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Header #2

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[Document Information](#)
[Clarification Request](#)

Procurement Folder: 1641266

Procurement Type: Central Contract - Fixed Amt

Vendor ID: VS0000018214

Legal Name: FORVIS MAZARS LLP

Alias/DBA:

Total Bid: \$130,000.00

Response Date: 05/07/2025

Response Time: 11:07

Responded By User ID: Melissa.Watson

First Name: Melissa

Last Name: Watson

Email: melissa.watson@us.forvisma

Phone: 804774389

SO Doc Code: CRFQ

SO Dept: 0705

SO Doc ID: LOT2500000006

Published Date: 5/1/25

Close Date: 5/8/25

Close Time: 13:30

Status: Closed

Solicitation Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP

Total of Header Attachments: 2

Total of All Attachments: 2



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: 1641266
Solicitation Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP
Proc Type: Central Contract - Fixed Amt

Solicitation Closes	Solicitation Response	Version
2025-05-08 13:30	SR 0705 ESR05072500000006838	1

VENDOR
VS0000018214
FORVIS MAZARS LLP

Solicitation Number: CRFQ 0705 LOT2500000006
Total Bid: 130000
Response Date: 2025-05-07
Response Time: 11:07:05
Comments:

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	SSAE 21 AUDIT FY 2025				130000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments: Optional Renewal Year 2 - \$135,000
Optional Renewal Year 3 - \$140,000

Extended Description:
See Specifications and Exhibit - A Pricing Page for details



A proposal for SOC 1 Type 2 Examination Services

State of West Virginia and International Game Technology

May, 2025

**forv/s
mazars**

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Charleston, WV 25301
304.343.0168
forvismazars.us



May 7, 2025

Mr. Brandon Barr
Department of Administration, Buyer Purchasing Division
State of West Virginia and International Game Technology
2019 Washington Street East
Charleston, WV 25305

RE: CRFQ LOT2500000006

Dear Mr. Barr:

We are pleased to submit this proposal to provide System and Organization Controls (SOC) reporting services to State of West Virginia and International Game Technology (the State and IGT). It is our understanding that you are looking for SOC 1 Type 2 Examination Services. We understand that the primary driver behind this endeavor is client requests and the need to build confidence and trust in the services you provide. Our goal is to provide the State and IGT with technical knowledge and industry intelligence from an experienced client service team, focused on your needs both today and tomorrow. Based on our understanding of what you are looking for in a business advisor, we have prepared this proposal to reinforce the advantages that Forvis Mazars is proud to offer the State and IGT:

- **Dedicated, Knowledgeable, Experienced Team Members** – We have a dedicated team of professionals who exclusively perform controls testing for these kinds of reports day-in, day-out. The result is a team of seasoned professionals who love what they do and who are highly flexible and responsive. Working with seasoned professionals like these, who know exactly what is needed to complete your examination, helps reduce follow-up requests, reduce the impact on your resources, and streamline the overall engagement experience.
- **Excellence in Communication** – Our approach includes ongoing communication during the engagement planning, fieldwork, and reporting processes. We believe our hands-on approach in communicating technical concepts and results to stakeholders is invaluable. Transparency is one of the hallmarks of service at Forvis Mazars. You will not experience end of engagement audit surprises or “gotcha” auditing here; as soon as we know, you will know.
- **Innovative Technology and Tools That Drive More Efficient and Effective Engagements** – Forvis Mazars has invested in the development and configuration of several innovative tools to take advantage of the power that software automation has to offer. These proprietary tools allow us to simplify some of the more repetitive tasks of SOC engagements, such as generating document request lists and status reports at the push of a button. We also have a dedicated, proprietary tool to facilitate the flow of audit artifacts, which helps support all our engagements via a robust repository activity history, automated tracking and alerting of outstanding documentation requests, and easy tracking of any follow-up requests. Using these tools results in greater audit efficiency on our side, which delivers savings we can then pass on to you.

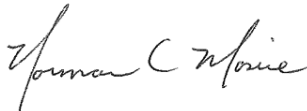
- **Quality and Credibility You Can Trust** – Forvis Mazars is passionate about creating an **Unmatched Client Experience®** which is as personal as it is productive. Our SOC team has been issuing SOC reports since their inception, over 20 years ago. With this rich history in special attestation and SOC reporting, we understand the compliance challenges commonly faced by businesses in your industry, the pitfalls and how to avoid them, and the importance of quality. After all, without quality, there cannot be trust, and trust is the whole purpose of a SOC Report. In 2024, our SOC team received an overall Net Promoter Score (NPS) from ClearlyRated of **93%**, far above the industry average for accounting of **41%**, and no other Top 10 Firm is above **50%**. To better understand how the NPS score was calculated, visit ClearlyRated's resource for [NPS for Accounting firms](#).
- **A Trusted Partner** – With more than 40,000 combined professionals, Forvis Mazars is not only one of the nation's top tier public professional services firms but is also a top 10 global network. The Forvis Mazars Global Network (Forvis Mazars Global Limited) works together to drive seamless collaboration and coordination of professional services in over 100 countries, territories, and markets.
- **Future-Focused Approach** – While future growth may look different for each organization, we know that we must continue to evolve to be successful. We will continuously provide you with our best practices' approach and offer insights that keep you up to date with relevant developments. We will help you achieve your goals today with an eye toward your future success.

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

Respectfully Presented,



Jennifer Jones
Principal
National Practice Leader / SOC and HITRUST Practice
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Norman S. Mosrie
Partner
Client Relationship Executive
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Executive Summary

Listening to Understand Your Needs

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

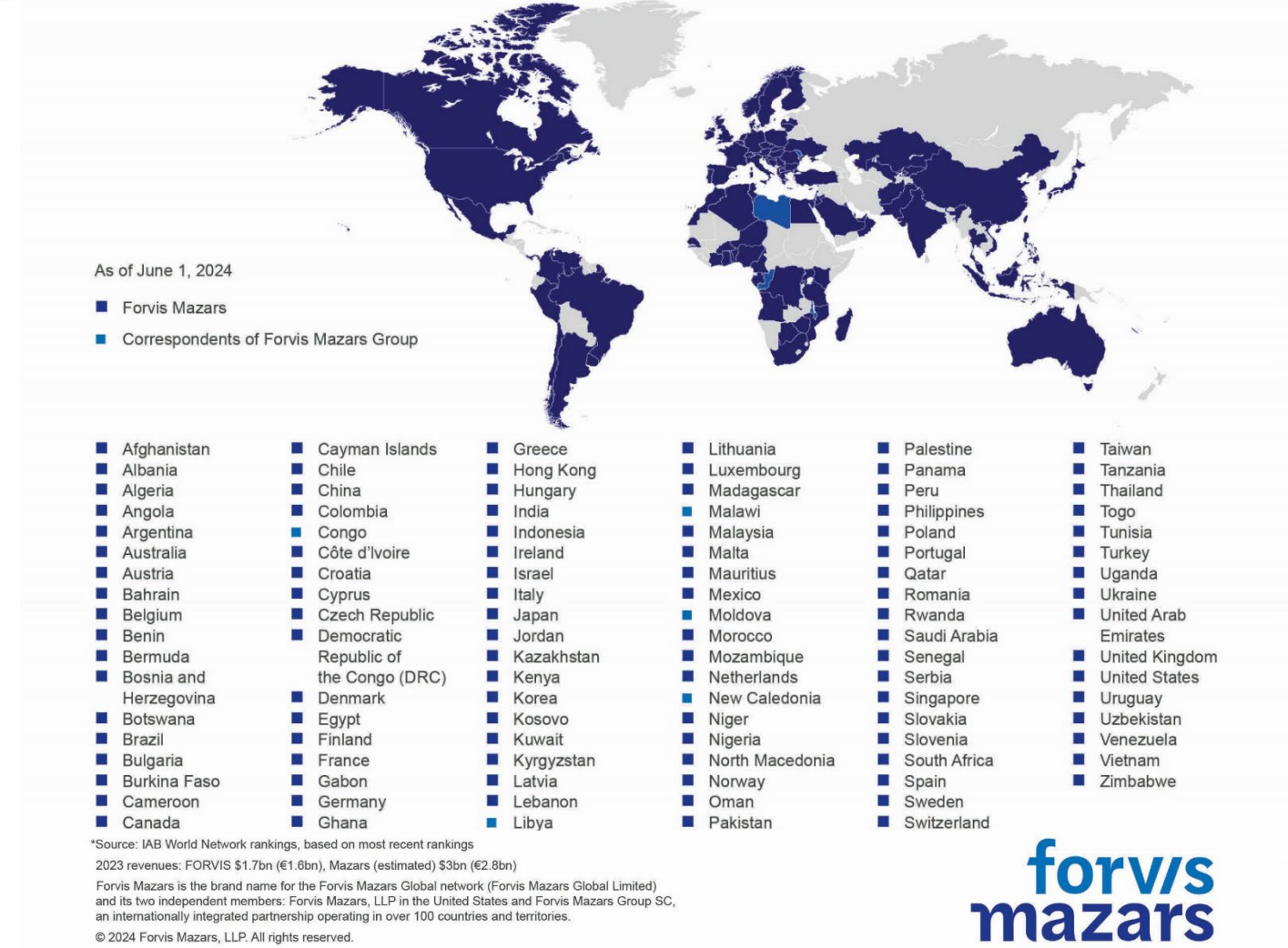
Scope of Services

SOC 1 Type 2 Examination – International Game Technology (IGT)

- One SOC 1 Report intended for use by the State over IGT Corp's Administration of the WV Lottery
- Period: Reporting period of July 1, 2024 to June 30, 2025
- Reporting Requirement: Report to be issued by August 31, 2025
- Control Activity Count: 16 Control Objectives, Control Count TBD
- System Count: 4 Systems and supporting infrastructure, plus 4 back office applications (8 total)
- Fieldwork must be substantially completed at the WV Lottery's contractor's facilities (IGT) in West Virginia
 - Observation of live games and physical security controls at two locations in West Virginia
 - Observation of each draw close (8 different onsite observations)
 - Observations of physical security controls at the Primary Data Center and the Backup Data center (Bridgeport WV) will be required in person.

Forvis Mazars Overview

Forvis Mazars is a leading global professional services network operating under a single brand with just two members: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both members share a commitment to providing an Unmatched Client Experience, delivering audit & assurance, tax, and consulting services across the globe.



U.S. Presence

Top 10

U.S. Public
Accounting Firm*

\$2.2bn

Revenue (FY2024)

75

Markets

29

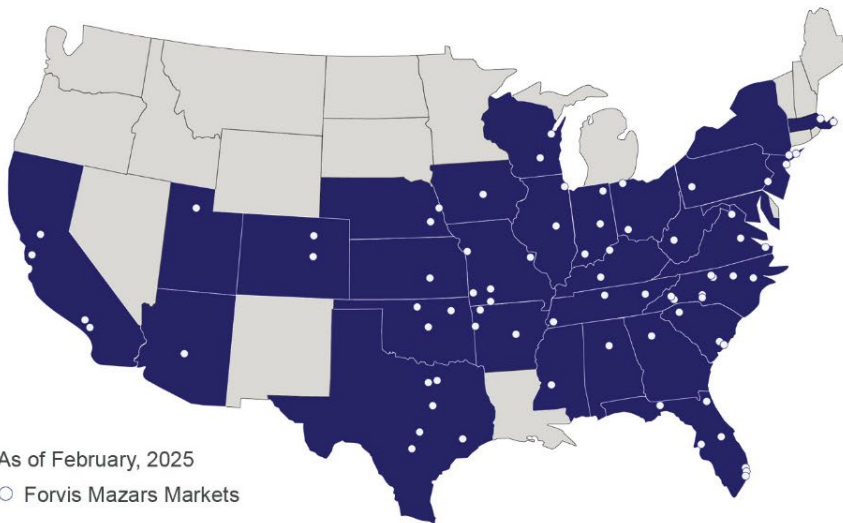
States

600+

Partners &
Principals

7,000+

Employees



As of February, 2025

○ Forvis Mazars Markets

Alabama
Birmingham

Arizona
Phoenix

Arkansas
Fort Smith
Little Rock
Rogers

California
Irvine
Los Angeles
Sacramento
San Jose

Colorado
Colorado Springs
Denver

Florida
Boca Raton
Fort Lauderdale
Jacksonville
Miami
Orlando
Tallahassee
Tampa Bay

Georgia
Atlanta

Illinois
Chicago
Decatur

Indiana
Evansville
Fort Wayne
Indianapolis

Iowa
Des Moines

Kansas
Wichita

Kentucky
Bowling Green
Louisville

Massachusetts
Boston Brewster
Boston-Chestnut Hill

Mississippi
Jackson

Missouri
Branson
Joplin
Kansas City
Springfield
St. Louis

Nebraska
Lincoln
Omaha

New Jersey
Iselin

New York
Long Island
New York City

North Carolina
Asheville
Charlotte SouthPark
Charlotte Uptown
Greensboro
Greenville
Hendersonville
Raleigh
Winston-Salem

Ohio
Cincinnati
Toledo

Oklahoma
Enid
Oklahoma City
Tulsa

Pennsylvania
Fort Washington
Pittsburgh

South Carolina
Charleston
Greenville
Summerville

Tennessee
Knoxville
Memphis
Nashville

Texas
Austin
Dallas
Fort Worth
Houston
San Antonio
Waco

Utah
Salt Lake City

Virginia
Norfolk
Richmond
Tysons

West Virginia
Charleston

Wisconsin
Appleton
Madison

*Source: Inside Public Accounting, based on most recent rankings

FY2024 combined revenues: FORVIS & Mazars USA

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SOC Services

**forvis
mazars**

Forvis Mazars

3

Key Differentiators

Specialization leads to a more efficient, higher quality work product. Our team's dedicated focus on SOC reporting helps our team focus only on the standards and practices that matter for SOC reporting, rather than a broader focus on financial statement audits, SOX-compliance assessments, or internal audits. In addition to the increased efficiencies and quality inherent with this strategy, this specialization also means that if any issues do arise during the engagement, your engagement team has the ability to advise and manage the situation quickly and efficiently. When issues or concerns arise during the engagement, these will be met with a member of your local team who is experienced with your business and the intricacies of SOC reporting rather than a professional whom you have not met before.

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

- Certified Public Accountant (CPA)
- Certified Information Systems Auditor (CISA)
- Certified Information Systems Security Professional (CISSP)
- Certified Internal Auditor (CIA)
- Certified Risk and Information Systems Control (CRISC)
- Certified Fraud Examiner (CFE)
- Certification in Risk Management Assurance (CRMA)
- PECB Certified/ISO 27001 Senior Lead Auditor
- HITRUST CCSFP/Certified CSF Practitioner/CHQP/Certified HITRUST Quality Professional

Relevant Industry Focus in the U.S.

