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Header # 1

List View

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

Procurement Folder: 1641266

Procurement Type: Central Contract - Fixed Amt

Vendor ID: VS000049019

Legal Name: Weaver and Tidwell, L.L.P.

Alias/DBA:

Total Bid: \$465,000.00

Response Date: 05/07/2025

Response Time: 19:26

Responded By User ID: Weaver

First Name: Casey

Last Name: Sanders

Email: proposals@weaver.com

Phone: 2143096842

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: 1

Total of All Attachments: 1



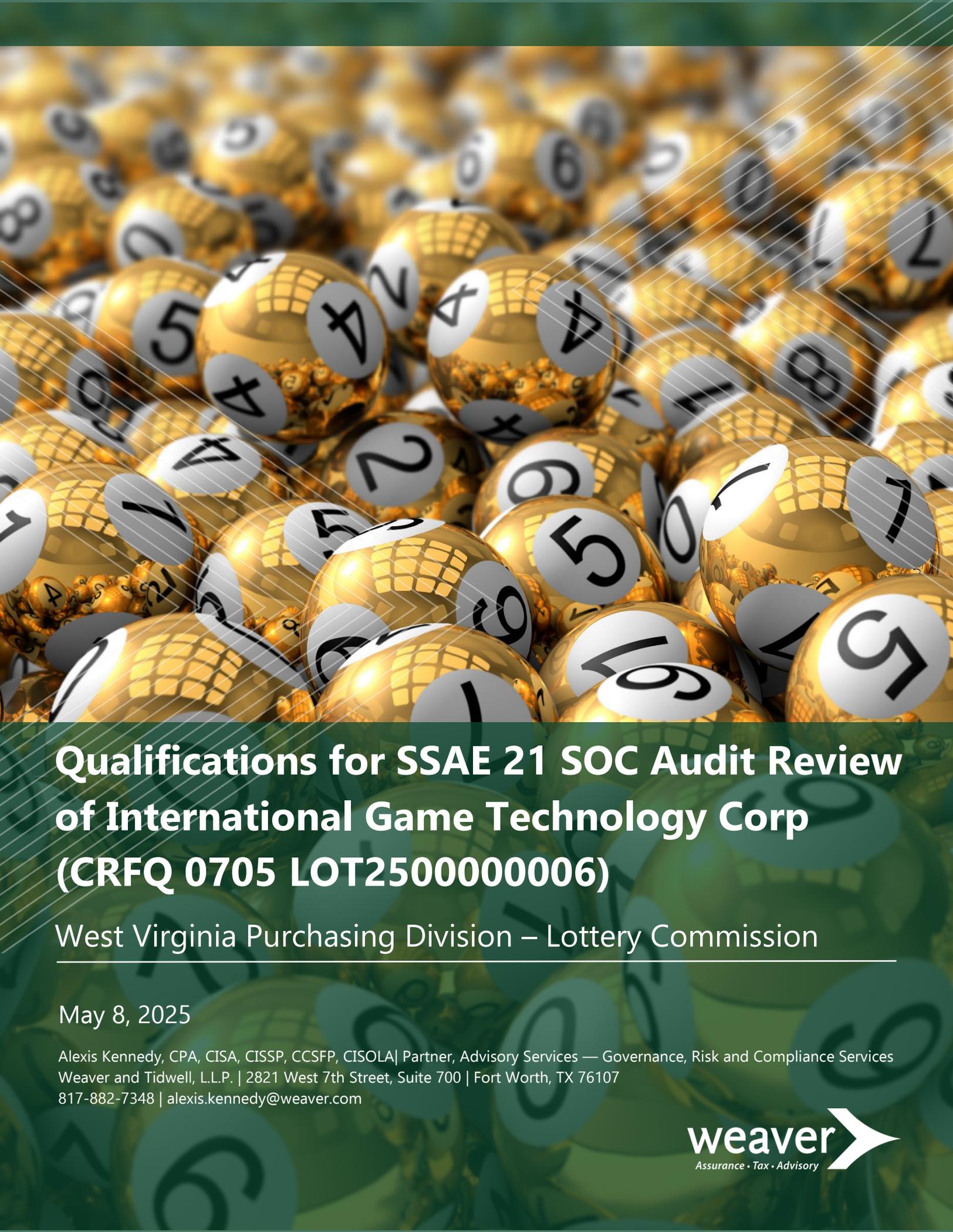
Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	SSAE 21 AUDIT FY 2025				465000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

**Commodity Line Comments:**

**Extended Description:**

See Specifications and Exhibit - A Pricing Page for details



# Qualifications for SSAE 21 SOC Audit Review of International Game Technology Corp (CRFQ 0705 LOT2500000006)

West Virginia Purchasing Division – Lottery Commission

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May 8, 2025

Alexis Kennedy, CPA, CISA, CISSP, CCSFP, CISOLA | Partner, Advisory Services — Governance, Risk and Compliance Services  
Weaver and Tidwell, L.L.P. | 2821 West 7th Street, Suite 700 | Fort Worth, TX 76107  
817-882-7348 | alexis.kennedy@weaver.com

May 8, 2025

Brandon L. Barr  
Department of Administration Purchasing Division  
2019 Washington Street East | Charleston, WV 25305-0130

**RE: CRFQ LOT2500000006**

Dear Mr. Barr:

The West Virginia Lottery is a crucial revenue generator for the state, funding essential programs in education, senior services, tourism and veterans' support. To uphold its dedication to innovation and responsible gaming, the Lottery collaborates with International Game Technology (IGT) to maintain a robust, secure and technologically advanced lottery system. As part of this partnership, conducting an SSAE 21 SOC Audit of IGT is essential to ensure that the lottery operations benefit from a secure and dependable technology infrastructure that complies with industry standards and regulatory mandates.

You need a firm that understands the nuances of SOC Audits with a track record of providing valuable insights and helping clients enhance their control environment, security posture and regulatory compliance. You deserve close cooperation, team leadership and subject matter experience that aligns with your needs, resources, constraints and strategy.

