**State of Maine**

**RFP / Proposal Master Score Sheet**

**Instructions:** Complete the Master Score Sheet below providing all of the requested information for each bidder that submitted a proposal in response to the RFP. This document is to be included in the Selection Package submitted to the Division of Procurement Services for review/approval.

<table>
<thead>
<tr>
<th>SCORESHEET FOR RFP# 202004076: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROPOSAL SUBMITTED BY:</strong> Blum Shapiro Consulting, LLC (dba blumshapiro)</td>
</tr>
<tr>
<td><strong>COST:</strong> Cost: $147,500</td>
</tr>
<tr>
<td><strong>EVALUATION ITEM</strong></td>
</tr>
<tr>
<td>Section I: Organization Qualifications and Experience</td>
</tr>
<tr>
<td>Section II: Proposed Services</td>
</tr>
<tr>
<td>Section III: Cost Proposal</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
</tr>
</tbody>
</table>

Rev. 2/7/2019
Award Justification Statement
RFP# 202004076 - Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

I. Summary
The State of Maine, Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations, sought proposals for professional accounting and auditing consultation services. The services are to include a review of the current system, a reconciliation of the General Ledger, liaising with the lottery gaming service provider, and guidance/training for revising current processes and procedures. Deliverables relate directly to the services as described.

II. Evaluation Process
An Evaluation Team comprised of State employees independently and individually read and evaluated each proposal. The team convened on June 4, 2020, to review each proposal independently. The consensus scoring method was applied to the Bidders Qualifications & Experience and Proposed Services sections. Scores for the Cost Proposal were assigned using a predetermined formula. The proposal was broken down into sub-categories with sublevel scores, as follows:

Qualification and Experience: 35 points
Each bidder who met the minimum requirements of the RFP started with 18 points (half of total). Additional points were earned as warranted by the evaluation team and added to the starting points to determine the score.

Proposed Services: 40 points
Each bidder who met the minimum requirements of the RFP started with 20 points. Points were earned as warranted by the evaluation team and added to the starting points to determine the score.

Cost Proposal: 25 points
The lowest costs bid was awarded the full 25 points. The remaining proposal was divided into the lowest bid and multiplied by the total points available to obtain the respective total points assigned.

III. Qualifications & Experience
- Successful bidder is well-qualified; licensed CPA firm in state of Maine
- Project staff hold relevant and multiple certifications
- Examples of past work germane to services sought under RFP
- Extensive lottery experience coupled with extensive work with state/local governments
- Financially sound

IV. Proposed Services
- Detailed, well developed narrative describing methodology and approaches
- Key points in approaches provided confidence that the bidder clearly understood the problems needing addressed for successful resolution
- Plan includes a balanced approach to the accounting and the information systems
- Communication with relevant state employees incorporated throughout the proposal, including on-site requirements
- Realistic timeline for the complexities of the required services

V. Cost Proposal
The RFP capped costs at $200,000. The cost proposal of the awarded bidder ($169,675) was not the lowest ($140,000 in personnel with expenses not to exceed $7,500) of the two submissions.

VI. Conclusion
Of the total 100 points available, Berry Dunn scored an 89 and the second bidder scored an 80. The Berry Dunn proposal addressed all requirements of the RFP in a well-developed, nicely detailed narrative that indicated in Part IV of the proposal they clearly understood the issues and how best to resolve them. The Evaluation Team has determined the proposal submitted by Berry Dunn represents the best value to the State of Maine.
Dear Mr. Caiazzo:

Attached please find the award notification for RFP #202004076.

Thank you for submitting your proposal. We appreciate your effort and interest in working with the Department of Administrative and Financial Services.

Janre Mullins, Director
DAFS General Government Service Center
74 SHS (3rd Floor Cross Office Building)
Augusta, ME 04333-0074
(207) 624-7399
June 16, 2020

Berry Dunn  
ATTN: Mark A. Caiazzo  
100 Middle Street  
PO Box 1100  
Portland, ME 04104-1100

SUBJECT: Notice of Conditional Contract Award under RFP # 202004076, Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

Dear Mr. Caiazzo:

This letter is in regard to the subject Request for Proposals (RFP), issued by the State of Maine Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations for Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations. The Department has evaluated the proposals received using the evaluation criteria identified in the RFP, and the Department is hereby announcing its conditional contract award to the following bidder:

- Berry Dunn

The bidder listed above received the evaluation team’s highest ranking. The Department will be contacting the aforementioned bidder soon to negotiate a contract. As provided in the RFP, the Notice of Conditional Contract Award is subject to execution of a written contract and, as a result, this Notice does NOT constitute the formation of a contract between the Department and the apparent successful vendor. The vendor shall not acquire any legal or equitable rights relative to the contract services until a contract containing terms and conditions acceptable to the Department is executed. The Department further reserves the right to cancel this Notice of Conditional Contract Award at any time prior to the execution of a written contract.

As stated in the RFP, following announcement of this award decision, all submissions in response to the RFP are considered public records available for public inspection pursuant to the State of Maine Freedom of Access Act (FOAA). 1 M.R.S. §§ 401 et seq.; 5 M.R.S. § 1825-B (6).
This award decision is conditioned upon final approval by the State Procurement Review Committee and the successful negotiation of a contract. A Statement of Appeal Rights has been provided with this letter; see below.

Thank you for your interest in doing business with the State of Maine.

Sincerely,

[Signature]

Heather Perreault, CPA
Deputy Commissioner of Finance
111 Sewall Street
78 State House Station
Augusta, ME 04333-0078
STATEMENT OF APPEAL RIGHTS

Any person aggrieved by an award decision may request an appeal hearing. The request must be made to the Director of the Bureau of General Services, in writing, within 15 days of notification of the contract award as provided in 5 M.R.S. § 1825-E (2) and the Rules of the Department of Administrative and Financial Services, Bureau of General Services, Division of Purchases, Chapter 120, § (2) (2).
Dear Mr. Nemia:

Attached please find the award notification for RFP #202004076.

Thank you for submitting your proposal. We appreciate your effort and interest in working with the Department of Administrative and Financial Services.