Our collaborative service line and industry approach allows us to serve clients in a selection of industries, including those in the public sector. Our integrated industry and IT consulting teams are knowledgeable in evolving security, privacy, and regulatory compliance requirements in the industry. We understand industry best practices in performance and control environments and can help identify trends and emerging issues that are relevant to keeping your data secure.

800+

Public Sector Clients Served

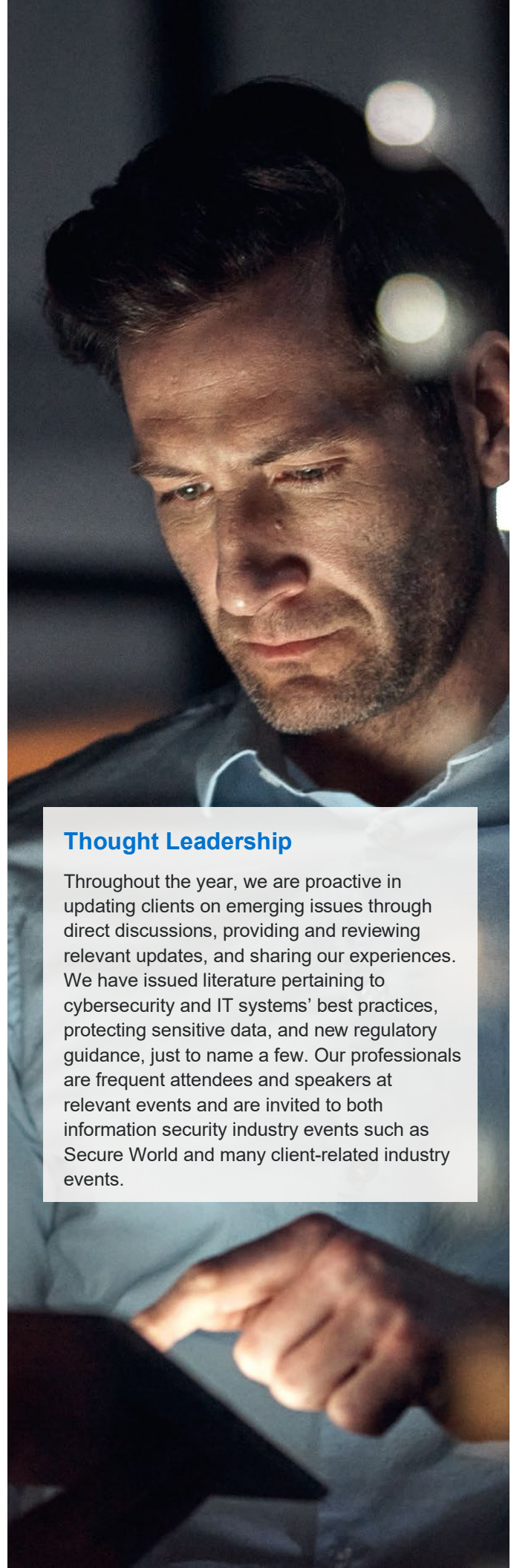
82%

Of Public Sector clients of Forvis Mazars would recommend Forvis Mazars to others

SOC Services

Thought Leadership

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



Unmatched Client Experience

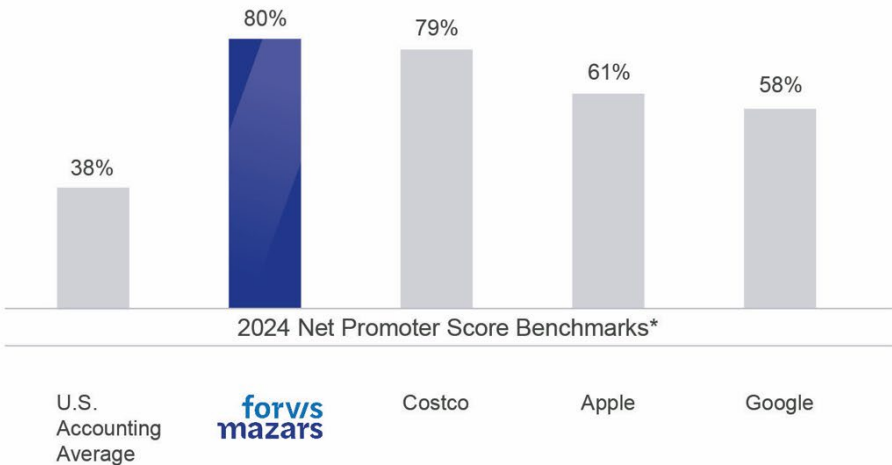
When our partners created Forvis Mazars, we set out to build a different professional services firm, one so special that our people, clients, and future clients couldn't help but notice. It takes courage to take a step like we did, but we have the confidence to do so because of our history of and commitment to client service.

Our commitment to these values is memorialized in our book - The Forvis Mazars Way in Action. This book is about our passion, 100-year legacy, and aspiration to be special and different from our peers. It is about our commitment to providing an Unmatched Client Experience (or UCX for short), while putting integrity first in all we do. We provide this book to our people and our clients. We ask them to hold us accountable. What does an Unmatched Client Experience look like for the State and IGT?

UNMATCHED CLIENT EXPERIENCE

Our firm is committed to delivering an **Unmatched Client Experience®** through exceptional quality and client service. In 2025, Forvis Mazars won ClearlyRated's Best of Accounting™ Five Year Diamond Award for Service Excellence. ClearlyRated® utilizes a Net Promoter® Score (NPS®) to determine the results.

NPS is a simple metric based on a survey question that asks your clients how likely they are to recommend your firm to a friend or colleague on a numeric scale of 0–10. To better understand how the NPS of Forvis Mazars was calculated, visit ClearlyRated's resource for NPS for accounting firms. Below, we have shared statistics regarding the NPS of Forvis Mazars and comparable scores from other leading brands and our industry.



NPS Data Source: CustomerGauge (<https://customergauge.com/benchmarks/blog/top-highest-nps-scores>).
Net Promoter®, NPS®, NPS Prism®, and the NPS-related emoticons are registered trademarks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld.
*ClearlyRated® - NPS® 101 for Accounting Firms & Relational FYE 2024 Survey.

ClearlyRated's 2025
Best of Accounting™
Five Year Diamond Award
for Service Excellence

View Our UCX Book

Awarded to Forvis Mazars for
Five Consecutive Years

SOC Approach & Methodology

SOC 1 Type 2 Examination – General Approach & Methodology

Having performed numerous SOC examinations, we recognize the time, effort, and resources required for an organization to undergo a SOC examination. At Forvis Mazars, we are committed to interacting with you in a manner that reduces impacts to business operations so you and your resources can continue to focus on what is most important - running the business. We deliver value beyond simple compliance reporting, and we focus on the following activities as part of delivering an end-to-end client service experience:

- Benchmarking of your control environment against other companies within your industry and sharing value-added suggestions for improvement to enhance your overall control environment and information technology security posture.
- Ongoing communication during the engagement planning, fieldwork, and reporting processes - you will not experience end of engagement audit surprises or “gotcha” auditing here; as soon as we know, you will know.
- Post-engagement feedback sessions, debriefings, and periodic touchpoints to help drive efficient and effective examinations year after year.

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

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

1 Confirm Expectations, Logistics, & Scope

Objective: Confirm Expectations & SOC Scope

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

2 Planning

Objective: Confirm Planning & Logistics

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

3

Pre-Audit Activities and Suitability of Design

Objective: Evaluate the Design of Controls and the Description of the System

- Evaluate and reaffirm the suitability of the design of controls with management to benchmark your SOC control environment against industry peers and provide actionable recommendations to enhance your control objectives and IT security posture. This also includes assessing the design of management's controls, evaluating management's risk identification and evaluation process, and capturing process and control changes since the last assessment (if available);
- Evaluate and reaffirm management's description of the system to help ensure that all relevant controls have been identified, are included within management's description, and are presented in accordance with applicable standards; and
- Distribute the document request list and observation request listings, taking into consideration the time and resources required to provide the documentation necessary to complete testing.

4

Perform Control Activity Testing

Objective: Perform Test of Effectiveness

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

5

Reporting

Objective: Obtain Management Representation & Provide Final Deliverables

- Hold exit meeting and discuss findings and recommendations;
- Perform Engagement Executive and Engagement Quality Reviewer review of workpapers;
- Prepare and deliver pre-production report draft to the State and IGT;
- Make specific inquires to management and request written representation letters from management as required by professional standards; and
- Issue final SOC 1 Type 2 report to the State and IGT.

SOC 1 Type 2 Project Deliverables

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

- **A SOC 1 Type 2 Report** with the following sections:

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

- **A Process Improvement Letter** – Intended for the personal use of management. This letter formally documents any areas identified during the engagement in which there are opportunities for processes to be enhanced or the control environment strengthened, as we like to take more than just a compliance-focused approach to the engagements and provide value added recommendations strictly for your use if you'd like to implement them.

Timeline

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

Engagement Task	Responsibility Matrix		Timeframe
	Forvis Mazars	State and IGT	
1. Signing of Engagement Letter between the State and IGT and Forvis Mazars	✓	✓	As soon as possible
2. Forvis Mazars conducts initial planning meeting with the State and IGT	✓		As soon as possible
3. Forvis Mazars sets up Engage site (portal) to send information	✓		As soon as possible
4. Forvis Mazars distributes the interim observation request listing and full document request listing	✓		May 26, 2025
5. The State and IGT schedule all interim observations		✓	No later than June 11, 2025
6. Forvis Mazars performs all observations required before the end of the specified period	✓		The week of June 16, 2025 and June 23, 2025
7. The State and IGT provides all requested documentation, including populations (except for samples)		✓	No later than June 25, 2025 (populations should include the timeframe of July 1, 2024 to May 31, 2025)
8. Forvis Mazars to provide sample selections to the State and IGT	✓		The week of June 30, 2025
9. The State and IGT to provide Forvis Mazars with all sample evidence		✓	No later than July 17, 2025
10. Forvis Mazars performs inspection testing	✓		The weeks of July 21, July 28, and August 4
11. Forvis Mazars delivers draft SOC Report to the State and IGT	✓		August, 2025

References

Representative Listing of Clients

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

- AI-powered Analytics providers
- Business process outsourcing and back office service providers
- Cloud service and data hosting service providers
- Data analytics services providers, including those within the healthcare industry
- Data analytics/automation and marketing providers
- Digital marketing companies
- Financing companies
- Global electronic printing companies
- Global food service companies
- Hospitals
- Insurance brokers
- Insurance claims processing companies
- Large global Accounts Payable processors
- Medical claims administrators
- Mobile electronic health record software companies
- Payment processors
- Some of the largest healthcare insurance companies in the U.S.
- Some of the largest national information banking services companies in the U.S.
- Some of the largest GSEs in the U.S.
- Some of the largest asset managers in the U.S.
- Some of the largest commercial property management companies in the U.S.
- Some of the largest credit reporting agencies in the U.S.
- Some of the largest financial industry regulators in the country
- Some of the largest multinational technology companies in the world
- Some of the largest business process automation providers in the world
- Onsite healthcare services providers
- Platform-as-a-Service providers
- Railcar logistics companies
- SaaS (Software-as-a-Service) companies
- Technology solutions providers including data processing, hosting, and software systems platforms
- Top 50 U.S. banks
- Transportation and supply chain management companies
- Warehousing and storage providers

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

References **CONFIDENTIAL**

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

Resurgent Capital Services

55 Beattie Place, Suite 110
Greenville, SC 29601
Terry O'Connell
Executive Vice President, Enterprise IT Services
513.707.3865
toconnell@resurgent.com

*Receives a SOC 2 Type 2 report from Forvis Mazars

Appian Corporation

7950 Jones Branch Drive
McLean, VA 22102
Mark Lee
Director, Information Security
703.727.7368
mark.lee@appian.com

*Receives SOC 1 Type 2, ISAE 3402, SOC 2 Type 2, ISAE 3000, and SOC 3 Reports from Forvis Mazars. We also provide PCI, CMMC, and HITRUST Assessment Services to Appian Corporation.

WebBank

215 South State Street, Suite 1000
Salt Lake City, Utah 84111
Dan Ramsey
Vice President of Information Security
801.755.0121
dan.ramsey@webbank.com

*Receives a SOC 2 Type 2 report from Forvis Mazars

BofCal Asset Management

2420 Sandhill Road Ste 100
Menlo Park, CA 94025
Cole Lohman
SVP, Interim-Chief Compliance Officer & Portfolio Strategist
415.757.2652
Cole.Lohman@bofcalam.com

*Receives a SOC 1 Type 2 report

***Additional references can be provided upon request**

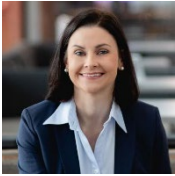
Proposed Engagement Team

Summary of Experience & Credentials

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

Name	Position	Years of Experience	Professional Designations	Number of SOC-related Engagements
Jennifer Jones	National Practice Leader	22+	CIA, CFE, CRMA, CCSFP, CHQP	5,250+
Norman S. Mosrie	Partner & Client Relationship Executive	35+	CPA, CHFP	N/A
Karen Cardillo	Director	15+	CPA, CISA	3,500+
Erik Peterson	Engagement Quality Control Director	14+	CPA, CISA	3,250+
Casey Grimes	Manager	9+	CPA	2,000+
Kylie McElveen	Senior Consultant	6+	N/A	1,500+
Tyler Stevens	Senior Consultant	6+	N/A	1,250+
Jenny Uzenski	Consultant	3+	N/A	750+
Alex Workman	Consultant	3+	N/A	750+

Team Biographies & Experience



Jennifer Jones

Principal, National Practice Leader, SOC and HITRUST

919.610.4658

jennifer.jones@us.forvismazars.com

Engagement Role

Jennifer is the National Practice Leader of the SOC and HITRUST Practice. Jennifer oversees the delivery of all SOC and HITRUST engagements at Forvis Mazars.

Jennifer will serve as the Engagement Executive of this engagement. Jennifer will be responsible for leading the engagement team and supervising the engagement.

Experience

Jennifer is a Principal within the firm's Consulting division and is the National Practice Leader of the SOC and HITRUST Practice. She works with public and private companies within various industries while focusing on the financial services, technology, insurance, public sector, and healthcare industries.

Her more than 22 years of experience includes leading third-party risk-related engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, Agreed-Upon Procedures), and HITRUST engagements focusing on both IT and business process controls and the underlying general computer controls supporting those processes.