**That's where Weaver comes in.**

We offer you:



**VALUE THROUGH INSIGHT.** The real value of an engagement doesn't come from checklists and spreadsheets; it comes from professionals with the insight and experience to put information in a meaningful context you can use. We ensure our recommendations are relevant, realistic and scalable to suit your needs as circumstances change over time, **supportive of your overall mission.**



**A BIG PICTURE PERSPECTIVE.** Projects like these aren't singular events. The greatest impact results from building on existing work to strengthen internal processes and mitigate ongoing risk. We continuously enhance our understanding of your organization, culture, challenges and opportunities, **so we can provide efficient, impactful services that deliver meaningful value over time.**



**COLLABORATIVE, CONSULTATIVE APPROACH.** We work closely with you to navigate the unique regulatory requirements, operational challenges and technological intricacies essential to state lottery operations. Throughout the engagement we communicate regularly to provide strategic insights and tailored solutions **to help you achieve operational success.**

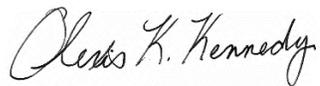
Weaver will support the Lottery with a well-rounded team of professionals who have been selected for their subject matter knowledge in each of the audit areas identified in the RFP. Our function-specific approach means we deploy the right resources at the right time, based on each specific task. Our approach provides scalable, flexible teams in an agile and cost-effective manner with minimal disruption to your day-to-day operations.

## We Want to Work with You

Ultimately, your success is our success, and we want to support the Commonwealth with active, hands-on leadership, coordination and subject-matter knowledge — so that you can focus on *creating a vibrant, inclusive and globally competitive economy for all Kentuckians.*

Thank you for the opportunity to submit our qualifications. Should you have any questions regarding our proposal or any other matter, please don't hesitate to contact me at any time.

Sincerely,



Alexis Kennedy, CPA, CISA, CISSP, CCSFP, CISOLA | Partner, Advisory Services — Governance, Risk and Compliance Services  
817-882-7348 | alexis.kennedy@weaver.com

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# QUALIFICATIONS

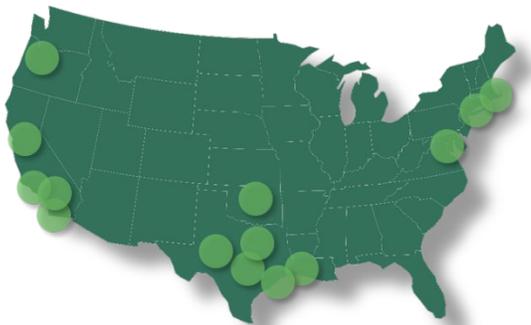
**3.1 VENDOR MUST BE A LICENSED CPA FIRM WITH FIVE YEARS OF PRIOR EXPERIENCE IN SAS70/SSAE16/SSAE18/SSAE21 REVIEWS AND ONE YEAR OF EXPERIENCE IN SSAE 18 OR SSAE21 REVIEWS WITH THE SYSTEMS USED BY IGT AND BY THE LOTTERY OR WITH COMPARABLE SYSTEMS.**

A Top-30 CPA firm with 20 offices from coast to coast and more than 1,600 professionals, Weaver offers our clients the best of both worlds: big firm experience and resources along with a commitment to hands-on, personal client service.

Our philosophy has always been about doing more than expected. That’s why we go beyond “check-the-box” compliance to provide a wide array of services that help you meet your broader operational, risk management, regulatory and strategic goals.

We’re committed to helping our public sector clients meet regulatory requirements, but we also bring a long-term perspective to help them improve their operations and services. By helping clients build mature, strategic processes and governance, we position them to effectively address problems, flag potential issues such as fraud or loss, and achieve compliance.

**AT WEAVER, THERE ARE NO “ONE-SIZE-FITS-ALL” SOLUTIONS.** We combine leading technical knowledge with specific industry experience to tailor highly customized services to each client’s needs.



## INDUSTRIES

- » Government
- » Not-for-profit
- » Higher Education
- » Real Estate
- » Construction
- » Hospitality & Entertainment
- » Health Care
- » Professional Services
- » Private Equity
- » Insurance
- » Technology
- » Blockchain & Digital Assets
- » Alternative Investments
- » Financial Services
- » Banking
- » Manufacturing
- » Distribution & Logistics
- » Oil & Gas
- » Energy Transition & Renewables

## SERVICES

### ADVISORY SERVICES

- » Governance, Risk & Compliance Services
- » Digital Transformation & Automation
- » Government Consulting Services
- » Asset Management Consulting
- » Accounting Advisory Services
- » Transaction Advisory Services
- » Valuation Services
- » Forensic & Litigation Services
- » Family Office Services

### ASSURANCE SERVICES

- » Audit, Review & Compilation
- » Agreed-Upon Procedures
- » Employee Benefit Plan Audit
- » SOC Reporting
- » Attestation Services
- » IFRS Assessment & Conversion

### TAX SERVICES

- » Federal Tax
- » State & Local Tax
- » International Tax
- » Private Client Services

Our goal is to balance both high development with high performance to meet the long-term goals of each individual, team and our firm, and every person plays a part. Our core values drive everything we do at Weaver — the way we work, the way we operate and the way we serve our clients.



## OUR CORE VALUES



Take initiative. Lead. Always think about how we can improve.



Do work you're deeply proud of, as if Weaver were *your* business.



Act with integrity, no matter what.



Strive to transcend client expectations, *always*.



Be adaptable and innovative in all that you do.



Help each other succeed at work and in life.



Respect everyone for who they are and what they contribute, no matter what.



Keep perspective: be passionate and diligent *and have fun*.

3.1.1 VENDOR MUST PROVIDE EVIDENCE OF PERFORMING THIS SERVICES FOR OTHER BUSINESSES OF LIKE SIZE, ANOTHER STATE AGENCY AND/OR ANOTHER LOTTERY. INCLUDE RELATED CLIENT CONTACT INFORMATION WHERE THE SERVICES WERE PROVIDED.