Janre Mullins, Director
DAFS General Government Service Center
74 SHS (3rd Floor Cross Office Building)
Augusta, ME 04333-0074
(207) 624-7399
June 16, 2020

Blum Shapiro Consulting, LLC
ATTN: Francis Nemia, Partner
29 South Main Street
West Hartford, CT 06107

SUBJECT: Notice of Conditional Contract Award under RFP # 202004076,
Review and Reconciliation of Lottery Operations Accounting Processes and
Procedural Recommendations

Dear Mr. Nemia:

This letter is in regard to the subject Request for Proposals (RFP), issued by the State of Maine Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations for Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations. The Department has evaluated the proposals received using the evaluation criteria identified in the RFP, and the Department is hereby announcing its conditional contract award to the following bidder:

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Thank you for your interest in doing business with the State of Maine.

Sincerely,

Heather L'Hommedieu Perreault, CPA
Deputy Commissioner of Finance
111 Sewall Street
78 State House Station
Augusta, ME 04333-0078
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**STATE OF MAINE**

**TEAM CONSENSUS EVALUATION NOTES**

**RFP #:** 202004076  
**RFP TITLE:** Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations  
**BIDDER:** Berry Dunn McNeil & Parker, LLC  
**DATE:** 06/04/2020

Instructions: The purpose of this form is to record all evaluation notes and scoring that is obtained through consensus discussions among the full evaluation team for this Request for Proposals (RFP) process. The RFP Coordinator or Lead Evaluator should complete this form and maintain the only copy. This form should reflect the full team’s consensus evaluations, and this form is **not** meant to take the place of individual evaluation notes, which are still required from each member of the evaluation team. A separate form is available for individual evaluation notes. Please submit a copy of this document to the Division of Procurement Services as part of your contract award selection documents.

**DEPARTMENT NAME:** Administrative and Financial Services  
**NAME OF RFP COORDINATOR:** Janre Mullins  
**NAMES OF EVALUATORS:** Michael Boardman, Darryl Stewart, Frank Wiltuck, Terry Meehan, Deanna Lefebre, Betsy Laflin

**SUMMARY PAGE**

<table>
<thead>
<tr>
<th>Numerical Score:</th>
<th>Points Awarded:</th>
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<tbody>
<tr>
<td>Section I. Organization Qualifications and Experience (Max: 35 Points)</td>
<td>32</td>
</tr>
<tr>
<td>Section II. Proposed Services (Max: 40 Points)</td>
<td>35</td>
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<tr>
<td>Section III: Cost Proposal (Max: 25 Points)</td>
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<td><strong>TOTAL POINTS</strong> (Max: 100 Points)</td>
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Rev. 1/3/2020
STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER: Berry Dunn McNeil & Parker, LLC
DATE: 06/04/2020

***************************************************************************************************************************
EVALUATION OF SECTION I
Organization Qualifications and Experience

Total Points Available: 35
Score: 32

***************************************************************************************************************************

Evaluation Team Comments:

I. Overview of the Organization (Appendix C)
   • Favorable presentation and gave positive feeling about the company
   • Past relationship with SGI (not problematic as industry norm)
   • Lottery experience and ~300 projects with state/local governments
   • Organization well structured, very specific about examples of past work
   • Included memberships/involvement in organizations relevant to RFP work
   • Offering relevant services since 1986
   • Maine company but not totally Maine-centric

II. Subcontractors
   • Not using subcontractors based on in-house resources.

III. Organizational Chart
   • Extensive lottery experience across in-house resources
   • Broad base of in-house resources demonstrated

IV. Litigation
   • HR case, non-issue related to this RFP

V. Financial Viability
   • Financials demonstrate viability
   • Showing continued revenue growth

VI. Licensure/Certification
   • CPA firm licensed in Maine
   • 22 certifications types across available in-house resources

VII. Certificate of Insurances
   • Provided
STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER: Berry Dunn McNeil & Parker, LLC
DATE: 06/04/2020

*******************************************************************************
EVALUATION OF SECTION II
Proposed Services

Total Points Available: 40  Score: 35

*******************************************************************************

Evaluation Team Comments:

A. Current System Review
   • Reiteration of in-house resources being used on the project
   • Described working in close relationship with Lottery, SGI and DAFS staff
   • Good detail on methodology to review
   • Touched on key points of approach to resolving the situation and instilled confidence that their
da detailed plan would be successful
   • Referenced delayed-activation as being part of the scope of work, which we also believe is a
   contributing factor
   • Good balanced approach on accounting/systems sides

B. Reconciliation of General Ledger
   • Adjusting journal entries addressed related to reconciliation procedures described in current
system review
   • The adjusting journal entries will not be prepared in time for the financial statement preparation
but does provide confidence that it will be done correctly

C. Direct Liaison with Gaming Service Provider
   • Worked extensively with SGI and has good working relationship with them

D. Revision of Processes and Procedures
   • Good approach explaining the approach and their communications of their approach
   • Reference to back and forth with the Department to make sure needs being met as developed

E. Deliverables
   i. Detailed accounting entries
      • Adequately addressed in response
   ii. Recommendations
      • Would meet with Department to confirm adjusting entries are meeting needs
      • Recommendations reference making process adaptable across any gaming system
        provider
   iii. Written process/procedures
      • Will provide assistance to Department for the manual
   iv. Training
      • Sufficient but lacked details
   v. Site requirements
      • Reference to on-site requirements have been referenced throughout description of
        services

Rev. 1/3/2020
vi. Ongoing communication
- References to communications with all groups found throughout description of services
- Progress reports and meetings by end of each month referenced throughout description of services

vii. Monthly progress/meetings
- Detailed throughout description of services

F. Work Plan and Timeline
- Project laid out in 4 clearly defined phases across one year
- Timeline is detailed, transparent and realistic
- Provides confidence and allows good benchmarking
STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER: Berry Dunn McNeil & Parker, LLC
DATE: 06/04/2020

***************************************************************************************************************************