Industry Experience

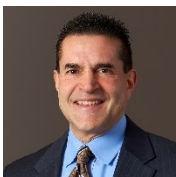
Jennifer has had experience in a variety of industries including the technology, financial services, asset management, supply chain, fintech, healthcare, insurance, and real estate industries.

Professional Qualifications & Memberships

- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certification in Risk Management Assurance (CRMA)
- Certified CSF HITRUST Practitioner (CCSFP)
- Certified HITRUST Quality Professional (CHQP)
- Board of Governors Member of the Raleigh-Durham Chapter of the IIA
- Member of the Association of Certified Fraud Examiners (ACFE)

Education

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

**Norman S. Mosrie, CPA, CHFP**

Partner, Client Relationship Executive

304.414.3913

norman.mosrie@us.forvismazars.com

Engagement Responsibilities

As the Client Relationship Executive, Norman will be responsible for serving as a point of contact and overseeing the working client relationship.

Experience

With more than 35 years of experience, Norman has provided a wide variety of audit and business advisory services to clients primarily serving the healthcare, nonprofit, and governmental sectors. With his involvement with the FASB Not for Profit Advisory Council, the American Institute of CPAs (AICPA) the Healthcare Expert Panel, and the Healthcare Financial Management Association (HFMA) Principles and Practices Board, Norman is actively involved in both FASB and GASB accounting, financial reporting, and other matters impacting the nonprofit, healthcare, and government industries. Consequently, he provides clients with the latest updates impacting these industries.

Norman's significant government experience serving West Virginia government entities includes the State of West Virginia, the West Virginia Board of Risk and Insurance Management, the West Virginia Offices of the Insurance Commissioner, the West Virginia Public Employees Insurance Agency, the West Virginia Retiree Health Benefit Trust, the West Virginia School Building Authority, and the West Virginia Solid Waste Management Board.

As a Government Finance Officers Association (GFOA) Special Review Committee Member, Norman has also assisted clients like the State of WV, PEIA, and BRIM in filing for and maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting.

His significant experience includes performing audits in accordance with Government Auditing Standards and Uniform Guidance. Norman has developed and led training programs at the local, regional, and national levels.

Professional Qualifications & Memberships

Norman is a member of the AICPA (former council member and Chair of the Healthcare Expert Panel) and the West Virginia Society of CPAs (past President). Norman is also a member of the Healthcare Financial Management Association where he serves as the Chair of the Principles and Practices Board and has received the Founders Medal of Honor. Additionally, he is past President and current Board member of the Marshall University College of Business Advisory Board.

Education

- *Summa Cum Laude* graduate, Marshall University, Huntington, West Virginia, Accounting.

**Karen Cardillo**

Director

336.259.6611

karen.cardillo@us.forvismazars.com

Engagement Role

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

Experience

Karen has more than 15 years of experience working on Special Attestation Reporting engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), Readiness Assessments, and third-party risk-related engagements focusing on both IT and business process controls and the underlying general computer controls supporting those processes.

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

Professional Qualifications & Memberships

- Certified Public Accountant (CPA)
- Certified Information Systems Auditor (CISA)

Education

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

**Erik Peterson**

Quality Control Director

202.302.4292

erik.peterson@us.forvismazars.com

Engagement Role

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

Experience

Erik's more than 14 years of experience includes executing multiple third-party risk-related engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures) and ISAE 3000 and ISAE 3402 standards with engagements focusing on both IT and business process controls and the underlying general computer controls supporting those processes. He works with public and private entities within various industries while focusing on the technology, financial services, supply chain, real estate, asset management, payment processing, healthcare, and insurance industries. Quality and on-time delivery of our SOC reports is of utmost importance to Forvis Mazars; therefore, we created Erik's dedicated position.

Erik supports all SOC engagements on the back end, including the drafting and finalization of all reports and required engagement memos, to help ensure that this process is seamless and exceeds quality expectations. Forvis Mazars is the only firm to have this dedicated position, which results in high-quality reports delivered in accordance with the AICPA's requirements and delivery to our clients weeks ahead of industry-standard delivery dates.

Professional Qualifications & Memberships

- Certified Public Accountant (CPA)
- Certified Information Systems Auditor (CISA)

Education

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

**Casey Grimes**

Manager

864.351.0706

casey.grimes@us.forvismazars.com

Engagement Role

Casey is a Manager within the National SOC and HITRUST Practice. She focuses on SOC engagements (AT-C 105, AT-C 205, and AT-C 320). She will be responsible for the day-to-day management of the SOC engagement.

Experience

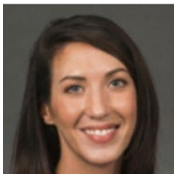
Casey has over nine years of experience working on third-party risk-related engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures). Casey has provided these services to a variety of industries, including technology, financial services, supply chain, real estate, asset management, payment processing, public sector, healthcare, and insurance.

Professional Qualifications & Memberships

- Certified Public Accountant (CPA)
- Certificate of Cloud Security Knowledge

Education

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

**Kylie McElveen**

Senior Consultant

919.301.6767

kylie.mcelveen@us.forvismazars.com

Engagement Role

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

Experience

Kylie has more than six years of experience working on SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures) and third-party risk-related engagements. Kylie's client experience includes those within the technology, financial services, supply chain, real estate, asset management, payment processing, healthcare, and insurance industries.

Education

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

**Tyler Stevens**

Senior Consultant

336.383.5222

tyler.stevens@us.forvismazars.com

Engagement Role

Tyler is a Senior Consultant within the National SOC and HITRUST Practice specializing in SOC engagements and HITRUST assessments. He will be responsible for assisting with the execution of the SOC engagements.

Experience

Tyler has more than six years of experience working on Special Attestation Reporting engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), HITRUST engagements, ISO Readiness Assessments, and third-party risk-related engagements. Tyler's client base includes those in a variety of industries, including technology, financial services, supply chain, real estate, asset management, payment processing, healthcare, and insurance.

Education

- Bachelor of Science, Management Information Systems

**Jenny Uzenski**

Consultant

336.383.5272

jenny.uzenski@us.forvismazars.com

Engagement Role

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

Experience

Jenny has more than three years of experience working on Special Attestation Reporting engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), HITRUST engagements, ISO Readiness Assessments, and third-party risk-related engagements. Jenny's client base includes those in a variety of industries, including technology, financial services, supply chain, real estate, asset management, payment processing, healthcare, and insurance.

Education

- Bachelor of Science, Accounting and Finance

**Alex Workman**

Consultant

336.707.2106

alex.workman@us.forvismazars.com

Engagement Role

Alex is a Consultant within the National SOC and HITRUST Practice specializing in SOC, NIST, and HITRUST assessments. He will be responsible for the execution of testing for the engagement.

Experience

Alex has more than three years of experience working on Special Attestation Reporting engagements, including SOC engagements issued under the AT-C 105, 205, 215, 315, and 320 standards (SOC 1, SOC 2, Compliance Examinations, General Examinations, and Agreed-Upon Procedures), HITRUST engagements, NIST Readiness Assessments, ISO Readiness Assessments, and third-party risk-related engagements. Alex's client base includes those in a variety of industries, including technology, financial services, supply chain, real estate, asset management, payment processing, healthcare, and insurance.

Education

- Associate in Information Systems Security

Your Investment

Proposed Fees

We have made a tangible investment in the project economics and to help ensure we have the opportunity to collaborate with you and provide efficient, high-quality service. We view our working relationship as long-term rather than transactional.

Services	Fixed Fees
<ul style="list-style-type: none">Year 1 - SOC 1 Type 2 Examination and Reporting	\$130,000
<ul style="list-style-type: none">Optional Renewal Year 2 - SOC 1 Type 2 Examination and Reporting	\$135,000
<ul style="list-style-type: none">Optional Renewal Year 3 - SOC 1 Type 2 Examination and Reporting	\$140,000

In accordance with RFP requirements, expenses are inclusive of the fixed fee proposed above.

Project Assumptions

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

- Frequent communications are welcomed and encouraged. Basic phone conversations, emails, meetings with management, and other meetings to discuss routine audit and business issues have already been included within the price. We do not charge for questions or phone conversations unless substantial, unplanned research is required.
- No surprise fees or hidden costs. You will know our fees up front. If the scope of the engagement changes and more work will be required than either of us anticipated, we will ask for your approval before proceeding any further.
- Management is responsible for establishing and maintaining the system of internal control, including ongoing monitoring activities, and for identifying and helping to ensure compliance with all applicable laws and regulations.
- Management's participation will be provided through timely input and feedback on findings and conclusions. Key personnel will be available for interviews and collaboration with the Forvis Mazars project team, and requested documentation will be available in accordance with an agreed-upon schedule.
- There are no significant undisclosed issues that will have an impact on the delivery and timing of these services.

Forvis Mazars will not be responsible for implementing corrective actions to address recommendations resulting from this engagement.

Response to RFQ Qualifications

For your convenience, we have structured this section according to the requirements in the Qualifications section of the RFQ. We believe our proposal will demonstrate our qualifications to serve the State and IGT.

INFORMATION CONTAINED IN FORVIS MAZARS RFP RESPONSE, WHICH IT ASSERTS AS CONFIDENTIAL, IS EITHER BUSINESS AND/OR PROPRIETARY TRADE SECRET INFORMATION NOT SUBJECT TO DISCLOSURE AS SET FORTH IN THE STATE OF WEST VIRGINIA FREEDOM OF INFORMATION ACT. SUCH CONFIDENTIAL INFORMATION HAS INDEPENDENT ECONOMIC VALUE TO FORVIS MAZARS, IS NOT REASONABLY ASCERTAINABLE BY THIRD PARTIES, AND IS THE SUBJECT OF REASONABLE EFFORTS BY FORVIS MAZARS TO MAINTAIN ITS SECRECY AND/OR CONFIDENTIALITY. SUCH INFORMATION IN THIS PROPOSAL SHALL BE MARKED AS CONFIDENTIAL.

3.1 The Vendor must be a licensed CPA firm with five (5) years of prior experience in SAS70/SSAE16/SSAE18/SSAE21 reviews and one (1) year experience in SSAE 18 or SSAE21 reviews with the systems used by IGT and by the Lottery, or with comparable systems.

Forvis Mazars is properly licensed to practice public accounting in the state of West Virginia. As mentioned, our SOC team has been issuing SOC Reports since their inception, over 20 years ago and has experience with SSAE 18 and SSAE 21 reviews with comparable systems. Please refer to the [References](#) and [Proposed Engagement Team](#) sections for more detailed information.

3.1.1 A vendor must provide evidence of performing this service for other businesses of like size, another state agency and/or another lottery. This evidence should include related client contact information where the vendor provided the requested services to the satisfaction of the Lottery.

Please refer to the [References](#) section and [3.5.6](#) below for this information.

3.1.2 Vendor must identify a minimum of two (2) comparable engagements which have been conducted by the vendor over the past five (5) years. The vendor should indicate the names, titles, email addresses and telephone number(s) of the persons to be contacted for the purpose of obtaining references, if so desired by the Lottery.

Please refer to the [References](#) section for this information.

3.2 The Vendor must demonstrate that the engagement team performing under this contract includes staff with experience and certification associated with firms that perform SSAE21 engagements. This can be satisfied by including copies of current certifications. Such certifications could include, but not be limited to, Systems Auditing and Systems Security. A Vendor will be disqualified if there are NO certified staff assigned to the project.

All key professionals who would be assigned to your engagement are properly registered/licensed to practice in the state of West Virginia or are able to practice in the state due to mobility laws, without the requirement to obtain an individual West Virginia license. Please refer to [Proposed Engagement Team](#) section for the certifications held by the team members we would assign to this engagement. All members of the proposed engagement team have years' experience working on SSAE21 engagements and most have relevant certifications.

3.3 Supervisory staff must have a bachelor's degree in accounting or related field, Management Information Systems, or Computer Science.

Please refer to the [Proposed Engagement Team](#) section, specifically the bios, where we list the bachelor's degrees for the team members who will be serving on this engagement.

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

Please refer to the [Proposed Engagement Team](#) section, specifically the bios, where we include each team member's resume, including information regarding the number of years of qualification, experience, and training and relevant professional education for each team member who will be assigned to this project.

3.5 The vendor shall provide the following information or an indication that the information is not applicable to them and why an exception should be granted:

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

3.5.1.1 If the vendor is a partnership, all of the general and limited partners.

Not applicable. Forvis Mazars is a Limited Liability Partnership.

3.5.1.2 If the vendor is a trust, the trustee and all persons entitled to receive income or benefit from the trust;

Not applicable. Forvis Mazars is a Limited Liability Partnership.

3.5.1.3 If the vendor is a limited liability company or limited liability partnership, the members, partners, officers and directors.

Forvis Mazars, LLP (Forvis Mazars) is a Delaware Limited Liability Partnership and an independent member of Forvis Mazars Global Limited, a leading global professional services network.

As a modern, forward-thinking firm, we have a virtual headquarters with professionals serving in offices throughout the country to better serve our national client base. Our Charlotte, North Carolina address can be used for correspondence.

Forvis Mazars
4350 Congress Street, Suite 900
Charlotte, NC 28209

Please refer to [List of Partners & Principals](#) section for a list of our Partners, Principals, and owners of the firm, including our officers and directors.

3.5.1.4 If the vendor is an association, the members, officers and directors.

Not applicable. Forvis Mazars is a Limited Liability Partnership.

3.5.1.5 If the vendor is a corporation, the officers, directors, and each owner or holder, directly or indirectly, of any equity security or other evidence of ownership of any interest in the corporation; except that in the case of owners or holders of publicly held equity securities of a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held securities must be disclosed; and

Not applicable. Forvis Mazars is a Limited Liability Partnership.

3.5.1.6 If the vendor is a subsidiary company, each intermediary company, holding company or parent company involved therewith and the officers, directors and stockholders of each; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held security must be disclosed.

Not applicable. Forvis Mazars is a Limited Liability Partnership and not a subsidiary company.

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

Not applicable. Forvis Mazars is a Limited Liability Partnership and not a subsidiary company.

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

Forvis Mazars is a Limited Liability Partnership under Delaware law.

3.5.4 The name, postal address, email address and telephone number of a representative to contact regarding all matters in relation to the bid/contract compliance/deliverables.

