prize reports similar to those provided by IGT after each drawing is held, which are reconciled to IGT prize reports
- Produces control total reports. The Lottery balances these reports by comparison to similar reports printed by IGT during their end-of-day processing. If the transactions processed by ICS do not balance with those processed by IGT, ICS will generate a report of all retailers who are not in balance and the amount (either plus or minus) by which they differ.

We understand that accounting reports are generated on a daily and weekly basis and provide financial data for sales, cancels (discontinued tickets), accounts receivable, prizes paid, and remaining liabilities. Drawing reports which give handle (total) amounts and prizes won are produced daily for Daily 3, Daily 4, Travel Keno, and Cash Pop, semi weekly for Powerball®, Mega Millions®, and Lotto America®, and four days a week for Cash 25.

We understand that electronic fund transfer files are produced on a weekly basis of all outstanding instant and/or online retailer balances. These files are processed by the State Treasurer's Office to transfer funds from the retailer bank accounts to the Lottery bank account.

We understand that personal computers are used throughout the Lottery's finance division to summarize daily and weekly reports of sales, prize liability, and payout activities provided by IGT and the Connexus video systems. Personal computers are also used to accumulate, classify and summarize personnel services and other administrative expenses accrued by Lottery for use in producing the monthly journal entries for the financial statements and other related reports. Microsoft Dynamics Business Central software is used to produce the monthly financial statements.

## Understanding of Lottery Operations, Continued

We understand that the Lottery utilizes the State of West Virginia's enterprise resources planning system, wvOASIS. The ERP system has modules for timekeeping, human resources management, reporting, employee self-service, budget creation, and a module for financials, procurement, and treasury. Other than payments made for winning claims, all cash transactions are recorded within wvOASIS.

We understand that the Lottery also regulates racetrack video lottery, limited video lottery, table games, and sports wagering across the state. Each of the state's four racetracks, located in Jefferson county, Hancock county, Ohio county, and Kanawha county, operate racetrack video lottery terminals, table games, and sports wagering. The Lottery also regulates a limited gaming facility located in Greenbrier County. The limited gaming facility currently operates video lottery terminals, table games and sports wagering.

We understand that Racetrack Video Lottery (RVL), as of January 31, 2025, had 4,387 machines available for play at the four racetracks in West Virginia. The daily reports are reviewed for accuracy before total gross terminal income from each track is swept to the Lottery through electronic transfer of funds. Settlements are distributed weekly to recipients as allowed by the Racetrack Video Lottery Act, W.Va. Code §29-22A1-et seq.

We understand that Limited Video Lottery (LVL), as of January 31, 2025, had approximately 8,353 machines available for play throughout the state in retail locations restricted for adult amusement. LVL permit holder funds are electronically swept on a monthly basis.

We understand that Table games, as of January 31, 2025, had approximately 200 tables available for play at the state's 4 racetracks. Racetracks submit a weekly ACH tax remittance and tax return for the thirty-five percent privilege tax on adjusted gross receipts generated through table games.

We understand that the Limited Gaming facility, as of January 31, 2025, had approximately 33 tables and 128 video machines. A weekly tax return and tax remittance are submitted for the thirty-five percent privilege tax on adjusted gross receipts through table games. The Lottery sweeps fifty-three percent of total gross terminal income from video lottery on a weekly basis.

We also understand that Sports Wagering is located at the state's 4 racetracks and the Limited Gaming facility. They submit a weekly ACH tax remittance and tax return for the ten percent sports wagering tax on gaming revenue.

We understand that Interactive Wagering is located at the state's 4 racetracks and the Limited Gaming facility. They submit a weekly ACH tax remittance and tax return for the fifteen percent interactive wagering tax on gaming revenue.

## Understanding of Lottery Operations, Continued

We understand the Lottery launched iPlay, an all-digital gaming system, in October 2024. iPlay allows players to play instant games and purchase tickets for draw-based games like Powerball™ and MegaMillions™.

The following is a listing of computer hardware and software used by the Lottery and its vendors:

Line of Business	Product Line	Platform	Party Responsible for Support	Hardware Platforms	System Components
Traditional	Online/Instants	Aurora	IGT	IBM 3500, IBM P52, Cisco Switches, Routers, Firewalls, Fortinet Switches and Firewalls	Windows Servers, Linux RHEL 6 & 7, Keno Draw Machines, Flex, and GT terminals. VSAT and Cellular transaction terminal network. All RNG (GLI) certifications for DBGs and Instants.
Traditional	Retailers/ICS	Adtran	IGT/Elsym Adtran	IBM 3500	Insight analytics
Video Lottery	RVL, LVL	Connexus	Light & Wonder	HP SimpliVity, Cisco Switches, Routers, and Firewalls	VMware vCenter Server 7, VMware VSphere 7, Windows Server 2022, SQL 2022
Games Accounting	N/A	Microsoft Business Central	WV Lottery	Microsoft Azure	Microsoft Dynamics
iLottery	Online Lottery/ICS	NeoSpere/NeoDraw	NeoPollard/ Aristocrat	Microsoft Azure, Amazon	Cross-Platform Gaming apps such as IOS, Android, Web and Mobile.

We understand that IGT is the online and instant ticket vendor for the fiscal year ending June 30, 2024. The Lottery online/instant will obtain a SOC 1, Type 2 audit. The Lottery also contracts with IGT for printing instant tickets. The Connexus system used for video lottery is an agency-owned and operated system. No other outside audits or reviews of the Lottery computer systems are scheduled.

We understand the Lottery has maintained an internal audit function for over 20 years. The Compliance Officer is responsible for the internal audit function. The Lottery's internal audit staff comprises three individuals who will be available as needed during the audit.



## Service Approach

### Service Philosophy

We reject the notion that an audit is a commodity. First and foremost, we are in business to serve our clients, to help them solve their problems, achieve their objectives, and make a solid contribution to their success. Our people work to identify and respond to our clients' needs. We believe that in the course of conducting an audit, your firm should generate information and develop insights that in the hands of professionals who combine competence with judgment, maturity, and creativity; will result in improved controls, greater efficiencies, and clear, concise, and understandable financial reporting. It is this "value-added" philosophy to client service that has molded our approach to engagement management and distinguishes us from other firms.

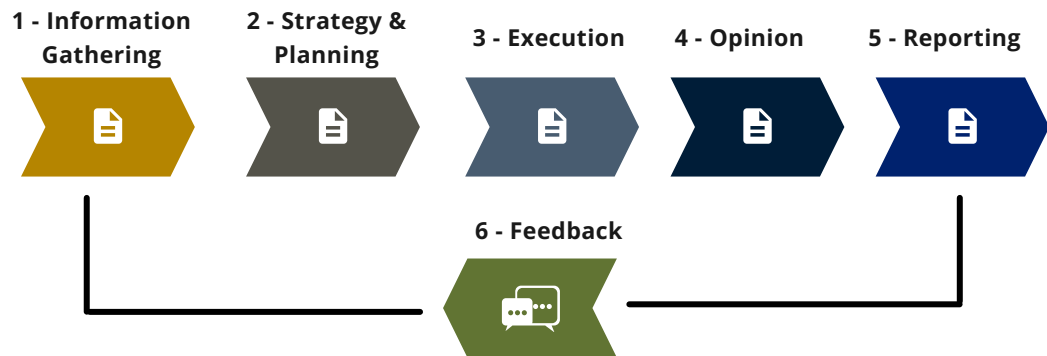
### Clear Communication

We value the candid exchange of ideas and opinions with our clients, and we maintain an open and robust dialogue with management and those charged with governance. We believe that communication is the most important tool for maximizing audit efficiency and effectiveness. There is no value to be derived from audit information unless it is communicated to the client in an effective and timely manner. Our approach emphasizes the importance of communication during all phases of the audit process. ***Good communication is the key to no surprises!***

- Prior to the audit, we will meet with management and the Finance and Audit Committee to assist us in planning the audit. Taking the time to listen to you during the planning process is crucial to ensuring that we understand your organization and its risks.
- Our key team members will also meet with management frequently during the engagement to keep you apprised of our progress, discuss any issues that may arise, and solicit feedback regarding our performance.
- At the conclusion of our audit, we will communicate in writing regarding the results of the audit and any internal control matters that are required by professional standards to be communicated and we will meet with management to discuss these matters.
- We also encourage contact throughout the year, and your client service team has been and will be ready to consult with you any time you have a question. To demonstrate this commitment to meaningful dialogue, we do not bill for brief phone calls throughout the year. Of course, if a question requires extensive research, we will let you know and arrive at a fee estimate in advance.



## Our Methodology



- We will gather sufficient information on the key foundation/audit risks to enable us to design appropriate audit procedures and conduct the audit in the most efficient manner.
- Information gathering will also include an integrated "prepared by client" list through Suralink with agreed timetable for sharing of information and pre year-end planning meetings.
- We will calculate an appropriate materiality level which reflects the perceived audit risk and is based on our in-depth understanding of your organization.
- We will use suitably qualified staff to ensure an efficient audit, while maximizing the opportunity for value added service from their experience.
- We will ensure clear and timely communication of issues to avoid any surprises and to enable smooth reporting.