## SOC Experience

Our dedicated SOC services team is part of our IT Advisory Services group, which provides a variety of attest and consulting services — including regulatory compliance, information security, IT audits, third-party risk management and IT governance — across a variety of industries.



SOC EXAMS  
ISSUED



READINESS  
ASSESSMENTS



SOC EXAMS  
ISSUED  
ANNUALLY



DEDICATED  
SOC  
RESOURCES



IT ADVISORY  
RESOURCES

Weaver's IT Advisory Services group includes one of the **AICPA's training leaders for the national SOC School**.

Key members of our IT Advisory leadership also worked with the AICPA **to help build the testing criteria for the SOC Certificate**, and the firm's SOC methodology leader was among the first recipients of the **AICPA's Advanced SOC for Service Organizations Certificate**.

With over **15 resources dedicated** to executing SOC examinations as their primary service offering, our team has the experience needed to deliver a high-quality engagement experience, tailored to your particular audit requirements. Our dedicated SOC personnel work on anywhere from **five to ten SOC examinations per year**.

Over the past 10 years, Weaver has averaged 15-25 SOC 1 (formerly known as SAS 70) and another 20-30 SOC 2 reports annually. Within our experience in issuing SOC examinations, we have worked with service center organizations as well as many professional service organizations, primarily in the technology industry.



Choosing Weaver to accelerate our SOC 2 and ISO 27001 compliance journey was one of the best decisions we've made. Weaver brought exceptional expertise and dedication to our success, making them a vital partner for our GRC org. If you need an IT advisory firm that excels in SOC reporting and ISO 27001 compliance and truly prioritizes your goals, Weaver is the clear choice." — *Reddit*



## Notable SOC Clients

As noted above, Weaver has executed a multitude of SOC engagements ranging in subject matters and complexity. Below are some notable projects that have the complexity of a process such as West Virginia Lotto.

Client (Service Line)	Services provided
<p><b>IBM</b></p>	<p>IBM is a public global technology company with over 250,000 employees and revenues of nearly \$73 billion. Weaver formerly provided services to Softlayer Technologies, which was acquired by IBM in 2013. The relationship continues across multiple PCI engagements for different key service offerings, including IaaS, PaaS, and Data and AI Services.</p> <p>We currently provide PCI compliance for IBM's Public Cloud service offerings, including IBM Data &amp; AI Services (a.k.a. Watson) and the IaaS services.</p> <p>Weaver has also assisted SoftLayer with the adoption of SOC 2, including broad evaluation of IT management functions that may affect the services provided as they relate to the principles of security, system availability, processing integrity and confidentiality. Our procedures have resulted in numerous recommendations to ensure that appropriate procedures were in place to demonstrate compliance with the SOC 2 standard before the official reporting period.</p>
<p><b>BRINKS, INC.</b></p>	<p>The Brink's Company is a leading global provider of cash and valuables management, digital retail solutions, and ATM managed services. They operate in 52 countries serve customers in more than 100 countries.</p> <p>With a focus on project management and consultation related activities, Weaver has assisted Brink's with the preparation, remediation and general consulting for their SOC 1 and SOC 2 reports. We've worked to educate Brink's personnel on best practices and have worked in close coordination to ensure knowledge transfer and confidence in our reports.</p> <p>Additionally, during our support here we have helped identify efficient way to test multiple locations through a rotation sampling approach.</p>
<p><b>REDDIT</b></p>	<p>Reddit's, a public social media company, provides advertising services allowing businesses to reach highly engaged and niche audiences. They offer both self-serve and managed ad options, with customizable formats such as sponsored posts, display banners, and video campaigns.</p> <p>We have navigated the SOC landscape from readiness assessment to SOC 1 Type 2 Examination. We have issued their first Type 2 Examination in 2023.</p>



3.1.2 IDENTIFY A MINIMUM OF TWO COMPARABLE ENGAGEMENTS THAT HAVE BEEN CONDUCTED OVER THE PAST 5 YEARS. INDICATE NAME, TITLES, EMAIL ADDRESS AND PHONE NUMBERS OF PERSONS TO BE CONTACTED

**Texas Lottery Commission** – Sergio Rey, Chief Financial Officer | Office of the Controller | Ph: 512-344-5426 |  
Email: Sergio.rey@lottery.state.tx.us

Weaver has performed the Texas Lottery Commission’s annual financial audit since 2014. In addition, since 2018, members of Weaver’s proposed team have provided advisory services related to lottery drawing security. Since 2018, Weaver has helped to make certain that drawings consistently follow the prescribed procedures and meet every compliance requirement. Through our service with you, we have shown our depth, proximity, responsiveness, flexibility and a great understanding of state government financial stewardship.

**California State Lottery** – Ken Law, Manager, Financial Accounting & Reporting | Finance | Ph: 916-822-8327 |  
Email: klaw@calottery.com

The third-largest U.S. state lottery, the California State Lottery, generates approximately \$8 billion annually.

In 2022, Weaver was selected to provide financial audit services — including IT general controls components and multiple agreed-upon procedures engagements related to the State’s participation in multi-state lottery games.



# ENGAGEMENT TEAM

## Proposed Audit Team

Weaver takes a function-specific approach to engagement staffing: We focus on leveraging the right resources at the right times, ensuring that teams are assigned based on the specific tasks required during each of the audit phases, as well as the timing of those tasks.

Qualifications for key team members, including information regarding educational background and professional licenses held, are provided below and on the following pages.

Weaver's hands-on experience with municipal operations means we can approach your audit in the most efficient manner possible. **We consistently look for ways to bring a valuable perspective to be sure that we're adjusting to lessons learned, changes in your operations, industry trends and the evolution of best practices.** Throughout our service to you, we'll balance efficiency and innovation to bring you the best audit experience possible.



### Alexis Kennedy, CPA, CISSP, CISA, CITP, CCSFP | Partner, Governance, Risk and Compliance Services

#### *Engagement Partner*

Alexis has more than 16 years of experience evaluating IT security across diverse environments, consulting with a wide range of clients — from small businesses to large enterprises — on security compliance. She has performed and led over 200 audits spanning multiple industries, including health care, professional and business services, technology and financial services, utilizing various technology platforms. Alexis' experience encompasses SOC examinations, security risk assessments, regulatory compliance, security governance leveraging industry-leading frameworks, HITRUST and ISO 27001 certifications, IT audits and other security compliance consulting services.

She has extensive experience executing and reporting on SOC 1 and SOC 2 engagements, leading teams in identifying control objective test areas, testing control design and operation and report writing. Alexis possesses a deep understanding of testing entity-level controls, general computer controls and application controls with financial transaction processing systems, document scanning repositories, loan origination systems and health care technology systems. With a strong focus on security governance and regulatory compliance, Alexis helps organizations navigate complex security landscapes while ensuring adherence to industry best practices.

#### **CERTIFICATIONS, PROFESSIONAL INVOLVEMENT AND EDUCATION**

- Certified Public Accountant (CPA) in Texas and Michigan
- Certified Information Systems Security Professional (CISSP)
- Certified Information Systems Auditor (CISA)
- Certified ISO 27001 Lead Auditor
- Certified Information Technology Professional (CITP)
- Certified HITRUST CSF Practitioner (CCSFP)
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Information Systems Audit and Control Association (ISACA) (North Texas chapter)
- Master of Science in accounting and information systems and Bachelor of Arts in accounting, Michigan State University



16 years  
of SOC  
reporting





## Neha Patel, CPA, CISA, CDPSE | Partner-in-Charge, IT Advisory Services

### Quality Review Partner

Neha has over 20 years of experience in public accounting and internal audit, with an emphasis on governance, risk and compliance engagements. An AICPA SOC Specialist, she focuses on delivering SOC audits, SOX compliance and other technology consulting services. As the firm's methodology leader for SOC audits, she is deeply experienced with the integration of financial reporting and technology services.

Neha also leads outsourced and co-sourced internal audit engagements for publicly traded and privately held companies across multiple industries, including financial services, energy, retail/distribution and technology.



20 years  
of SOC  
reporting



### CERTIFICATIONS, PROFESSIONAL INVOLVEMENT AND EDUCATION

- CPA
- CISA
- Certified Data Privacy Solutions Engineer (CDPSE)
- Member, ISACA, the Institute of Internal Auditors (IIA)
- Member, Texas Society of Certified Public Accountants (TXCPA)
- Member, AICPA
- Committee Chair for the McCombs BBA Advisory Board at the University of Texas at Austin
- Committee member on the Dallas Regional Chamber's Executive Women's Roundtable
- Advisory Board for Weaver's diversity, equity and inclusion initiative, Inspire
- Master of Professional Accounting and Bachelor of Business Administration in accounting, with a minor in management information systems, University of Texas at Austin



## Melanie Tull, CPA, CISA | Senior Manager, IT Advisory Services

Melanie has more than nine years of experience in public accounting with an emphasis on governance, risk and compliance. She focuses on SOC reporting examinations, SOX compliance and other technology consulting services.

Melanie is an active participant in developing the firm's SOC methodology and understands the integration and importance of financial reporting and technology services. She performs engagements for publicly traded and privately held companies across multiple industries, including financial services, energy, retail/distribution and technology.

Her primary role on the engagement is to assist management in defining the engagement purpose, objectives, scope and approach, identifying any findings, reviewing and analyzing evidence, and preparing final reports for clients.



10 years  
of SOC  
reporting

### CERTIFICATIONS, PROFESSIONAL INVOLVEMENT AND EDUCATION

- CPA
- CISA
- Master of Accountancy and Bachelor of Business Administration in accounting and management, University of Oklahoma at Norman





### Casey Pattillo, CPA | Supervisor, IT Advisory Services

Casey has more than three years of experience performing SOC reporting services. She executes engagements across many industries, assisting management in defining the purpose, objectives, scope and audit approach for the project; identifying any audit findings; reviewing and analyzing evidence; and preparing final reports to clients.

She has also performed readiness assessments, internal audits, and attestation services. Her experience includes controls testing performed for internally developed applications, AWS, Oracle, UNIX/LINUX, AS400, VMWare and Microsoft (Windows Server and Active Directory) environments.

#### CERTIFICATIONS, PROFESSIONAL INVOLVEMENT AND EDUCATION

- CPA
- Master’s Degrees, Accounting and Management Information Technology, University of Oklahoma



### Dan Graves, CPA, CCA | Partner, Advisory, Governance, Risk and Compliance

#### Subject Matter Advisor

Dan has more than 20 years of experience in public accounting, including 18 years of internal control process and IT risk management. His areas of emphasis include internal audits, construction audits, contract and grant compliance, risk assessments, internal control consulting, business process improvement and fraud prevention. Maintaining a primary focus on state government and higher education entities, Dan is a leader of Weaver’s Risk Advisory Services professionals.

#### CERTIFICATIONS, PROFESSIONAL INVOLVEMENT AND EDUCATION

- CPA
- Certified Construction Auditor (CCA)
- Member, Institute of Internal Auditors
- Member, TXCPA
- Member, AICPA
- Bachelor of Business Administration from Hardin-Simmons University



# COMPANY INFORMATION

## 3.5.1 BUSINESS NAME AND ADDRESS OF THE VENDOR SUBMITTING THE QUOTATION AND THE NAMES AND ADDRESSES OF THE FOLLOWING:

Weaver and Tidwell, L.L.P. | 2821 West 7th Street, Suite 700 | Fort Worth, TX 76107

## 3.5.1.3 IF THE VENDOR IS A LIMITED LIABILITY COMPANY OR LIMITED LIABILITY PARTNERSHIP, THE MEMBERS, PARTNERS, OFFICERS AND DIRECTORS

Weaver is a limited liability partnership with more than 190 partners across the firm, each of whom possesses less than 10% of ownership. A full list of partners is available on our website at: [weaver.com/our-people](http://weaver.com/our-people).

Our key firm leadership team consists of:



CEO AND MANAGING PARTNER

John Mackel



CHIEF OPERATING OFFICER

David Rook



CHIEF FINANCIAL OFFICER

Jordan Phelps



GENERAL COUNSEL & CHIEF RISK OFFICER

Frank McElroy



CHIEF MARKETING OFFICER

Katie McGee



CHIEF PEOPLE OFFICER

Demetrice Branch



CHIEF TALENT OFFICER

Linc Ashby



CHIEF INFORMATION OFFICER

Robert Neill

## 3.5.3 THE PLACE OF THE VENDOR'S INCORPORATION, IF ANY.

Weaver is incorporated in the state of Delaware.

## 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.

Alexis Kennedy

2821 West 7th Street, Suite 700 | Fort Worth, TX 76107

817-882-7348 | [alexis.kennedy@weaver.com](mailto:alexis.kennedy@weaver.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.

Weaver does not have any attorneys or law firms representing us in the state of West Virginia.

3.5.6 A LIST OF JURISDICTIONS WHICH THE VENDOR HAS CONTRACTS TO SUPPLY GAMING MATERIALS, EQUIPMENT OR SERVICES.

Weaver does not supply gaming materials, equipment or services to any jurisdictions.

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 ANY STATE AGAINST THE VENDOR OR ANY PERSON UNDER 4.1.1

There are no federal or state convictions for a criminal offense punishable by imprisonment for more than one year to report.

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.

No disciplinary action has been taken by any state against Weaver or any person required under 4.1.1 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).

No disciplinary action has been taken by any state against Weaver or any person required under 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.

Weaver has not had any contracts terminated during the last five years. Any clients lost in the past five years have been a result of new contracts or required firm rotation.

3.5.11/3.5.12 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.

Weaver has not received penalties under any of our existing or past contracts.

3.5.13 FEDERAL EMPLOYER IDENTIFICATION NUMBER

FEIN: 75-0786316



# MANDATORY REQUIREMENTS

## 4.1 Mandatory Contract Services Requirements and Deliverables

Weaver has read and understands the mandatory contract service requirements and deliverables.

### 4.1.1 Auditing Standards to Be Followed

The audit for the West Virginia Lottery will be conducted in accordance with attestation standards established by the AICPA — Statement on Standards for Attestation Engagements No. 21 – Reporting on Controls at a Service Organization (SOC1).

### 4.1.2 Auditor Opinion

Weaver will express 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.
- » 4.1.2.3 The operating effectiveness of controls tested.

### 4.1.3 Reporting

Weaver will test the operating effectiveness of policies, procedures, systems security and data integrity measures placed into operation and provide a report documenting whether the measures were suitably designed to achieve specified control objectives, whether they have been and are currently in operation and whether the policies and procedures have been operating with sufficient effectiveness.

### 4.1.4 Time Period

Weaver acknowledges the time period for any test should begin at the cutoff date for the audit and continue through the last day of the period being audited. Please see our approach below for details on our timeline and testing strategy.

### 4.1.5 Review of the current Lottery Games Operation Services contract

We will review the current Lottery Games Operation Services contract to ensure the existing vendor is following contract guidelines and procedures related to the Control Objectives.

### 4.1.6 SOC1 Audit Assurances

Weaver will provide reasonable assurances that the Control Objectives related to the SOC1 Audit are being met as noted in 4.1.6 and 4.2 of the solicitation. Please see our approach below for details on our scoping and methodology for testing control objectives.

### 4.1.7 SSAE Reports

We will provide 15 copies of the SSAE report to the Lottery and its independent auditors and issue the report by August 31<sup>st</sup> of each year

### 4.1.8 Pre-Planning meeting

Weaver will conduct a pre-planning meeting with Lottery personnel at an agreed-upon date and time prior to conducting the audit.



## 4.1.9 Initial review period

Weaver understands the initial review period is considered July 1, 2024, through June 30, 2025 (FY 25).

## 4.1.10 A subsequent pre-planning meeting

Weaver will conduct a subsequent pre-planning meeting with Lottery personnel and the Lottery's contractor (currently IGT) at an agreed-upon date and time. The meeting will include any information provided during the initial pre-planning meeting with Lottery personnel.

## 4.1.11 Presentation to the Finance Committee

Weaver acknowledges that 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 and 4.1.13 Observation of one draw close will be required for each WV draw game.

Weaver acknowledges the requirement regarding required observation of one live game load and one draw close for each of the games in scope. Weaver has experience observing Lottery Games as noted below:

### Drawing Observation and Live Game Load Management Overview

**Achieving a fail-safe drawing audit program requires commitment, a deep pool of resources and skilled managers who understand the Lottery's needs.** The overarching goal of everything we do will be to maintain the integrity and security of the drawings, including the supporting control activities required of the draw games. We understand the importance of 100% compliance and airtight documentation. To ensure the Lottery drawings follow all required procedures — both in-state rules and extra requirements for multi-state games — we have designed a management plan with multiple layers of back-up and quality control.