Principal Jennifer Jones serves as a representative to contact regarding matters in relation to the bid. Her contact information is as follows:

Jennifer Jones
2501 Blue Ridge Road, Suite 500
Raleigh, NC 27607
919.610.4658
jennifer.jones@us.forvismazars.com

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

Forvis Mazars works with a number of attorneys and law firms nationwide. We work hard to maintain high standards of professional practice, including a strong system of quality control that emphasizes independence and objectivity. If engaged, the parties may review and discuss this further.

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

Forvis Mazars has experience working with state lotteries and is the CPA and consulting firm of choice for many casinos and gaming entities across the nation. As a result, we understand the nuances of the gaming industry, including programs funded by gaming operation profits. Our experience with governments and gaming operations can help the State and IGT have confidence in the accuracy and quality of the SOC 1 Type 2 Examination Report.

Given our understanding of both the public sector and the technology industry, we believe that Forvis Mazars is uniquely qualified to provide these SOC Examination services. Norman's significant government experience serving West Virginia government entities includes the State of West Virginia, the West Virginia Board of Risk and Insurance Management, the West Virginia Offices of the Insurance Commissioner, the West Virginia Public Employees Insurance Agency, the West Virginia Retiree Health Benefit Trust, the West Virginia School Building Authority, and the West Virginia Solid Waste Management Board. Additionally, as a Government Finance Officers Association (GFOA) Special Review Committee Member, Norman has also assisted clients like the State of WV, PEIA, and BRIM in filing for and maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting.

Forvis Mazars has more than 800 public sector clients, and from early-stage startups to Fortune 1000 companies, Forvis Mazars supports over 1,300 clients across the software and technology sector – including more than 750 SaaS companies. We also work with more than 1,600 portfolio companies and serve over 275 SEC clients. Our experienced professionals provide hands-on guidance to help clients manage emerging risks, overcome challenges, and seize opportunities for growth.

Our professionals are able to harness a wealth of industry experience to help you tackle issues inherent to the software and technology industries, including market growth, internal control threats, industry consolidation, and compliance. When combined with our deep understanding of the software and technology industries, our experience and qualifications help reduce the burden of compliance on our clients while still offering a detailed assessment of the control environment.

Our methodology is risk-based, focusing on areas with the highest potential impact on the organization. We identify and prioritize key risk areas, helping to confirm that our testing efforts are aligned with the organization's risk profile and objectives. Our testing procedures are rigorous and include both manual and automated controls. We use a combination of inquiry, observation, inspection, and re-performance techniques to evaluate the effectiveness of controls. We will confirm that the internal controls are in compliance with relevant standards and regulations, including those specific to SOC 1 Type 2 Examinations. Our team will provide guidance on any necessary adjustments to maintain compliance and enhance control effectiveness.

The resulting SOC Report will be designed to be easily understood by stakeholders, including auditors, regulators, and clients, fostering transparency and accountability. In addition, based on our examination procedures performed and our understanding of your future goals, we will provide actionable recommendations to strengthen your internal controls. Our recommendations will be practical and tailored to your specific needs, helping you to enhance control effectiveness and mitigate risks.

Representative Client Lists **CONFIDENTIAL**

Forvis Mazars is proud to provide consulting services to governments and organizations, including:

- Cherokee Nation
- Cherokee Nation Businesses, LLC
- Chickasaw Nation
- Choctaw Nation of Oklahoma
- Flandreau Santee Sioux Tribe
- Global Gaming Solutions, LLC
- Osage Nation

A few of our clients in the software and technology industries include the following:

- Appian Corporation
- Havas Group NA
- Revinate, Inc.
- XDimensional Technologies
- Davisware
- Computer Services Inc. (CSI)
- Planful
- Service Management Group
- TELCOR
- American Software Inc
- 3PL Central LLC
- Rx Savings Solutions
- Adapt Forward, LLC
- G2 Ops
- Intellicheck
- Streamline Health
- SourceScrub LLC
- FloQast

3.5.7 The details of any conviction by a federal or any state court of the vendor or any person whose name and address is required under number 4.1.1 for a criminal offense punishable by imprisonment for more than one year and the submission of a full set of fingerprints of such person made at a law enforcement agency by an agent or officer of such agency on forms supplied by the Lottery. Forms will be provided at a vendor's request.

There have been no criminal legal proceedings against Forvis Mazars. As part of our hiring policy, Forvis Mazars employees have been subject to appropriate background checks through a third-party vendor. Each investigation is carefully reviewed and evaluated in the context of the position, the nature of the issues, and identified and relevant laws. Forvis Mazars does not maintain a comprehensive summary of all background check results for each person, owner or operator of the firm. Upon request, background checks may be conducted on the individuals assigned to this engagement.

3.5.8 The details of any disciplinary action taken by any state against the vendor or any person whose name and address is required under number 4.1.1 regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.

There have been no such disciplinary actions taken against Forvis Mazars or anyone required under 4.1.1 by the AICPA or any regulatory or licensing agency. in the past three years.

3.5.9 The details of any disciplinary action taken by a state against the vendor or any person whose name and address are required by number 4.1.1 regarding any order, judgment or decree of any court of competent jurisdiction, federal, or state authority permanently or temporarily enjoining him from, or otherwise limiting his participating in any type of professional or business practice or activity (i.e., licenses, suspension and/or revocation of same).

There have been no disciplinary actions taken against Forvis Mazars or anyone required under 4.1.1 by the AICPA or any regulatory or licensing agency enjoining or limiting any professional or business practice activities.

3.5.10 The details of any termination of a contract for any reason during the last five (5) years.

To our knowledge, we have not failed to complete an engagement due to lack of ability on our part to perform the engagement. Contracts are sometimes terminated, but very infrequently, and we do not track such circumstances. Termination is almost always due to changes in client circumstances that alter or eliminate the need for our services.

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

To our knowledge, we have not failed to complete an engagement due to lack of ability on our part to perform the engagement and thus have not incurred related penalties under existing or past contracts.

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

To our knowledge, we have not failed to complete an engagement due to lack of ability on our part to perform the engagement and thus have not incurred related penalties under existing or past contracts.

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

Our Federal and West Virginia tax identification number is 44-0160260.

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

No relationship exists that would constitute a conflict of interest relative to performing the proposed SOC services.

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

Forvis Mazars understands this requirement and will comply.

3.5.16 The Lottery reserves the right to reject any of the vendor's personnel that it deems unsuitable to work on the SSAE 21 Review. During the performance of this review, the vendor shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. The vendor shall employ sufficient labor for carrying out work to full completion in the manner and time prescribed by any contract awarded pursuant to this RFQ. The vendor shall be responsible to the Lottery for the acts and omissions of the vendor's employees. In addition, the vendor shall enforce strict discipline among the vendor's employees in performing the services under the contract.

Forvis Mazars understands this requirement and will comply.

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

Forvis Mazars understands this requirement and will comply.

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

Forvis Mazars understands this requirement and will comply.

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

Forvis Mazars understands this requirement and will comply.

Exceptions to Terms & Conditions

Forvis Mazars recognizes the RFP has terms and conditions that must be accepted in full, unless any exceptions are identified in our proposal, per the RFP instructions. To this end, certain terms and conditions as referenced in the RFP may require modification to comply with professional standards and/or firm policies. As Forvis Mazars has successfully resolved similar agreements with state lotteries, we are confident the parties can successfully negotiate mutually acceptable terms and conditions. Forvis Mazars sincerely appreciates the State and IGT's consideration and understanding. Forvis Mazars looks forward to working with the State and IGT on this engagement.

Therefore, we have identified the following exceptions:

General Terms and Conditions: 1. Contractual Agreement, 4. Authority to Proceed, and 12. Acceptance. Our acceptance of this engagement is subject to the completion of our normal client acceptance procedures. Upon acceptance of the engagement, we will work with the State and IGT to establish and document the actual scope and the responsibilities of management and Forvis Mazars in accordance with professional standards, in a separate engagement letter to be signed by the State and IGT and Forvis Mazars. The annual engagement letter shall be incorporated in the post-award contract.

General Terms and Conditions: 26. Subsequent Forms. Forvis Mazars engagement terms and conditions are part of the engagement letter and incorporated in the contract.

General Terms and Conditions: 36. Indemnification. Forvis Mazars does have some restrictions with respect to indemnifying clients, in accordance with professional standards and firm insurance policies. Therefore, only to the extent caused by Forvis Mazars negligence or intentional misconduct could the firm agree to indemnify and hold you harmless for claims, actions and liabilities asserted by third parties against you and which result from the services performed by Forvis Mazars.

List of Partners & Principals

Forvis Mazars' partners and principals include:

- Mark Aaron
- Charles Abraham
- Trey Ackerman III
- Derek Adams
- Toby Akrab
- Lyle Alexander
- Jesse Alford
- Jeff Allen
- Heather Alley
- Chuck Alt
- Brian Anderson
- James Anderson
- Denny Ard
- Rachel Arendt
- Jim Ashley
- Tom Attura
- Scot Aurelius
- Scott Austin
- Chad Back
- Tripp Bacon III
- Tyler Baity
- Tony Balistreri
- Allison Ballard
- Stacey Barbaro
- Lawrence Bardavid
- Dan Barron Jr.
- Brian Beiser
- Aprille Bell
- Brian Bell
- Cara Benningfield
- Marlon Bernal
- Kurt Berry
- Scott Berte
- Jeremy Betsill
- Amy Bibby
- Randy Biernat
- Jennifer Biundo
- Jim Blake
- Joseph Blatt
- Richard Bloom
- Allan Blum
- Jeff Bodkin
- Bryan Bodnar
- Mike Boenzi
- Ryan Boggs
- Jason Bombeck
- Thomas Boothby
- Jason Borden
- Michael Bordoni
- Scott Bormet
- Tyler Boss
- David Botzis
- Florie Bourrel-Heleine
- Cindy Boyle
- Robert Bradham
- Bob Brandenburg
- Scott Brezler
- Kristen Bright
- Alex Brinister
- Liz Britton
- Brad Brotherton
- Caroline Brown
- Justin Brown
- Matt Brown
- Donna Bruce
- John Bruce
- Brandy Buckler
- Todd Burchett
- Brian Burns
- Kathryn Byrne
- Connie Cagle
- Bryan Callahan
- Kevin Callaway
- Dennis Cancellarich
- Matthew Cannon
- Jeremy Carnahan
- Stephanie Carper
- Matt Cash
- Natalie Centeno
- Chip Chambley
- Ben Chappell
- Evonne Chen
- John Chennoor
- Rob Cherry
- Tim Chitwood
- Will Choi
- Ed Chung
- Matt Church
- Anthony Clark
- Chris Clark
- Meagan Clark
- Nathan Clark
- Cheryl Clauson
- Matt Coffey
- Howard Cohen
- Abe Cole
- Richard Cole
- David Coleman
- Michael Coletti
- John Confrey
- Jessica Coniglio
- Lindsay Conley
- Robert Conner
- Sofia Cordero
- Kara Cramer
- Wil Crawford Jr.
- Krystal Creach
- Jim Creeden Jr.
- Rich Cropper
- Donald Crotty
- Ryan Crowe
- Steven Cunningham
- John Curry
- Chris Dalton
- Ryan Dalton
- Eric Darr
- Jared Daugherty

- Nate Davenport
- Lance Davis
- Robert Davis III
- Michael De Vito
- Jeff Deane
- Buddy Dearman Jr.
- Marv Debner
- Eric DeCoursey
- Julie Dee
- Dave DeMille
- Feargus Dent
- Alexander DeRienzo
- Kate Desai
- Koy Dever
- Jerome Devillers
- Robyn Devore
- Alanna Dible
- Sid Dill
- David Dills
- Don Dismuke
- Ben Doane
- Gordon Dobner
- Donna Doerhoff
- Angela Donnelly
- Chris Doolittle
- Scott Dowling
- Brett Dudley
- Shaun Duffin
- Dan Duir
- Nick Dulo
- Neely Duncan
- Angie Dunlap
- Rachel Dwiggin
- Joel Dziedzic
- Michael Earls
- Gwyn Eastom
- Amanda Eaves
- Charles Edge
- Rachel Efthemes
- Nicholas Eichelman
- Tim Eischeid
- Kirk Eldridge
- Joshua Elliott
- Thomas England
- Mike Engle
- Gil Enos
- Ashley Ensley
- Wes Ernst
- David Evans
- Timothy Evans
- Greg Faucette
- Stephanie Fenner
- Paula Ferreira
- David Fields
- Craig Fine
- Kerry Fitzgerald
- Nathan Fitzgerald
- Kimberly Flasch
- Eric Flueckiger
- Jared Forman
- Michael Fortman
- Keith Foster
- Stani Fowler
- Julee Fox
- Monica Fraczek
- John Frank
- Steven Frank
- Marty Fredericks
- Dave Freeman
- Michael Fried
- Amy Frizzell
- Louie Galbraith
- Liz Gantnier
- Chad Garber
- Mac Garber
- Marty Garland
- Jim Garner
- Chad Gassen
- Dan Gaston
- Jody Gauthier
- Jon Gee
- Gary Genenbacher
- Matt Gentile
- Michael Gerber
- Melissa Gibbons
- Keith Giddens Jr.
- Catherine Gilpin
- Troy Gilstorf
- Francis Godfrey
- Scott Gold
- Phuong Gomard
- Barry Goodman
- Jeff Goolsby
- Kevin Gore
- Jeremy Goss
- Mike Gossman
- Mike Gray
- Sherri Greenwood
- Gary Greer
- Sara Grenier
- John Griffin
- Shawn Grotte
- Barry Gumb
- Hal Guthrie Jr.
- Alan Gutierrez-Arana
- Kristin Gutting
- Joel Haaser
- Rob Haight
- Lori Haley
- Farlen Halikman
- David Hall
- Kevin Hamernik
- Dustin Hamilton
- Michael Hanger
- Steve Hanni
- Jon Hansen
- Neal Hansen
- Charlie Hanshaw
- Shaun Harms
- Jon Harris
- Rob Hartnett
- David Harwood
- Shabbir Hassanali
- Kendall Haulotte
- Leigh Hayes
- Tom Hazelwood Jr.