EVALUATION OF SECTION III
Cost Proposal
Price: Comparison with Lowest Bid

Total Points Available: 25          Score: 22

***************************************************************************************************************************

<table>
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<tr>
<th>Lowest submitted Cost Proposal</th>
<th>÷</th>
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<th>Score Weight</th>
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<td>169,675</td>
<td>x</td>
<td>25 points</td>
<td>=</td>
<td>22</td>
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Evaluation Team Comments:
STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER: Blum Shapiro Consulting, LLC (dba blumshapiro)
DATE: 06/04/2020

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DEPARTMENT NAME: Administrative and Financial Services
NAME OF RFP COORDINATOR: Janre Mullins
NAME OF EVALUATORS: Michael Boardman, Darryl Stewart, Frank Wiltuck, Terry Meehan, Deanna Lefebre, Betsy Laflin

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Rev. 1/3/2020
EVALUATION OF SECTION I
Organization Qualifications and Experience

Total Points Available: 35  Score: 27

Evaluation Team Comments:

I. Overview of the Organization (Appendix C)
   • Not clear about how long in business
   • Did not list they are a CPA firm—unclear if they are (not addressed in bid)
   • Not unusual in this industry for an agency to have worked both state lotteries and lottery
gaming systems (independence not an issue)
   • Relationship with SGI in state of CT does not cross into RFP duties
   • 20 Years in lottery is a positive due to uniqueness of business
   • Relevant and satisfactory project examples

II. Subcontractors
   No subcontractors will be used.

III. Organizational Chart
   • Reference to assigning unidentified work load on DAFS staff
   • Blum staff seem to have more of a tech focus (3 CISA)—one CPA only
   • CISAs are a benefit based on situation related to the information technology challenges
   but some concern only one CPA assigned to project to address the accounting/
reconciliation challenges
   • Assigned Director has solid credentials

IV. Litigation
   None in last five years.

V. Financial Viability
   Are they financially strong? Other Assets not specified yet that is what enhances the financial
statements.

VI. Licensure/Certification
   Did not list they are a CPA firm—unclear if they are (not addressed in bid).

VII. Certificate of Insurances
   Provided.
STATE OF MAINE  
TEAM CONSENSUS EVALUATION NOTES

RFP #: 202004076  
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations  
BIDDER: Blum Shapiro Consulting, LLC (dba blumshapiro)  
DATE: 06/04/2020  

***************************************************************************************************************************
EVALUATION OF SECTION II  
Proposed Services  

Total Points Available: 40  
Score: 28

Evaluation Team Comments:

A. Current System Review  
  • Sufficient and favorable documentation of review  
  • Touched on known issues related to reconciling the SGI reports (e.g. report timing)

B. Reconciliation of General Ledger  
  • Standard, sufficient response that the reconciliation will be done

C. Direct Liaison with Gaming Service Provider  
  • Standard, sufficient response related to general communications  
  • Well defined approach to developing the mapping/crosswalk

D. Revision of Processes and Procedures  
  • Standard, sufficient response

E. Deliverables  
  i. Detailed accounting entries  
     • Stated reconciling entries delivered by October (beneficial to state financial reports but timeline feasibility questioned)  
  ii. Recommendations  
     • Standard response related to entries, training, automation  
  iii. Written process/procedures  
     • Standard response  
  iv. Training  
     • Will provide training across one month but no elaboration on how training would be conducted or what training would entail  
  v. Site requirements  
     • Insufficiently developed plan about how and when meetings are to occur (onsite and remote)  
  vi. Ongoing communication  
     • Standard response  
  vii. Monthly progress/meetings  
     • Response lacked any description of information to be shared

F. Work Plan and Timeline  
  • Proposal timeline may not be realistic (duration spent on developing a crosswalk seems excessive, while SGI reports/accounting entries has less time committed than seems reasonable)  
  • Work Plan states they will perform the work but do not elaborate on how they will provide proposed services/deliverables  
  • Overall responses are lackluster, simple standard responses provided  
  • Standard responses appear to mimic RFP requirements but lack detail  
  • While October delivery beneficial, workplan insufficiently detailed to support timeline  
  • COVID situation/DAFS staff time availability adds concern about 6-month timeline
STATE OF MAINE
TEAM CONSENSUS EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER: Blum Shapiro Consulting, LLC (dba blumshapiro)
DATE: 06/04/2020

***************************************************************************************************************************
EVALUATION OF SECTION III
Cost Proposal
Price: Comparison with Lowest Bid

Total Points Available: 25  Score: 25

***************************************************************************************************************************

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Evaluation Team Comments:
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Berry Dunn
DATE: June 3, 2020
EVALUATOR NAME: Michael Boardman
EVALUATOR DEPARTMENT: DAFS/BABLO

************************************************************************************************************************

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

********************************************************************************************************************

Individual Evaluator Comments:

1. Overview of Organization
   • Founded in 1974
   • Maine offices in Portland and Bangor.
   • 500 Employees
   • Since 1986 offering management and IT Consulting services.
   • Members of several national organizations related to audit, CPA, Governmental Accounting Standards, Government Finance, National Association of State Auditors, Comptrollers and Treasurers.
   • 300 projects for local and state agencies across the US.
   • Extensive experience working with lottery agencies and vendors including SGI Maine.
   • NASPL Member
   • 24 Years working on lottery accounts

2. Subcontractors
   • No subcontractors

3. Organizational Chart
   • Provided
   • Project team includes Principal, CPA Principal
   • SGI and subject matter resource

4. Litigation
   • One case in WV. Civil case relating to employment and not services rendered.

5. Financial Viability
   • Continued revenue growth
   • Financially stable

6. Licensure/Certifications
   • Broad range of certifications
7. Certificate of Insurance
   • Supplied

Proposed Services
   • Phased approach consisting of four phases
     o I – Project planning to include timeline and expectations
     o II – Review of current process documentation
     o III – Crosswalk completed, Transaction Data used to review and reconcile
     o IV – Create recommendations for accounting processes to be used by DAFS.
       Adaptable to any gaming system vendor. On Site Training up to 5 staff to help finalize process manual.