With those goals in mind, Weaver will:

- » Provide a team of licensed CPAs to attend, observe and validate the control points for each individual game per the drawing schedule (where applicable)
- » Train all drawings auditors appropriately to ensure compliance with drawings requirements
- » Schedule drawings auditors in compliance with the Lottery requirements, including limitations on the number of consecutive drawings worked
- » Provide back-up auditors for every drawing to be nearby and poised to take over in case of emergency
- » Observe and certify that all drawings activities are conducted in accordance with the established drawings procedures and processes, if necessary, based on the control set:
  - Performing pre-event inspections and tests, including inspecting the ball set safe and ball set case
  - Checking the audio-video recording system
  - Observing and verifying the machine and ball set selection process
  - Observing and verifying the drawing procedures and post-drawing procedures
  - Inspecting the selected ball sets and machines
  - Observing and recording pretest information, rehearsals and related drawing activities
  - Observing the live broadcast drawing productions and the process of entering numbers drawn in the wagering systems



- » Provide a monthly report on the process and procedures for the drawings observed and make recommendations, as necessary, to maintain the Lottery's compliance with all requirements, policies and/or procedures, and enhance the integrity and security of the games

### Familiarity with Systems in Scope

Given Weaver's experience with auditing the Texas and California Lotto, we have experience with the International Game Technology (IGT) systems as well as Multi-State Lottery games (MUSL).

#### 4.1.14 Observations of physical security controls at the Primary Data Center and the Backup Data Center will be required in person.

Weaver acknowledges that in-person observations of the physical security controls at the Primary Data Center and Backup Data Center are required.

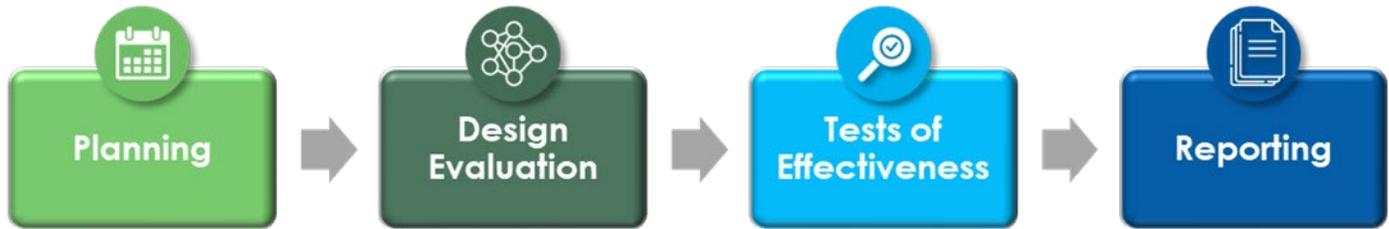
#### 4.1.15 Fieldwork will be substantially completed at the WV Lottery's contractor's

Weaver acknowledges the requirement of fieldwork to be substantially completed at the contractor's facilities (IGT) in West Virginia.



# PROCESS AND PROCEDURE

Weaver executes SOC I Type II examinations using a four-phase methodology:



## Planning: Meeting *Your* expectations.

During this initial phase, our team will:

- » Confirm timelines and expectations
- » Define the document request list
- » Set up document transfer portal (Fieldguide)
- » Set cadence for status meetings (i.e., weekly). Recurring status meetings will cover items such as document request list and control status, identification of preliminary findings, and budget-to-actual analysis
- » Review any prior reports or documentation to become familiar with the environment.

We don't just supply you with a documentation exchange portal, **we train your team on it** prior to fieldwork

The first step in any Weaver engagement is to collaboratively develop a mutually agreeable schedule, including fieldwork timing and deliverable dates. This will serve as both a communication and progress monitoring tool and will help facilitate a smooth engagement flow.

We'll also populate the request list within Fieldguide approximately three weeks before the start of each engagement phase. This request list will detail documentation requirements for a set of expected controls. We'll typically request that you provide documentation either the Friday before or the Monday we arrive onsite.

Examples of document requests include:

- |                                      |                                  |
|--------------------------------------|----------------------------------|
| » Policies and Procedures            | » Monitoring Evidence            |
| » Customer Contracts                 | » New Hire and Termination Lists |
| » Data Submission Instructions       | » Visitor Logs                   |
| » Output Reports and Access Listings |                                  |

## Risk Identification

During this phase, our team will:

- » Hold interviews and walkthroughs with key process owners
- » Review the system description to ensure it's up to date with the current control environment
- » Provide any feedback for potential control consolidations or updates based on your environment

We work with your team to **be efficient in the audit**. We understand that being audited isn't your employees' primary job responsibility.

Through a design evaluation, our team will confirm the existence of management's controls. Interviews are a crucial step in this process; these interviews typically last anywhere from 30 – 60 minutes for each process area. We'll also perform walkthroughs and inquiry procedures with key personnel to confirm our understanding of process and control activities related to each criterion.



We typically plan to execute a design evaluation near the beginning of period for the first year, which allows us ample time to learn your environment, processes, systems and controls. This will also enable us to review your updated Management Description (Section III of the SOC report) to ensure that the description accurately reflects your current processes.

During this stage, we'll also assess whether control activities are suitably designed to provide reasonable assurance that a criterion would be achieved if the controls were executed satisfactorily — **in other words, that the controls will do what they're intended to do.**

We'll communicate control design result to management and, if necessary, resolve discrepancies. Before completion of this phase, all design exceptions will be confirmed with management.

## Tests of Effectiveness: Organized testing to make the most of *Your* time

During this phase, our team will:

- » Ensure the request list is fully managed in Fieldguide
- » Leverage creative documentation gathering strategies to reduce your team's time. (i.e., live capture of data)
- » Hold transparent status meetings to keep you informed
- » Immediately communicate exceptions, leading to timely resolution of identified issues

We understand that being audited isn't your team's primary job responsibility. We will work with you to **make the audit as efficient as possible.**

We'll perform testing to confirm the operating effectiveness of key process and control activities, which will involve observing the performance of a control throughout the examination period or inspecting documentation for a sample of items.

After the testing phase is concluded, we'll meet with management to address issues, opinion qualifications, design exceptions, recommendations for improvement, outstanding project tasks and the timing of remaining project steps. We'll also request follow-up interviews and additional documentation if necessary.

We plan to execute our test of operating effectiveness once toward the end of the reporting period (specific timing to be determined). In prior reports, management hasn't identified any significant exceptions that would warrant a remediation period and performing operating effectiveness tests twice (interim and final) during the reporting period. If future reports warrant two testing periods, we'll discuss the approach as part of planning with management.

---

We'll discuss any issues we encounter as they're identified with key personnel and hold a weekly status meeting with management to discuss our progress. At the end of each engagement phase, we'll summarize status, issues and next steps.

---

## Reporting: Putting together what *you* need to know.

After our fieldwork documentation is completed, we will perform our quality control procedures, including multiple levels of review of the examination work. We'll then draft our report, which will contain four key elements:

- » A detailed description of controls in place to meet selected criteria
- » Management's assertion over internal controls and processes
- » An auditor's opinion as to whether management has accurately described the controls in place and whether those controls were suitably designed and operating effectively to meet the in-scope criteria
- » A description of the testing performed to evaluate the effectiveness of the system, including the nature, timing, extent and results of those tests

We deliver a report that **highlights your strengths** as a service organization.





# Monitoring Progress

A periodic progress report covering activities, problems and recommendations is to occur between Weaver and your Project Manager every other week or more frequently as necessary. This status report meeting will be aligned with the Work Plan agreed to by both parties during planning and cover timeline, milestone status, budget, invoicing, potential exceptions, and outstanding items. Example Status Meeting Presentations are illustrated below.

# Project Milestones

#	MILESTONE	ASSIGNED	INITIAL TARGET
1	Upload request list to Fieldguide	Weaver	01/24/25
<b>02/01/25 – Earliest date for point-in-time evidence generation (e.g., configurations)</b>			
2	Documentation due date	Client	02/14/25
4	100% documentation deadline ("as of" report date)	Client	02/28/25
5	Return updated system description	Client	03/14/25
6	Complete control		
7	Complete detail re		
8	Complete 2 <sup>nd</sup> level		
9	Complete partner		
10	Complete engage		
11	Sign assertion & r		
12	Report issuance*		

## Budget and Invoicing

**Slightly at Risk**

Fee Type	Budget Amount	Estimated Amount Incurred	% Used	Amount Invoiced	% Invoiced
EL Amount	\$95,000	\$28,966.90	30.49%	\$23,607.70	24.85%

Invoice Number	Invoice Date	Invoice Amount	Status
xxx	11/29/2023	\$5,000	Paid
			Paid
			Paid



\*Report

## Control Activity Changes

Control Number	Control Language	Update Control Activity Language
C01	Password settings are configured in accordance with the requirements established in the Security Policy for Access Controls.	Password settings are configured to enforce complex authentication p
B01	Executive Management meets on a weekly basis to ensure oversight of critical IT management services, including those that apply to Client's environment.	Th in m a c
D03	Backup failures are investigated and resolved timely within one business day.	Th n

## Opportunities for Improvement

Control Number	Control Language	Recommendation
N/A	Firewall rule sets for inbound and outbound communications for network traffic are reviewed and updated on an annual basis by [insert group or title].	This is not a dealbreaker; however, this is a good best practice control. Management should consider strengthening their environment by designing and implementing a control around reviewing firewall rule sets.
C01	Password settings are configured in accordance with the requirements established in the Security Policy for Access Controls.	Management should consider strengthening this control to ensure that local accounts on servers are being forced to comply with the server password policy, if not AD authenticated.



# EXHIBIT A: PRICING FORM

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

**EXHIBIT A  
PRICING PAGE**

**EXHIBIT A – Pricing Page**

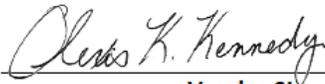
Section	Description	Unit of Measure	Quantity	Extended Cost
4.1.1	Year 1 - SSAE 21 AUDIT FY 2025	Year	1	\$ 155,000 -
4.1.1	Year 2 - Optional Renewal	Year	1	\$ 155,000 -
4.1.1	Year 3 - Optional Renewal	Year	1	\$ 155,000 -
<b>Total Bid Amount</b>				<b>\$ 465,000 -</b>

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:	Weaver and Tidwell, L.L.P.
Address:	2821 W. 7th Street, Suite 700
City, St. Zip:	Fort Worth, TX 76107
Phone No.:	817-882-7348
Email Address:	alexis.kennedy@weaver.com

 <b>Vendor Signature:</b>	5/8/25 <b>Date:</b>
---	------------------------

Revised 12/12/2017



# FORMS AND CERTIFICATIONS

Designated Contact

Contract Manager

Addendum Acknowledgement

Professional Certifications



**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) Alexis Kennedy, Partner | Advisory Services - Governance Risk and Compliance

(Address) 2821 West 7th Street, Suite 700, Fort Worth, TX 76107

(Phone Number) / (Fax Number) 817-882-7348

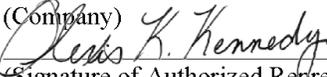
(email address) alexis.kennedy@weaver.com

**CERTIFICATION AND SIGNATURE:** By signing below, or submitting documentation through WV OASIS, 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.

Weaver and Tidwell, L.L.P.

(Company)



(Signature of Authorized Representative)

Alexis K. Kennedy, Partner | Advisory Services, Governance, Risk and Compliance 5/8/25

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

Ph: 817-882-7348 Fax: 817-429-5936

(Phone Number) (Fax Number)

alexis.kennedy@weaver.com

(Email Address)

Revised 8/24/2023



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

**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:** Alexis Kennedy

**Telephone Number:** 817-882-7348

**Fax Number:** 817-429-5936

**Email Address:** alexis.kennedy@weaver.com

Revised 12/12/2017



**ADDENDUM ACKNOWLEDGEMENT FORM**  
**SOLICITATION NO.: CRFQ LOT25\*06**

**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:**

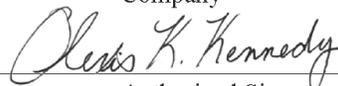
(Check the box next to each addendum received)

- |  |  |
|--|--|
| <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.

Weaver and Tidwell, L.L.P.

Company



Authorized Signature

May 8, 2025

Date

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

Revised 6/8/2012



# PROFESSIONAL CERTIFICATIONS

Alexis Kennedy



**Texas State Board of Public Accountancy**  
William Treacy, Executive Director

## Individual Licensee - KENDEY,ALEXIS K

[Search Help](#) | [Status Values](#) | [Terms of Use](#)

**Certificate last name**

KENDEY

**Location**

BURLESON, TEXAS

**Date certified/registered**

11/26/2019

**License expiration date**

09/30/2023

**Status**

**Issued (Current)**

**Employment areas most recently reported**

**Full time**

PARTNER - IN TEXAS

**Part time**

NONE REPORTED

**Firms in which the individual is a partner, shareholder, owner, officer, director, or resident manager**

Association with the firm WEAVER AND TIDWELL, L.L.P. (License ID = P04338) began on 06/01/2022.

**History of Board actions**

NO DISCIPLINARY HISTORY

## ISACA Certification Verification on 12 September 2023

Name: Alexis Kennedy  
Status: Active  
Certification Type: CISA  
Certification Number: 13112419  
Date Certified: 3 December 2013  
Expiration Date: 31 December 2023



# Neha Patel

5/7/25, 11:36 AM

Texas State Board of Public Accountancy - License Status



**Texas State Board of Public Accountancy**  
William Treacy, Executive Director

## PATEL, NEHA SHAH - Individual Licensee License Card

Your license fees have been paid and your license has been issued.

[Licensee Menu](#) | [Logout](#) | [Contact the Board](#) | [Terms of Use](#)

**License ID (Certificate Number):** 086238  
**Control Number:** 0159041

**Most recently issued license:** JAN 01, 2025 - DEC 31, 2025  
**License Status:** **Issued (Current)**  
**Date last license card was issued:** 12/04/2024  
**Date license expires:** 12/31/2025

<b>Texas State Board of Public Accountancy</b> 505 E. Hundford Drive, Suite 380, Austin Texas 78752
<b>NEHA SHAH PATEL</b> <b>CERTIFIED PUBLIC ACCOUNTANT</b> 345 WATERVIEW DRIVE COPPELL, TX 75019
License ID: <b>086238</b> Expires: <b>12/31/2025</b>

**CISA** Certified Information Systems Auditor.  
An ISACA Certification

ISACA hereby certifies that

**Neha Shah Patel**

has successfully met all requirements and is qualified as a Certified Information Systems Auditor, in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

CISA-0650774      4 October 2006      31 January 2028  
Certificate Number      Date of Certification      License Date

**ISACA**

*[Signature]*  
Bill Priddy  
ISACA Chief Executive Officer

**CDPSE** Certified Data Privacy Solutions Engineer.  
An ISACA Certification

ISACA hereby certifies that

**Neha Shah Patel**

has successfully met all requirements and is qualified as a Certified Data Privacy Solutions Engineer, in witness whereof, we have subscribed our signatures to this certificate.

Requirements include meeting the eligibility requirements for professional experience; adherence to the ISACA Code of Professional Ethics and the CDPSE continuing professional education policy.

CDPSE-2112153      15 February 2021      31 January 2028  
Certificate Number      Date of Certification      License Date

**ISACA**

*[Signature]*  
Bill Priddy  
ISACA Chief Executive Officer



# Melanie Tull



**Texas State Board of Public Accountancy**  
William Treacy, Executive Director

**TULL, MELANIE LAUREN - Individual Licensee**  
License Card

Your license fees have been paid and your license has been issued.

[Licensee Menu](#) | [Logout](#) | [Contact the Board](#) | [Terms of Use](#)

License ID (Certificate Number): 125425  
Control Number: 0283034

Most recently issued license: JUL 01, 2023 - JUN 30, 2024  
License Status: Issued (Current)  
Date last license card was issued: 01/16/2024  
Date license expires: 06/30/2024



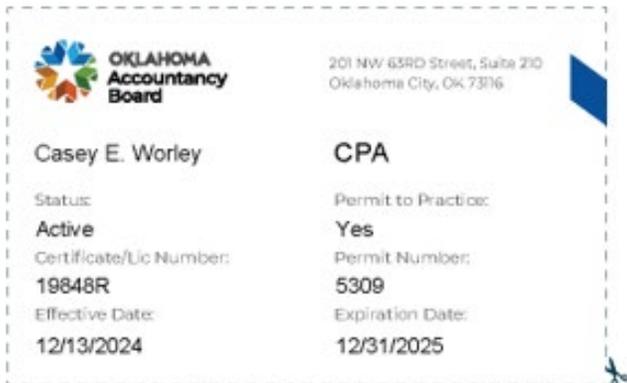
## Verify a Certification

Select the type of certification, enter the certificate number that they would have provided you with, and their last name exactly as it appears in their ISACA profile.

You can also submit verification requests along with a signed written consent from the individual to our [Customer Experience Center](#).

Name: Melanie Tull  
Status: Active  
Certification Type: CISA  
Certification Number: 19154197  
Date Certified: 25 January 2019  
Expiration Date: 31 December 2025

# Casey Pattillo



# Dan Graves



## Texas State Board of Public Accountancy

William Treacy, Executive Director

### Individual Licensee - GRAVES,DANIEL R

[Search Help](#) | [Status Values](#) | [Terms of Use](#)

**Certificate last name**

GRAVES

**Date certified/registered**

10/23/2008

**License expiration date**

08/31/2024

**Status**

**Issued (Current)**

**Employment areas most recently reported**

**Full time**

PARTNER - IN TEXAS

**Part time**

NONE REPORTED

**Firms in which the individual is a partner, shareholder, owner, officer, director, or resident manager**

Association with the firm WEAVER AND TIDWELL, L.L.P. (License ID = P04338) began on 06/01/2017.

**History of Board actions**

NO DISCIPLINARY HISTORY



**National** reach. **Customized** approach. **Relationship** focused.

*Stay connected.*

Visit us @WeaverCPAs