- Leslie Hedrick Bates
- Andrew Hejtmanek
- Fred Helfrich
- John Hemmer
- David Henderson
- Jerry Henderson Jr.
- Darren Hendrix
- Steven Herbst
- Joe Herting
- Kyle Hesemann
- Julie Hipsky
- Jenifer Hitschmann
- Bud Hollenkamp
- Jacob Holman
- Howard Hong
- Kathe Hoots
- Paul Hopkins
- Kevin Horn
- Lisa Horn
- Ben Howard
- Christina Howard
- Matthew Howell
- Travis Hudson
- Timothy Hughes
- Scott Humphrey
- Michelle Hurst
- Ben Hutterer
- Tim Jackson
- Will James
- Corey Jennings
- Alisha Jernack
- Jami Johnson
- Jeff Johnson
- Melanie Johnson
- Dale Johnston
- Chris Jones
- Jennifer Jones
- Jay Kadi
- Stuart Kamelhar
- Robert Kastenschmidt
- Mike Kelly
- Ryan Kelly

- Kevin Kemp
- Todd Kenney
- Justin Kensinger
- Peter Kern
- Stephen Kimberlin
- Jeff Kitterman
- Matt Klauser
- Alissa Klein
- Andrew Klemens
- Ashton Klindt
- John Kmetz
- Joel Knopp
- Ben Kohnle
- Janice Kong
- Steven Kops
- Paul Koster
- David Kot
- Nikki Kubly
- Craig Kuechenberg
- Boris Kushnir
- Ron Lagnado
- Pierre-Marie Lagnaud
- Michael LaMantia
- Bob Lamb
- Phil Laminack
- Howard Landsberg
- Clint Langford
- Jeff Layman
- Ryan Layman
- Brad Leffler
- Kevin Leggio
- Dave Leising
- Jeff Lenhart
- Howard Leung
- Kate Leverone
- Cheryl Levesque
- Chad Lewis
- Dave Libbares
- Adam Liebman
- Christopher Lieto
- Scott Linch
- Chris Linck

- Chris Lindner
- Marc Lion
- Erik Lioy
- Matt List
- Kevin Locke
- Camille Lockhart
- Taylor Longacre
- Eric Lowe
- Olga Lubomirsky
- Wade Luethy
- Tondee Lutterman
- Bryant Macaraeg
- Matthew Macdonald
- Rob MaCoy Jr.
- Allen Magee IV
- Brian Mall
- Shaun Maloney
- Louis Mannello Jr.
- Gary Marchand Jr.
- David Marcus
- Ricardo Martinez
- Carlos Martins
- Chris Masone
- John Mather
- Makayla Matheson
- Brian Matlock
- Rob Matschner Jr.
- Toni Mazzacca
- Mike McDevitt
- Jamie McDonald
- Jon McDowell
- Kieth McGovern
- John McKay
- Kimberly McKay
- Mary McKinley
- Ryan McLaughlin
- Wesley McLeod
- Dennis McLister
- Cindy McMaster
- Justin McNabb
- Don McNeill
- John Meachum

- Marlo Michaeli
- Eric Mies
- Daniel Miles III
- Grace Miller
- Mark Miller
- Megan Miller
- Rusty Minnix
- Angela Miratsky-Figas
- Brian Mischel
- Matthew Mittman
- George Moffa
- Amit Mohla
- Ryne Montgomery Jr.
- Chad Moore
- Chris Moore
- Shahab Moreh
- Angela Morelock
- Geron Morgan
- Matt Morris
- Jon Morton
- Norman Mosrie
- David Motsinger
- Beth Mullins
- Jennie Muniz
- Clint Munsell
- Chris Murphy
- Elizabeth Murphy
- Kevin Murphy
- Thomas Murtagh
- Brian Myeroff
- Jason Myers
- Jeff Naig
- Kelly Necessary
- Will Neeriemer
- Trish Neidig
- Taylor Nettleship
- Mark Nicolas
- Mariah Nielsen
- David Nigliazzo
- Dave Niles
- Stuart Nofsinger
- Joe Notaro

- Jean Nyberg
- Lindsey Oakley
- Randy Oberdiek
- Robert Oden
- John Ohannessian
- Tessa O'Keefe
- Rob Opitz
- Rachel Ormsby
- Michael Osinski
- Louis Osmont
- Lisa Osofsky
- Michael Ososki
- Jansen Otterness
- Nancy Ozuna
- Andy Page
- Kevin Pahud
- Jesse Palmer
- Prashant Panavalli
- Holly Pantzer
- Billy Parker
- Davy Parsons
- Trent Parten
- Juli Pascoe
- Anthony Pasternak
- Alpa Patel
- Brian Pavona
- Nicole Payton
- Todd Pefferman
- Tony Perazzo
- Joseph Perfetto
- Joel Perkins
- Laura Peth
- Julie Petit
- Karine Philippon
- Derek Pierce
- Mary Anne Pipkin
- Samuel Pizzichillo
- Toug Plilar
- Ken Pogrob
- Amber Popek
- Kelly Postlewaite
- Jason Pourakis

- Heather Powell
- Melissa Pozniak
- Lorenzo Prestigiacomo
- Sabrina Preston
- James Proctor
- Mark Prouhet
- Rob Pruitt
- Bert Purdy
- Adam Quattlebaum
- Andrew Quinnette
- Patricia Quintana-Perron
- David Rabb
- David Rainey
- Fran Randall
- Jeff Rapaglia
- Bill Rasmussen IV
- Donald Rawe
- Kevin Rayfield
- Jon Redelsperger
- Nickie Redick
- Ben Redman
- Anthony Reggiannini
- Jim Regnier
- Ryan Reiff
- Todd Reinstein
- Mary Reiser
- Jesse Respass III
- Greg Rexing
- Chris Ricchiuto
- Jeremy Rice
- Lindsey Richards
- Jessica Richter
- Andy Rinzel
- Kraig Ritter
- Tammy Rivera
- Adam Roark
- Jeff Roberts
- John Roberts
- Justin Roberts
- Becky Robins
- Andre Robledo
- Stephanie Rocco

- Michael Rofman
- Eric Rogers
- William Rogers
- Marine Rollinger
- Jeff Ronsse
- Joe Roos
- Kevin Ryals
- Ben Sady
- Jennifer Safran
- Georgia Salinas
- Steve Saluccio
- Daniel Sanders
- Jennifer Sanders
- Sarah Saunders
- Aaron Schaal
- Gary Schafer II
- Jamie Scheffe
- Bill Schinas
- Lindsay Schuster
- Nate Scott
- Steve Sears
- Keith Seeloff
- Michael Senko
- Brinn Serbanic
- Luke Sermersheim
- John Seymour Jr.
- Jimmy Sfiris
- Anna Shaferova
- Dave Sharkey
- Katherine Sharp
- Mark Sharp
- Kim Sheley
- Zach Shelton
- Taylor Short
- Amy Shreck
- Patrick Shuler
- Brandy Shy
- JoAnna Simek
- George Simon
- Brooke Simpson
- Joshua Siptak
- Ryan Sivill
- Travis Skinner
- Ernie Skyrme
- Stephen Slabaugh
- Jack Small
- Adam Smith
- Ashley Smith
- Brian Smith
- Dan Smith
- Derek Smith
- Erica Smith
- Jamie Smith Jr.
- Matthew Smith
- Tim Smith
- Matt Snow III
- Danielle Solomon
- Jonathan Somer
- Raphy Soussan
- Teri Sowder
- Tony Spratte
- Carrie St. John
- John Steffes
- Justin Stenberg
- Ken Stephens
- Megan Stern
- Wendy Stevens
- John Stewart Jr.
- Kate Stewart
- Jim Still
- Jay Stine
- Jonathan Stomberger
- Chip Storey
- David Stotelmeyer III
- Matt Stout
- Anthony Stranix
- Roy Strickland II
- Cy Sturdivant
- Jason Sullivan
- Josh Swain
- Ryan Swope
- Derek Tabar
- Faye Tannenbaum
- Richard Tannenbaum
- Daron Tarlton
- David Tate
- David Taylor
- Greg Taylor
- Ken Taylor Jr.
- Troy Taylor
- Chris Telli
- Drew Tenbrink
- Dennis Theodossis
- Adam Thomas
- Rudy Thomas
- Tara Thomas
- Paul Thompson
- Todd Thorson
- Randy Throener
- Brian Todd
- Craig Tolbert
- Tom Tollerton
- Jon Tomberlin
- Steve Toomey
- Greta Tosi-Miller
- Heather Townsend-Macan
- Mike Trammell
- Todd Trendler
- Travis Truesdell
- Paul Truitt
- TJ Tursi
- Scott Unnerstall
- Jon Unroe
- Denis Usher
- Mike Van Booven
- Martin van de Pol
- Chris Van Long
- Ryan Vaughan
- Shiv Venkatraman
- Craig Venokur
- Justin Verbeten
- Tamara Vineyard
- David Vogler Jr.
- Caleb Vuljanic
- Dan Wagner
- Victor Wahba

- Heather Wallace
- Kristen Walters
- Daniel Waninger
- Valerie Waskey
- Tom Watson
- Joe Watt
- Jaye Waynick
- Steve Webb
- Travis Webb
- Dave Weber
- Stephanie Weis
- Cameron Weldon
- Jed Welmaker
- Brian West
- Michael Westerfield
- Lynn Westergard
- Steve Whetstine
- Kelly White
- Stephen White

- Tifphani White-King
- Deborah Whitley
- Matt Whitmire
- Aaron Wiegert
- David Wiggins
- Joy Wiggins
- Corey Wilhelm
- Jonathan Wilke
- Mark Wilkerson
- Jason Wilkinson
- Andy Williams
- Carley Williams
- Jennifer Williams
- Leslie Wilson
- Sarah Windham
- Lance Windley
- Kyle Wissel
- Rick Wittgren
- Alan Wohl

- Jennifer Wold
- Jeff Wolf
- Mike Wolfe
- Michael Wolford
- Matt Wood
- Chris Woosley
- Bryan Wright
- Michael Wright
- Omar Yassine
- Tim York
- Andy Young
- Courtney Young
- Tracy Young III
- Ling Zhang
- Adam Zieren
- Danielle Zimmerman
- Mike Zimmerman

Proof of West Virginia Licensure



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

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
for the period beginning
JULY 1, 2024 THROUGH JUNE 30, 2025

F0473A
FORVIS MAZARS, LLP
500 VIRGINIA STREET EAST, SUITE 800
CHARLESTON WV 25301

Barry L. Bueger CPA

Board President

Kristi A. Justice

Executive Director

Contacts

Jennifer Jones
Principal, National Practice Leader
SOC and HITRUST Practice
jennifer.jones@us.forvismazars.com

Norman Mosrie
Partner
norman.mosrie@us.forvismazars.com



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

State of West Virginia
Centralized Request for Quote
Financial

Proc Folder: 1641266			Reason for Modification:
Doc Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2025-04-22	2025-05-08 13:30	CRFQ 0705 LOT2500000006	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 : Forvis Mazars, LLP

Address :

Street : 500 Virginia Street East, Suite 800

City : Charleston

State : WV **Country :** U.S. **Zip :** 25301

Principal Contact : Jennifer Jones

Vendor Contact Phone: 919.610.4658 **Extension:**

FOR INFORMATION CONTACT THE BUYER

Brandon L Barr
304-558-2652
brandon.l.barr@wv.gov

Vendor
Signature X

Jennifer Jones

FEIN# 44-0160260

DATE May 7, 2025

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



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

State of West Virginia
Centralized Request for Quote
Financial

Proc Folder: 1641266			Reason for Modification:
Doc Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP			
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BID CLERK
DEPARTMENT OF ADMINISTRATION
PURCHASING DIVISION
2019 WASHINGTON ST E
CHARLESTON WV 25305
US

VENDOR

Vendor Customer Code:

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Street : 500 Virginia Street East, Suite 800

City : Charleston

State : WV **Country :** U.S. **Zip :** 25301

Principal Contact : Jennifer Jones

Vendor Contact Phone: 919.610.4658 **Extension:**

FOR INFORMATION CONTACT THE BUYER

Brandon L Barr
304-558-2652
brandon.l.barr@wv.gov

Vendor
Signature X

Jennifer Jones

FEIN# 44-0160260

DATE May 7, 2025

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

ADDITIONAL INFORMATION
The West Virginia Purchasing Division is soliciting bids on behalf of WV Lottery to establish a contract for SSAE 21 SOC AUDIT REVIEW OF IGT CORP per the attached specifications, terms and conditions.

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	SSAE 21 AUDIT FY 2025				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
 See Specifications and Exhibit - A Pricing Page for details

SCHEDULE OF EVENTS		
<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Questions due by May 1st, 2025 at 10:00am ET	2025-05-01

INSTRUCTIONS TO VENDORS SUBMITTING BIDS

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

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

3. **PRE-BID MEETING:** The item identified below shall apply to this Solicitation.

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

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

All Vendors submitting a bid must attend the **mandatory** pre-bid meeting. Failure to attend the **mandatory** pre-bid meeting shall result in disqualification of the Vendor's bid. No one individual is permitted to represent more than one vendor at the pre-bid meeting. Any individual that does attempt to represent two or more vendors will be required to select one vendor to which the individual's attendance will be attributed. The vendors not selected will be deemed to have not attended the pre-bid meeting unless another individual attended on their behalf.

An attendance sheet provided at the pre-bid meeting shall serve as the official document verifying attendance. Any person attending the pre-bid meeting on behalf of a Vendor must list on the attendance sheet his or her name and the name of the Vendor he or she is representing. It is the Vendor's responsibility to locate the attendance sheet and provide the required information. Failure to complete the attendance sheet as required may result in disqualification of Vendor's bid.

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

Any discussions or answers to questions at the pre-bid meeting are preliminary in nature and are non-binding. Official and binding answers to questions will be published in a written addendum to the Solicitation prior to bid opening.

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

Submitted emails should have the solicitation number in the subject line. Question

Submission Deadline:

Submit Questions to:

2019 Washington Street, East Charleston, WV 25305

Fax: (304) 558-3970

Email:

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

6. BID SUBMISSION: All bids must be submitted on or before the date and time of the bid opening listed in section 7 below. Vendors can submit bids electronically through wvOASIS, in paper form delivered to the Purchasing Division at the address listed below either in person or by courier, or in facsimile form by faxing to the Purchasing Division at the number listed below. Notwithstanding the foregoing, the Purchasing Division may prohibit the submission of bids electronically through wvOASIS at its sole discretion. Such a prohibition will be contained and communicated in the wvOASIS system resulting in the Vendor's inability to submit bids through wvOASIS. The Purchasing Division will not accept bids or modification of bids via email.

Bids submitted in paper, facsimile, or via wvOASIS must contain a signature. Failure to submit a bid in any form without a signature will result in rejection of your bid.

A bid submitted in paper or facsimile form should contain the information listed below on the face of the submission envelope or fax cover sheet. Otherwise, the bid may be rejected by the Purchasing Division.

VENDOR NAME:

BUYER:

SOLICITATION NO.:

BID OPENING DATE:

BID OPENING TIME:

FAX NUMBER:

Any bid received by the Purchasing Division staff is considered to be in the possession of the Purchasing Division and will not be returned for any reason.