Project timeline by Phase last for a period of 1 year from implementation to completion
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro
DATE: June 3, 2020
EVALUATOR NAME: Michael Boardman
EVALUATOR DEPARTMENT: DAFS/BABLO

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********************************************************************************************************************

Individual Evaluator Comments:

1. Overview of Organization
   • 40 years in business?
   • Business Advisory Group consists of 100 employees.
   • Forensic Accounting & Investigations
   • 20 years working with some lotteries and gaming vendors

2. Subcontractors
   • No subcontractors to be used

3. Organization Chart
   • Provided
   • Project team includes Coordinating Partner and Principle.
   • Director Technical Assistance Lead has experience working for and with lotteries.

4. Litigation
   • None

5. Financial Viability
   • Financially stable

6. Licensure/Certifications
   • None

7. Certificate of Insurance
   • Provided

Proposed Services
   • Methodical Plan using Enterprise Review Framework but no real details.
     o Review current system, limited detail.
     o Reconcile General Ledger
     o Create crosswalk between GSV and DAFS
     o Revise Processes and Procedures
     o Provide training to staff but no details as to how.
• Timeline for completion appears very aggressive having six months from implementation to completion.
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Berry Dunn McNeil & Parker
DATE: 6/3/2020
EVALUATOR NAME: Betsy Lafin
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

Individual Evaluator Comments:

I. Organization Qualifications and Experience
   1. Overview of Organization
      • In business since 1974
      • Experience with State agencies
      • 24 years of experience with Lottery operations
      • Familiar with Scientific games
   2. Subcontractors
      • Reliable, qualified staff available. No subcontractors needed
   3. Organizational Chart
      • Qualified staff available

II. Proposed Services
   1. Services to be Provided
      • Research of current procedures
      • Working with Scientific games to review reports and create crosswalk
      • Adjusting entries/reconciliation of balance sheet accounts
      • Prepare documentation for updating current procedures
      • Train DAFS staff on new procedures
   2. Implementation – Work Plan
      • Meet with DAFS staff & Sci games staff to review and obtain data
      • Crosswalk between Sci games and Advantage
      • Prepare recommendations
      • Create new procedures
      • Training
      • Time frame July 1, 2020-June 30, 2021

Question:
With all the experience with other state’s Lottery accounts, have they had similar issues with Accounts receivables or delayed activation?

Close with Sci games?

Rev. 2/4/2020
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro Consulting
DATE: 6/3/2020
EVALUATOR NAME: Betsy Lafin
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

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Individual Evaluator Comments:

I. Organization Qualifications and Experience
   1. Overview of Organization
      • experience with State agencies
      • 20 years of experience with Lottery operations
      • Familiar with Scientific games
   2. Subcontractors
      • Reliable, qualified staff available. No subcontractors needed
   3. Organizational Chart
      • Qualified staff available

II. Proposed Services
   1. Services to be Provided
      • Current system review
      • Reconciliation of general ledger
      • Direct contact with Sci games
      • Prepare documentation for updating current procedures
      • Train DAFS staff on new procedures
   2. Implementation – Work Plan
      • Crosswalk between Sci games and Advantage
      • Prepare recommendations
      • Create new procedures
      • Training
      • Time frame July 1, 2020-Dec 2020 with ongoing consultation through June 2021

Question:
With all the experience with other state's Lottery accounts, have they had similar issues with Accounts receivables or delayed activation?

Rev. 2/4/2020
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: BerryDunn Assurance, Tax, Consulting
DATE: 06/03/2020
EVALUATOR NAME: Deanna Lefebre
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

Individual Evaluator Comments:

Directions: Follow the sections of your RFP to develop a bulleted outline for notes. Delete the sample below and these directions and replace with your own outline based on your RFP.

I. Organization Qualifications and Experience
   1. Overview of Organization
      • qualified CPA’s, auditors
      • State lotteries experience, Governmental agency experience, up-to-date knowledge with Governmental Accounting Standards Board, American Institute of Certified Public Accountants
      • Long list of State of Maine agencies, Cities
      • Lottery service vendors: IGT Global Solutions, Scientific Games, Intralot
      • Working or soon to be working with 29 state lotteries
   2. Subcontractors
      • none
   3. Organizational Chart
   4. Principals, technology, management committee, Quality Assurance, consulting, tax service, audit and accounting practices, Operations

II. Proposed Services
   1. Services to be Provided
      • Perform review and reconciliation of accounting processes in procedural recommendations
      • Review and reconciliation procedures include direct communication with Scientific Games
      • Conduct comprehensive review and evaluation of accounting processes used by DAFS to record transactions from Sci Games into Advantage.
      • Research into and resolution of processing accurate reconciliation of lottery balance sheet accounts focusing on accounts receivable and expired unclaimed prizes.
      • Direct liaison with Sci Games to obtain essential reporting fields required for the reconciliations
      • Develop crosswalk between Sci Games and Advantage
      • Prepare and provide documented recommendations for DAFS to update current procedures to resolve process issues going forward
   2. Implementation – Work Plan
      • Planning and kickoff meeting
      1. Roles and responsibilities of BerryDunn and Department personnel
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: BerryDunn Assurance, Tax, Consulting
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EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

2. Relevant aspects of Sci Games system and data include in the scope of engagement
3. System issues and concerns from the group

3. Misc
- Review Lottery Operations Accounting Processes
  1. Inspect documentation, conduct interviews, observe operations for understanding the current accounting processes
  2. Create crosswalk between Sci Games data and DAFS staff require for accurate reporting and reconciliations
  3. Identify process or procedure gaps to determine whether new reports are needed to complete an accurate financial reporting process.
  4. Provide draft recommendations reports and finalize
- Evaluation and reconciliation recommendations
- Reconcile balance sheet and profit and loss related to accounts receivable and expired unclaimed prize accounts for fiscal year 19 and 20
- Adjusting entries
- Process recommendations and training
- On-site training for 5 staff members using process recommendations
- Submit written progress reports
- Year long process

- State Lottery experience
- Governmental experience
- Mentions Darrell Frecker
- Jeff worked on Tri-State audit
- Part of NASPL
- Soc 2 report for Sci Games
- Mentions delayed activation issue
- Training says 1 month
- Recommendations for formal accounting procedures
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro Consulting, LLC dba blumshapiro
DATE: 06/03/2020
EVALUATOR NAME: Deanna Lefebre
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

Individual Evaluator Comments:

Directions: Follow the sections of your RFP to develop a bulleted outline for notes. Delete the sample below and these directions and replace with your own outline based on your RFP.