## Audit Approach Overview

We recognize that every organization we serve is unique. Effective and thorough planning is the key to ensuring that our approach is tailored to meet your specific needs and is the cornerstone of successful engagement management. Our audit approach is designed to assess risk in relation to specified audit objectives to ensure an effective and timely audit. We evaluate the internal controls that you have established to safeguard assets and to provide for the preparation of accurate financial information. After documenting our understanding of the controls in the accounting system, we perform walkthroughs and design tests of internal controls over financial reporting, as necessary. We then design substantive testing procedures and plan our response to other favorable and unfavorable factors we identify during our risk assessment.

## Audit Approach Overview, Continued

Our approach emphasizes up-front planning. During the planning phase, we will update our understanding of the Lottery and its internal controls, to the extent necessary to plan our audit. This will involve one-on-one interviews with various personnel. We then perform “walkthroughs” of key internal controls and conduct interviews with personnel to corroborate our understanding. Our approach places significant emphasis on identifying and determining that key controls of each entity have been implemented over identified areas of risk. This allows us to appropriately design our substantive audit procedures in well-controlled environments.

In addition, we will seek to identify areas that might be of higher risk. We perform analytical procedures of trends and relationships reported in the balances of financial statements at the account and grouping levels. During this time, we will also inquire of Lottery personnel as to whether there are changes to their operations requiring us to address compliance with new laws and regulations as we plan our audit. We also review internal documents, such as by-laws, minutes, written policies and procedures, contracts, and agreements.

Utilizing this information, we assess the risks associated with your audit, including fraud, and adapt our audit strategy accordingly. A thoughtful, rigorous risk assessment process forces us to focus our efforts and to be as efficient and effective as possible. We also perform an engagement team “brainstorming” session to identify ways in which the financial statements could be misstated, especially as related to misappropriation or intentional misstatement. Our partners and directors are highly involved in this exercise.

Once we have made these critical decisions, we tailor our specific audit procedures and approach accordingly. We also factor the potential impact of newly issued technical pronouncements into the overall plan. To assist with controlling audit costs, we work with our clients to fully utilize their internal resources by developing comprehensive client assistance packages.

The comprehensive planning process is the cornerstone of adapting our audit approach to the needs identified by risk assessment for the Lottery. The audit approach we take is both innovative and prudent in responding to the risk assessment; and its impact on the opinion provided on the financial statements of the Lottery. These items help to determine the quality and quantity of audit evidence required to limit that risk to an acceptable level.

## Internal Control

Obtaining an understanding of internal controls is an important part of the risk assessment process. We will obtain an understanding of the five interrelated components of internal control:

1. **Control environment**
2. **Risk assessment**
3. **Information and communication**
4. **Monitoring**
5. **Control activities**

Our understanding of internal control will be sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Our understanding of internal controls incorporates two primary elements - the evaluation of the design of the control and a determination of whether it has been implemented. We will identify key controls and perform walkthroughs, observations, and inquiries to determine that they have been implemented.

Our understanding incorporates two primary elements:

1. the evaluation of the design of the control
2. a determination of whether it has been implemented

Generally accepted auditing standards require that we gain an understanding of the information technology internal control system sufficient to plan our audit. As part of that process, we utilize experienced technology personnel. We have obtained this experience performing IT assessment procedures for various size companies, from public companies for Sarbanes-Oxley Information Technology requirements, governments, colleges, and financial institutions. Our professionals will interview your IT personnel for the purpose of evaluation of IT risks and controls relevant to the audit. In most cases, this review results in the identification of previously unknown areas of risk and areas where controls and/or processes could be improved.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

## Consideration of Laws, Regulations, Contracts, and Grants

Identifying and ensuring that the Lottery complies with laws and regulations is the responsibility of management. We will include appropriate inquiries of management and staff of the Lottery to identify laws and regulations with which noncompliance could have a direct and material effect on the financial statements. We will also review relevant portions of the West Virginia Code, code of State Rules, and relevant regulations. We will test the provisions of those laws, regulations, grants, and contracts for non-compliance which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion. We will report on the results of our tests if we discover any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Audit Execution

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. The objective also includes reporting on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.

## Audit Execution, Continued

Upon completion of fieldwork, the reporting phase will be completed in draft form and reviewed by the engagement in-charge, senior manager, and partner, prior to submission to the Lottery's management for their review. After any questions or concerns have been answered, the final reports will be issued.

We will issue our report on the fair presentation of the Lottery's financial statements in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We will inform the Lottery of each of the following:

- The auditor's responsibility under generally accepted auditing standards and *Government Auditing Standards*
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Significant abuse, if detected

In addition, if we discover matters that are considered control deficiencies or other opportunities to strengthen existing controls or provide operational efficiency we will provide those in written form to management in a communication separate from the deliverables described above, commonly referred to as a management letter.

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## Scope of Work

Brown Edwards will conduct an audit with the objective of expressing an opinion on the fair presentation of the Lottery's financial statements for the fiscal year ending June 30, 2025, in conformity with U.S. generally accepted accounting principles. Our audit will be performed in accordance with the requirements of generally accepted auditing standards and *Government Auditing Standards*. In addition, we will assist in the preparation of all supporting schedules required by the Department of Administration Financial Accounting and Reporting Section (FARS) for the preparation of the State's Annual Comprehensive Financial Report (ACFR). We will also assist in the preparation of required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by the AICPA and report on these matters in accordance with all professional standards. We will be proactive in advising the Lottery on these issues along with accounting matters, GASB pronouncements, and auditing standards. Brown Edwards assures our comfort with all Lottery-based gaming systems and internal systems.

The West Virginia Lottery Commission will send its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement of Excellence in Financial Reporting program. Brown Edwards will provide special assistance to the Lottery to meet the requirements of that program as follows:

- Advise the Lottery on the technical standards necessary to file an ACFR for an enterprise fund.
- Review the Lottery's ACFR documents and assist in the development of meaningful statistical charts and data by providing direct on-site assistance to the Lottery staff.
- Formulate the auditor's report to be included in the Lottery's ACFR.
- Proofread the ACFR prior to filing to assure financial data and context of discussions are appropriate.
- Assist in the preparation of schedules, charts, and graphs to be placed in the ACFR.

The financial statements of the Lottery must be included as a component unit of the financial statements of the State of West Virginia. Brown Edwards will provide special assistance to the State of West Virginia's auditors and the Department of Administration's Financial Accounting and Reporting Section.

Following the completion of the audit of the fiscal year's financial statements ending June 30, 2025, Brown Edwards will issue a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles. In addition, we will provide an "in-relation-to" opinion on the supporting schedules required by FARS based on the auditing procedures applied during the audit of the financial statements.

## Scope of Work, Continued

Brown Edwards will communicate in a letter to management any significant deficiencies and material weaknesses found during the audit, such conditions could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Brown Edwards will make an immediate, written report of all irregularities and illegal acts of which we become aware to the following parties:

- Lottery Director
- Lottery General Counsel
- Lottery Compliance Officer
- Finance/Audit Committee of the Lottery Commission

Brown Edwards will report to the West Virginia Lottery Commission's Finance/Audit Committee each of the following within 60 days of the issuance of the audit:

- Brown Edward's responsibility under generally accepted auditing standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

## Audit Timeline

Brown Edwards understands the Lottery's records will be ready for audit and meetings may commence after June 30.

Brown Edwards shall have drafts of the audit report and recommendations to management available for review by the Deputy Director of Finance and Administration and internal auditors by August 31st immediately following the fiscal year-end being audited.

The Deputy Director of Finance and Administration will complete a review of the draft report as expeditiously as possible. During that period, Brown Edwards must be available for any meetings that may be necessary to discuss the audit reports.

### Audit Timeline, Continued

Brown Edwards shall prepare the financial statements, notes, management letter, and all required supplementary schedules and statistical data by the second Friday of September immediately following the fiscal year-end being audited.

Annual filing with FARS will be made by October 15<sup>th</sup> each year.

The following reports must be delivered to the Deputy Director of Finance and Administration in paper and in PDF format:

- a. Financial Statements with Additional Information – statewide ACFR, twenty-five (25) copies;
- b. Audit Results – Management Letter, ten (10) copies; and
- c. Financial Statements, twenty-five (25) copies.

The vendor must be present at such times as necessary to provide assistance to the Lottery staff in filing the Lottery ACFR. ACFR work will be supported from September 10 to December 31 of each year to be audited.

### Staffing Approval

The Lottery has the right to refuse the services of any on-site employee of the Brown Edwards based on the employee's competence or criminal background. All management, supervisory, and key personnel who will be active in the audit shall be subject to initial and periodic background checks using the Lottery's electronic fingerprint capture system. An individual shall be removed from supporting the contract as an outcome of adverse results from the background checks. the Lottery will only refuse the services of an individual if that individual has a conviction for any violation of the W.Va. Code § 29-22-1 et seq., § 29-22A-1 et seq., § 29-22B-1 et seq., § 29-22C-1 et seq., or § 29-25-1 et seq., or for any felony, or any crime involving moral turpitude, or any other crime that may have bearing upon the individual's fitness to support the contract.



## Confidentiality

Brown Edwards shall have access to private and confidential data maintained by the Lottery to the extent required for Brown Edwards to carry out the duties and responsibilities defined in this contract. Brown Edwards agrees to maintain the confidentiality and security of the data made available.