Bid Delivery Address and Fax Number:

Department of Administration, Purchasing Division 2019 Washington Street East

Charleston, WV 25305-0130

Fax: 304-558-3970

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

Bid Opening Date and Time:

Bid Opening Location:

Department of Administration, Purchasing Division

2019 Washington Street East

Charleston, WV 25305-0130

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

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

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

[] This Solicitation is based upon a standardized commodity established under W. Va. Code § 5A-3-61. Vendors are expected to bid the standardized commodity identified. Failure to bid the standardized commodity will result in your firm's bid being rejected.

11. **COMMUNICATION LIMITATIONS:** In accordance with West Virginia Code of State Rules §148-1-6.6.2, communication with the State of West Virginia or any of its employees regarding this Solicitation during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited without prior Purchasing Division approval. Purchasing Division approval for such communication is implied for all agency delegated and exempt purchases.

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

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

14. **PREFERENCE:** Vendor Preference may be requested in purchases of motor vehicles or construction and maintenance equipment and machinery used in highway and other infrastructure projects. Any request for preference must be submitted in writing with the bid, must specifically identify the preference requested with reference to the applicable subsection of West Virginia Code § 5A-3-37, and must include with the bid any information necessary to evaluate and confirm the applicability of the requested preference. A request form to help facilitate the request can be found at: www.state.wv.us/admin/purchase/vrc/Venpref.pdf.

15A. RECIPROCAL PREFERENCE: The State of West Virginia applies a reciprocal preference to all solicitations for commodities and printing in accordance with W. Va. Code § 5A-3-37(b). In effect, non-resident vendors receiving a preference in their home states, will see that same preference granted to West Virginia resident vendors bidding against them in West Virginia. Any request for reciprocal preference must include with the bid any information necessary to evaluate and confirm the applicability of the preference. A request form to help facilitate the request can be found at: www.state.wv.us/admin/purchase/vrc/Venpref.pdf.

15. SMALL, WOMEN-OWNED, OR MINORITY-OWNED BUSINESSES:

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

16. WAIVER OF MINOR IRREGULARITIES: The Director reserves the right to waive minor irregularities in bids or specifications in accordance with West Virginia Code of State Rules § 148-1-4.7.

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

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

19. ACCEPTANCE/REJECTION: The State may accept or reject any bid in whole, or in part in accordance with W. Va. Code of State Rules § 148-1-4.6. and § 148-1-6.3.”

20. **WITH THE BID REQUIREMENTS:** In instances where these specifications require documentation or other information with the bid, and a vendor fails to provide it with the bid, the Director of the Purchasing Division reserves the right to request those items after bid opening and prior to contract award pursuant to the authority to waive minor irregularities in bids or specifications under W. Va. CSR § 148-1-4.7. This authority does not apply to instances where state law mandates receipt with the bid.

21. **EMAIL NOTIFICATION OF AWARD:** The Purchasing Division will attempt to provide bidders with e-mail notification of contract award when a solicitation that the bidder participated in has been awarded. For notification purposes, bidders must provide the Purchasing Division with a valid email address in the bid response. Bidders may also monitor wvOASIS or the Purchasing Division's website to determine when a contract has been awarded.

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

GENERAL TERMS AND CONDITIONS:

1. CONTRACTUAL AGREEMENT: Issuance of an Award Document signed by the Purchasing Division Director, or his designee, and approved as to form by the Attorney General's office constitutes acceptance by the State of this Contract made by and between the State of West Virginia and the Vendor. Vendor's signature on its bid, or on the Contract if the Contract is not the result of a bid solicitation, signifies Vendor's agreement to be bound by and accept the terms and conditions contained in this Contract.

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

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

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

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

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

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

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

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

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

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

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

☐ **Term Contract**

Initial Contract Term: The Initial Contract Term will be for a period of _____. The Initial Contract Term becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and the Initial Contract Term ends on the effective end date also shown on the first page of this Contract.

Renewal Term: This Contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with approval of the Purchasing Division and the Attorney General's office (Attorney General approval is as to form only). Any request for renewal should be delivered to the Agency and then submitted to the Purchasing Division thirty (30) days prior to the expiration date of the initial contract term or appropriate renewal term. A Contract renewal shall be in accordance with the terms and conditions of the original contract. Unless otherwise specified below, renewal of this Contract is limited to _____ successive one (1) year periods or multiple renewal periods of less than one year, provided that the multiple renewal periods do not exceed the total number of months available in all renewal years combined. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

☐ **Alternate Renewal Term** – This contract may be renewed for _____ successive _____ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's office (Attorney General approval is as to form only)

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

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

☐ **Fixed Period Contract with Renewals:** This Contract becomes effective upon Vendor's receipt of the notice to proceed and part of the Contract more fully described in the attached specifications must be completed within _____ days. Upon completion of the work covered by the preceding sentence, the vendor agrees that:

☐ the contract will continue for _____ years;

☐ the contract may be renewed for _____ successive _____ year periods or shorter periods provided that they do not exceed the total number of months contained in all available renewals. Automatic renewal of this Contract is prohibited. Renewals must be approved by the Vendor, Agency, Purchasing Division and Attorney General's Office (Attorney General approval is as to form only).

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

☐ **Construction/Project Oversight:** This Contract becomes effective on the effective start date listed on the first page of this Contract, identified as the State of West Virginia contract cover page containing the signatures of the Purchasing Division, Attorney General, and Encumbrance clerk (or another page identified as _____), and continues until the project for which the vendor is providing oversight is complete.

☐ **Other:** Contract Term specified in _____

4. AUTHORITY TO PROCEED: Vendor is authorized to begin performance of this contract on the date of encumbrance listed on the front page of the Award Document unless either the box for "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked in Section 3 above. If either "Fixed Period Contract" or "Fixed Period Contract with Renewals" has been checked, Vendor must not begin work until it receives a separate notice to proceed from the State. The notice to proceed will then be incorporated into the Contract via change order to memorialize the official date that work commenced.

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

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

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

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

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

☐ **Construction:** This Contract is for construction activity more fully defined in the specifications.

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

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

☐ **LICENSE(S) / CERTIFICATIONS / PERMITS:** In addition to anything required under the Section of the General Terms and Conditions entitled Licensing, the apparent successful Vendor shall furnish proof of the following licenses, certifications, and/or permits upon request and in a form acceptable to the State. The request may be prior to or after contract award at the State's sole discretion.

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

8. INSURANCE: The apparent successful Vendor shall furnish proof of the insurance identified by a checkmark below prior to Contract award. The insurance coverages identified below must be maintained throughout the life of this contract. Thirty (30) days prior to the expiration of the insurance policies, Vendor shall provide the Agency with proof that the insurance mandated herein has been continued. Vendor must also provide Agency with immediate notice of any changes in its insurance policies, including but not limited to, policy cancelation, policy reduction, or change in insurers. The apparent successful Vendor shall also furnish proof of any additional insurance requirements contained in the specifications prior to Contract award regardless of whether that insurance requirement is listed in this section.

Vendor must maintain:

☐ **Commercial General Liability Insurance** in at least an amount of: _____ per occurrence.

☐ **Automobile Liability Insurance** in at least an amount of: _____ per occurrence.

☐ **Professional/Malpractice/Errors and Omission Insurance** in at least an amount of: _____ per occurrence. Notwithstanding the forgoing, Vendor's are not required to list the State as an additional insured for this type of policy.

☐ **Commercial Crime and Third Party Fidelity Insurance** in an amount of: _____ per occurrence.

☐ **Cyber Liability Insurance** in an amount of: _____ per occurrence.

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

☐ **Pollution Insurance** in an amount of: _____ per occurrence.

☐ **Aircraft Liability** in an amount of: _____ per occurrence.

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

10. VENUE: All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.

11. LIQUIDATED DAMAGES: This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other available remedy. Vendor shall pay liquidated damages in the amount specified below or as described in the specifications:

☐ _____ for _____.

☐ Liquidated Damages Contained in the Specifications.

☐ Liquidated Damages Are Not Included in this Contract.

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

13. PRICING: The pricing set forth herein is firm for the life of the Contract, unless specified elsewhere within this Solicitation/Contract by the State. A Vendor's inclusion of price adjustment provisions in its bid, without an express authorization from the State in the Solicitation to do so, may result in bid disqualification. Notwithstanding the foregoing, Vendor must extend any publicly advertised sale price to the State and invoice at the lower of the contract price or the publicly advertised sale price.

14. PAYMENT IN ARREARS: Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software maintenance, licenses, or subscriptions may be paid annually in advance.

15. PAYMENT METHODS: Vendor must accept payment by electronic funds transfer and P-Card. (The State of West Virginia's Purchasing Card program, administered under contract by a banking institution, processes payment for goods and services through state designated credit cards.)

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

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

18. FUNDING: This Contract shall continue for the term stated herein, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise made available, this Contract becomes void and of no effect beginning on July 1 of the fiscal year for which funding has not been appropriated or otherwise made available. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.

19. CANCELLATION: The Purchasing Division Director reserves the right to cancel this Contract immediately upon written notice to the vendor if the materials or workmanship supplied do not conform to the specifications contained in the Contract. The Purchasing Division Director may also cancel any purchase or Contract upon 30 days written notice to the Vendor in accordance with West Virginia Code of State Rules § 148-1-5.2.b.

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

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

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

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to comply with all applicable laws, regulations, and ordinances. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

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

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

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

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

27. ASSIGNMENT: Neither this Contract nor any monies due, or to become due hereunder, may be assigned by the Vendor without the express written consent of the Agency, the Purchasing Division, the Attorney General's office (as to form only), and any other government agency or office that may be required to approve such assignments.

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

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

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

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

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

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

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

SUBCONTRACTOR COMPLIANCE: Vendor shall notify all subcontractors providing commodities or services related to this Contract that as subcontractors, they too are required to be licensed, in good standing, and up-to-date on all state and local obligations as described in this section. Obligations related to political subdivisions may include, but are not limited to, business licensing, business and occupation taxes, inspection compliance, permitting, etc. Notification under this provision must occur prior to the performance of any work under the contract by the subcontractor.

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

34. VENDOR NON-CONFLICT: Neither Vendor nor its representatives are permitted to have any interest, nor shall they acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency.

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

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

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

37. NO DEBT CERTIFICATION: In accordance with West Virginia Code §§ 5A-3-10a and 5-22-1(i), the State is prohibited from awarding a contract to any bidder that owes a debt to the State or a political subdivision of the State. By submitting a bid, or entering into a contract with the State, Vendor is affirming that (1) for construction contracts, the Vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, neither the Vendor nor any related party owe a debt as defined above, and neither the Vendor nor any related party are in employer default as defined in the statute cited above unless the debt or employer default is permitted under the statute.

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

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

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

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

40. BACKGROUND CHECK: In accordance with W. Va. Code § 15-2D-3, the State reserves the right to prohibit a service provider's employees from accessing sensitive or critical information or to be present at the Capitol complex based upon results addressed from a criminal background check. Service providers should contact the West Virginia Division of Protective Services by phone at (304) 558-9911 for more information.

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

- a. "State Contract Project" means any erection or construction of, or any addition to, alteration of or other improvement to any building or structure, including, but not limited to, roads or highways, or the installation of any heating or cooling or ventilating plants or other equipment, or the supply of and materials for such projects, pursuant to a contract with the State of West Virginia for which bids were solicited on or after June 6, 2001.
- b. "Steel Products" means products rolled, formed, shaped, drawn, extruded, forged, cast, fabricated or otherwise similarly processed, or processed by a combination of two or more or such operations, from steel made by the open hearth, basic oxygen, electric furnace, Bessemer or other steel making process.
- c. The Purchasing Division Director may, in writing, authorize the use of foreign steel products if:
 1. The cost for each contract item used does not exceed one tenth of one percent (.1%) of the total contract cost or two thousand five hundred dollars (\$2,500.00), whichever is greater. For the purposes of this section, the cost is the value of the steel product as delivered to the project; or
 2. The Director of the Purchasing Division determines that specified steel materials are not produced in the United States in sufficient quantity or otherwise are not reasonably available to meet contract requirements.

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

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

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

43. INTERESTED PARTY SUPPLEMENTAL DISCLOSURE: W. Va. Code § 6D-1-2 requires that for contracts with an actual or estimated value of at least \$1 million, the Vendor must submit to the Agency a disclosure of interested parties prior to beginning work under this Contract. Additionally, the Vendor must submit a supplemental disclosure of interested parties reflecting any new or differing interested parties to the contract, which were not included in the original pre-work interested party disclosure, within 30 days following the completion or termination of the contract. A copy of that form is included with this solicitation or can be obtained from the WV Ethics Commission. This requirement does not apply to publicly traded companies listed on a national or international stock exchange. A more detailed definition of interested parties can be obtained from the form referenced above.

44. PROHIBITION AGAINST USED OR REFURBISHED: Unless expressly permitted in the solicitation published by the State, Vendor must provide new, unused commodities, and is prohibited from supplying used or refurbished commodities, in fulfilling its responsibilities under this Contract.

45. VOID CONTRACT CLAUSES: This Contract is subject to the provisions of West Virginia Code § 5A-3-62, which automatically voids certain contract clauses that violate State law.

46. ISRAEL BOYCOTT: Bidder understands and agrees that, pursuant to W. Va. Code § 5A-3-63, it is prohibited from engaging in a boycott of Israel during the term of this contract.

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) _____

(Address) _____

(Phone Number) / (Fax Number) _____

(email address) _____

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that 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.

(Company) *Jennifer Jones **

(Signature of Authorized Representative)

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

(Phone Number) (Fax Number)

(Email Address)

*Our acceptance of this engagement is subject to completion of our normal client acceptance procedures and the negotiations stated on the Exceptions to Terms and Conditions page of our proposal.

REQUEST FOR QUOTATION
STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.21 (SSAE 21)
REVIEW OF IGT

SPECIFICATIONS

- 1. PURPOSE AND SCOPE:** The West Virginia Purchasing Division is soliciting bids on behalf of THE WEST VIRGINIA LOTTERY to establish a contract for a STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS NO.21 (SSAE 21) for a REVIEW OF International Game Technology (IGT).

BACKGROUND: The West Virginia Lottery (“Lottery”) was created and organized in April 1985 to generate revenue that benefits the citizens of the state. Through the years, the mission has evolved to include specific funding for programs benefiting education, senior citizens, tourism, and other programs as the Legislature may determine. The Lottery began selling instant games on January 9, 1986, and began selling draw games on November 25, 1986. The Lottery also participates in Multi-State Lottery games (MUSL), including but not limited to Mega Millions, Lotto America and Powerball.