I. Organization Qualifications and Experience
   1. Overview of Organization
      • Large organization, qualified CPA’s, auditors, analytics
      • Lottery and gaming industry experience, Director was Chief Audit Executive at the Oregon Lottery and external auditor for Montana
   2. Subcontractors
      • none
   3. Organizational Chart
   4. Partners, executive committee, CEO, division leaders – listed 6 staff members and other resources as needed

II. Proposed Services
   1. Services to be Provided
      • Current system review –
         1. Accounting procedures
         2. Interview members of service center
         3. Identify key reports, recon reports, information system
      • Assess current business processes
         1. Interview/walk throughs of key transactions
         2. Analyze process issues – map workflow
         3. Assess issues with data quality, completeness, accuracy, timeliness and integrity, manual, workarounds
      • Develop needs framework
         1. Identify operational, process, and controls efficiencies, and identify posting, reporting and analysis issues.
         2. Evaluate organizational strengths, weaknesses, personnel competencies, skill gaps
         3. Assess ongoing extracts, modifications, enhancements, integrations
      • Conduct Opportunity Analysis
         1. Consolidate and evaluate findings
         2. Analyze and prioritize improvement opportunities, functional, informational, and reporting gaps.
         3. Prepare recommendations
      • Deliverables
1. Prepare and present recommendation report to management, supporting data analysis of potential options
   • Reconcile general ledger
     1. Recommend and resolve process issues
     2. Reconcile accounts receivable and unclaimed prizes
     3. Correcting entries
   • Liaison with current gaming service provider
     1. Crosswalk between gaming system transactions and the State's accounting system.
     2. Identify data fields by name in reports from Sci Games used by service center
   • Review current mapping and definitions
   • Map flow of data between systems
   • Recommend automated solutions
   • Deliverables – report identifying gaps in data and reports needed to enhance reporting and reconciliation process.
   • Revision of Processes and Procedures
     1. Provide documented guidance for the service center for recording and reconciliation of transactions
     2. Training service center staff on processes and procedures
   • Provide monthly progress reports

2. Implementation – Work Plan
   • Aggressive completion in 6 months
   • System review 2.5 months
   • Findings recommendations 2.5 months
   • Reconcile general ledger – 2 months
   • Detailed accounting entries – 1 month
   • Gaming system provider 5.5 months
   • Develop crosswalk – 4 months
   • Recommend report and improvements – 2 months
   • Revision of processes and procedures – 1 month
   • Train staff – 1 month

3. Misc
   • Overview of Service Center, Lottery Staff, Scientific Games
   • Familiar with Sci Games
   • Fresh perspective
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: BerryDunn
DATE: 6/4/2020
EVALUATOR NAME: Terrance J. Meehan
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

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Individual Evaluator Comments:

- Overview of the Organization
  - Accounting (CPA) and consulting firm
  - Offices in seven states / approx. 500 staff
  - 46 years in business
  - Primary customers include gov agencies and state lotteries/lottery service vendors
  - Specific statement of focus
    - Multiple client org aspects
    - Internal controls and operations
  - Accounting expertise
    - CPA firm
    - Adheres to AICPA
    - Licensed in Maine
    - Good coverage of quality assurance/up-to-date on professional developments
  - National leader for states and lotteries
  - Multiple examples of project work for states
  - Lottery experience
    - More than 24 years
    - 29 state lotteries
    - Strong systems/operations/services understanding
    - Multiple examples of project work for lotteries
    - Associate member of National Association of State and Provincial Lottery Association (NASPL)
  - Independent
    - Third party review
    - Ensures quality control processes

- Recent Projects
  - One state lottery / one state liquor / one state human services
  - Diverse set of skills
  - Not limited to one or adjoining states – national experience
  - History with SGI – indicative of system experience

- Subcontractors
  - Has internal resources, no subcontractors will be used

- Organizational Chart
  - Wide range of expertise
  - Our contractors from multiple business groups
    - Consulting practices – CISA
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: BerryDunn
DATE: 6/4/2020
EVALUATOR NAME: Terrance J. Meehan
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

- Audit and accounting practices – CPA
- Lottery consulting and accounting recon teams laid out
- Multiple staff included
- Strong staff certifications
  - Specifies other staff available/may be assigned to project
  - Good description of assigned staff focus for this project
  - Lottery SMEs – strong positive
  - Included resumes

- Litigation
  - One HR related litigation noted – not integral to our processes

- Financial Viability
  - Good description of financial state – didn’t just cut and pasted tables
  - Operating rev avg growth @ 20% 2017-2019
  - Net income avg growth >35% 2017-2019
  - Acid Test of current assets to current liabilities average 2.96 over three years – very strong.
    - Can pay off current liabilities nearly three times over
    - Strong liquidity

- Licensure/Certification
  - Large list of certifications
  - 90 CPAs
  - 160 in consulting group with 22 various technical and professional certifications

- Certificate of Insurance
  - Provided

- Services to be Provided
  - In depth description of
    - Purpose of the contract
    - Active inclusion of the lottery vendor in the review and procedures development
    - Good understanding of the overriding objectives
      - GL recon
      - Crosswalk development
      - Process recommendations
        - Specify they will provide recommendations for GGSC to draft the procedures manual

- Approach
  - Good planned approach
    - Project management process
    - Use of accounting/lottery specialists on team
    - Comprehensive review and recon of lottery ops processes and procedures
    - Reiteration – no subcontractors

- Implementation
  - Timeline
    - Detailed specifications of tasks and phases
      - Four phases
      - Ongoing progress reports and meetings