## Workpaper Retention and Access to Workpapers

All workpapers will be provided, upon request, as they pertain to any questioned costs determined in the audit. The workpapers will be concise and provide the basis for the questioned costs as well as any analysis of the problem. The workpapers will be available for examination by authorized representatives of any cognizant federal or state audit agency, the Government Accountability Office, or the WV Lottery Commission. The workpapers and reports will be retained, at our expense, for a minimum of five years, unless we are notified in writing by the Lottery of the need to extend the retention period. In addition, we will respond to the reasonable inquiries of any successor auditor and allow the successor auditor to review workpapers relating to matters of continuing accounting significance.

## Affirmative Statements

**General and Specific Terms and Conditions** – By signing and submitting this proposal, Brown Edwards agrees to be bound by all terms contained in this CRFQ 0705 LOT2500000004 (RFQ). This includes by reference all Terms and Conditions described in all parts of the RFQ. Brown Edwards certifies that we have read and understood the statutory provisions governing the operation of gaming in WV and shall be conversant concerning these statutes while engaged in the audit.

**Independence** – Brown Edwards is independent of the Lottery, the State of West Virginia, and any component units of the State of West Virginia, as defined by generally accepted auditing standards and *Government Auditing Standards*.

**License to Practice** – Brown Edwards and all assigned key professional staff are licensed to practice public accounting and perform assurance services in West Virginia.

**Registration** – Brown Edwards is properly registered with the State of West Virginia Purchasing Division and has paid all required fees.

## Affirmative Statements, Continued

**Disciplinary Action** – No disciplinary action has been taken or is pending against Brown Edwards.

**Insurance** – The Firm is in good standing and maintains sufficient professional liability, workers' compensation, and other insurance through policies with reputable insurance carriers.

**CPA's** – Brown Edwards employs over 200 certified public accountants who are members of the AICPA across our 12 Firm offices.

**Highly Skilled Services** — Brown Edwards understands the Lottery's need to obtain highly skilled audit and accounting services and advice needed to ensure accomplishment of the reliance placed on these by bond rating agencies, State of West Virginia Legislature & Governor's Office, the public, and the many users of the national gaming industry.

**Work Preparation** — Brown Edwards will prepare all work necessary and work with the Lottery staff to ensure the Lottery's annual ACFR is filed by the due date of December 31<sup>st</sup> of each year that the contract is in effect and that the information contained within the submissions complies with all applicable accounting standards and the filing requirements of the GFOA of the United States and Canada.

**Experience, Section 10.3 of the RFQ** — Brown Edwards has certified public accountants assigned to the Lottery who understand traditional, instant, and online gambling (including the automated computer systems used to account for these operations), RVL (with related central computer system applications), racetrack table games operations, and limited gaming facility operations of table games and video lottery (central computer system). Brown Edwards understands the West Virginia statutes, legislative rules, and internal policies which control and define the accounting for each of the games listed above. All Brown Edwards partners, audit managers, and senior accountants assigned to the Lottery are certified public accountants with a license to practice in West Virginia and have a minimum of five years of auditing experience of gaming lotteries, and five years of governmental auditing of at least three state-level agencies.

**Availability** — Brown Edwards will be available to the Lottery on short notice to give advice to the Lottery on changes in accounting practices, changes in the law, and will engage in general accounting discussions on the appropriate treatment of transactions that may present themselves and which may affect our presentation in the Lottery's financial statements or in the course of internal auditing functions.

## Affirmative Statements, Continued

**Conflicts** — Brown Edwards and its officers, members and employees, shall not presently have or acquire an interest, direct or indirect, which would conflict with or compromise the performance of its obligations hereunder. Brown Edwards periodically inquires of its officers, members and employees to ensure that a conflict of interest does not arise. Any conflict of interest discovered shall be promptly presented in detail to the Lottery.

**Compliance** — Brown Edwards certifies compliance with all other required certifications or requirements listed as in the body of the RFQ.

**Travel Costs** — Brown Edwards certifies that any mileage and travel costs, including travel time, will be included in the flat fee or hourly rate listed in our bid. Brown Edwards will be responsible for any mileage or travel costs not listed in the flat fee or hourly rate.

**RFQ Section 3.1** — Brown Edwards has a minimum of seven (7) CPAs in the firm. Brown Edwards certifies that it has read and understand the statutory provisions governing the operation of gaming in WV and shall be conversant concerning those statutes while engaged in the audit. If Brown Edwards substitutes staff for the account, at any time during the term of the contract or potential renewal or extension years, the experience and qualifications levels will be of a similar quality to the level of those initially proposed. The Lottery reserves the right to request staff changes throughout the term of the contract. Brown Edwards has more than 7 CPAs within the Firm that are strictly audit and not tax professionals. More than 5 of these professionals work in our Charleston office.

**RFQ Section 3.3** — Brown Edwards understands the Lottery has the right to refuse the services of any on-site employee of Brown Edwards based on the employee's competence or criminal background. All management, supervisory, and key personnel who will be active in the audit shall be subject to initial and periodic background checks using the Lottery's electronic fingerprint capture system. An individual shall be removed from supporting the contract as an outcome of adverse results from the background checks. The Lottery will only refuse the services of an individual if that individual has a conviction for any violation of W.Va. Code §29-22-1 et seq., §29-22A-1 et seq., §29-22B-1 et seq., §29-22C-1 et seq., or §29-25-1 et seq., §29-22D-1 et seq., §29-22E-1 et seq. (Code sections available at <http://www.wvlottery.com/about-us/rules-regulations>), or for any felony, or any crime involving moral turpitude, or any other crime that may have bearing upon the individual's fitness to support the contract.

### Affirmative Statements, Continued

**RFQ Section 3.6** — Brown Edwards has not failed their two (2) most recent AICPA Peer Reviews of their audit/accounting practice and we submit the most recent review with the proposal (Exhibit B).

**RFQ Section 3.7** — Brown Edwards has not had a final audit issued that had to be reissued due to material errors or omissions discovered by West Virginia Financial Accounting and Reporting Section or other West Virginia state agency, ever!

**RFQ Section 3.8** — Brown Edwards is a member in good standing of the AICPA's Governmental Audit Quality Center.



## Appendix A - Resumes



**Robert "Rob" E. Adams, CPA, CGMA | Engagement Partner**  
[readams@becpas.com](mailto:readams@becpas.com) | 304.343.4188

Rob is a Partner in our Charleston office and has over 28 years of professional experience. He is the Firm's Central region assurance department coordinator and a member of the Firm's Accounting and Audit Committee and the Firm's Peer Review Services Team.

Rob has extensive experience in financial reporting, accounting, internal control, auditing, review, compilation, and agreed-upon procedures. His diverse client service experience includes significant experience in the not-for-profit industry, where he has provided assurance and consulting services to numerous entities under various state and federal government programs.

Rob is active in the AICPA's Governmental Audit Quality Center. Rob's experience also includes reporting under International Financial Reporting Standards and conducting audits in accordance with *Government Auditing Standards* and the Uniform Guidance or the Single Audit.

Rob graduated Magna Cum Laude from West Virginia Wesleyan College with a Bachelor of Science degree in business administration with a concentration in accounting and a minor in economics. He is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, the Charleston Chapter of the West Virginia Society of Certified Public Accountants, and the Governmental Finance Officers Association, and is a Chartered Global Management Accountant.

Rob is treasurer of West Virginia Kids Count and treasurer of EveryChild Now, a local youth sports coach, and musician, and he is active in the local community and his church. Rob is in compliance with all applicable CPE requirements.

### Relevant Experience

#### West Virginia Lottery Commission

Central West Virginia Regional Airport Authority  
 Charleston Area Alliance

Charleston Urban Renewal Authority

City of Charleston, West Virginia

Kanawha County, West Virginia

Kanawha County Parks and Recreation Commission

Kanawha Valley Regional Transportation Authority

Metro Emergency Operations Center of Kanawha County

School Building Authority of West Virginia

Tobacco Settlement Finance Authority

West Virginia Alcohol Beverage Control Administration

West Virginia Board of Treasury Investments

West Virginia College and Jumpstart Savings Plan

West Virginia Consolidated Public Retirement Board

West Virginia Department of Transportation

West Virginia Housing Development Fund

West Virginia Economic Development Authority

West Virginia Educational Broadcasting Commission

West Virginia Independent Colleges and

Universities

West Virginia Infrastructure and Jobs Development Council

West Virginia Jobs Investment Trust

West Virginia Division of Highways

West Virginia Municipal Pensions Oversight Board

West Virginia Offices of the Insurance Commissioner

West Virginia Regional Jail and Correctional Facility Authority

West Virginia Solid Waste Management Board

West Virginia State Bar

West Virginia State Rail Authority

West Virginia Water Development Authority

West Virginia Water Pollution Control Revolving Fund

West Virginia Drinking Water Treatment Revolving Loan Fund

## Appendix A - Resumes, Continued

### Rob Adams Continued Education

Date	Course / Activity
12/17/2024	Charleston Chapter President Luncheon
12/11/2024	AI Summit: BDO's Strategic Approach to Integrating AI into Assurance Services
12/11/2024	AI Summit: BRN Providers and AI Initiatives in Audit Solutions
12/10/2024	AI Summit: AI Strategy for Accounting Firms - Navigating the Future
12/10/2024	AI Summit: Cyber Security and Risk Management + AI
12/10/2024	AI Summit: *Keynote with Jason Staats*
11/19/2024	2024 Annual Construction Staff Training
10/30/2024	Uniform Guidance Training
10/23/2024	2024 A&A Update
10/17/2024	A Guide for Men to be Allies with Women at Work
09/18/2024	NFP 2024: FASB Accounting Update
09/17/2024	Business Continuation... Planning After Connelly
09/17/2024	NFP 2024: Nonprofit Complex Revenue Streams - Split Interest Agreements and Other Types of Arrangements
09/05/2024	2024 Best Practices Forum for Accounting Firm Leaders
08/21/2024	GASB 2024 BDO Government Tools & Templates - Updates and Best Practices
08/20/2024	GASB 2024: State of the Government Industry Update
08/20/2024	GASB 2024: GASB Update
08/20/2024	GASB 2024: Financial Reporting Model
08/15/2024	Audit Hot Topics
08/14/2024	U.S. GAAP Hot Topics
08/13/2024	IFRS Hot Topics
08/08/2024	Brown Edwards Partner Retreat
07/31/2024	Beyond the Balance Sheet: Holistic Accounting & Financing Advisory
07/17/2024	Oversight of Corporate Culture: A Core Asset in Driving Performance
06/27/2024	Muni Training - Fieldwork
06/18/2024	BDO Quarterly NFP & Education Accounting and Auditing Update Q2 - 2024
06/18/2024	Foundations of Leadership
06/17/2024	BDO Quarterly Government Accounting and Auditing Update Q2 - 2024
06/11/2024	Your Communication Toolbox
06/04/2024	FARS Closing Book Training
05/16/2024	Muni Workflow
05/01/2024	Write Concisely with the Right Tone
04/25/2024	2024 Spring AGA Conference
04/24/2024	A&A Workflow Refresher Training and Q&A
04/24/2024	Lunch & Learn - "Governmental Ethics in Higher Education"
04/17/2024	Q1 2024 IFRS Quarterly Update
04/10/2024	Q1 2024 Quarterly Technical Update
03/28/2024	AICPA Peer Review Technical Reviewer Update Course
03/26/2024	AICPA Peer Review Must-Select Industry Update: <i>Government Auditing Standards</i>
02/27/2024	2024 state and local government forum
01/23/2024	A&A Workflow Demonstration and Q&A Session
01/18/2024	SAS 145 IT Documentation Forms Training Session
01/11/2024	2024 NFP Symposium
01/08/2024	CCH Access Workflow
12/12/2023	A&A Update
12/08/2023	Ignite by BE Leveraging Effectively
11/30/2023	2023 Construction Symposium
11/29/2023	Annual Construction Staff Training
11/06/2023	Inclusion as Power: Constructing a Sustainable Culture of Belonging
11/01/2023	Implementing SAS 143, 144 & 145 and How to Document Controls
09/13/2023	NFP 2023 Nonprofit Financial Reporting Framework

## Appendix A - Resumes, Continued

### Rob Adams Continued Education, Continued

Date	Course / Activity
09/13/2023	NFP 2023 CECL for Nonprofits
09/12/2023	NFP 2023 Auditing Nonprofit Revenue Streams
08/03/2023	SALT Summer Series - VA and WV PTET
07/28/2023	Government Audit Insights
07/28/2023	Federal Programs Overview
07/28/2023	GASB 96: SBITA
07/28/2023	Efficiency Update and Risk Assessment
07/19/2023	Secure 2.0 Act & Tax Planning By Charleston Chapter
06/15/2023	SA 2023-Period of Performance-Applicability & Testing
06/15/2023	SA 2023-Determining & Designing Testing for Applicable Compliance Requirements
06/15/2023	SA 2023-Single Audit Sampling for Compliance Requirement-Latest Issues & Trends
06/14/2023	SA 2023-Single Audit-Planning Trends & Issues
06/14/2023	SA 2023-Government Audit Quality Center-Trends & Issues
06/06/2023	FARS Closing Book Training
05/02/2023	Group Captives - An Alternative Way to Finance Insurance
04/20/2023	Q1 2023 IFRS Quarterly Update
03/29/2023	IFRS CAW USA Webcast
02/10/2023	Secure Act 2.0 - Richmond
01/18/2023	The Future of Nonprofits – Trends, Challenges and Opportunities
01/18/2023	4 Cs of Board Culture
01/18/2023	Legal Update
01/18/2023	CPA Panel Discussion
12/08/2022	BDO Alliance A&A Update
12/07/2022	The Impact of Inflation and Economic Factors on Contractor Performance
12/07/2022	Construction Law Overview – Changes in Pay if Paid Provisions and other Contractual Matters
12/07/2022	Construction Financial Professionals' Best Practices
12/07/2022	Creating a Culture of Caring - A Focus on Mental Health Awareness and Suicide Prevention in the Construction Industry
12/07/2022	Tax Opportunities for Contractors and their Clients in the Inflation Reduction Act and CHIPS Bills
12/07/2022	Leases - Here We Are! Are you Ready?
12/06/2022	Annual Construction Staff Training
11/02/2022	Diversity in Generations
09/29/2022	Assurance Services Efficiency Review
07/29/2022	Government Training - Fieldwork
07/13/2022	Q2 2022 Quarterly Technical Update
06/09/2022	Nonfinancial Gift in Kind ASU Implementation
06/09/2022	GASB Update
06/08/2022	FARS Closing Books Training
06/08/2022	COACH: Being an Effective Coach and Assisting with Goal Setting
06/07/2022	Audit Quality Lessons Learned
06/07/2022	FASB Update
06/07/2022	Top Five Questions Companies ask about Superfund Tax Implementation & Selected Issues
06/06/2022	Coachee Goal Setting and Program Responsibilities
05/09/2022	Engagement Organizer Introductory Training
04/13/2022	Q1 2022 Quarterly Technical Update
04/12/2022	AICPA Peer Review Must-Select Industry Update Governmental--Government Auditing Standards
04/07/2022	State & Local Government Forum
03/23/2022	CAW Training: What's Happening with International Financial Reporting Standards
02/03/2022	Muni Winter Training
01/31/2022	Pricing on Purpose Part 2 Group B



## Appendix A - Resumes, Continued



### Chris Banta, CPA, CFE | Partner

Chris serves as the leader of Brown Edwards' State and Local Government Practice group and as a key Not-for-Profit audit partner serving clients in Virginia, West Virginia, and Tennessee. Chris has been with the firm for over 23 years and is also a certified fraud examiner, providing litigation support, as well as fraud investigations and internal control evaluations. Chris also serves various other industries including beverage and other distributors, national fraternities, electric cooperatives, healthcare facilities, HUD properties, and not-for-profits. In addition, Chris serves as one of four Team Captains in the firm's peer review practice.

Chris holds a Bachelor of Business Accounting from Virginia Tech. He is a member of the Virginia Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Institute of Management Accountants. In addition, he has been recognized as a "Super CPA" in the not-for-profit practice by Virginia Business magazine. Chris is in compliance with all recent continuing professional education requirements required by *Government Auditing Standards*, issued by the Comptroller General of the United States.

Chris is in compliance with all applicable CPE requirements.

#### Relevant Experience

##### West Virginia Lottery Commission

West Virginia Board of Treasury Investments  
 County of Frederick, Virginia  
 County of Bedford, Virginia  
 Montgomery County, Virginia  
 Riverside Regional Jail Authority  
 City of Falls Church, Virginia  
 City of Colonial Heights, Virginia  
 City of Winchester, Virginia  
 City of Lynchburg, Virginia  
 City of Harrisonburg, Virginia  
 City of Staunton, Virginia  
 Roanoke City Public Schools  
 Virginia Tech/Montgomery Airport Authority  
 Town of Blacksburg, Virginia  
 Virginia Resources Authority  
 Virginia Tobacco Settlement Financing Corporation  
 Greater Lynchburg Transit Company  
 Bedford Regional Water Authority  
 Town of Bedford, Virginia  
 Town of Culpeper, Virginia  
 Town of Vinton, Virginia  
 Town of Tazewell, Virginia  
 City of Charlottesville, Virginia  
 County of King William, Virginia  
 County of New Kent, Virginia  
 Coordinated Services Management



## Appendix A - Resumes, Continued

### Chris Banta Continued Education

Date	Course / Activity
12/21/2024	Virginia Ethics 2024: Why we do the things we do?
10/30/2024	Uniform Guidance Training
10/23/2024	2024 A&A Update
10/11/2024	Executive Risk Forum
06/27/2024	Muni Training - Fieldwork
05/24/2024	Fraud Update 2024
05/24/2024	Government and Nonprofit Frauds and Controls to Stop Them (FCS4)
05/24/2024	Fraud and Abuse in Nonprofit and Government Environments
05/09/2024	2024 Annual Required GAQC Webcast
05/08/2024	VGFOA 2024 Spring Conference
03/08/2024	AICPA Peer Review Must-Select Industry Update: <i>*Government Auditing Standards *</i>
03/08/2024	AICPA Peer Review Update Course
02/27/2024	2024 state and local government forum
01/23/2024	A&A Workflow Demonstration and Q&A Session
01/18/2024	SAS 145 IT Documentation Forms Training Session
01/08/2024	CCH Access Workflow
12/01/2023	S-10124 Ethical Transgressions 2023 Tales of Corruption
11/06/2023	Inclusion as Power: Constructing a Sustainable Culture of Belonging
07/28/2023	Federal Programs Overview
07/28/2023	Efficiency Update and Risk Assessment
07/28/2023	GASB 96: SBITA
07/07/2023	AICPA Peer Review Update Course
07/07/2023	AICPA Peer Review Must-Select Industry Update: <i>Government Auditing Standards</i>
05/26/2023	Fraud in Governments and Nonprofits (YBE1)
05/26/2023	Government and Nonprofit Frauds and Controls to Stop Them (FCS4)
05/26/2023	Proven Controls to Steer You Clear of Fraud (FFC4)
05/25/2023	2023 Fraud Update
05/04/2023	VGFOA Spring 2023 Conference
05/02/2023	2023 Annual Required GAQC Webcast
01/19/2023	IGNITEbyBE - Business Development
12/15/2022	S 123-23 Government Ethics 2022 - Theory & Application
11/02/2022	Diversity in Generations
10/03/2022	Assurance Services Efficiency Review
06/09/2022	Group Audit Considerations for Governments
06/09/2022	Auditing Pensions & OPEB-Employer Auditor Perspective
06/09/2022	GASB Update
06/08/2022	COACH: Being an Effective Coach and Assisting with Goal Setting
05/23/2022	Forensic Accounting
05/23/2022	Fraud in your practice
05/20/2022	2022 Fraud Update
05/17/2022	AICPA Peer Review Update Course
05/13/2022	2022 Spring Conference
05/09/2022	Engagement Organizer Introductory Training
05/04/2022	AICPA Peer Review Must-Select Industry Update: Governmental--Government Auditing Standards
05/03/2022	2022 Annual Required GAQC Webcast
04/07/2022	State & Local Government Forum
01/19/2022	XCM Training - Richmond/Petersburg

## Appendix A - Resumes, Continued



**Anthony Carpenter, CPA | Director**  
[acarpenter@becpas.com](mailto:acarpenter@becpas.com) | 304.343.4188

Anthony is a Director in the Charleston, West Virginia office with over 17 years of professional experience providing audit, review, compilation, internal control, consulting, and agreed-upon procedures services to nonprofit organizations, employee benefit plans, closely held businesses, and state and local governments. His industry experience includes multi-state retailers, professional service firms, hospitality, mineral extraction, religious organizations, and dealerships with a significant concentration in nonprofit and state and local governments. His governmental experience includes auditing significant investment portfolios and evaluating SOC 1 reports of investment custodians.

Anthony graduated with a Bachelor of Business Administration with a concentration in accounting from West Virginia State University in 2007.

Anthony is a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants, and the Charleston Chapter of the West Virginia Society of Certified Public Accountants, Leadership Kanawha Valley Class of 2016, and Emerging Leaders Academy Class of 2019.

Anthony is in compliance with all applicable CPE requirements.

### Relevant Experience

#### West Virginia Lottery Commission

Central West Virginia Regional Airport Authority  
 Charleston Area Alliance  
 City of Charleston, West Virginia  
 EastRidge Health Systems  
 Hatfield-McCoy Regional Recreational Authority  
 Kanawha County, West Virginia  
 Kanawha Valley Regional Transportation Authority  
 Public Service Commission of West Virginia  
 School Building Authority of West Virginia  
 Seneca Health Services  
 United Methodist Foundation of West Virginia, Inc.  
 Valley Healthcare System  
 West Virginia Affordable Housing Trust Fund  
 West Virginia Board of Treasury Investments  
 West Virginia Consolidated Public Retirement Board  
 West Virginia Department of Transportation  
 West Virginia Housing Development Fund  
 West Virginia Independent Colleges and Universities  
 West Virginia Infrastructure and Jobs Development Council  
 West Virginia Division of Highways  
 West Virginia Municipal Pensions Oversight Board  
 West Virginia Offices of the Insurance Commissioner  
 West Virginia Parkways Authority  
 West Virginia Regional Jail and Correctional Facility Authority  
 West Virginia Solid Waste Management Board  
 West Virginia State Bar  
 West Virginia Water Development Authority  
 West Virginia Water Pollution Control Revolving Fund  
 Young Men's Christian Association of Kanawha Valley, Inc.

## Appendix A - Resumes, Continued

### Anthony Carpenter Continued Education

Date	Course / Activity
12/05/2024	2024 Construction Symposium - Winter Session
11/19/2024	2024 Annual Construction Staff Training
11/12/2024	Post Election Estate Planning
11/12/2024	Why Good People Stay Silent: The Psychology of Bystanders
11/07/2024	Hidden Disabilities in the Workplace: ADHD
11/05/2024	Uniform Guidance Training - Recording with no CPE credit
10/23/2024	2024 A&A Update
09/18/2024	NFP 2024: FASB Accounting Update
09/17/2024	NFP 2024: State of the Nonprofit Industry
08/22/2024	Ignite
07/31/2024	Software Summer Series - Excel
06/27/2024	Muni Training - Fieldwork
06/25/2024	SA 2024: Government Audit Quality Center 2024 Update
06/04/2024	FARS Closing Book Training
05/14/2024	IgnitebyBE
05/01/2024	Write Concisely with the Right Tone
04/24/2024	A&A Workflow Refresher Training and Q&A
02/27/2024	2024 state and local government forum
01/23/2024	A&A Workflow Demonstration and Q&A Session
01/18/2024	CCH Access Workflow
01/18/2024	SAS 145 IT Documentation Forms Training Session
12/12/2023	A&A Update
12/08/2023	IgnitebyBE Leveraging Effectively
12/05/2023	Anti-Retaliation: What You Need to Know
11/30/2023	2023 Construction Symposium
11/29/2023	Annual Construction Staff Training
11/06/2023	Inclusion as Power: Constructing a Sustainable Culture of Belonging
08/24/2023	IGNITEbyBE - Human Resources
08/23/2023	IGNITEbyBE - Human Resources
06/14/2023	SA 2023: Government Audit Quality Center - Trends and Issues



## Appendix A - Resumes, Continued

### Anthony Carpenter Continued Education, Continued

Date	Course / Activity
06/08/2023	GASB 96: Understanding Subscription-Based IT Arrangements (SBITAs)
06/06/2023	FARS Closing Book Training
05/16/2023	IGNITEbyBE
05/02/2023	Group Captives - An alternative Way to Finance Insurance
01/19/2023	IGNITEbyBE - Business Development
12/08/2022	BDO Alliance A&A Update
12/06/2022	Annual Construction Staff Training
11/02/2022	Diversity in Generations
10/26/2022	IGNITEbyBE: Firm Governance and Financial Management & Firm Strategies
09/29/2022	Assurance Services Efficiency Review
09/01/2022	IGNITEbyBE: Factors for Partner Success
07/29/2022	Government Training - Fieldwork
07/12/2022	Inclusive Leadership Training - CHS
06/21/2022	Nonfinancial Gifts-in-Kind ASU Implementation
06/21/2022	Common Errors and Mistakes in NFP Financial Reporting
06/14/2022	Deep Dive into Revenue and Support for NFPs
06/14/2022	Government Audit Quality Center Update
06/09/2022	GASB Update
06/08/2022	FARS Closing Books Training
06/07/2022	FASB Update
06/07/2022	Audit Quality - Lessons Learned
04/07/2022	State & Local Government Forum
02/03/2022	Muni Winter Training
01/21/2022	Pricing on Purpose Part 2 - Group A



## Appendix A - Resumes, Continued



**Staunton Gorrell, CPA | Senior Manager**  
[sgorrell@becpas.com](mailto:sgorrell@becpas.com) | 304.343.4188

Staunton is a senior manager in the Charleston office with over 11 years of public accounting experience, specializing in accounting and assurance services. His clients include foundations, nonprofit organizations, local and state governmental agencies, and closely-held businesses.

Staunton holds a Bachelor of Business Administration in Finance from James Madison University. He is a member of the American Institute of CPAs and the West Virginia Society of CPAs.

Staunton serves as a board member for FestivALL Charleston and Edgewood Country Club.

Staunton is in compliance with all applicable CPE requirements.

### Relevant Experience

Central West Virginia Regional Airport Authority  
 West Virginia Alcohol Beverage Control Administration  
 West Virginia Water Pollution Control Revolving Fund  
 Region III Planning and Development Council  
 West Virginia Housing Development Fund  
 West Virginia Independent Colleges and Universities

### West Virginia Lottery Commission

West Virginia Offices of the Insurance Commissioner  
 West Virginia Solid Waste Management Board  
 West Virginia State Bar  
 City of Charleston, West Virginia  
 Kanawha County, West Virginia  
 School Building Authority of West Virginia  
 United Methodist Foundation of West Virginia, Inc.  
 West Virginia Consolidated Public Retirement Board  
 YMCA of Charleston, WV, Inc.  
 Heart and Hand  
 Center for Neighborhood Enterprise  
 Jackson County Development Center  
 University of Charleston

## Appendix A - Resumes, Continued

### Staunton Gorrell Continued Education

Date	Course / Activity
12/26/2024	An Overview of the Yellow Book
12/23/2024	Student Financial Assistance: Auditing Special Tests and Provisions
12/23/2024	A Deep Dive into the Challenges of Single Audit Reporting
12/21/2024	The Silent Controllers: Index Funds and Private Equity
12/20/2024	Why Casinos Are Breeding Grounds for Money Laundering
12/13/2024	Webinar 4: Anticipate the Market - Today's Trends Affecting You
11/20/2024	Workshop 2: Becoming a Great People and Business Developer
11/18/2024	Self-Study: Mastering the Art of Time Management
11/12/2024	Post Election Estate Planning
10/30/2024	Uniform Guidance Training
10/25/2024	Webinar 3: Understanding Practice Economics
10/23/2024	2024 A&A Update
08/07/2024	Workshop 1: Learning to Truly Lead by Example
08/01/2024	Self-Study: Managing Difficult Conversations Successfully
06/27/2024	Muni Training - Fieldwork
06/14/2024	Webinar 2: Understanding and Engaging Diverse Personalities
02/27/2024	2024 state and local government forum
01/23/2024	A&A Workflow Demonstration and Q&A Session
01/08/2024	CCH Axxess Workflow
12/12/2023	A&A Update
12/08/2023	Annual Professional Ethics Update 2023
11/01/2023	Implementing SAS 143, 144 & 145 and How to Document Controls
10/18/2023	Identifying Strategic Solutions in the Face of Growing Challenges in Higher Education
07/28/2023	Federal Programs Overview
07/28/2023	GASB 96: SBITA
06/02/2023	What Does Finance Need to Know about PCI DSS v 4.0 and FTC Safeguard Rules?
06/02/2023	Financial Markets Update and Investment Management
06/02/2023	Enterprise Risk Management
06/02/2023	What Does Finance Need to Know about PCI DSS v 4.0 and FTC Safeguard Rules?
06/02/2023	Lease Accounting Under ASC 842
06/02/2023	Enterprise Risk Management
06/02/2023	Lease Accounting Under ASC 842
06/01/2023	Implementing and Financing Equitable Student Outcomes
06/01/2023	Legal Update
06/01/2023	Washington Update
06/01/2023	Implementing and Financing Equitable Student Outcomes
06/01/2023	Compliance with Uniform Guidance Requirements
06/01/2023	Optimizing Endowment Pool Tracking
06/01/2023	Compliance with Uniform Guidance Requirements
06/01/2023	Optimizing Endowment Pool Tracking
06/01/2023	Presidential Address
05/31/2023	Higher Education 2023 Staff Training
05/02/2023	EBP- 2023 Beginning of Season Meeting
04/20/2023	EBP Audit Team 2023 Annual Training Level 3
04/19/2023	EBP Audit Team 2023 Annual Training Level 3

## Appendix A - Resumes, Continued

### Staunton Gorrell Continued Education, Continued

Date	Course / Activity
02/15/2023	Secure Act 2.0 - Charleston
12/08/2022	BDO Alliance A&A Update
12/06/2022	Charleston Chapter - President's Visit
12/01/2022	The Business of Public Accounting-Managers & Senior Managers
11/02/2022	Diversity in Generations
10/03/2022	Assurance Services Efficiency Review
07/12/2022	Inclusive Leadership Training - CHS
06/07/2022	Higher Ed Session 2: Leadership & In-charge Training
06/06/2022	Coachee Goal Setting and Program Responsibilities
05/18/2022	Higher Ed Session 1: Staff Training
05/17/2022	EBP Audit Team 2022 Annual Training
05/09/2022	Engagement Organizer Introductory Training
05/06/2022	EBP- 2022 Beginning of Season Meeting
01/11/2022	Employee Benefit Plans - 2020 End of Season Meeting



## Appendix A - Resumes, Continued



**Clarence Rhudy, CPA, CISA, CITP | IT Director**  
[crhudy@becpas.com](mailto:crhudy@becpas.com) | 540.345.0936

Clarence is an Assurance Services Director in our Roanoke office with more than 17 years of experience. The majority of his time is spent within the areas of Financial Institutions, Employee Benefit Plans, and IT assurance and consulting. He is a member of our peer review services team, providing reviews to accounting firms around the country. Clarence brings a unique perspective through knowledge of both regulatory issues and information systems in addition to his knowledge of Employee Benefit Plans.

Clarence earned his Bachelor of Science degree from Concord University and holds a Master's Degree in Accountancy from Lynchburg College. He has previously taught courses at local colleges in accounting and information technology. Clarence is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants.

In addition to experience with financial institutions, Clarence has also performed work for public companies, including Sarbanes-Oxley (SOX) compliance and audit. He also holds the CISA certification in addition to being a CPA, holds other certifications such as A+ and Network + from CompTia, in addition to being a Certified Information Technology Professional (CITP).

Clarence is in compliance with all applicable CPE requirements.

### **Expertise and Experience**

- Financial institutions
- Audit of defined contribution, defined benefit, employee stock ownership, and welfare benefit plans
- Accounting and auditing technical research
- Public company including Sarbanes-Oxley experience
- Consulting, internal, and external auditing
- **West Virginia Lottery Commission**



## Appendix A - Resumes, Continued

### Clarence Rhudy Continued Education

Date	Course / Activity
12/26/2024	Emerging Threats 2024: What We're Seeing, How to Make Your Existing Tools More Effective
12/26/2024	What the SEC Rules Actually Mean to Cybersecurity Professionals
12/26/2024	AI Audit Toolkit Overview
12/26/2024	Navigating the Cybersecurity Landscape: The Pivotal Role of AI in Enhancing Cybersecurity Capabilities
12/26/2024	From Check-the-Box to Cyber Resilience: Transform Auditing with Process Mining
12/26/2024	State of Cybersecurity 2024
12/26/2024	Leveraging AI for Value, Revenue, and Business Impact
12/21/2024	S-108A/25 Ethical Transgressions 2024: Tales of Corruption
12/20/2024	The Balancing Act: Governance and Assurance in the Age of AI
12/20/2024	State of Digital Trust 2024
12/20/2024	Navigating Cybersecurity Together: The Symbiotic Relationship of GCs & CISOs
12/20/2024	Fortifying Cyber Resilience Through a Proactive Approach
12/20/2024	AI Goes Mainstream: What Enterprises Need to Know
12/19/2024	Leveraging Exposure Management to Improve Enterprise Security
12/19/2024	How ServiceNow does Threat Intelligence
12/19/2024	PCI DSS 4.0 Changes
12/19/2024	Protect Your Business Communications from Brand Abuse and Compromised Vendors
12/19/2024	CMMI-CSF 2.0
12/18/2024	The State of Privacy 2024
12/18/2024	Third-Party Risk Management: It's Time to Change How You Approach Vendor Assessments
12/18/2024	2024 Technology Predictions Panel Discussion
12/18/2024	E-Commerce Risk Management
12/18/2024	Fireside Chat - Risky or Not?
12/18/2024	Insure with Insight: Decoding the Future of Cybersecurity Coverage
12/17/2024	ISACA Virtual Summit 2024: Data Protection, Privacy Governance
11/14/2024	ISACA 2024 Virtual Summit 1: Implementing and Maintaining Effective Cyber Practices
10/28/2024	ISACA 2024 Virtual Summit 2: Securing the Future of Technology
10/23/2024	2024 A&A Update
08/27/2024	ISACA Virtual Summit 2024: Auditing in a Digital World
05/08/2024	2024 AICPA & CIMA Employee Benefit Plans Conference
05/02/2024	EBP Beginning of Season Meeting
04/29/2024	ISACA Virtual Summit 2024: Managing Disruptive Technologies
04/23/2024	EBP Audit Team 2024 Annual Training Level 3
04/22/2024	EBP Audit Team 2024 Annual Training Level 3
04/17/2024	AICPA Peer Review Must-Select Industry Update: Employee Benefit Plans
02/12/2024	PCAOB Training
02/02/2024	EBP End of Session Meeting
01/30/2024	Applying SAS No. 145 in employee benefit plan audits, Part 2
01/23/2024	Applying SAS No. 145 in employee benefit plan audits, Part 1
01/18/2024	SAS 145 IT Documentation Forms Training Session
01/18/2024	CCH Access Workflow
01/10/2024	Bank Toolkit Training
01/04/2024	EA Training- Bank and Credit Union Audit Fundamentals
12/27/2023	State of Digital Trust 2023
12/27/2023	When Security Meets Privacy
12/27/2023	Ransomware Attack Survival Guide
12/27/2023	Modernize Infosec A Rosetta Stone for Translating Compliance

## Appendix A - Resumes, Continued

### Clarence Rhudy Continued Education, Continued

Date	Course / Activity
12/27/2023	The State of Compliance in the Financial Services Industry
12/27/2023	Leveraging Technology to Enhance Trust in Internal Controls Amid Rising Material Weaknesses and Resource Constraints
12/27/2023	Leveraging CMMI Performance Solutions for Building Scalable Capabilities and Continuously Improving Performance
12/23/2023	Unify Third-Party Risk and Cybersecurity for Sustainable Resiliency
12/23/2023	The Biggest Risk Communicating it!
12/23/2023	Accelerate Remediation Workflow of Security Vulnerabilities, from Triage through Patch
12/22/2023	Orchestration
	Breaking Down Chat GPT Part II
12/22/2023	Audit Practitioner's Guide to Machine Learning
12/22/2023	Are You Ready for Increased Regulatory Scrutiny Start Thinking About Your Compliance
12/22/2023	Workflows
	Hiring & Retaining Digital Trust Talent
12/22/2023	Build trust through risk & controls
12/22/2023	Breaking Down Chat GPT
12/21/2023	The State of Privacy 2023
12/21/2023	Unlocking Data Driven Decisioning for Security Operations
12/21/2023	Ensuring Secure Access Best Practices for Application Access Governance
12/20/2023	ISACA Virtual Summit 2023 GRC Tools & Techniques for Evolving Business & Emerging
12/20/2023	Technology
	Data The Heart of Digital Trust
12/19/2023	Virginia Ethics 2023: Why do we do the things we do?
12/12/2023	A&A Update
10/27/2023	2023 PCAOB Training: Inspection Findings and Updates
10/18/2023	Great Resignation & Quiet Quitting
10/18/2023	It's Time To Enforce Non-Phishable MFA With Passwordless Login
10/18/2023	Modernize Your SOC for the Future
10/18/2023	How to Define & Operationalize Your Risk Management Strategy
10/17/2023	ISACA Virtual Summit 2023 Building a Viable Cybersecurity Program
09/14/2023	ISACA Virtual Summit 2023 Risk Techniques to Build & Maintain Digital Trust
09/09/2023	PCAOB Standards Part 4 - Auditor-Engaged Specialists and Integrated Audits
06/06/2023	Secure. Seamless. Passwordless.
06/06/2023	Step-Up Your Business Resilience with Better TPRM
06/06/2023	Post-Dobbs Privacy & Compliance
06/05/2023	Automate Compliance by Design
06/05/2023	How To Satisfy Auditors & Meet Internal Efficiency Needs with Automated Controls
06/05/2023	Surviving a Ransomware Apocalypse
05/18/2023	Strategies for Endpoint Security and Resilience
05/18/2023	CMMI for Security Best Practices for Protecting Your Ecosystem
05/18/2023	IT Risk Starter Kit
05/18/2023	Securing Active Directory Thinking Like an Attacker, Securing Like an Admin
05/17/2023	Mindshift A New Approach to Risk & Compliance
05/17/2023	Evaluating the Maturity of Your Privacy Program
05/17/2023	Global IT Governance Aligning IT Capabilities To Business Strategy
05/17/2023	Strategies to Mitigate IT Risk for Your Most Pressing Challenges
05/10/2023	2023 AICPA & CIMA Employee Benefit Plans Conference

## Appendix A - Resumes, Continued



**Lisa Moose, J.M., CISSP, CISA | IT Specialist**  
**[lmoose@becpas.com](mailto:lmoose@becpas.com) | 540.434.6736**

Lisa has over 20 years of information technology experience monitoring, managing, and protecting corporate systems. Specialties include delivering business analytics, project/cost management, data classification & design services, audit-compliance and governance, and IT best practice services for various organizations.

She has a broad range of skills, which include: developing company IT policies and procedures; providing internal audit services; provisioning telecom and network services; configuring access control security systems; managing and monitoring IT operations; supervising technical & auditor consulting services; developing & implementing disaster recovery solutions; analysis, design and development of custom software solutions, and implementing threat management controls. Lisa has a demonstrated competence implementing, managing, monitoring and maintaining Financial, Accounting, Tax, Research, Legal and Administrative Information System Solutions.

Lisa is a graduate of the Florida State University College of Law, Juris Master Program with a concentration in Cybersecurity, Privacy, and Technology Risk Management. She has been a member of ISC2, certified as a CISSP since 2015. She holds a professional membership for ISACA and has been a member of ISACA since 2020.

Lisa is in compliance with all applicable CPE requirements and has worked with the West Virginia Lottery Commission in the past.



**Stephen Linkous | In-Charge Associate**  
**[slinkous@becpas.com](mailto:slinkous@becpas.com) | 304.343.4188**

Stephen is an Associate in the Charleston office and just completed his Master's in Accounting from Marshall University as well as working towards becoming a certified public accountant. He has worked in all niches, including governmental, construction, and not-for-profit.

He holds a Bachelor's in Accounting from Marshall University.

Stephen is in compliance with all applicable CPE requirements and has worked with the West Virginia Lottery Commission in the past.

## Appendix A - Resumes, Continued

### Lisa Moose Continued Education

Date	Course / Activity
09/12/2024	ISACA Virtual Summit 2022: Risk Management Techniques for the Real World
06/01/2024	FSU College of Law Transcript Cyber Implementing Practices
02/01/2024	FSU College of Law Transcript Contract Risk Management
01/18/2024	SAS 145 IT Documentation Forms Training Session
01/08/2024	CCH Axxess Workflow
11/01/2023	Implementing SAS 143, 144 & 145 and How to Document Controls
10/27/2023	Legal Perspectives on the NIST AI Risk Management Framework
10/27/2023	Understanding and Mitigating the Risks of the Dark Web
10/27/2023	Keynote- Social Engineering Culture Coincidence- People Hacks are Getting Personal & How to Stop Them
10/27/2023	Keynote & Closing Address- Against All Odds – The Tham Luang Cave Rescue
10/26/2023	Cyber Insurance Reality Check: Research Analysis
10/26/2023	ISC2 Town Hall
10/26/2023	Keynote- Technology That Reads Minds – Motivation Not Regulation in the Workplace
10/26/2023	What Chat GPT Means for Your Info Sec Program
10/26/2023	Is Open Source Software Too Open to Vulnerabilities
10/26/2023	ISC2 on Point with Careers- Live Podcast Security Cleared Jobs- Who's Hiring and How
10/25/2023	Why Dark Web Markets Matter
10/25/2023	Security Congress Welcome and Opening Address
10/25/2023	The Crypto Trap- Lessons from Cryptocurrency Tracing & the Biggest Dark Web Bust in History
10/25/2023	Cloud Architectures: Secure Experimentation and Innovation
10/25/2023	ISC2 Security Congress 2023 -Connecting the Dots between Regulatory Compliance and Cybersecurity
10/25/2023	ISC2 Security Congress 2023 -Keynote: The Evolution of Responsible AI
10/25/2023	ISC2 Security Congress 2023 -Learning from History: What Past Cyber Attacks Taught Us
10/01/2023	FSU College of Law Transcript Vendor-Third Party Risk Management
05/30/2023	Florida State University 2023 Spring Transcript - Cyber Security Breach Response
05/30/2023	Florida State University 2023 Spring Transcript - Governance, Risk, Mgmt & Compl
11/29/2022	It's Time To Enforce Non-Phishable MFA With Passwordless Login
11/12/2022	OWASP Top 10 Risks
11/12/2022	A Handful of Needles in a Million Attack Haystack: Attack Tree Analy
11/06/2022	State of Cybersecurity 2022
11/02/2022	Diversity in Generations
10/14/2022	ISACA Virginia 2022 Annual General Meeting
10/12/2022	The Day After: Managing Post-Incident Hardening & Resiliency.
10/12/2022	(ISC)2 Security Congress 2022 -Keynote: Why Political Risk and Cybersecurity Collide in Times of Cr
10/12/2022	(ISC)2 Security Congress 2022 -Keynote: Lessons in Leadership
10/12/2022	(ISC)2 Security Congress 2022 -Search Warrants Subpoenas and Court Orders: What You Need to Know
10/11/2022	Cybersecurity & Third-Party Risk: Third Party Threat Hunting
10/11/2022	Keynote - Cybersecurity Insights
10/11/2022	Why We Fail at Data Security (and How to do Better)
10/11/2022	(ISC)2 Security Congress 2022 -Today's Incident is Tomorrow's Litigation
10/11/2022	(ISC)2 Security Congress 2022 -Cybersecurity Legal Considerations for the Russia/Ukraine War
10/11/2022	(ISC)2 Security Congress 2022 - A Deep Dive into the Legalities of the NSO Group and Pegasus Software
10/11/2022	(ISC)2 Security Congress 2022 -Keynote - Inside "The Infiltrator": How Ethics and Teamwork Shaped

## Appendix A - Resumes, Continued

### Lisa Moose Continued Education, Continued

Date	Course / Activity
10/10/2022	Effective Cybersecurity Board Reporting
10/10/2022	The Intersection of Fraud Prevention and Cybersecurity
10/10/2022	(ISC)2 Security Congress 2022 - Town Hall
10/10/2022	(ISC)2 Security Congress 2022 - All About That Data: How Data Security and Management Will Rule The
10/10/2022	ISC)2 Security Congress 2022 - The Power of Community
10/10/2022	(ISC)2 Security Congress 2022 - An Insider View of CISAs ICT Supply Chain Risk Management (SCRM) Tas
07/20/2022	Inclusive Leadership Training - RCH/PTBG/NN
06/22/2022	ISACA Virtual Summit 2022: Risk Management Techniques for the Real World
05/25/2022	Project Management: Tips, Tricks, and Traps
05/23/2022	The CMA's Guide to Project Management
05/05/2022	CISA Exam Passer
02/22/2022	Fundamentals of Internal Controls (A1S3)
02/16/2022	Working Remotely: Best Practices, Challenges, and Opportunities (WKR2)
02/16/2022	Building a High-Performance Accounting Team (PCOC)
02/15/2022	Ethical Considerations for the CPA (ETHC)
02/14/2022	Data Security: Best Practices to Protect Your Business and Yourself
02/12/2022	Train like You Fight-Continuous Evaluation of Your Security Posture
02/12/2022	Thinking Beyond Ransomware Its Not All About the Bitcoin
01/24/2022	Information Technology Auditing - A Risk-Based Approach

### Stephen Linkous Continued Education

Date	Course / Activity
11/19/2024	2024 Annual Construction Staff Training
10/30/2024	Uniform Guidance Training
10/23/2024	2024 A&A Update
07/17/2024	Audit University Level 2
06/27/2024	Muni Training - Fieldwork
03/15/2024	10 Habits of highly successful careers
02/02/2024	EBP End of Session Meeting
01/23/2024	A&A Workflow Demonstration and Q&A Session
01/18/2024	SAS 145 IT Documentation Forms Training Session
01/08/2024	CCH Axxess Workflow
12/12/2023	A&A Update
11/30/2023	2023 Yellow Book Update
11/29/2023	Annual Construction Staff Training
11/01/2023	Implementing SAS 143, 144 & 145 and How to Document Controls
05/12/2023	2023 Audit University Level 1 - Spring
05/02/2023	EBP- 2023 Beginning of Season Meeting
04/20/2023	EBP Audit Team 2023 Annual Training Level 1
04/19/2023	EBP Audit Team 2023 Annual Training Level 1
01/06/2023	Basic Audit Training -- Introduction to Auditing
12/08/2022	BDO Alliance A&A Update
12/06/2022	Annual Construction Staff Training
11/02/2022	Diversity in Generations
09/29/2022	Assurance Services Efficiency Review
07/29/2022	Government Training - Fieldwork



## Appendix B - Peer Review Report



**EisnerAmper LLP**  
 8550 United Plaza Blvd.  
 Suite 1001  
 Baton Rouge, LA 70809  
 T 225.922.4600  
 F 225.922.4611  
[www.eisneramper.com](http://www.eisneramper.com)

### Report on the Firm's System of Quality Control

September 30, 2024

To the Partners of Brown, Edwards & Company, L.L.P.  
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Edwards & Company, L.L.P. applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown, Edwards & Company, L.L.P. has received a peer review rating of *pass*.

EISNERAMPER LLP  
 Baton Rouge, Louisiana

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

## Appendix C - Firm License to Perform Attestation Services and Team Member CPA Licenses

### CPA License Information

Name	ROBERT E ADAMS
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	WV004405
License Type	CPA
Status	Active
Effective Date	07/01/2024
Expiration Date	6/30/2025
Discipline	
Public Discipline Documents	

### CPA Details

#### Name

**Name:** Christopher Alan Banta

#### Address Information

**City, State, ZIP code:** MIDLOTHIAN VA 23112-5527  
**County:** Chesterfield  
**Country:** United States

#### License Information

**License #:** 33328      **Profession:** Accountancy      **Type:** Certified Public Accountant  
**Status:** Active      **Issued:** 5/18/2007      **Expiration:** 6/30/2025

## Appendix C - Firm License to Perform Attestation Services and Team Member CPA Licenses, Continued

### CPA License Information

Name	ANTHONY LEE CARPENTER
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	WV005033
License Type	CPA
Status	Active
Effective Date	07/01/2024
Expiration Date	6/30/2025
Discipline	
Public Discipline Documents	

### CPA License Information

Name	STAUNTON THOMAS GORRELL
Company Name	BROWN EDWARDS & CO LLP
Address	707 VIRGINIA ST E STE 300
City	CHARLESTON
State	WV
Zip	25301-2710
County	KANAWHA
License Number	WV005196
License Type	CPA
Status	Active
Effective Date	07/01/2024
Expiration Date	6/30/2025
Discipline	
Public Discipline Documents	



## Appendix C - Firm License to Perform Attestation Services and Team Member CPA Licenses, Continued

### CPA Details

#### Name

**Name:** Clarence Alexander Rhudy Jr

#### Address Information

**City, State, ZIP code:** SALEM VA 24153-6449  
**County:** Salem  
**Country:** United States


#### License Information

**License #:** 25307      **Profession:** Accountancy      **Type:** Certified Public Accountant  
**Status:** Active      **Issued:** 2/9/2001      **Expiration:** 6/30/2025

### Firm License Information

<b>Firm Name</b>	BROWN EDWARDS & CO LLP
<b>Address</b>	707 Virginia Street, East Ste 300
<b>City</b>	charleston
<b>State</b>	WV
<b>Zip</b>	25304
<b>County</b>	KANAWHA
<b>Permit Number</b>	F0157
<b>Effective Date</b>	07/01/2024
<b>Current Status</b>	Active
<b>Expiration Date</b>	06/30/2025

## Appendix D - Required Forms

	Department of Administration Purchasing Division 2019 Washington Street East Post Office Box 50130 Charleston, WV 25305-0130	<b>State of West Virginia</b> <b>Centralized Request for Quote</b> <b>Service - Prof</b>
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<b>Proc Folder:</b> 1635941 <b>Doc Description:</b> Annual Audit and Management Advisory Services  <b>Proc Type:</b> Central Contract - Fixed Amt	<b>Reason for Modification:</b>
--	---------------------------------

Date Issued	Solicitation Closes	Solicitation No	Version
2025-03-25	2025-04-23 13:30	CRFQ 0705 LOT2500000004	1

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

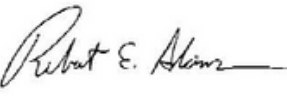
  

**VENDOR**  
**Vendor Customer Code:**  
**Vendor Name :** Brown Edwards and Company, LLP  
**Address :** 300 Chase Tower, 707  
**Street :** Virginia Street, East  
**City :** Charleston  
**State :** West Virginia      **Country :** USA      **Zip :** 25301  
**Principal Contact :** Robert "Rob" Adams  
**Vendor Contact Phone:** (304) 343-4188      **Extension:**

**FOR INFORMATION CONTACT THE BUYER**  
 Brandon L Barr  
 304-558-2652  
 brandon.l.barr@wv.gov

<b>Vendor Signature X</b> 	<b>FEIN#</b> 54-0504608	<b>DATE</b> April 23, 2025
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All offers subject to all terms and conditions contained in this solicitation

## Appendix D - Required Forms, Continued

**ADDITIONAL INFORMATION**

The West Virginia Purchasing Division, for the agency, the West Virginia Lottery Commission, is soliciting bids for Annual Audit and Management Advisory Services per the attached documentation.

**INVOICE TO****SHIP TO**

LOTTERY  
PO BOX 2067

LOTTERY  
900 PENNSYLVANIA AVE

CHARLESTON WV  
US

CHARLESTON WV  
US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Audit services FY2025				

**Comm Code****Manufacturer****Specification****Model #**

84111600

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2025 (YEAR 1)  
SEE ATTACHED SPECS AND  
EXHIBIT - A PRICING PAGE  
FOR DETAILS

**INVOICE TO****SHIP TO**

LOTTERY  
PO BOX 2067

LOTTERY  
900 PENNSYLVANIA AVE

CHARLESTON WV  
US

CHARLESTON WV  
US

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Audit services FY2026				

**Comm Code****Manufacturer****Specification****Model #**

84111600

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2026 (YEAR 2)  
SEE ATTACHED SPECS AND  
EXHIBIT - A PRICING PAGE  
FOR DETAILS

## Appendix D - Required Forms, Continued

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
3	Audit services FY2027				

Comm Code	Manufacturer	Specification	Model #
84111600			

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTING FIRM TO PROVIDE ANNUAL AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2027 (YEAR 3)  
SEE ATTACHED SPECS AND  
EXHIBIT - A PRICING PAGE  
FOR DETAILS

**SCHEDULE OF EVENTS**

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Technical Questions due by April 16th, 2025 at 10am ET	2025-04-16

## Appendix D - Required Forms, Continued

**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.

(Printed Name and Title) Rob Adams, CPA, CGMA, Engagement Partner

(Address) 300 Chase Tower, 707 Virginia Street, East, Charleston, WV 25301

(Phone Number) / (Fax Number) 304.343.4188 / 304.344.5035

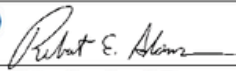
(email address) readams@becpas.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through WYOASIS, 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; 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.

Brown, Edwards & Company, L.L.P.

(Company)



(Signature of Authorized Representative)

Rob Adams, CPA, CGMA

(Printed Name and Title of Authorized Representative) (Date)

304.343.4188 / 304.344.5035

(Phone Number) (Fax Number)

readams@becpas.com

(Email Address)

## Appendix D - Required Forms, Continued

REQUEST FOR QUOTATION  
WEST VIRGINIA LOTTERY ANNUAL AUDITING SERVICES

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**11. MISCELLANEOUS:**

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

**Contract Manager:** Rob Adams, CPA, CGMA

**Telephone Number:** 304.343.4188

**Fax Number:** 304.344.5035

**Email Address:** readams@becpas.com

## Appendix D - Required Forms, Continued

### **ADDENDUM ACKNOWLEDGEMENT FORM** **SOLICITATION NO.: CRFQ LOT25\*04**

**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:**

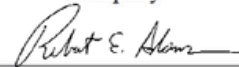
(Check the box next to each addendum received)

<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.

Brown, Edwards & Company, L.L.P.

Company



Authorized Signature

4/23/2025

Date

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



## Appendix E - Pricing Page

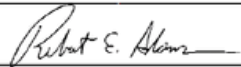
REQUEST FOR QUOTATION  
WEST VIRGINIA LOTTERY ANNUAL AUDITING SERVICES

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## EXHIBIT A - PRICING PAGE

## FLAT FEE PRICING

DESCRIPTION	YEAR	COST
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of ACFR, and all other services as described in this solicitation.	FY 2025	\$45,900
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of ACFR, and all other services as described in this solicitation.	FY 2026	\$47,500
Total, all-inclusive price for audit services (including preparation of financial statements and footnote disclosures), preparation of ACFR, and all other services as described in this solicitation.	FY 2027	\$49,800
	<b>TOTAL BID AMOUNT</b>	\$143,200

Vendor: Brown, Edwards & Company, L.L.P.Signature: Date: 4/23/2025