The Lottery contracted with GTECH Corporation, headquartered in Providence RI, for the Instant and On-line Gaming System on June 28, 2009. The Lottery is currently in its second contract with International Game Technology (IGT), the successor to GTECH, which was effective June 28, 2018.

IGT is an international company that designs, manufactures, installs and operates instant and on-line ticket wagering systems for domestic and foreign governments as well as for government-licensed organizations. IGT is under the local management of the account executive. The local organization is divided into the following departments:

- Field Services
- Operations/ Permanent & Backup Data Centers
- Field Sales
- Retailer Hotline
- Inside Sales
- Instant Ticket Warehousing and Distribution

The IGT (Aurora) solution has been configured to provide a combination of performance, reliability, flexibility, and resilience over the term of the contract. The Aurora Transaction Engine (ARTE) is a key part of the Aurora solution.

The architecture comprises four redundant, physically separate, fully integrated Aurora Transaction Engines. Each runs on a Lenovo System server. The four Aurora Transaction Engines are securely linked together (N-Plexed) across two data centers: the Primary Data Center (PDC) in Charleston, WV, and a Backup Data Center (BDC) in Bridgeport, WV. These systems operate in a quadplex configuration to provide multiple levels of redundancy. This configuration maintains operational and data integrity in the event of a system failure at the PDC or a total failure of the PDC requiring a failover to the two systems at the BDC.

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The primary functions of the IBM system servers are as follows:

- Transactional Recording across multiple systems
- Instant & On-line Weekly Accounting
- Telemarketing (Instant Product)
- Sales Tracking (Instant & On-line Products)
- Billing (Instant & On-line Products)
- Prize Payments (Instant & On-line Products)
- Inventory Control (Instant Products)
- Retailer Inventory Tracking (Instant & On-line Products)
- Instant Product Reports

The Internal Control System (ICS) is used to balance the Instant and On-line Gaming System. Three ICS Systems are located in Charleston, WV, and one in Bridgeport, WV. All production ICS systems reside in Lottery Data Centers. IGT also has a Test ICS System located at the vendor's PDC. These systems are provided by and managed by Elsym, a company that specializes in systems to audit results of Gaming transactions, and they provide an independent re-computation of all ticket sales to support drawings.

The IGT instant and on-line gaming system includes the following components:

- Central Systems.
- Disaster Recovery with Business Continuity.
- Terminals – Altura Flex and Gemini Touch.
- Hardware and Software.
- Field Services.
- Web hosting of software and maintenance of systems used for Wizards and Mobile Convenience applications; and
- Personnel to manage, operate, support, and maintain the systems.

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

- Internet Protocol (IP) from terminal to host;
- A hybrid-technology, integrated online network;
- Approximately 78% satellite communications (VSAT) ;
- Approximately 21% cellular (Ventus Communications) or MPLS/Cable; and,
- In addition, approximately 41% of the retail network has automatic backup cellular (Ventus Communications) connectivity in the event of a primary circuit outage.

The communication network provides a dedicated, always-on private network consisting primarily of VSAT and cellular (depending upon availability per retailer) to support end to end connectivity from the online lottery terminals to the data centers. Each data center will be connected via redundant 20 Meg Ethernet circuits to ensure that all transactions are logged at both data centers.

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IGT operates satellite technology from its satellite hubs in Nevada and Maryland, with the satellite network operated by Hughes Network Solutions. IGT provides field service employees that provide support to the satellite (on premise equipment) and retailer terminals.

Each retailer location has a Lottery terminal, which may consist of up to two different types – a base (Altura Flex) and a Gemini Touch (Self- Service Terminal). At present, approximately 420 licensed Lottery retail locations have the Gemini Touch terminal types.

Office Locations include:

- The Lottery operates out of two administrative offices, including a claim center and a warehouse managed by IGT. The Lottery's primary headquarters is located at 900 Pennsylvania, Charleston, WV 25302. The West Virginia Lottery hot site is located at the Lottery's backup data center in Bridgeport, WV. This location also houses the IGT backup facilities, backup facilities for video lottery and State Lottery internal systems.
- The IGT office is located in Charleston, WV.

The primary functions of the Lottery Gaming System are as follows:

Transaction processing of Instant and On-line (Draw) Products:

Muti-State Lottery Draw Games

- Powerball (MUSL) product
- Mega Millions (Mega Millions Game Group MUSL) product
- Lotto America (MUSL product)

In-State Lottery Draw Games

- Daily 3 (WV)
- Daily 4 (WV)
- Cash 25 (WV)
- Keno Go Bonus (WV)
- Ca\$h Pop (WV)

Instant Ticket Lottery Products

- Instant Scratch-Offs (WV)

System functions for each product offered include:

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- Sales
- Validations
- Terminal Reports
- Ticket Validation
- Returns/Cancel (Not applicable to Multi-State Games)
- Retrieval of report data
- Instant Product Inventory movement
- ICS processing
- Billing functions
- Promotions (Gaming promotions)
- Ticket Stock Inventory and Controls (GGuard, transitioning to SURELOCK April 2025)
- Consumables Inventory (POS)

The current gaming system includes additional back-office tools including the following:

- Performance Wizard

This Web Based tool provides various users with dashboards to run reports and create charts and graphs related to sales performance data. It also provides data to manage retailer performance and Lottery Vending Machine (LVM) information utilization.

- Aurora Navigator

This is the User Interface for all Lottery and IGT users of the system. It includes reporting and/or financial data such as host reports, draw information, retailer information and associated liabilities.

- Lottery Mobile Convenience Application (**Replaced 11/2024**).

The 'non-wagering' Mobile App allowed customers to download from an iOS or Android platform. It then provided users with functionality, including notifications, winning numbers for draw games, a scratch-off ticket checker, and retailer locations.

This was replaced in **November 2024**. The Lottery launched an I-Lottery-specific app with a vendor called Neo Pollard Interactive (NPI). IGT is responsible for the Application Programming Interface (API) that provides data for NPI's functionality, including scanning scratch-off tickets, checking draw-based games for winners, and providing winning numbers. NPI provides digital play slips for use

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with the IGT system. The two systems are integrated in that respect only. NPI reports to a separate, dedicated Internal Controls System (ICS).

- **Retailer Wizard**

The retailer wizard provides a web-based application that is available to retailers for the following functions:

- Request Assistance from the Lottery
- Review Information Messages from the Lottery
- A flexible hierarchy of Widgets (sections) can be designed by each retailer to display information like the following grouped by whatever date range is of interest:
 - Earnings
 - Net Sales
 - Sales History
 - Alerts
 - Big Winners by your location
 - Cumulative Winnings
 - Jackpots & Next Draws
 - Lottery Announcements
 - Lottery Representatives (contact information)

The Retailer has the ability to manage users and print various reports containing data similar to what is shown online in the Widgets. There are additional widgets specific to various retailer types based on permissions granted to a specific retailer. Retailer Wizard provides for reporting related to daily and weekly retailer sales, inventory, and cashing activities.

2. DEFINITIONS: The terms listed below shall have the meanings assigned to them below. Additional definitions can be found in section 2 of the General Terms and Conditions.

2.1 “Contract Services” means SSAE 21 STANDARD WILL BE USED FOR REPORTING ON CONTROLS AT IGT RELEVANT TO INTERNAL CONTROLS FOR FINANCIAL REPORTING.

2.2 “Pricing Section” means the pages upon which Vendor should list its proposed price for the Contract Services. The Pricing Page is either included on the last page of this Solicitation or attached hereto as Exhibit A.

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

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3. QUALIFICATIONS: Vendor shall have the following minimum qualifications. Failure to meet any of these qualifications will result in disqualification:

Please refer to separate proposal response.

3.1 The Vendor must be a licensed CPA firm with five (5) years of prior experience in SAS70/SSAE16/SSAE18/SSAE21 reviews and one (1) year experience in SSAE 18 or SSAE21 reviews with the systems used by IGT and by the Lottery, or with comparable systems.

3.1.1 A vendor must provide evidence of performing this service for other businesses of like size, another state agency and/or another lottery. This evidence should include related client contact information where the vendor provided the requested services to the satisfaction of the Lottery.

3.1.2 Vendor must identify a minimum of two (2) comparable engagements which have been conducted by the vendor over the past five (5) years. The vendor should indicate the names, titles, email addresses and telephone number(s) of the persons to be contacted for the purpose of obtaining references, if so desired by the Lottery.

3.2 The Vendor must demonstrate that the engagement team performing under this contract includes staff with experience and certification associated with firms that perform SSAE21 engagements. This can be satisfied by including copies of current certifications. Such certifications could include, but not be limited to, Systems Auditing and Systems Security. A Vendor will be disqualified if there are NO certified staff assigned to the project.

3.3 Supervisory staff must have a bachelor's degree in accounting or related field, Management Information Systems, or Computer Science.

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

3.5 The vendor shall provide the following information or an indication that the information is not applicable to them and why an exception should be granted:

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

3.5.1.1 If the vendor is a partnership, all of the general and limited partners.

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- 3.5.1.2** If the vendor is a trust, the trustee and all persons entitled to receive income or benefit from the trust;
 - 3.5.1.3** If the vendor is a limited liability company or limited liability partnership, the members, partners, officers and directors.
 - 3.5.1.4** If the vendor is an association, the members, officers and directors.
 - 3.5.1.5** If the vendor is a corporation, the officers, directors, and each owner or holder, directly or indirectly, of any equity security or other evidence of ownership of any interest in the corporation; except that in the case of owners or holders of publicly held equity securities of a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held securities must be disclosed; and
 - 3.5.1.6** If the vendor is a subsidiary company, each intermediary company, holding company or parent company involved therewith and the officers, directors and stockholders of each; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent or more of the publicly held security must be disclosed.
- 3.5.2** The type of business entity (e.g., corporation, partnership, etc.). If the vendor is a corporation, all states in which the vendor is authorized to do business and the nature of that business.
- 3.5.3** The place of the vendor's incorporation, if any.
- 3.5.4** The name, postal address, email address and telephone number of a representative to contact regarding all matters in relation to the bid/contract compliance/deliverables.
- 3.5.5** The name and telephone number of all attorneys and law firms representing the vendor in the State of West Virginia, if applicable.
- 3.5.6** A list of jurisdictions which the vendor has contracts to supply gaming materials, equipment or services.
- 3.5.7** The details of any conviction by a federal or any state court of the vendor or any person whose name and address is required under number 4.1.1 for a criminal offense punishable by imprisonment for more than one year and the submission of a full set of fingerprints of such person made at a law enforcement agency by

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an agent or officer of such agency on forms supplied by the Lottery. Forms will be provided at a vendor's request.

- 3.5.8** The details of any disciplinary action taken by any state against the vendor or any person whose name and address is required under number 4.1.1 regarding any matter related to gaming services or the selling, leasing, offering for sale or lease, buying or servicing of gaming materials or equipment.
- 3.5.9** The details of any disciplinary action taken by a state against the vendor or any person whose name and address are required by number 4.1.1 regarding any order, judgment or decree of any court of competent jurisdiction, federal, or state authority permanently or temporarily enjoining him from, or otherwise limiting his participating in any type of professional or business practice or activity (i.e., licenses, suspension and/or revocation of same).
- 3.5.10** The details of any termination of a contract for any reason during the last five (5) years.
- 3.5.11** The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.
- 3.5.12** The details of any assessment of penalties under any of its existing or past contracts, including the public jurisdiction, the reason for the penalties, and the penalty amount of each incident.
- 3.5.13** The vendor's and any subcontractor's Federal Employer Identification Number and the West Virginia Tax Identification Number shall be provided.
- 3.5.14** Upon contract award the successful vendor must disclose any potential conflict of interest relative to the performance of the requirements of this RFQ. Any vendor's employees who are former Lottery or IGT employees must be identified along with their position and responsibilities within the vendor's organization. Also, any personal or business relationship between the vendor, the principals, and employees assigned to the review and/or of their immediate families with any employee of the Lottery or IGT must be disclosed. Any such relationship that might be perceived or represented as a conflict must be disclosed. If a conflict of interest does exist, the employee will be disqualified. Failure to disclose any such relationship may be a cause for contract termination or disqualification of the quotation.
- 3.5.15** Because of the relationship between the Lottery and IGT, the Lottery will initiate investigations into the background of any firm, officers, principals, investors, owners, subcontractors, employees or any other associates of the vendor(s) it deems necessary at its sole discretion. Such background investigations may include, but not be limited to, financial/credit and criminal

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matters; other inquiries, as deemed appropriate to verify information and conduct the background investigation, and fingerprint identification by the Lottery, the West Virginia State Police and/or the Federal Bureau of Investigation. As a part of the overall background investigation, the Lottery may conduct site inspections of the vendor's facilities to determine that adequate physical security measures are utilized. Additional periodic background investigations may be conducted by the Lottery at its discretion at any time.

- 3.5.16** The Lottery reserves the right to reject any of the vendor's personnel that it deems unsuitable to work on the SSAE 21 Review. During the performance of this review, the vendor shall not employ or permit the employment of any unfit or unqualified person(s) not skilled in the tasks assigned to them. The vendor shall employ sufficient labor for carrying out work to full completion in the manner and time prescribed by any contract awarded pursuant to this RFQ. The vendor shall be responsible to the Lottery for the acts and omissions of the vendor's employees. In addition, the vendor shall enforce strict discipline among the vendor's employees in performing the services under the contract.
- 3.5.17** Any person employed by the vendor shall, at the written request of the Lottery, be removed forthwith by the vendor from work relating to the contract. If the person is not removed or if replacement personnel are deemed unsuitable for proper completion of the work, the Lottery may, through the West Virginia Purchasing Division upon thirty (30) days written notice, terminate the contract.
- 3.5.18** The vendor will be required to notify the Lottery in the event of change of personnel assigned to the review. This notification will be given with sufficient time, which will be determined by the Deputy Director of Traditional Security for the Lottery, to allow for any background investigation that may have to be performed on any vendor's employees that will be replacing the current vendor's personnel.
- 3.5.19** The vendor is required to maintain its books, records, and other evidence pertaining to the contract in accordance with Generally Accepted Accounting Principles. These records shall be available to the Lottery, its internal auditor or other designees at all times during the contract period and for a minimum of five (5) full years from the expiration date or the final payment of the contract, whichever is later.

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4. MANDATORY REQUIREMENTS:

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

4.1.1 The vendor will review the Lottery's service organization, the instant and on-line vendor (IGT). The examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) -- Statement on Standards for Attestation Engagements No. 21 -- Reporting on Controls at a Service Organization (SOC1). Those standards require that the service auditor plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the AICPA guidelines throughout the audit period. The service auditor will obtain sufficient and appropriate evidence to provide a reasonable basis for their opinion.