- Overall Impression
  - Highly detailed

Rev. 2/4/2020
RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: BerryDunn
DATE: 6/4/2020
EVALUATOR NAME: Terrance J. Meehan
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

- Professional submission – Annual Report type filing
- Believable progress – not too aggressive in attaining major objectives
- Very specific details of work to be done
- Located in Maine
  - Ease of in-person meetings
  - Ease of follow-up
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro
DATE: 6/4/2020
EVALUATOR NAME: Terrance J. Meehan
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

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Instructions: The purpose of this form is to record proposal review notes written by **individual** evaluators for this Request for Proposals (RFP) process. It is **required** that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

-----------------------------------------------------------------------------------
Individual Evaluator Comments:

- Overview of the Organization
  - Largest regional business advisory firm in NE
  - 10 offices / 500+ staff
  - 40 years in business
  - Auditing and forensic accounting experience
  - Lottery and gaming industry experience
  - Seems more advisory and auditing than accounting firm (not CPA intensive)
  - Independent
  - Org adheres to AICPA
- Recent Projects
  - One state lottery / two municipalities
  - Seems CT centric
  - Lottery project didn’t seem to delve deep into state and gaming systems
- Subcontractors
  - Has internal resources, no subcontractors will be used
- Organizational Chart
  - Simple chart
  - Appears our contractors would report to an advisory group
  - One CPA and three Certified System Information Auditors (CISA)
  - CISA load could be a positive with the dual system integration process
  - Specifies other staff available/may be assigned to project
- Litigation
  - No litigation noted
- Financial Viability
  - Average growth @ 6.9% 2017-2019
  - Balance sheet shows light cash balance most recent year
  - Acid Test of current assets to current liabilities average 1.17; enough to payoff current liabilities
- Licensure/Certification
  - Nothing specific listed
  - Individuals have licenses/certificates listed on bios (e.g. CPA, CISA, etc)
- Certificate of Insurance
  - Provided
- Services to be Provided
  - General description of
    - System review

Rev. 2/4/2020
Reconciliation of GL
Liaison with SGI
Revision of processes/procedures

Approach
- System review
  - Accounting processes in GGSC
  - Assess business processes and systems
  - Develop needs framework
  - Opportunity analysis
  - Deliverables
    - Recommendation report
    - Estimate of benefit value of options
- GL Reconciliation
  - Using
    - SGI reports
    - Review of GL activity and reports
    - Discussions with personnel
  - Seems simplistic
- SGI Liaison
  - Collaborate with gaming system provider
  - Develop crosswalk between gaming and state accounting systems
- Revision of Processes and Procedures (mislabeled in their submission doc?)
  - Deliverables
    - Written processes and procedures manual
    - Training sessions (not specific)
- Ongoing
  - Monthly reports
  - Open lines of comms

Implementation
- Timeline
  - All work complete in six months
  - Generic advice and consultation throughout the period (only item shown on timeline for final six months of contract
- Ambitious…too?

Overall Impression
- Not a lot of detail
- Aggressive to complete bulk of work in first six months
- Generalities often
- No mention of work with other Maine entities
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Berry Dunn
DATE: June 3, 2020
EVALUATOR NAME: Darryl Stewart
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

************************************************************************************************************************

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

**********************************************************************************************************************

Individual Evaluator Comments:

Directions: Follow the sections of your RFP to develop a bulleted outline for notes. Delete the sample below and these directions and replace with your own outline based on your RFP.

I. Organization Qualifications and Experience
   1. Overview of Organization
      • P – worked with/working with 29 state lotteries
      • P – worked with various state/local governments on a wide array of projects
      • P – worked on a variety of gaming types
      • P – affiliated with appropriate control and industry specific organizations, e.g. NIST, MUSL, NASPL, etc.
      • P – CPA firm
      • P – Direct experience working with SGI (conducting SOC examinations)
   2. Subcontractors
      • Not using subcontractors
   3. Organizational Chart
      • P – Org chart provided and the assigned team appears well qualified, with adequate experience and covering a wide range of expertise
      • P – project team is well defined with roles/responsibilities covering the necessary requirements of the RFP
   4. Litigation
      • P – insignificant litigation
   5. Financial Viability
      • P – financially viable, ongoing
   6. Licensure/Certification
      • P – vast licensing/certifications held among employees/consultants across a broad range of industries; the leadership team assigned have appropriate/applicable certifications.
   7. Certificate of Insurance
      • P – certificate of liability insurance provided

II. Proposed Services
   1. Services to be Provided
      • P – well documented understanding of the scope of the project
      • P – understanding of the connections between the lottery system and the accounting system

Rev. 2/4/2020
2. Implementation – Work Plan
   • P – the work plan appears thoughtfully developed and appropriate
   • P – the work plan appears logical, key stakeholder engagement
   • P – planned deliverables appear to be in line with RFP requirements
   • P – progress reports/meetings
   • N – timeline appears a bit drawn out

III. Cost Proposal
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro Consulting
DATE: June 3, 2020
EVALUATOR NAME: Darryl Stewart
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

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Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

************************************************************************************************************************

Individual Evaluator Comments:

Directions: Follow the sections of your RFP to develop a bulleted outline for notes. Delete the sample below and these directions and replace with your own outline based on your RFP.

I. Organization Qualifications and Experience
   1. Overview of Organization
      • P – worked with/working with various state governments and gaming commissions
      • P – worked with various state/local governments on a wide array of projects
      • P – Direct experience working with SGI (see “Project One”, Connecticut Lottery Corporation
   2. Subcontractors
      • Not using subcontractors
   3. Organizational Chart
      • P – Org chart provided and the assigned team appears well qualified, with adequate experience and covering a wide range of expertise
      • P – project team is well defined with roles/responsibilities covering the necessary requirements of the RFP
   4. Litigation
      • P – no litigation
   5. Financial Viability
      • P – financially viable, ongoing
   6. Licensure/Certification
      • Q – unclear why they indicated “none”
   7. Certificate of Insurance
      • P – certificate of liability insurance provided

II. Proposed Services
   1. Services to be Provided
      • P – well documented understanding of the scope of the project
      • P – understanding of the connections between the lottery system and the accounting system
   2. Implementation – Work Plan
      • P – the work plan appears thoughtfully developed and appropriate
      • P – the work plan appears logical, key stakeholder engagement
      • P – planned deliverables appear to be in line with RFP requirements
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro Consulting
DATE: June 3, 2020
EVALUATOR NAME: Darryl Stewart
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

- P – monthly progress reports/meetings
- P – timeline appears in line with required deliverables
- P – working aspects of the project simultaneously

III. Cost Proposal
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Berry Dunn McNeil & Parker, LLC
DATE: June 3, 2020
EVALUATOR NAME: Frank Wiltuck
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

P – Positive, N – Negative, Q - Question, I - Interesting

Individual Evaluator Comments:

I. Organization Qualifications and Experience
   1. Overview of Organization: P, Q: Is "audit provider" relationship with SGI an issue?
   2. Subcontractors: P: N/A
   3. Organizational Chart: P: Lottery experience and a broad base of in-house resources.
   4. Litigation: P
   5. Financial Viability: P
   6. Licensure / Certification: P: CPA firm licensed in Maine
   7. Certificate of Insurance: P: Includes general, automotive, professional and workers comp

II. Proposed Services
   1. Services to be Provided
      (A) Current System Review: P: Phase 2
      (B) Reconciliation of General Ledger: P: Phase 3
      (C) Direct Liaison with Current Gaming Service Provider: P: Phase 3
      (D) Revision of Process and Procedures: P: Phase 4
      (E) Specific Deliverables / Expectations: P: Items 1 – 7 listed below are addressed.
         (1) Detailed accounting entries necessary to produce completely reconciled balance sheet and profit and loss statements of Lottery operations for the fiscal years ended June 30, 2019, and June 30, 2020.
         (2) All recommendations should be accompanied by:
          Explanation of the data relied upon in reaching the recommendation
          The rationale for the recommendation.
         (3) Develop written processes and procedures manual in an editable format for accounting staff to follow and maintain, adaptable to any gaming system provider.
         (4) Services will conclude upon completion of the training of the relevant Financial Service Center staff (no more than 5 staff) using the process and procedures manual developed.
         (5) For all of the above objectives, the awarded Bidder/Consultant will work on site with Financial Service Center staff at the Cross Office Building as necessary and will be provided building and system access required to fulfill the contract requirements
         (6) Ongoing communication with the Financial Service Center staff and the gaming service provider is required.

Rev. 2/4/2020
(7) Formal monthly progress and discussion meetings with Department leadership will be required.

2. Implementation – Work Plan: Q: timing of adjusting entries for use this year?
Provide a realistic work plan for the implementation of the program through the first contract period. Display the work plan in a timeline chart. Concisely describe each program development and implementation task, the month it will be carried out and the person or position responsible for each task. If applicable, make note of all tasks to be delegated to subcontractors.

III. Cost Proposal
1. Cost Proposal
(A) The Bidder must submit a cost proposal that covers the entire period of the initial contract. Please use the expected “Initial Period of Performance” dates.
(B) The cost proposal shall include the costs necessary for the Bidder to fully comply with the contract terms and conditions and RFP requirements.
(C) No costs related to the preparation of the proposal for this RFP or to the negotiation of the contract with the Department may be included in the proposal. Only costs to be incurred after the contract effective date that are specifically related to the implementation or operation of contracted services may be included.
(D) A maximum of $200,000 in funding has been allocated for this project. Bidders are encouraged to comment and make recommendations about the roles of the awarded Bidder/Consultant and State staff with an emphasis on optimizing quality and maximizing cost effectiveness.
STATE OF MAINE
INDIVIDUAL EVALUATION NOTES

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations
BIDDER NAME: Blum Shapiro Consulting, LLC
DATE: June 3, 2020
EVALUATOR NAME: Frank Wiltuck
EVALUATOR DEPARTMENT: Department of Administrative and Financial Services

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Instructions: The purpose of this form is to record proposal review notes written by individual evaluators for this Request for Proposals (RFP) process. It is required that each individual evaluator make notes for each proposal that he or she reviews. No numerical scoring should take place on these notes, as that is performed only during team consensus evaluation meetings. A separate form is available for team consensus evaluation notes and scoring. Once complete, please submit a copy of this document to your Department’s RFP Coordinator or Lead Evaluator for this RFP.

************************************************************************************************************************

P – Positive, N – Negative, Q – Question, I - Interesting

Individual Evaluator Comments:

I. Organization Qualifications and Experience
   1. Overview of Organization: P, Q: Is audit relationship with SGI in CT. a concern?
   2. Subcontractors: P: N/A
   3. Organizational Chart: Q: Proposal suggests assigning items to DAFS personnel? Do those assigned have more of a tech focus?
   4. Litigation: P: N/A
   5. Financial Viability: Q: Is this a financially strong company?
   6. Licensure / Certification: Q: Are we concerned that they are not a CPA firm?
   7. Certificate of Insurance: P: Includes general, automotive, professional and worker’s comp

II. Proposed Services
   1. Services to be Provided
      (A) Current System Review: P
      (B) Reconciliation of General Ledger: P
      (C) Direct Liaison with Current Gaming Service Provider: P
      (D) Revision of Process and Procedures: P
      (E) Specific Deliverables / Expectations: P: Items 1-7 are addressed in the proposal
         (1) Detailed accounting entries necessary to produce completely reconciled balance sheet and profit and loss statements of Lottery operations for the fiscal years ended June 30, 2019, and June 30, 2020.
         (2) All recommendations should be accompanied by:
            Explanation of the data relied upon in reaching the recommendation
            The rationale for the recommendation.
         (3) Develop written processes and procedures manual in an editable format for accounting staff to follow and maintain, adaptable to any gaming system provider.
         (4) Services will conclude upon completion of the training of the relevant Financial Service Center staff (no more than 5 staff) using the process and procedures manual developed.
         (5) For all of the above objectives, the awarded Bidder/Consultant will work on site with Financial Service Center staff at the Cross Office Building as necessary and will be provided building and system access required to fulfill the contract requirements
         (6) Ongoing communication with the Financial Service Center staff and the gaming service provider is required.

Rev. 2/4/2020
(7) Formal monthly progress and discussion meetings with Department leadership will be required.

2. Implementation – Work Plan: P: Accounting entries are in time for 2020 FS (10/20)
   Provide a realistic work plan for the implementation of the program through the first contract period. Display the work plan in a timeline chart. Concisely describe each program development and implementation task, the month it will be carried out and the person or position responsible for each task. If applicable, make note of all tasks to be delegated to subcontractors.

III. Cost Proposal
   1. Cost Proposal
      (A) The Bidder must submit a cost proposal that covers the entire period of the initial contract. Please use the expected “Initial Period of Performance” dates.
      (B) The cost proposal shall include the costs necessary for the Bidder to fully comply with the contract terms and conditions and RFP requirements.
      (C) No costs related to the preparation of the proposal for this RFP or to the negotiation of the contract with the Department may be included in the proposal. Only costs to be incurred after the contract effective date that are specifically related to the implementation or operation of contracted services may be included.
      (D) A maximum of $200,000 in funding has been allocated for this project. Bidders are encouraged to comment and make recommendations about the roles of the awarded Bidder/Consultant and State staff with an emphasis on optimizing quality and maximizing cost effectiveness.
STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

Janet T. Mills
Governor

Kirsten L. Figueroa
Commissioner

AGREEMENT AND DISCLOSURE STATEMENT
RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

I, (print name at right) Michael Boardman accept the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Department of Administrative and Financial Services. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

Neither I nor any member of my immediate family have a personal or financial interest, direct or indirect, in the bidders whose proposals I will be reviewing. “Interest” may include, but is not limited to: current or former ownership in the bidder’s company; current or former Board membership; current or former employment with the bidder; current or former personal contractual relationship with the bidder (example: paid consultant); and/or current or former relationship to a bidder's official which could reasonably be construed to constitute a conflict of interest (personal relationships may be perceived by the public as a potential conflict of interest).

I have not advised, consulted with or assisted any bidder in the preparation of any proposal submitted in response to this RFP nor have I submitted a letter of support or similar endorsement.

I understand that the evaluation process is to be conducted in an impartial manner. In this regard, I hereby certify that, to the best of my knowledge, there are no circumstances that would reasonably support a good faith charge of bias. I further understand that in the event a good faith charge of bias is made, it will rest with me to decide whether I should be disqualified from participation in the evaluation process.

I agree to hold confidential all information related to the contents of Requests for Proposals presented during the review process until such time as the Department formally releases the funding decision notices for public distribution.

Signature: ___________________________ Date: 5/26/2020
AGREEMENT AND DISCLOSURE STATEMENT

RFP #: 202004076

RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

I, (print name at right) _____________________________ accepts the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Department of Administrative and Financial Services. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

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_____________________________  ______________________
Signature                          Date

Rev. 7/15/2019
AGREEMENT AND DISCLOSURE STATEMENT

RFP #: 202004076

RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

I, (print name at right) ___________________________ Deanna Lefebre ___________________________, accept the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Department of Administrative and Financial Services. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

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______________________________  5/26/20
Signature                      Date

Janet T. Mills
Governor

Kirsten L Figueroa
Commissioner

STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

Rev. 7/15/2019
AGREEMENT AND DISCLOSURE STATEMENT

RFP #: 202004076

RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

I, (print name at right) TERRANCE J. MEEHAN, accept the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Department of Administrative and Financial Services. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

Neither I nor any member of my immediate family have a personal or financial interest, direct or indirect, in the bidders whose proposals I will be reviewing. "Interest" may include, but is not limited to: current or former ownership in the bidder’s company; current or former Board membership; current or former employment with the bidder; current or former personal contractual relationship with the bidder (example: paid consultant); and/or current or former relationship to a bidder’s official which could reasonably be construed to constitute a conflict of interest (personal relationships may be perceived by the public as a potential conflict of interest).

I have not advised, consulted with or assisted any bidder in the preparation of any proposal submitted in response to this RFP nor have I submitted a letter of support or similar endorsement.

I understand that the evaluation process is to be conducted in an impartial manner. In this regard, I hereby certify that, to the best of my knowledge, there are no circumstances that would reasonably support a good faith charge of bias. I further understand that in the event a good faith charge of bias is made, it will rest with me to decide whether I should be disqualified from participation in the evaluation process.

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Signature TERRANCE J. MEEHAN Date 5/26/2020

Rev. 7/15/2019
AGREEMENT AND DISCLOSURE STATEMENT

RFP #: 202004076
RFP TITLE: Review and Reconciliation of Lottery Operations Accounting Processes and Procedural Recommendations

I, (print name at right) ________________________________

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__________________________     5/24/2020
Signature     Date

Rev. 7/15/2019
I, Francis Wiltuck accept the offer to become a member of the Request for Proposals (RFP) Evaluation Team for the State of Maine Department of Administrative and Financial Services. I do hereby accept the terms set forth in this agreement AND hereby disclose any affiliation or relationship I may have in connection with a bidder who has submitted a proposal to this RFP.

Neither I nor any member of my immediate family have a personal or financial interest, direct or indirect, in the bidders whose proposals I will be reviewing. “Interest” may include, but is not limited to: current or former ownership in the bidder’s company; current or former Board membership; current or former employment with the bidder; current or former personal contractual relationship with the bidder (example: paid consultant); and/or current or former relationship to a bidder’s official which could reasonably be construed to constitute a conflict of interest (personal relationships may be perceived by the public as a potential conflict of interest).

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I understand that the evaluation process is to be conducted in an impartial manner. In this regard, I hereby certify that, to the best of my knowledge, there are no circumstances that would reasonably support a good faith charge of bias. I further understand that in the event a good faith charge of bias is made, it will rest with me to decide whether I should be disqualified from participation in the evaluation process.

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_________________________________________   ________________________________
Signature                      Date

May 26, 2020