4.1.2 The service auditor is responsible for expressing an opinion on:

4.1.2.1 The fairness of the presentation of the description of the transaction processing system that was designed and implemented throughout the audit period.

4.1.2.2 The suitability of the design of controls related to the control objectives stated in the AICPA guidelines, providing reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the audit period and user entities applied the complementary user entity controls contemplated in the design of IGT WV's controls throughout the audit period.

4.1.2.3 The operating effectiveness of controls tested, which together with the complementary user entity controls, would be necessary to provide reasonable assurance that the control objectives stated in the description were achieved and operated effectively through the audit period.

4.1.3 The vendor will provide a report on policies, procedures, systems security and data integrity measures placed into operation. The vendor will also test the operating effectiveness of these measures. This is a report on IGT's description of its control structure policies, procedures, systems security and data integrity that may be relevant to the Lottery's internal control structure. This report should document whether such policies, procedures, systems security and data integrity measures were suitably designed to achieve specified control

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objectives, whether they have been and currently are placed in operation and whether the policies and procedures that are being tested have been operating with sufficient effectiveness to provide reasonable assurance that the related control objectives have been achieved.

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

4.1.5 The vendor will review the current Lottery Games Operation Services contract and using standard testing/reviewing techniques, ensure the existing On-line/Instant vendor is following contract guidelines in addition to procedures directly related to the Control Objectives that are an integral part of the SOC1 audit.

4.1.6 The Control Objectives related to the SOC1 Audit provide reasonable assurances that:

4.1.6.1 Policies and Procedures related to security initiatives and ethical behavior.

4.1.6.2 Only valid point of sale devices are recognized by the systems.

4.1.6.3 Valid Tickets are captured as transactions and are properly recorded, invalid transactions are rejected.

4.1.6.4 Wagers are properly summarized and their integrity maintained from purchase through end-of-day processing. Validations are properly accumulated for invoicing purposes.

4.1.6.5 All retailer requested cancellation attempts are recorded, and only valid cancellations are accepted by the system.

4.1.6.6 Only winning tickets can be validated and that winning tickets can only be validated once and for the correct prize amount.

4.1.6.7 High tier winning tickets can only be validated by authorized point of sale devices.

4.1.6.8 Instant game ticket data is properly loaded onto the system and the tickets are logically controlled from the time they are received from the vendor throughout the game's life cycle.

4.1.6.9 Controls provide reasonable assurance that instant gaming transaction activities are balanced and reconciled, and agent settlement reports are complete and accurate.

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- 4.1.6.10** Scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures.
- 4.1.6.11** Tracking and reporting of processing problems are performed to established procedures.
- 4.1.6.12** Backup procedures have been developed to minimize interruption in data processing.
- 4.1.6.13** Logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of user access rights are properly approved and the removal of user access rights is timely.
- 4.1.6.14** Development and changes to the gaming system and supporting infrastructures are authorized, tested, approved, and implemented in a controlled environment.
- 4.1.6.15** The production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing; and,
- 4.1.6.16** Physical access to in scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.
- 4.1.7** Fifteen (15) copies of the SSAE 21 report must be provided for the use of the Lottery and its independent auditors and issued by **August 31st** of each year.
- 4.1.8** A pre-planning meeting with WV Lottery personnel will be required; this can be accomplished via ZOOM or a TEAMS call.
- 4.1.9** The initial review period is from July 1, 2024, through June 30, 2025 (FY 25).
- 4.1.10** A subsequent pre-planning meeting (incorporating any information provided as a result of the WV Lottery meeting) will be required for the WV Lottery's contractor (currently IGT). This can be completed via a ZOOM or TEAMS call.
- 4.1.11** The results of the SSAE 21 report will be presented to the Finance Committee of the WV Lottery at a commission meeting held in the WV Lottery headquarters.
- 4.1.12** Observation of at least **one** live game load will be required.

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4.1.13 Observation of **one** draw close will be required for each WV draw game. There are 8 total draw games. One draw close observation for each is required.

4.1.14 Observations of physical security controls at the Primary Data Center and the Backup Data center (Bridgeport WV) will be required in person.

4.1.15 Fieldwork will be substantially completed at the WV Lottery's contractor's facilities (IGT) in West Virginia.

4.2 Organization and Administration: Listed below is a summary of control objectives

4.2.1 Control Objective A1: Controls provide reasonable assurance regarding the adherence to policies and procedures surrounding security initiatives and ethical behavior.

Game Processing

4.2.2 Control Objective B1: Controls provide reasonable assurance that only valid point of sale devices are recognized by the systems.

4.2.3 Control Objective B2: Controls provide reasonable assurance that valid tickets are captured as transactions and are properly recorded, and invalid transactions are rejected.

4.2.4 Control Objective B3: Controls provide reasonable assurance that wagers are properly summarized, and their integrity maintained from purchase through end-of-day processing and validations are properly accounted for invoicing purposes.

4.2.5 Control Object B4: Controls provide reasonable assurance that all retailer requested cancellation attempts are recorded and that only valid cancellations are accepted by the system.

4.2.6 Control Objective B5: Controls provide reasonable assurance that winning numbers are input completely and accurately into the game processing system and that winning ticket identification is completely and accurately performed.

4.2.7 Control Objective B6: Controls provide reasonable assurance that only winning tickets can be validated and that winning tickets can only be validated once and for the correct prize amount.

4.2.8 Control Objective B7: Controls provide reasonable assurance that high-tier winning tickets can only be validated by authorized point of sale devices.

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4.2.9 Control Objective B8: Controls provide reasonable assurance that instant ticket game data is properly loaded onto the system and the tickets are logically controlled from the time they are received from the vendor throughout the game's life cycle, and until the game is purged from the system.

4.2.10 Control Objective B9: Controls provide reasonable assurance that instant gaming transaction activities are balance and reconciled and agent settlements are complete and accurate.

Computer Operations/Backup

4.2.11 Control Objective C1: Controls provide reasonable assurance that the scheduling and setup of system processing is performed, and the accuracy and completeness of the processing is verified according to established routines and procedures.

4.2.12 Control Objective C2: Controls provide reasonable assurance that the tracking and reporting of processing problems are performed to established procedures.

4.2.13 Control Objective C3: Controls provide reasonable assurance that data is backed up according to documented procedures and is available to restore key information if needed.

Logical Access

4.2.14 Control Objective D1: Controls provide reasonable assurance that logical access to system resources affecting game data is restricted to properly authorized individuals and the assignment or modification of access rights are properly approved and the removal of user access rights is timely.

Systems Development and Maintenance

4.2.15 Control Objective E1: Controls provide reasonable assurance that the development and changes to the gaming system and supporting infrastructure are authorized, tested, approved, and implemented in a controlled environment.

Gaming Network

4.2.16 Control Objective F1: Controls provide reasonable assurance that the production gaming network is protected from unauthorized access and alternative routing has been established in the event of a failure in the primary network routing.

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Physical Security & Environments

4.2.17 Control Objective G1: Controls provide reasonable assurance that physical access to in-scope game processing facilities is restricted to appropriate personnel having a legitimate business concern.

Operations Service Contracts

4.2.18 Control Objective: Controls provide reasonable assurance that contract provisions are followed.

5. CONTRACT AWARD:

5.1 Contract Award: The Contract is intended to provide Agency with a purchase price for the Contract Services. The Contract shall be awarded to the Vendor that provides the Contract Services meeting the required specifications for the lowest overall total cost as shown on the Pricing Pages. **The contract will be evaluated based on a flat fee for the TOTAL BID AMOUNT and awarded for the first year only.**

5.2 Pricing Page: Vendor should complete Exhibit A Pricing Page in full as failure to complete the Pricing Page its entirety may result in Vendor's bid being disqualified.

Vendors should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation. Vendors should enter the TOTAL BID AMOUNT into the commodity line when submitting through wvOASIS. Notwithstanding the foregoing, the Purchasing Division may correct errors at its discretion.

Vendor should complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified.

- 6. PERFORMANCE:** Vendor and Agency shall agree upon a schedule for performance of Contract Services and Contract Services Deliverables, unless such a schedule is already included herein by Agency. If this Contract is designated as an open-end contract, Vendor shall perform in accordance with the release orders that may be issued against this Contract.
- 7. PAYMENT:** Agency shall pay FLAT FEE UPON COMPLETION AND ACCEPTANCE OF THE SSAE 21 BY THE LOTTERY, as shown on the Pricing Page for all Contract Services performed and accepted under this Contract. Vendor shall accept payment in accordance with the payment procedures of the State of West Virginia.
- 8. TRAVEL:** Vendor shall be responsible for all mileage and travel costs, including travel time, associated with performance of this Contract. Any anticipated mileage or travel costs may be included in the flat fee or hourly rate listed on Vendor's bid, but such costs will not be paid by the Agency separately.

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9. FACILITIES ACCESS: Performance of Contract Services may require access cards and/or keys to gain entrance to the Agency's facilities. In the event that access cards and/or keys are required:

9.1 Vendor must identify principal service personnel which will be issued access cards and/or keys to perform service.

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

9.3 Vendor shall notify the Agency immediately of any lost, stolen, or missing card or key.

9.4 Anyone performing under this Contract will be subject to Agency's security protocol and procedures, including background checks and fingerprinting.

9.5 Vendor shall inform all staff of the Agency's security protocol and procedures.

10. VENDOR DEFAULT:

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

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

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

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

10.1.4 Failure to remedy deficient performance upon request.

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

10.2.1 Cancellation of the Contract.

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

10.2.3 Any other remedies available in law or equity.

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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: Jennifer Jones

Telephone Number: 919.610.4658

Fax Number: 304.343.1895

Email Address: jennifer.jones@us.forvismazars.com

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**EXHIBIT A
PRICING PAGE**

EXHIBIT A – Pricing Page

Section	Description	Unit of Measure	Quantity	Extended Cost
4.1.1	Year 1 - SSAE 21 AUDIT FY 2025	Year	1	\$ 130,000 -
4.1.1	Year 2 - Optional Renewal	Year	1	\$ 135,000 -
4.1.1	Year 3 - Optional Renewal	Year	1	\$ 140,000 -
			Total Bid Amount	\$ 405,000 -

Any product or service not on the Agency provided Pricing Page will not be allowable. The state cannot accept alternate pricing pages, Vendor must complete the Pricing Page in full as failure to complete the Pricing Page in its entirety may result in Vendor's bid being disqualified. A no bid will result in Vendor's bid being disqualified.

Vendor should type or electronically enter the information into the Pricing Page to prevent errors in the evaluation.

BIDDER /VENDOR INFORMATION:

Vendor Name:	Forvis Mazars, LLP
Address:	500 Virginia Street East, Suite 800
City, St. Zip:	Charleston, WV 25301
Phone No.:	919.610.4658
Email Address:	jennifer.jones@us.forvismazars.com

Jennifer Jones

Vendor Signature:

May 7, 2025

Date:



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

State of West Virginia
Centralized Request for Quote
Financial

Proc Folder: 1641266			Reason for Modification: Addendum No. 1 published to provide answers to vendor questions
Doc Description: LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP			
Proc Type: Central Contract - Fixed Amt			
Date Issued	Solicitation Closes	Solicitation No	Version
2025-05-01	2025-05-08 13:30	CRFQ 0705 LOT2500000006	2

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code:

Vendor Name : Forvis Mazars, LLP

Address :

Street : 500 Virginia Street East, Suite 800

City : Charleston

State : WV **Country :** U.S. **Zip :** 25301

Principal Contact : Jennifer Jones

Vendor Contact Phone: 919.610.4658 **Extension:**

FOR INFORMATION CONTACT THE BUYER

Brandon L Barr
304-558-2652
brandon.l.barr@wv.gov

Vendor
Signature X

Jennifer Jones

FEIN#

DATE

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

ADDITIONAL INFORMATION
The West Virginia Purchasing Division is soliciting bids on behalf of WV Lottery to establish a contract for SSAE 21 SOC AUDIT REVIEW OF IGT CORP per the attached specifications, terms and conditions.

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	SSAE 21 AUDIT FY 2025				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
 See Specifications and Exhibit - A Pricing Page for details

SCHEDULE OF EVENTS		
<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	Questions due by May 1st, 2025 at 10:00am ET	2025-05-01

SOLICITATION NUMBER: Addendum Number:

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

Applicable Addendum Category:

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

Description of Modification to Solicitation:

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

Terms and Conditions:

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

ATTACHMENT A

CRFQ LOT2500000006 Q & A

WV Lottery - SSAE 21 SOC AUDIT REVIEW OF IGT CORP

1. Would we be able to obtain a copy of the most recent report? If not, we have the following questions:
 - a. How many unique control activities are in the internal control framework for the SOC 1?
 - b. Are any subservice organizations presented using the inclusive method?

A1) No, the SOC Audit was issued confidentially to the third-party vendor and the Lottery is not able to be share until the contract is awarded.

a. There are 17 unique control objectives that are listed from A1-G1 in the requirements of the document; in the last audit, 99 control activities were examined.

b. Yes, the subservice organization presented uses the inclusive method where the subservice organization's controls are also included for review.

2. Are there any issues with the prior auditor or items of importance?

A2) No, there were no findings in the prior audit.

3. Are the in-scope systems developed in house?

A3) No, in-scope systems are developed by the third-party vendor.

4. Is change management a standardized process for all in-scope systems or do each follow a separate process?

A4) Yes, change management is a standardized process for all in-scope systems.

5. Will the prior SOC report be provided to interested firms intending to respond to this bid? If not, can the details of the control objectives and control activities be provided to accurately estimate the level of effort?

A5) Please see the answer to question #1.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: _____

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

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

Addendum Numbers Received:

(Check the box next to each addendum received)

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

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

Forvis Mazars, LLP

Company



Authorized Signature

May 7, 2025

Date

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

Revised 6/8/2012

ADDITIONAL INFORMATION
The West Virginia Purchasing Division is soliciting bids on behalf of WV Lottery to establish a contract for SSAE 21 SOC AUDIT REVIEW OF IGT CORP per the attached specifications, terms and conditions.

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1	SSAE 21 AUDIT FY 2025				

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:
 See Specifications and Exhibit - A Pricing Page for details

SCHEDULE OF EVENTS		
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	Document Phase	Document Description	Page 3
LOT2500000006	Final	LOTTERY - SSAE 21 SOC AUDIT REVIEW OF IGT CORP	

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions